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INSTITUTE OF DISTANCE LEARNING (IDL)

**Assessing the Effectiveness of Budget and Budgetary Control on the Financial
Performance of Public Sector Organization in Ghana. (A Case Study of Bawku West
District Assembly)**

By

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**A thesis submitted to the Department of Accounting and Finance, Kwame Nkrumah
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for the award degree of
MASTER OF SCIENCE ACCOUNTING AND FINANCE**

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DECLARATION

I hereby declare that this submission is my own work towards the degree in Master of Science (Accounting and Finance Option) and that to the best of my knowledge, it

contains no materials previously published by another person or group nor material which has been accepted for the award of any other degree of the university, except where due acknowledgment has been made in the test.

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DEDICATION

I would like to dedicate this work to my family, more especially my wife, Apambe Musah Amshawu, my children Akugri Sualisu Ustarz and Akugri Sheikh Ussir and also to my employer for his positive response in giving me time to do my research.



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ABSTRACT

Budgeting preparation, implementation, monitoring, and control are some of the most important activities that have great importance in the techniques used for planning and monitoring activities and all the administrative and financial functions of the organization. The study aimed at evaluating the role of budgeting in Public Sector Organizations in Ghana. It intended to achieve the following objectives to evaluate the budget preparation and planning activities to determine how the process affects the financial performance of the Bawku West District Assembly, to analyze the budget implementation process to determine how it affects the financial performance of the Bawku West District Assembly, to examine how budget monitoring and control is done and its influence on financial performance of the Bawku West District Assembly, to investigate challenges affecting effective budget and budgetary control systems on financial performance in Bawku West District Assembly. The study used a case study design and data were collected using interviews and questionnaires through which primary data were collected from a total of 41 employees of Bawku West District Assembly. Data were analyzed using quantitative methods. The content analysis

method was used to analyze collected data for research questions. The study found that budget preparation plays a significant role in ensuring that an organization's financial and other resources are protected. Budget implementation is also another important aspect of budgeting which is interlinked with budget preparation to ensure the effective performance of budgets in Public Sector Organizations. Timely implementation of budget helped Public Sector Organizations to meet targets efficiently and effectively. Moreover, the effective usage of monitoring and control systems was found to be satisfactorily performed in tracking the budget-planned activities about organizational goals and targets. However, some challenges are still faced in the budget and budgetary process slowing the organization's performance. The study concluded that budgeting plays a very significant role in influencing the financial performance of Public Sector Organizations. Finally, the study recommended that Public Sector Organizations should prepare, implement, and control budgets timely, information relevant to budgeting should be shared with all people responsible for the budgeting process, and compliance with laws, guidelines, rules, and procedures.

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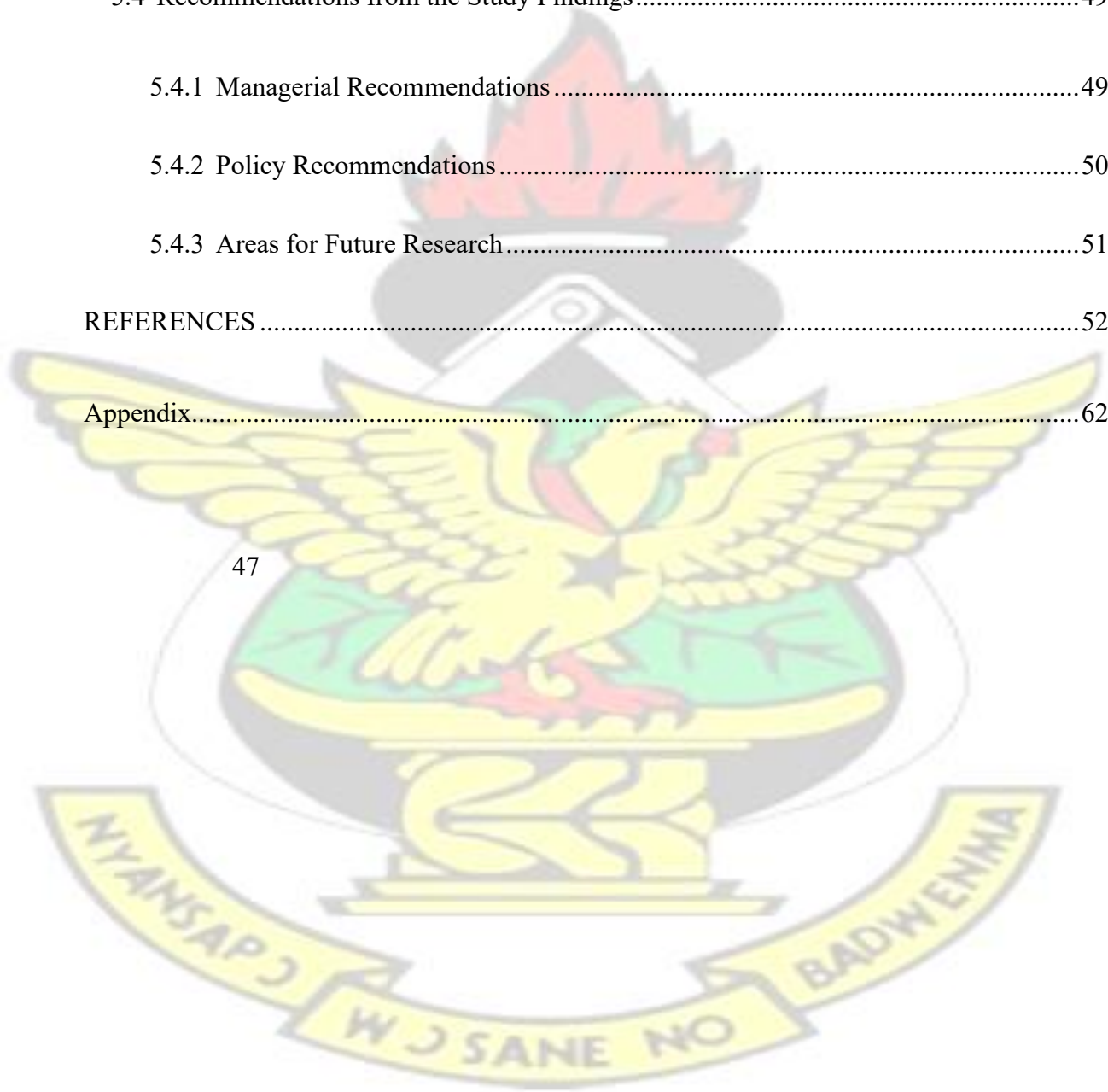
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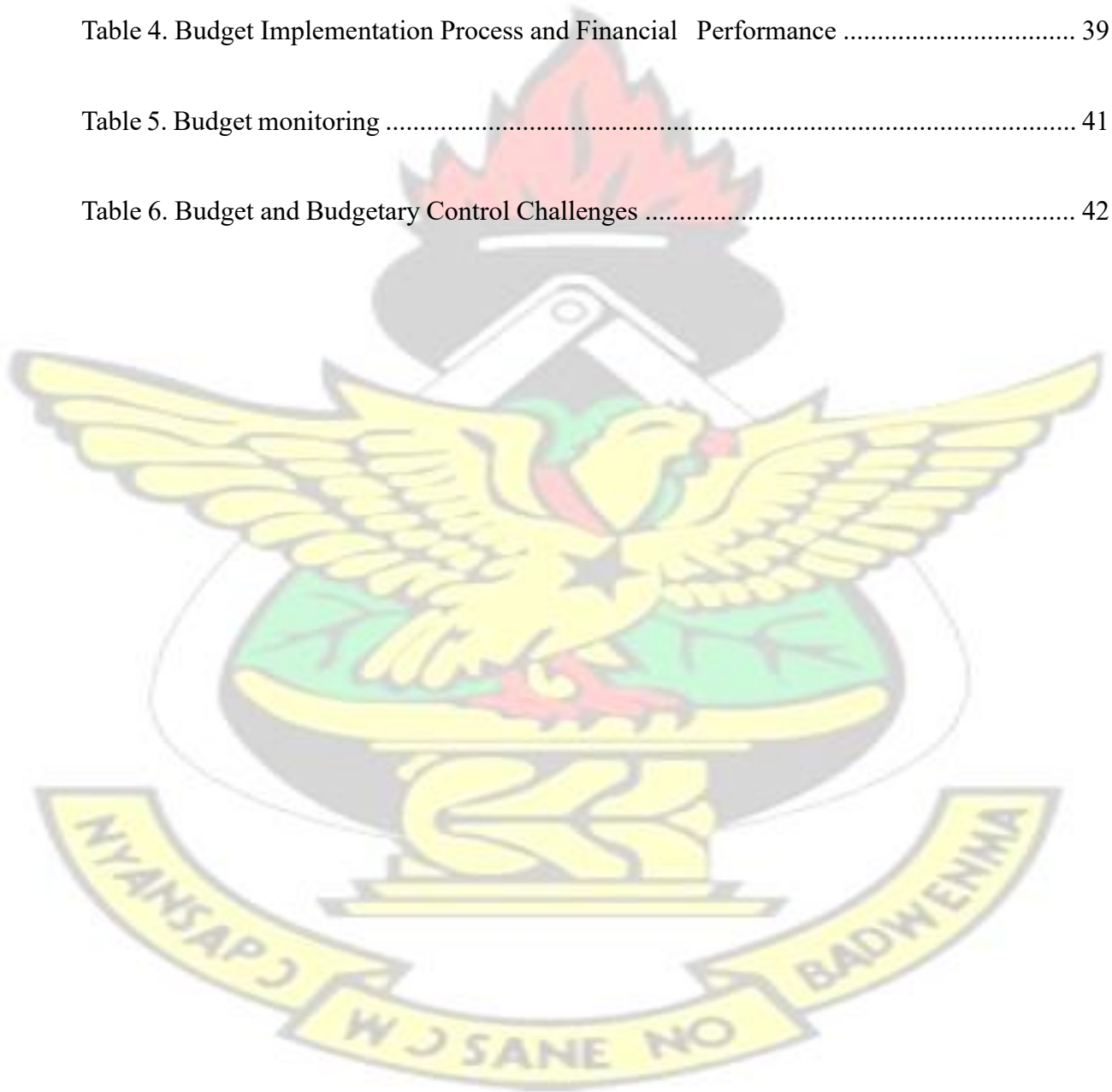
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CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

For the public sector, public finances represent an ever-expanding set of tools for achieving sectoral goals and objectives (Scott & Enu-Kwasi, 2018). Organizations that want to be successful in meeting their goals and objectives and making the most of the money they receive from a variety of sources should implement budgeting into the way they manage their day-to-day operations (Scott & Enu-Kwasi, 2018).

Management in many different types of organizations is advised by Mohammed et al. (2015) to take steps to fix the flaws in their budgetary control systems. These steps include increasing knowledge of budgeting techniques, procurement strategies, and cash management, forging tight ties between financial and performance management, updating the financial plan every three months to reallocate funds more frequently, and fostering stronger relationships among top-level executives.

There is no doubt that the success of any organization, whether public or private, depends on sound financial management. When it comes to resource allocation, many organizations rely primarily on spending as a tool of internal power. By allowing for objective comparisons of actual performance to target metrics, budgets help businesses make more informed decisions. According to Kimani (2018), to show any variance after the fact, a budget must compare planned goals with actual, carefully evaluated performance outcomes. An essential international tool for fiscal planning is budgetary monitoring programs. According to Riley (2021), financial statements serve as a tool for revenue management by establishing and guiding the achievement of predetermined objectives. Uyar and Bilgin (2017) state that budgets are utilized to aid in forecasting

and governing costs, profits, and timetables. Businesses need to have both recurring and equity strategies in place to control and predict their cash flow needs both now and in the future.

It is especially important to be careful not to waste any public money during this tough economic time, when every dollar counts, and waste must be minimized as much as possible (Carney, 2021). Drawing up budgets to track the spending of these monies is necessary, as stated by Achim (2019) as referenced by Pintea et al., (2021). Budgets are quantitative statements for a particular period that detail anticipated financial transactions such as cash inflows and outflows, asset purchases and sales, and debt payments. In addition to serving as a focal point, it also helps coordinate efforts and allows for easier management. The simple fact is that it enables the management of Achim (2019) by providing an overarching structure of control.

Because comparisons between the budget targets and the actual targets can be performed and deviations identified, the performance of each division is reported to senior management, enabling the adoption of management by exception. By developing short-term plans and monitoring the activities intended to adhere to those plans, budgetary controls, as described by Carr and Joseph (2020), assist management teams in planning. They went on to say that if budgetary management measures were properly implemented, it would ensure that the company's budget would be carried out successfully. By taking into account the costs associated with implementing a company plan and calculating when and how much money will be required to implement that plan, budgetary control approaches help businesses stay on track (Mohammed et al., 2015).

Having a budget forces responsibility on everyone. Public officials are better equipped to fulfill their duties using their judgment, intuition, and creativity when they are held

accountable for their actions at all levels of an organization. According to Gustafsson and Parsson (2020), accountability is the responsibility to check that a task was completed in an economically viable, technically sound, and aesthetically pleasing manner by the established norms and guidelines.

1.2 Problem Statement

With limited resources, budgets are crucial for prudently managing expenditure and are also used as a means of approving and regulating expenditure. Budgets and budgetary controls are critical to the strategic development of income-generating businesses. Thus, a company's budget has a significant impact on its success or failure. Preparation of an organization's budget and the implementation of effective budgetary controls are usually what determine whether or not that company succeeds or fails. Due to recent failures in the business world due to management, financial, administrative and production constraints, many organizations lack adequate budgets and fiscal oversight (Bradstreet, 2016). The budget and budgetary control system are indisputably one of the most important performance measures for every organization.

To inspire managers and staff, budgeting provides a proper baseline. As noted in Onduso, (2019), budgets are a vital source of information for managers to examine the performance of a corporation, as well as the financial allocation strategies for various components of the firm. To help the company reach its goals, budgets provide an additional incentive for employees to give it their all at work. When it comes to making business decisions, a company's budget serves as the compass that points the way.

Organizations need to receive correct budget information that reflects the true state of affairs since the budget and budget control systems has been extensively studied empirically, with a plethora of results available (Melbourne, 2019, Huncho, 2018). While the public sector plays an important part in the economies of many countries all

over the world, little research has been done on how budgets and budgetary control may be used to evaluate management effectiveness, especially in the District Assemblies. This study set out to examine the budget planning process, budget execution, and monitoring and assessment through the lens of the Bawku West District Assembly to see how these factors impact financial success.

1.3 Purpose of the Study

The primary objective of the study is to assess how budgeting and budgetary management practices affect the financial performance of the Bawku West District Assembly.

1.4 General Objectives

The study's particular goals are to:

1. Evaluate the budget preparation and planning activities on the financial performance of the Bawku West District Assembly.
2. Analyze how the budget implementation process affects the financial performance of the Bawku West District Assembly.
3. Examine adherence to budget monitoring and control systems on the financial performance of the Bawku West District Assembly.
4. Investigate challenges affecting effective budget and budgetary control systems on financial performance in Bawku West District Assembly.

1.5 Research Questions

The following research questions serve as the study's compass.

1. What are the budget preparation and planning activities of the Bawku West District Assembly?

2. To what extent does the budget implementation process affect the financial performance Bawku West District Assembly?
3. To what extent does the Bawku West District Assembly adhere to budget monitoring and control systems and their effect on the financial performance of the Bawku West District Assembly?
4. What are the challenges affecting the effective budget and budgetary control system and financial performance in the Bawku West District Assembly?

1.6 Significance of the study

The research will make a significant contribution to the existing body of knowledge on budgeting, budgetary control, and financial performance in public sector organizations, particularly in the Ghanaian context. The findings can provide empirical evidence and insights that can be referenced by future researchers and scholars studying similar topics. Additionally, the study can stimulate further research and discussions on effective budgeting practices and their impact on financial performance in the public sector. The study can contribute to enhancing the financial performance of the Bawku West District Assembly and similar public sector organizations in Ghana. By evaluating the impact of budgeting and budgetary control mechanisms, the research can identify areas of strengths and weaknesses in financial management practices. The findings can guide the Bawku West District Assembly in implementing effective budgetary control measures that lead to improved financial performance, efficiency, and accountability.

1.7 Scope of the Study

Bawku West District Assembly was surveyed as a representative sample of the public sector in Ghana, to achieve greater objectivity in the study. Also assessed was the

efficiency with which these entities set budgets. Since this study used a case study method, data collecting took place at the Bawku West District Assembly.

Even though the survey should have included all public institutions in Ghana, time and other resource limitations prevented it from covering more than one area or metropolis. Because the issues public institutions face in one region are not wholly unlike those in other regions, it was difficult to extend the results to the entire country. Nonetheless, it is thought that the data may still be relevant for policymaking. For this empirical investigation, the researcher zeroed in on the Bawku West District Assembly. The researcher's convenience in terms of travel time and distance, as well as the openness of the assembly's administrators, budget officers, and other staff to sharing information useful to the study's goals, led them to settle on the Bawku West District Assembly as the site for their investigation.

1.8 Limitations of the Study

The researcher encountered several interconnected obstacles while carrying out the investigation. For example, the Bawku West District Assembly's financial reports can be hard to get a hold of because of concerns about the material being misused or being used to investigate the assembly's actual financial management.

Due to resource and time restrictions, the survey was limited to staff members of the Bawku West District Assembly, which resulted in an insufficient sample size.

1.9 Organisation of the Study

The introduction covers the context of the study, the problem, the goals, and the research hypothesis. This chapter discussed the study's significance, its breadth, and its limits. The conceptual framework, research methodology, and a summary of research gaps were all outlined in chapter two. The methods section details the steps taken to complete

the research. It elaborates on the study's methodology and its intended participants. The chapter goes on to detail the sample size, sampling technique, and research instruments used. This chapter also discusses the reliability and validity of research instruments, as well as data collecting, analysis, and ethical considerations. Data interpretation, discussion, and presentation are discussed in Chapter 4. The findings, conclusions, recommendations, and proposals for future study were summed up in Chapter Five.



CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

In this section, we'll take a close look at some of the most influential books and articles on public finance budgeting. Theoretical considerations, a conceptual framework, and an empirical examination all contribute to an evaluation of the literature on budgeting and the financial performance of public institutions.

2.2 Conceptual Literature

2.2.1 The Concept of Budget

According to the Chartered Institute of Management Accountants (CIMA) in 2016, a budget is a financial or quantifiable statement that is prepared and approved for a defined period of time. It outlines the approach to be followed during that timeframe with the aim of achieving a specific objective. Drury (1992), as cited in Sunkar (2018), emphasizes that a budget serves as a strategic plan for a specified duration, facilitating the operations of a business entity. Essentially, a budget represents a forecast of an organization's financial performance for a designated period, often referred to as a fiscal year. Siyanbola (2013) offers a similar viewpoint, defining a budget as a financial plan that summarizes past financial experiences, outlines the current plan, and projects it into the future over a specified timeframe. In this way, a budget becomes a foundational tool for financial management, serving as a link that connects various financial processes within the realm of finance.

A financial plan is thus perceived as a financial document containing statements and recommendations that are periodically presented to the management of companies for approval. It serves as a comprehensive record of the entire financial operations of the

company and presents well-considered future plans and choices for the organization's actions (Siyabola, 2013). "Budget" has become the most prevalent terminology or preferred means of operation for both management and employees in both public and private enterprises. Management at various levels within organizations frequently refer to the budget as the basis or reference point when confronted with decisions. It is quite common to hear phrases such as "our financial allocation does not permit us to" or "it's not within our budget."

Frederick (2015) defines a budget as a measurable and timely plan. Bruns and Waterhouse (1975), as cited in Qi (2012), also describe a budget as financial arrangements that serve as the basis for directing and assessing the performance of individuals or sections within organizations. Vendor (1981) characterizes financial planning concepts as a combination of information flows and managerial methods that typically form an integral part of an organization's medium-term planning and control framework. Drury (1992), cited in Sunkar (2018), defines a budget as a proposal presented in numerical, often fiscal terms, covering a specific period, typically a year. In essence, a budget represents a detailed plan for the allocation of labor and material resources. For businesses, budgets are considered forecasts of future expenditures and revenues. According to Lucey (1996), a budget is a plan expressed in monetary terms, prepared and approved prior to the budgeting period, outlining income, expenses, and cash flow projections. It can be formulated by indicating incremental changes from past planned or actual figures or assembled through zero-based budgeting. Blocher et al. (2016) argue that budgets serve to allocate resources, organize operations, and provide a means for assessing achievement.

2.2.2 The Concept of Control

The aim of control is to ensure adherence to processes and the execution of established plans. This encompasses all procedures that ensure the organization's activities are aligned with predetermined objectives. Koontz et al. (1979), as cited in Siyanbola (2013), defines control as the "regulation of work activities according to predetermined plans, such as to ensure the achievement of the organization's objectives." Control, therefore, operates within established standards and assesses work performance based on these objectives while correcting deviations from the norm. It assumes the existence of a standard or plan against which performance is compared. In line with this, Lucey (2002) states that control is concerned with the efficient use of resources to achieve a defined goal or a set of objectives outlined within a framework. According to Siyanbola (2013), the stages of control consist of:

- a. Formulating a plan, goal, or specific decision rule.
- b. Recording the actual performance of operations.
- c. Designing a mechanism to reconcile the first two stages.
- d. Identifying variances, i.e., the differences between the initial two stages.
- e. Analyzing the reasons behind these variances.
- f. Implementing improvements or taking appropriate action in response to the discrepancies.

2.2.3 Budgetary Control

Lockyer (1983), as cited in Siyanbola (2013), suggested that once a budget is established, it can serve as a regulatory tool by periodically comparing actual performance with the planned expectations. When all activities within the organization can be expressed in financial terms, the scope of control becomes extensive (Siyanbola, 2013). Therefore, controlling a budget is part of the overall framework of responsibility accounting within an organization, as expenditures and revenues are evaluated based

on specific budgetary responsibilities assigned to budget owners, allowing for financial assessment. Financial control links expenses to the individuals responsible for various cost centers within the organization so that each manager is held accountable for the costs under their authority. The Chartered Institute of Management Accountants (CIMA, 2016) defines financial control as the implementation of policies and the continuous comparison of actual results with budgeted expectations. This is done either to ensure that the objectives of those policies are achieved through individual actions or to provide a basis for revising those policies. It's important to note that budgets do not operate in isolation; there is a strong emphasis on their regulation through the ongoing comparison of actual results with planned outcomes.

Lucey (2018) defined budgetary control as the process of comparing actual results with the planned outcomes and reporting on the observed variances, which are referred to as changes. According to him, this establishes a regulatory framework that helps maintain adherence to predetermined limits, with individual responsibilities being clearly defined from the outset to facilitate corrective actions. Occasionally, it may be necessary to review the objectives, but this should not be a common practice and should only occur in unique circumstances. In essence, budgetary control encompasses departmental, sectional, or functional figures within the organization, with each unit receiving a copy of the budget related to its activities. Each month, they receive a budget statement clearly indicating areas of overspending or underspending compared to their allocated allowances. This enables them to make informed decisions on corrective measures to take. It is important to note that discrepancies are the responsibility of departmental or sectional figures, and each of them must account for the deviation and take actions to prevent adverse variations from occurring in the future.

Encountering variations in budgetary control processes is not surprising. When there is a difference between the actual amount incurred or earned and the corresponding planned (forecasted) figure, it results in a budget variance (Garrison, et al., 2016, as cited in Qi, 2012). Therefore, it is possible that the actual amount incurred may be higher than the anticipated figure, or conversely, the actual expenditure may be lower than the forecasted amount. According to Qi (2012), these budget variances can be further categorized into favorable variances and unfavorable variances. Concerning revenue items, if actual revenues exceed the planned revenues, it is considered a favorable variance. Conversely, if actual revenues fall short of the planned amount, it is categorized as an unfavorable budget variance (Qi, 2012). Regarding expense items, an unfavorable variance indicates a deviation that reduces operating income compared to the planned amount, while a favorable variance increases operating income closer to the planned figure (Qi, 2012).

Friedlob & Plewa, as cited in Qi (2012), noted that favorable budget variances are generally indicative of efficient and effective cost management, leading to increased net income. On the other hand, unfavorable budget variances result from ineffective and inadequate cost management, leading to reduced net income. Hirsch (1994), also cited in Qi (2012), summarized the causes of variances and categorized them into four reasons as follows:

- a. Firstly, variances may arise from imprecise or unclear data.
- b. Secondly, an increasing change in costs (price standard) or changes in production conditions (quantity standard) can lead to an unfavorable variance.
- c. Furthermore, variances can be the result of exceptional or irregular events (occurrences that are unlikely to happen on an ongoing basis).
- d. Lastly, variances can be the outcome of either well-organized or inefficient operations.

2.2.4 Objectives of Budgetary control

As per Siyanbola (2013), the primary objectives of budgetary control can be summarized as follows:

- a. Harmonizing ideas and collaboration across various stages of management during budget preparation.
- b. Coordinating different facets of business operations.
- c. Identifying areas where corrective action may be necessary for the business.
- d. Managing and organizing all income and expenses to maximize benefits for the organization.
- e. Establishing a benchmark against which actual results can be compared to predetermined outcomes.
- f. Allocating capital expenditures in the most cost-effective manner possible.

2.2.5 Conditions for Effective Budgetary Control System

The following prerequisites, as outlined by Siyanbola (2013), are crucial to establish for effective budgetary control:

- a. Involvement and support from top management.
- b. Clearly defined long-term business objectives that serve as the framework for the budgeting process.
- c. An attainable business plan with well-defined responsibilities.
- d. Active participation of managers in all aspects of the budgeting process.
- e. Implementation of suitable accounting and information systems, including recording of expenditures and performance linked to contributions, a prompt and accurate reporting system that compares actual results against the budget, and the ability to provide more detailed information or advice upon request.
- f. Periodic review of budgets and objectives when necessary.

- g. Flexibility in execution. Changing circumstances may necessitate adjustments in plans. Strict adherence to budgets that are clearly inappropriate for the current situation can undermine the integrity and effectiveness of the entire budgeting system.

2.2.6 The Budget as a Tool for Financial Performance

Merchants and Stede (2016), as cited in Anohene (2019), proposed that outcomes refer to both qualitative and quantitative representations of consequences that can help shape an organization's feasibility. The importance of performance measurement is underscored by the well-known adage "what you measure is what you get" (Kaplan and Norton, 1996), as cited in Anohene (2019). Bogt (2016) explains that measurement pertains to organizational operations, production or output, and in the public sector, performance analysis relates to fundamental operations and the tracking of results stemming from public policy. Performance measurement primarily serves as a means to assess progress toward set objectives. It is not intended primarily as a reward or punishment tool but rather as a communication and management tool. The introduction of performance measurement in organizations aims to shift the focus from the quantity of resources allocated to the outcomes achieved with those resources. Performance evaluation in organizations can serve various purposes.

Primarily, it serves as a communication tool, indicating whether the organization is performing well or not. Additionally, it functions as a motivational tool. For employees within the organization, metrics signify what is important and essential for achieving objectives. Ultimately, these measures can serve as a crucial management and policymaking tool, providing data that can be used to make improvements in strategy design and service delivery (Anohene, 2019).

2.2.7 Reasons for Measuring Financial Performance

Behn (2016) outlines reasons for using performance measurement in assessing financial performance:

- a. To assess the organization's overall well-being.
- b. To empower managers and supervisors to ensure their subordinates are on the right track.
- c. To aid in budgeting - Budgets are essential tools in improving performance.
- d. To advocate for improved outcomes.
- e. To enable organizations to collaborate with stakeholders, especially owners.
- f. To persuade individuals that the organization is performing well.
- g. To make improvements where necessary.

In the view of Kaplan and Norton (1996), a fundamental concept of the practice of performance measurement is that it is employed to support the alignment and execution of organizational strategies. According to Thompson (2018), financial planning strategists and strategic management collaborate to steer institutional performance, with each being used to steer an organization toward success and guide the decisions and actions of its leaders. Reginald et al. (1971) examines budgets as the framework and practice that integrate all operational plans to articulate the financial outcomes and overall effectiveness of a company. They assert that the comprehensive financial outcomes resulting from the amalgamation of all operational plans represent the ultimate measure of financial performance.

Drury (2006) suggests that when budgets are used as benchmarks, management will seek to determine whether those goals have been achieved and the reasons for any deviations if the goals were not met. This process is known as performance analysis. Meeting the division's budget is typically the responsibility of the division manager,

and, therefore, the manager's performance will be scrutinized if the budget is not met. The assessment of managerial performance is often based on the degree to which financial targets, for which individual managers are accountable, have been attained. Managerial incentives, such as bonuses or performance-based pay, may also be linked to the achievement of financial objectives. Managers can also use the budget to assess their own performance and determine how close they are to achieving established performance targets. In this context, financial planning and budgetary controls can serve as a tool for evaluating managerial performance.

2.2.8 Financial Performance

Financial performance refers to the assessment of an organization's earnings, profits, and increases in value, often indicated by the rise in the entity's share price. In the banking sector, performance is typically measured in terms of net interest income, returns on investment, and return on equity (Chen & Wong, 2016). These measurements can be categorized into profit performance measures and investment performance measures. Profit performance involves quantifying profits in monetary terms, which is essentially the difference between revenues and expenses. Both revenue and expenditure are influenced by various factors, including firm-specific characteristics, industry factors, and macroeconomic variables. Investment performance, on the other hand, can manifest in two ways: firstly, as the return on assets utilized in the business beyond cash, and secondly, as the return on investment generated from the surplus of cash earned through operations at different levels (Asimakopoulos, Samitas, and Papadogonas, 2018).

2.2.9 Criteria for Measuring Budget Performance

According to Anohene (2019), the selection of specific performance measures involves both an art and a science. The choice of measures largely depends on the following criteria:

- a. Understanding: The measure and its associated data should be easily understood by the public and provide a clear representation of how performance is being assessed.
- b. Relevance: The measure should accurately reflect what is being evaluated. The information provided should be timely and directly related to the subject matter.
- c. Reliability: The data should be free from bias, fair, and complete. The results should also be reproducible by others using similar data and methods.
- d. Comparability: Results should be comparable to those of different years or similar institutions to allow for meaningful comparisons (cited in Anohene, 2019). The primary purpose of management performance measures is for reporting. Therefore, the key consideration is that the measures and the evidence they provide should be clear and easily comprehensible. As per Alberta (1996) cited in Anohene (2019), when assessing budget performances, managers should ask a series of questions such as:
 - e. Relevance: Do the budget performances relate to the organization's clear objectives and goals?
 - f. Clarity: Are the budget performances meaningful, and is the wording easily understandable?
 - g. Alignment: Do the budget performances genuinely reflect the actions the government intends to take for the system?
 - h. Influence: Is the outcome measured at least partially within the organization's ability to influence?

- i. Achievement: Do the budget performances indicate the extent to which goals have been achieved?
- j. Accuracy: Is the data accurate, and can it be collected over time or on a regular basis?
- k. Consistency: Has the data been consistently collected and considered? Are the methods valid for more than one period without significant deviations?
- l. Comparison: Do the budget benchmarks differ from past achievements, other institutions, and additional jurisdictions?
- m. Reproducibility: Can others using the same data achieve similar results or conclusions?
- n. Feasibility: Is the budget for collecting the data practical?
- o. Alignment with Concerns: Do the measures convey performance facts on service/government main concerns?
- p. Timeliness: Will the data be available in a timely manner?

2.3 Theoretical Review

Part of the theoretical framework is the discussion of the theories underlying the investigation. The following ideas are covered in this section: Agency theory, Budget and budgetary management theories, and Contingency theory.

2.3.1 Agency Theory

According to the agency theory, which was created by Jensen and Meckling in 1976, an agreement exists when one or more parties (the principal(s) or entity owner(s)/shareholder(s)) hire a third party (the agent or manager) to carry out a task on their behalf, including giving the agent some discretion over making decisions. The basic goal of agency theory is to determine the ideal principal-agent contract. The conflict that arises between managers and shareholders when the former put their usefulness ahead of the latter is addressed by agency theory. This moral hazard predicament arises because managers and shareholders have different levels of

information, which can lead to managers choosing investments that have a negative net present value.

Relationships between parties in the financial sector can be understood, predicted, and constrained with the help of agency theory. In theory, a company's financial demands are met, and the required executive performance is secured in exchange for remuneration. This is known as an agency problem (Peterson, 2010) and occurs when a company's top manager intentionally manipulates financial data to increase his or her compensation rather than the company's return on investment or equity. In this light, budgeting, as one of the primary means of financial management, plays a significant role in resolving agency issues and ensuring principal satisfaction through the effective operation of MMDAs.

So, the board of directors (Principals) entrusts the MMDA personnel (Agents) with managing the organization's financial resources, and to ensure that this responsibility is carried out properly, they use a controlling mechanism known as budgeting. As a result, managers (agents) are better able to keep tabs on finances, eliminate waste, and boost MMDA efficiency using this method.

The findings of this research suggest that agency theory can shed light on how successful budgeting can be as a management tool for improving organizational output. When running a public institution like an MMDA, the principals and employees act as agents of the owner, the government. The agents have been instructed by the government to manage these groups in their stead. The government requires agents to submit budget proposals to receive funds. A public institution's budget presentation must be open and honest, without any hidden self-interest that could lead to moral hazard.

2.3.2 Budget and Budgeting Theory

Ifrah et al. (2015) cite Hirst (1987) to the effect that sound financial control alleviates the pressure on businesses to anticipate and prepare for future threats and opportunities. Hirst elaborated by saying that budgeting theory is a way to spot gaps between organizational goals and results. As the backbone of any good control system, budgets are widely acknowledged as an indispensable element of efficient operations.

The efficiency and effectiveness of the organization's spending should be managed by a capable budgetary control system, claims budgeting control theory. A sustainable budget does not go over the group's revenue (Ifrah et al., 2015). They argue that managerial effectiveness can be evaluated by budgeting. Therefore, it is essential for a business to be familiar with its budgeting process and to identify the most pressing concerns that necessitate the use of its management controls.

The growth in authority and responsibilities of the Office of Management and Budget can be traced back to the budget theory (Bartle and Shield, 2008). There is still a lot of politics involved in the budget process, even though it has become essentially ceremonial. In addition to incentives, budgets are a common method for dealing with the principal-agency dilemma and the risk of moral hazard. Agents' usage of the principal's funds can be monitored and controlled with the use of budgets. The Board, acting on behalf of the investors, is responsible for directing investment funds toward worthwhile endeavors. Because of his role as the project's agent, the CEO usually knows more than the shareholders do about the potential of various initiatives and their potential return on investment.

Statistics by Jensen (1993) support the idea that managers frequently overinvest. Accordingly, it appears likely that the Board should use capital budgeting procedures

to resolve this contradiction based on this theoretical literature. Applying the budget theory from both an economic and a social angle can result in more accurate and reliable assessments of how budgeting affects the financial performance of public institutions.

2.3.3 Contingency Theory

There is no universally applicable method of budgeting, as stated by the contingency theory. Organizational characteristics such as size, strategy, and structure, as well as management's perception of environmental uncertainty, are instead seen as determining factors in the viability of a specific technique (King et al., 2010).

Therefore, it is plausible to argue that universities and other research organizations should not adhere to a static strategy but rather modify their methods in response to shifting economic conditions.

The research concludes that different budgeting strategies for improving organizational or institutional performance in light of the present can benefit from the contingency theory. A tertiary institution's principal or budget maker may try another approach if the first one isn't working. Therefore, in light of the current economic situation, principals/budget formulators are free to make use of the budgeting format's more practical features to attain institutional aims and objectives.

2.4 Review of Empirical Review

Anohene (2011) conducted a study to investigate how budgeting and budgetary controls can be effectively employed to enhance financial management within the local government authorities in the Afigya Kwabre District Assembly. The study employed a combination of interviews and surveys to gather data for the research. Among the key findings of the study, it was established that the Metropolitan, Municipal, and District Assemblies engage in budget preparation and budgetary control activities. Additionally, the study revealed that all departments within the organization contribute their input to

the annual budget proposal, and their respective department heads are encouraged to participate in budget committee meetings to defend their proposals. This practice fosters active involvement in budget formulation and performance within the Afigya Kwabre District Assembly, ultimately leading to improved financial performance.

This study further confirmed that financial controls contribute to improved financial management in MMDAs by reducing or eliminating corruption, facilitating effective revenue collection, distributing responsibilities efficiently, and ensuring the effective utilization of resources. Conversely, the study also highlighted that challenges such as inadequate budget formulation and performance and a limited revenue base make it challenging for MMDAs to fulfill their roles as contributors to national development in partnership with the central government. Kpedor (2019) conducted a study specifically focused on Budgeting, Budgetary Control, and Performance Evaluation within the all-terrain services group. The objective was to understand the role of budgeting in the business and how key stakeholders within the organization engage in budget-related practices in their day-to-day operations. The study involved 44 professionals across various managerial levels within the organization as the sample population.

The study found that the utilization of budgets among key stakeholders at all terrain service group is limited, and it also revealed that monthly performance reports do not reach the operations managers. Additionally, many discrepancies in performance, particularly concerning meal expenses and the number of employees per project, are not reflected in the budget. While the budget structure for the company may appear complex, the study determined that key stakeholders quickly grasp its intricacies when provided with explanations. Furthermore, most project managers are willing to participate in the budgeting process since they are held accountable for it at the end of

the month. However, communication between Regional Business Managers and project units regarding budget-related matters was found to be minimal.

It was also observed that project managers frequently carry out their tasks without adhering to the budget, leading to budget deficits that often impact project performance negatively. In another study conducted by Frempong-Manso (2014), the focus was on examining budgeting and budgetary control practices and procedures in timber companies located in the Kumasi Metropolis. Specifically, the study aimed to investigate the budgeting practices and procedures within these timber companies, assess the significance of budgeting and budgetary control systems as performance measures in these firms, and identify the challenges faced during the budget preparation and implementation processes in the Kumasi timber industry. To achieve these objectives, survey data were collected from 35 department heads and 53 middlelevel managers across four selected timber companies in the Kumasi Metropolitan area.

Frempong-Manso (2014) discovered that budgeting and budgetary control measures are integral components of timber firms, serving as a foundation for planning, monitoring operational costs, and assessing the performance of employees in these organizations. However, despite the significant advantages of budgeting, FrempongManso (2014) also identified challenges related to preparation, implementation, and human factors that tend to affect budgeting in timber firms located in the Kumasi Metropolis. In a study aimed at assessing the impact of budgets on the financial performance of manufacturing companies in Nairobi County, Onduso (2013) conducted a cross-sectional investigation involving eight manufacturing firms listed on the Nairobi Securities Exchange. Using a questionnaire survey to encompass all manufacturing firms within Nairobi County, Onduso (2013) employed both primary and secondary data sources. Onduso (2013)

revealed a strong positive effect of budgets on the financial performance of manufacturing companies, as measured by the return on assets employed (ROA).

Ngozika (2013) found that budgeting and budgetary control play a significant role in influencing the quality of service delivery in government parastatals. The study also indicated that budgeting and budgetary control contribute to enhancing management efficiency and overall productivity. As per Akshita (2014), the research paper on budgetary control and organizational performance conducted a thorough analysis of the relationship between budgetary control and organizational performance, highlighting how businesses utilize budgetary control systems to improve their performance, optimize resource utilization, manage costs effectively, and gain other advantages. The paper also proposed methods and measures to enhance the effectiveness of budgetary control. Akshita (2014) concludes that budgets and budgetary controls provide essential structural support to organizations, enabling them to maximize their performance while effectively managing costs and resources.

To better the KMC's financial management in Kinondoni, Edvine (2021) investigated the function of budgetary control. Fifty people were chosen at random to take part in the case study; questionnaires and in-person interviews were used to gather data, and Microsoft Excel was used for analysis. The research concluded that budgetary control principles have a minimal impact on KMC's financial management and that the institution does not effectively implement budgetary control, budgeting, Planning, Analyzing, and Feedback's defining characteristics, such as open communication, employee input into the budgeting process, organizational dedication, role ambiguity, and productivity. The research found that the KMC should implement checks and balances to ensure that all money, property, and other assets received as grants and

subgrants are properly accounted for, that their sources and intended purposes are properly identified, and that all grant-related obligations are met.

Mukah (2018) examined the correlation between reduced government spending and improved outcomes. This study set out to investigate the challenges faced by local councils in the Mezamthe and Momo Divisions of Cameroon's Northwest Region in their efforts to maintain fiscal control over their divisions' budgets. Survey research was performed to collect primary data, and Ordinary Least Square (OLS) analysis was employed to conclude the relationship between the budgetary control factors and the council's efficiency. The results show a positive and statistically disclosed relationship between these key budgetary control variables, indicating that budgeting and budgetary control are weak in the public sector and despite government efforts, budget and budgetary control have failed due to reliance on the federation account, untrained budget staff, and non-adherence to budgetary control measures.

Manoharan (2017) conducted a quantitative analysis of the link between wellmanaged budgets and economic success across a sample of Indian companies. The research confirmed that sound financial management is associated with increased productivity in the workplace, but it also uncovered several barriers to its full adoption.

To learn how budgeting and fiscal control influence service quality, studies of government-owned enterprises are required. Lambe (2015) looked at governmental budgeting and control at the Nigerian National Petroleum Corporation using a descriptive survey study approach. It was shown that government-controlled organizations profited the most from stricter budgetary control since it allowed for more precise cost management. The effects of budgetary control on the financial performance of public institutions in Western Kenya were investigated by Andrew et al. (2016) using

a descriptive survey design. How well public universities and colleges in Western Kenya handle their finances has been proven to have a major impact on the institutions' financial success.

To better understand the difficulties involved in implementing a budget at a public institution, Elizabeth (2020) did a descriptive study using the University of Nairobi as a case study. The budget at the University of Nairobi, she reflected, facilitates all sorts of planning, regulation, communication, and decision-making. Findings highlighted the challenge of maintaining budgetary discipline. It has been brought to light that there are not enough resources, not enough institutions, an inappropriate allocation process, and unrealistic goals. The results of the study demonstrated that the budget was useful for facilitating internal dialogue, group planning, and the exercise of authority. The results of the research show that the level of personal investment in the creation of a budget correlates with how much faith its creators have in its final form.

Olurankinse and Oloruntoba (2017) conducted an empirical study that found increased accountability to have a favorable effect on budget implementation in Ondo State, Nigeria. As a secondary resource, we looked through the Ministry of Finance's statistical bulletin. Ordinary Least Squares (OLS) were used to analyze the data. It was determined that the most important causes of budget failure in the state were a lack of budget discipline, a lack of accountability, the disregard of reasonable suggestions from interest groups during budget preparation, a lack of monitoring instruments, political instability, the use of inaccurate data, and the inconsistent application of economic planning and policies.

2.5 Conceptual Framework

Using Bawku West District Assembly as a Case Study, the researcher is investigating "the role of budgeting and budgetary control systems on the financial performance of the Public Sector in Ghana," according to the conceptual framework. Figure 2.1 shows the links between the study variables of budgetary control and the efficacy of the Bawku West District Assembly. The dependent variable is financial performance, and the independent variable is budgetary control. The Bawku West District Assembly's financial performance is anticipated to increase or improve as a result of budgetary discipline. The two aspects of budgetary control are planning and monitoring and control.

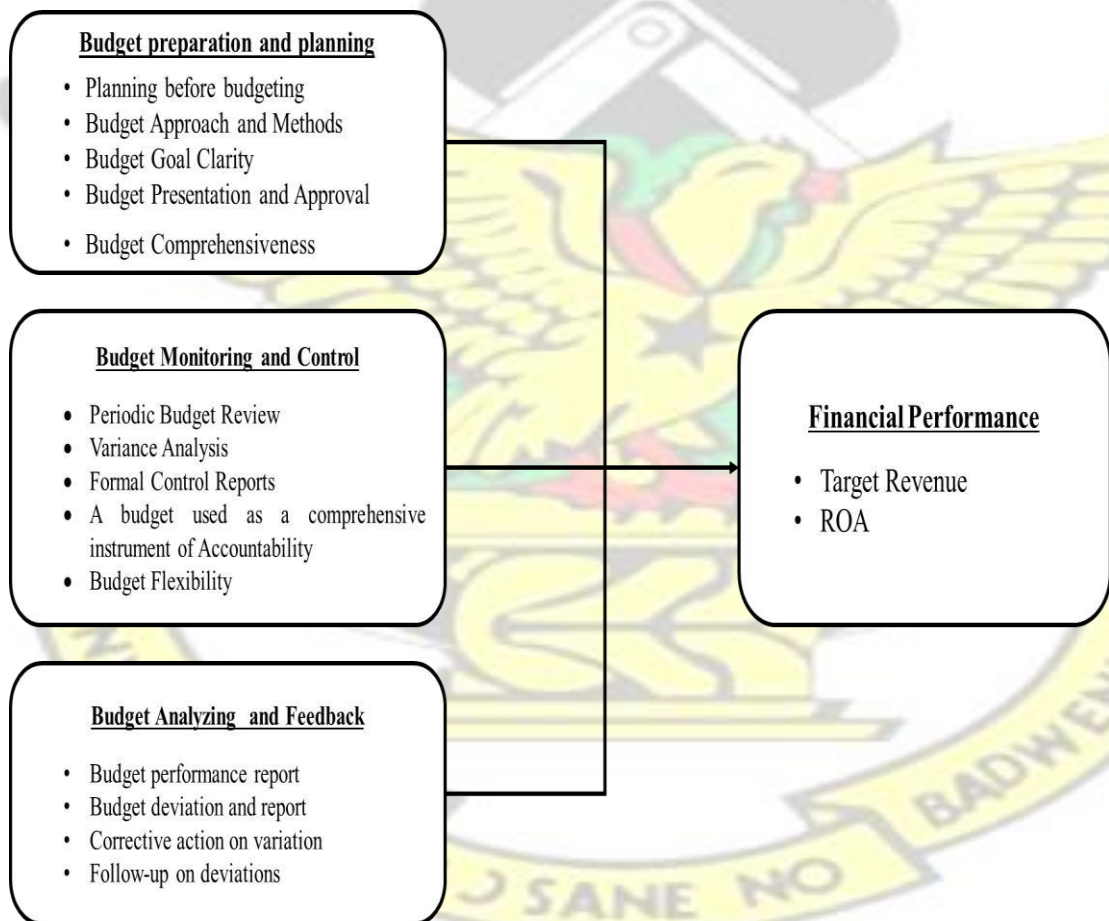


Figure 2.1. Conceptual framework

Source: Author's construct (2023), based on literature review.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter serves as a compass to navigate the challenging landscape of research endeavors. This crucial chapter explains how to choose a sample, apply a method wisely, and interpret it in a way that supports the empirical investigation.

3.2 Research Design

According to Mugenda and Mugenda, (2003) a research design aids investigators in laying down research questions, methodology, process descriptions, and information gathering and analysis for the purpose of conducting a study. Descriptive, exploratory and explanatory methods are the most common types of study design (Akhtar, 2016). Creswell (2011) named survey and case study as examples of research designs.

The study therefore employed the use of the descriptive design. Questionnaires were used for the data collection, where set of questionnaires were distributed to workers of the district. The study also utilized a case study methodology, which is a research approach that allows for an in-depth exploration of a specific aspect of a problem within a constrained timeframe (Ackah, Hanson & Agboyi, 2015).

3.3 Population

Bawku West District Assembly is the study's sample. The 38 Assembly employees served as the study's analysis unit. The 38 Bawku West District Assembly personnel who worked in internal audit, finance, accounting, procurement, and senior executive positions made up the accessible population.

Table 3.1. Study Population

Category of Respondents	Frequency
District Chief Executive	1
District Co-ordinating Directors	1
Budget Office	2
Accounts staff	6
District Planning Officers	2
Internal Audit Unit	5
Human Resource officers	2
Engineers 'and other experts	6
Procurement	2
Auxiliary staff	14
Total	41

Source: Bawku West District Human Resource Department (2023)

3.4 Sample Design

The sample design is a crucial aspect of your research methodology as it determines the participants or documents that will be included in your study. The selection of an appropriate sample is essential to ensure the representation and generalizability of your findings (Kothari, 2005). In the case of the Bawku West District Assembly, Probability sampling techniques involve randomly selecting participants from the population of interest, ensuring that each member of the population has an equal chance of being included in the sample. Simple random sampling involves randomly selecting participants from the entire population of interest. Stratified random sampling involves dividing the population into relevant strata (e.g., budget officers, finance officers, and senior management) and then randomly selecting participants from each stratum. Probability sampling techniques was used to select 41 individuals for the case study. The performance of the Bawku West District Assembly research problem primarily relies on the researcher's judgment, selectivity, and subjectivity in terms of selecting the population, cases/organizations, issues, or facts that directly affect budgets.

3.5 Data Collection

3.5.1 Primary Data

Employees of the Bawku West District Assembly were given a structured questionnaire to complete on their own, which was used to gather quantitative data. According to Bryman's advice, the questionnaire was designed as a five-point Likert scale with 1 being very opposed, 2 being opposed, 3 being neutral, 4 being agreeable, and 5 being strongly agreeable (2015). Sije (2017) stated that Strongly Disagree 1 SD 1.8; Disagree 1.8 D 2.6; Neutral 2.6 N 3.4; Agree 3.4 A 4.2; and Strongly Agree 4.2 SA 5.0 in his interpretation of the data analysis. As a result, this study adhered to this standard when it came to data analysis.

3.5.2 Secondary Data

The Bawku West District Assembly's website featuring the published Auditor General's reports as well as the Assembly's historical records were used in this study's secondary data collection.

3.6 Data Collection Procedures

The questionnaires were distributed to a sample of 41 accounting and auditing officers from the finance and economic planning department to collect data for the study. The data-gathering strategy for the study was assisted by four research assistants. This method was used in the study to ensure that all pertinent data was gathered to help create accurate conclusions and, ultimately, useful advice.

3.7 Pilot Study

A pilot test, according to Cooper, Schindler, and Sun (2006), is used to assess the accuracy and applicability of the research design and apparatus. This was driven by the need for the results of the current study to be as consistent and reliable as possible. Four

Assembly members carried out the pilot study, which involved participants from the sampled community. This accounted for 10% of the accessible target population. This is frequently supported by social scientists who claim that a good pilot study requires between 1 and 10 percent of the whole sample size, such as Mugenda and Mugenda (2003). The respondents who participated in the research instrument pilot testing were exempt from participating in the main study to prevent bias in the research outcomes due to prior knowledge of the contents of the research instrument.

3.8 Reliability

The Cronbach's Alpha coefficient was used to evaluate the research instrument's dependability coefficient. This instrument evaluates the internal consistency of a set of items that make up a single scale. A factor is considered credible if its Cronbachalpha coefficient is larger than 0.70, according to Corbin et al. (2014). Before the primary study is conducted to an acceptable level, the instrument must be updated if the Cronbach - alpha coefficient is less than 0.7.

3.9 Validity

The current study used a content-related methodology to assess the reliability of the research tools. Given that it was in line with the study's goals and the dominant paradigm for research, this test of validity approach was chosen. In accordance with Kothari's (2004) perspective, the opinions of statisticians and financial specialists were consulted in determining the validity of the study tools.

3.10 Ethical Considerations

Researchers are required by the ethical imperative of secrecy to put security safeguards in place to preserve entrusted information by shielding it from unauthorized access. The material employed in this study was secondary data, and to fulfill this obligation, codes

rather than the genuine names of the aforementioned organizations were used. Although the manufacturing companies whose information was used are listed in Appendix 11, codes were employed so that any unauthorized user could not link data to a specific company. The data was handled with the utmost security, privacy, and anonymity in this regard.

KNUST



CHAPTER FOUR

RESULTS AND DISCUSSION

4.1 Introduction

The goal of the study was to determine how budgeting and budgetary control procedures affected the Bawku West District Assembly's financial performance. There are four sections in this chapter. The respondents' sociodemographic information is presented in Section (1). Section 2: Financial performance planning and budget preparation operations. Section (3) examines the impact of financial performance on budget monitoring and control system observance. The impact of budget execution on financial performance is examined in Section (4). The obstacles to an efficient budget and budgetary management systems on financial performance are examined in Section (5). Using frequency tables and figures, this chapter illustrates the conclusions drawn from the information gathered from the respondents.

The conclusion was meant to address the research questions for the study.

4.2 Response

The BWDA's forty-five (45) respondents were the study's primary focus. However, the researcher was able to collect 41 questionnaires, for a response rate of 91 percent, out of the 45 total issued. This is an accurate response rate for data analysis since, in general, a response rate of 50% is sufficient for analysis and reporting, a response rate of 60% is good, and a response rate of 70% or above is great, according to Mugenda & Mugenda (2003).

4.2.1 General Information

The study's main goal was to determine the broad relationships between its studied variables. To achieve the objectives of the study the researcher uses a 5-point Likert scale that is 5 = strongly

agree, 4 = Agree, 3 = Neutral, 2 = Disagree, and 1 = strongly disagree, for the various measurements which intend to know the extent of agreement or disagreement with the statement.

4.3 Socio-Demographic Characteristics of Respondents

The study examined the demographic information of respondents who participated in the research. The knowledge of the outcomes resulting from the impact of budgeting and budgetary management procedures on financial performance was greatly aided by this information. The demographic information collected for the respondents in this study included their gender, age, educational background, length of employment with the company, and managerial position.

Table 4.1. Socio-Demographic of Respondents

Socio-Demographic		Frequency (<i>n</i>)	Percentage (%)
Gender	Males	25	61
	Females	16	39
Age	20 – 29	14	33
	30 – 39	18	44
	40 – 49	8	20
	Above 50	1	3
Level of Education	Diploma	12	30
	First Degree	17	42
	Masters	5	11
	Others	7	17
Length of Service	2-5 years	18	44
	6-10 years	14	35
	Above 10 years	9	21
Status of the Respondents	Top management	5	12
	Middle-level management	23	56
	Lower-level management	13	32
Total		41	100

Source: Field Survey, 2023

Table 4.1 shows that, of the 41 respondents, 61 percent were men and 39 percent were women. This suggests that men made up the majority of responders, but the inclusion of both sexes in the study allays any worries about potential bias brought on by the data's gender imbalance.

According to the data provided, 33% of the respondents were in the 20-29 year old range, 44% were in the 30-39 year old range, 20% were in the 40-49 year old range, and only 3% were in the 50-plus year old range. The majority of responders, as shown by these statistics, were between the ages of 30 and 39. This suggests that there was a good spread of ages among the respondents. Given the importance of education in any given business, respondents' levels of schooling were investigated. Participants were asked to disclose their highest degree of education attained for the study. According to the data, 42% of respondents held bachelor's degrees, while 30% held master's degrees, and 10% held doctoral degrees. The percentage of respondents with advanced degrees ranged from 11 to 17 percent. This means that most of the people who filled out the survey for this study had at least a high school diploma, and the vast majority had at least a bachelor's degree.

44% of respondents had been with the company for 2-5 years, 35% for 6-10 years, and 21% for more than 10 years, according to the study's primary question about respondents' lengths of service. This suggests that most responders have been working in their field for some time, and hence have acquired extensive expertise upon which this research can rely.

Respondents were asked to identify their current position within the company after their duration of service was established. Only 12% of respondents identified themselves as

upper-level managers, whereas 56% identified themselves as middle managers and 32% identified themselves as lower-level managers. The majority of respondents held positions in either middle management or lower.

4.4 Budget Preparation and Planning Activities on Financial Performance

This component of the study set evaluates the budget preparation and planning activities on the financial performance of the Bawku West District Assembly. The results are shown in the table below.

Table 4.2. Budget Preparation and Planning in the Bawku West District Assembly

Variable	N	Mean	Standard Deviation
Departments/units always present inputs	41	2.45	1.44
We are sensitized to the budget process	41	2.22	1.35
Resource allocation is based on the performance indicators	41	2.83	1.39
All the stakeholders in the budget are involved	41	2.81	1.32
The budget committee of the Assembly is knowledgeable about budgeting	41	2.28	1.3
Budgets are always used as a standard of measuring financial performance	41	2.17	1.36
Our budgets are based on the needs identified by our section/ departments	41	2.93	1.27
We have clear result targets in the budget	41	3.38	1.29
Budgeting outcome goals and objectives are linked to programs	41	2.29	1.36
Programs and plans are the bases for allocating financial resources	41	2.42	1.42
Planning helps us to know the type and level of resources to provide	41	2.47	1.40
Planning of the budget activities is done by the departments/units	41	3.03	1.25

Key: 1.0-2.3 (S.A), 2.4-2.9 (A), 3.0-3.4 (Neutral), 3.5-4.1 (D) >4.2 (SD)

Source: Field Survey, 2023

According to Table 4.2, respondents gave departments/units an average rating of 2.45 with a 1.44 standard deviation that they always input for budgeting. The vast majority of respondents, with a mean score of 2.22 and a standard deviation of 1.35, concur that they are sensitized to the budget process. The majority of respondents, who gave this question an overall mean score of 2.83 (SD = 1.39) and agreed that funding is allocated based on KPIs, agreed. The majority of respondents believe that all pertinent stakeholders have been consulted about the budget, according to the mean score of 2.81 (SD = 1.32). The majority of respondents said that most members of the Assembly's budget committee have a solid understanding of budgeting concepts, with a mean score of 2.28 and a standard deviation of 1.3.

Budgets are routinely used to assess financial success, according to the majority of respondents (2.17 out of 3, standard deviation 1.36). Again, most respondents strongly agreed that budgets are based on the needs presented by our section/departments, with a mean score of 2.23 and a standard deviation of 1.27. The majority of respondents had mixed feelings on whether or not the budget included specific result targets, scoring on average 3.38 and with a standard deviation of 1.29.

The vast majority of respondents, with a mean score of 2.29 and a standard deviation of 1.36, thought that budgeting result goals and objectives are connected to programs. The majority of respondents strongly agreed that programs and plans provide the basis for allocating financial resources, with a mean score of 2.42 and a standard deviation of 1.42. The majority of respondents, with a mean score of 2.47 and a standard deviation of 1.40, strongly agreed that planning aids in determining the kind and quantity of resources to provide. Last but not least, the majority of respondents (mean score 3.03,

standard deviation 1.47) were undecided on the subject of whether or not departments or units were in charge of planning budgetary activities.

4.4 Budget Implementation Process and Financial Performance

This section of the study was to ascertain how the Bawku West District Assembly's budget implementation procedure affected its financial performance. The Table below displays the findings as a result.

Table 4.3. Budget Implementation Process and Financial Performance

Variables	N	Mean	Standard Deviation
The budget performance reports are prepared regularly in my organization	41	2.73	1.43
The budget deviations are reported to top management	41	2.63	1.26
The deviations from the budget targets are frequently reported	41	2.29	1.19
Management always takes timely corrective actions when advance variances are reported	41	2.8	1.45
There is clear reporting of program results	41	2.05	1.48
Follow-up of deviations is always done in my organization	41	2.45	1.46
Financial performance is communicated frequently in meetings	41	2.15	1.51
Deviations from the expected and the actual/reported results are common	41	2.88	1.47
Our budgets are always balanced	41	4.25	1.48
Analysis of deviations is not necessary for my organization	41	4.35	1.46

Key: 1.0-2.3 (S.A), 2.4-2.9 (A), 3.0-3.4 (Neutral), 3.5-4.1 (D) >4.2 (SD)

Source: Field Survey, 2023;

Table 4.3 shows that the majority of respondents (2.73 out of 5) strongly agree that their business routinely prepares budget performance reports (1.43 standard deviation). The majority of respondents (2.63 out of a possible 4.0) once again agreed that the budget deviations are notified to high management (1.26 standard deviation).

In a survey, respondents gave a mean score of 2.29 (with a standard deviation of 1.19) for how often they hear about budget overruns and shortfalls. As a whole, respondents gave the management a mean score of 2.8 (with a standard deviation of 1.45) for its prompt response to reports of advance variances. With a mean score of 2.05 and a standard deviation of 1.48, the vast majority of respondents express high agreement that program results are reported clearly. With the standard deviation being only 1.46, the majority of responders (2.45 out of a possible 3) also concurred that deviations are always followed up on in the organization. The majority of respondents strongly agreed that financial performance is frequently discussed in meetings, with a mean score of 2.15 and a standard deviation of 1.51. The vast majority of respondents thought that disparities between theorized and observed or reported outcomes are common, with a mean score of 2.88 and a standard deviation of 1.47. However, the majority of respondents disputed that their budgets are always balanced (4.25 average, 1.48 standard deviation). The majority of respondents, with a mean score of 4.35 and a standard deviation of 1.46, thought that deviation analysis was not important for my organization.

4.5 Budget Monitoring and Control Systems on Financial Performance

The study's goal in this section was to evaluate the effect of Budget Monitoring and Control Systems on the Financial Performance of the Bawku West District Assembly.

The study's findings are shown in Table 4.4

Table 4.4. Budget Monitoring and Control

Variable	N	Mean	Standard Deviation
We often receive guidelines from the Ministry of Finance on the budget process	41	2.31	1.34
Funding of budget programs is based on the Assembly approved budget	41	2.47	1.46
The budget performance is always communicated	41	4.23	1.49
The perceived level of budget monitoring and control in my Assembly is excellent	41	2.8	1.37
We always make adjustment regarding budget performance	41	2.85	1.39
We often monitor the budget deviation	41	3.07	1.47
Control of the budget activities is done by only the head of the department	41	4.38	1.37
We often hold a budget conference to review performance	41	2.2	1.38

Key: 1.0-2.3 (S.A), 2.4-2.9 (A), 3.0-3.4 (Neutral), 3.5-4.1 (D) >4.2 (SD)

Source: Field Survey, 2023

The statement that they regularly receive budget process recommendations from the Ministry of Finance was strongly agreed upon by respondents, with a mean score of 2.31 and a standard deviation of 1.34. The majority of respondents (76%) agreed that funding for budget programs is determined by the budget passed by the Assembly, scoring on average 2.47 and with a standard deviation of 1.46. Most respondents (mean score 4.23; standard deviation 1.49) disagreed that budget performance is usually communicated, nevertheless.

The majority of respondents, with a mean score of 2.8 and a standard deviation of 1.44, thought that the Assembly's budget monitoring and management was competent. In addition, the vast majority of responders (mean score 2.85; standard deviation 1.39;) said they always make adjustments based on budget performance. When asked whether they maintained track of budget overruns, the majority of respondents (60 percent) expressed indifference (mean score: 3.07, standard deviation: 1.47).

The majority of respondents (mean score 4.08, standard deviation 1.37) argued that solely the department head is responsible for overseeing budget activities. The majority of respondents (2.2, std dev 1.38) highly agreed that budget conferences are regularly held to evaluate performance.

4.6 Challenges Affecting Effective Budget and Budgetary Control Systems on Financial Performance

This section of the study was to ascertain challenges affecting effective budget and budgetary control in the Bawku West District Assembly. The Table 4.5 below displays the findings as a result.

Table 4.5. Budget and budgetary control challenges

Variables	N	Mean	Standard Deviation
Lack of cooperation among stakeholders during the preparation and implementation of budgetary controls	41	3.15	1.39
Inadequate data hinders the budgetary process	41	2.63	1.51
Lack of proper input from relevant parties during the budget planning process	41	2.34	1.28
Implementing budgets is an expensive and time-consuming process	41	4.34	1.3
There are always delays in budget approval for implementation	41	2.15	1.35

Key: 1.0-2.3 (S.A), 2.4-2.9 (A), 3.0-3.4 (Neutral), 3.5-4.1 (D) >4.2 (SD)

Source: Field Survey, 2023

With a mean score of 3.15 and a standard deviation of 1.39, Table 4.5 demonstrates that most respondents were worried about the absence of collaboration among stakeholders during the establishment and execution of budgetary controls. The majority of respondents, with a mean score of 2.63 and a standard deviation of 1.51, thought that insufficient data was a significant barrier to an efficient budgeting process. The majority of respondents, with a mean score of 2.38 and a standard deviation of 1.08, strongly

agreed that sufficient contributions from significant stakeholders are frequently lacking during the budget planning process. However, the majority of respondents disagreed with the assertion that putting budgets into action is an expensive and time-consuming undertaking (by a mean score of 4.34 to 1.3 standard deviation). Finally, respondents agreed that there are always delays in budget approval for implementation, scoring an average of 2.15 (standard deviation: 1.05) in their response.

Table 4.6: Diagnostic and Stability test results

DV: Performance	Estimate (SE)	Effect size
Budget preparation	0.222 (0.051) ^{***}	0.345
Budget monitoring	0.523 (0.038) ^{***}	0.839
Feedback	0.326 (0.047) ^{***}	0.571
Budget control	0.090 (0.037) ^{***}	0.142
Constant	-0.726 (0.240) ^{**}	
N	41	
<i>F</i> (4, 36)	100.44	
<i>p</i> -value	<0.001	
<i>R</i> ²	0.918	

^{**} $p < 0.05$, ^{***} $p < 0.001$; Standard errors in parenthesis

Changes in the independent variables (budget planning, budget monitoring, feedback, and budget control) can shed light on how those shifts in the dependent variable (organizational performance) came to be. When other independent variables are held constant, the estimates (regression coefficients) provide a quantitative measure of the impact of each independent variable on performance. All of the independent variables in the model had a statistically significant effect on performance at the 5% level (*F*statistic = 100.44, *p* 0.001). As a whole, the independent factors accounted for 91.8% of the variance in results. The relative importance of each independent variable is revealed, however, by calculating its impact size.

All of the independent factors were found to be significant at the 5% level, however, budget monitoring contributed the most, as shown by the impact size of 0.839 (83.9%), followed by feedback (57.1%).

4.7 Discussion of findings

The results of the study indicate that the management of debt has a favorable and statistically significant impact on the performance of the Bawku West District Assembly. More precisely, an increase in the institution's management of debt will lead to a significant improvement in its performance, with an increase of 0.15 units. This demonstrates that effective debt management by the District Assembly, through the implementation of daily budgetary practices and the establishment of appropriate agreements with creditors to address outstanding debt terms, can significantly improve its organizational performance. Debt management plans facilitate the reduction and elimination of debt. In the event that the institution is burdened with an excessive amount of debt, the implementation of debt management plans becomes necessary. The presence of a favorable correlation between debt management controls supports the conclusions stated by Oden (2016), whose research also identified a positive association between debt management and the performance of Zenith Bank in Nigeria.

Additionally, the results of the study indicate that the management of expenditure resources has a favorable and statistically significant impact on the organizational performance of the Bawku West District Assembly. The study revealed that there is a considerable improvement in the organizational performance of Bawku West District Assembly by 0.05 as a result of an increase in spending control. Expenditure control plays a crucial role in ensuring accountability during the budget execution and management of financial resources. The institution will effectively uphold fiscal discipline by employing a robust expenditure control system. Additionally, it will

successfully execute planned activities within the allocated budget by utilizing administrative and financial penalties to ensure the quality of expenditures. These measures will ultimately enhance the organizational performance of the institution. The confirmation of this favorable link is also supported by the findings of Maimako (2005). Based on the responses of 70% of the participants, it was found that the submission of financial reports to the controller of budgets on a quarterly basis was not carried out in a timely and accurate manner. Consequently, the limited examination of financial records resulted in several constraints, including the delayed disbursement of national transfer money, postponed funding of projects and programs, the need for emergency borrowing from commercial banks, and the overall subpar financial performance of the county government. Furthermore, this had an impact on the process of analysis and feedback, thereby enabling prompt interventions. According to Serem (2013), it is recommended that reports be generated at regular intervals, such as monthly, in order to provide a comparison between the actual performance and the budgeted figures. These reports have the potential to be delivered to the individuals in charge of budget centers, providing an analysis of variations from budget figures that are either favorable or unfavorable.

The results of the study indicated a favorable correlation between accounting information systems and the organizational performance of Bawku West District Assembly. However, it should be noted that this association did not reach statistical significance. The limited correlation implies that the implementation of an institutional framework for managing financial data, which facilitates its collection, storage, monitoring, processing, retrieval, and documentation for the benefit of accountants, consultants, business analysts, administrators, Chief Financial Officers (CFOs), auditors, regulators, and tax authorities, may not lead to a substantial enhancement in organizational performance.

All participants unanimously agreed that the budget controller is responsible for reporting any instances of budget deficits and ensuring that their underlying causes are identified. A majority of the participants, specifically 70% of the respondents, expressed their disagreement with regards to actively monitoring the budget process. According to Kanyinga (2014), it was argued that possessing the capacity to comprehend the political negotiation procedure concerning the budget, as well as monitoring the extent to which individual policymakers adhered to the commitments they made during this process, constituted a crucial prerequisite for ensuring personal accountability of policymakers in electoral contexts.

According to Theletsane (2014), it was observed that the practice of monitoring real revenue or cost data is beneficial in identifying the causes behind the disparities between actual and budgeted performance, and subsequently implementing appropriate corrective measures. The study findings indicated that this practice was lacking in the county under investigation. All participants unanimously agreed that the process of monitoring and evaluating budgets had a significant impact on the financial performance of the government.

CHAPTER FIVE

SUMMARY, CONCLUSION, AND RECOMMENDATIONS

5.1 Introduction

A critical evaluation and discussion of the results are provided in this chapter. It also compares the results with those of other studies of a similar nature. Based on the study's goals, the discussion is conducted.

5.2 Summary of Findings 5.2.1 Budget Preparation and Planning Activities on Financial Performance

According to respondents, all relevant parties are included in the budget process, inputs are regularly presented by departments/units, resource distribution is based on performance indicators, and budget sensitivity training is provided. Budgeting is improved when a wide range of stakeholders are involved since this encourages them to provide the required and desired support throughout budget execution. This means that everyone has some responsibility for the budget's success and that anyone who violates the plan or company policy will have to answer to the consequences of their actions. They also agreed that our department's budgets are reasonable because they reflect actual requirements. that there be definite goals for outcomes in the financial plan. Respondents also noted that budget activities are planned by the departments/units, that budgeting outcome goals and objectives are linked to programs, that programs and plans are the bases for allocating financial resources, and that planning helps them know the type and level of resources to provide.

5.2.2 Budget Implementation Process and Financial Performance

According to the study, my company routinely generates budget performance reports. The results reveal that both budgetary overruns and underruns are reported to upper management regularly. When advance discrepancies are disclosed, Management promptly takes remedial action, as evidenced by the results. In my company, we always follow up on anomalies, and the results of the programs are reported clearly. NB learned the hard way that it's crucial to keep an eye on and evaluate budgets so that any necessary deviations may be kept to a minimum.

According to the results of the research, discussions on financial performance are routine at meetings. According to the study's findings, there are frequently discrepancies

between anticipated and actual or reported outcomes. The results, however, suggest that budgets are always balanced and that organizations need not bother with an examination of variances. The organization's ability to keep an eye on and assess its budget thanks to these aids in the management of its financial resources. Martin and Timson (2016) discovered that keeping an eye on and evaluating budgets is crucial for keeping any necessary variations to a minimum.

5.2.3 Budget Monitoring and Control Systems on Financial Performance

The results show that the Assembly's budget is used to fund programs, that the Assembly's perception of its budget monitoring and control as adequate is supported by the data, and that the Assembly should develop effective budgetary financial controls based on the organization's policies to guarantee that actual activities stay within budgeted costs and expected outcomes.

According to the results, they constantly evaluate the budget and make changes to improve it. According to the data, the budget committee has sufficient financial literacy to do its job. An efficient budget, budgetary process, and execution can be achieved with competent and knowledgeable personnel serving on the budget committee.

According to the results, the assembly consistently exerts itself through budgetary management to make sure that financial resources aren't being squandered to attain the intended level of performance, and that budget deviations are closely monitored at all times. To assess progress, they routinely have budget meetings. According to the results of the study, only the department head is responsible for overseeing budget-related operations.

5.2.4 Challenges Affecting Effective Budget and Budgetary Control Systems on Financial Performance

The budgetary process was found to be hampered by incomplete data, a lack of appropriate input from important parties during the budget planning stage, and a lack of coordination among stakeholders during the formulation and implementation of budgetary controls. It is extremely rare for such permission to be postponed because doing so would delay the expensive and time-consuming process of establishing and enforcing a budget. This is significant because it will help eliminate the wasteful wait times that have been observed in the organization as a result of the bureaucratic procedures involved in the authorization and transfer of funds. The effective implementation of the budget can be slowed by several NB, such as a delay in securing financing from external sources, a failure to gain buy-in from key stakeholders, an increase in administrative costs that was not anticipated, and so on. The likelihood of an organization falling short of its goals and objectives increases significantly as a result. The budgeting process has been hampered by problems like a lack of cooperation among the parties involved and the deployment of untrained field officers.

5.3 Conclusion

Bawku West District Assembly's financial and other resources are best safeguarded through careful budget planning and preparation. As the first step in the budgeting process, it is crucial for the success of subsequent budgets and the operation of the Assembly as a whole. Having a professional help you create a budget is crucial. It's important to have competent individuals handle this part of the budgeting process.

To guarantee efficient use of funds, the Bawku West District Assembly has integrated the budget execution process with budget planning. It appears that the Bawku West

District Assembly does a good job in general with implementing budgeting and budgetary controls as core drivers of public sector organization success.

Because of the confidence that comes from using budget monitoring and control systems, the company has been able to carry out the exercise more efficiently. This has been a crucial part of the budgeting process since it guarantees stakeholders proper oversight and controls to ensure the Assembly's dependability.

The budgeting process has been hampered by problems like late fund disbursement, poor communication between parties involved, and the deployment of incompetent field officers.

5.4 Recommendations from the Study Findings

The studies give the following suggestions to improve the effectiveness and value of budgeting for the company and other stakeholders.

5.4.1 Managerial Recommendations

A budgeting process should be taken more seriously by organizations in terms of its timeliness in terms of preparation, implementation, and evaluation. The organization will be able to better serve the needs of all of its constituents and accomplish its stated goals as a result. Additionally, it's essential to follow the project framework or plan created during budget preparation to ensure that the budget delivers the anticipated objectives on schedule.

All parties involved in the budgeting process must have accurate information and know their roles and responsibilities to ensure that the budgeting process runs smoothly from start to finish. This is in tandem with having an efficient system for storing all the data

you'll need for budgeting activities including making plans, executing them, monitoring results, and assessing success.

Transparency and accountability in the budgeting process can be improved with the help of well-developed financial standards, regulations, and policies, as well as staff training.

Everyone in the Bawku West District Assembly must understand how important it is for them to work together to create a successful budget. This goes hand in hand with following all applicable financial policies, standards, and laws.

To guarantee that those working in the public sector who are directly involved in the budgeting process are familiar with and adhering to the relevant principles and standards, they should get regular training in these areas. Beyond the employees of government agencies, additional stakeholders may be invited to participate in training sessions so that they, too, can learn how to contribute to more efficient and successful budgeting. To ensure that budgeted funds are used for the intended purposes, auditing committees and individual auditors should have broad authority to investigate and question anyone suspected of having a role in the misuse of the organization's funds.

5.4.2 Policy Recommendations

Organizations should ensure that punctuality is a top priority across the whole budgeting cycle (from planning to implementation to evaluation). The group's ability to achieve its objectives and meet the needs of its many constituents will improve as a result. Adherence to a project framework or plan developed during budget preparation is also crucial for meeting deadlines and achieving desired results within the budget.

If you want your budgeting process to go smoothly from start to finish, make sure everyone involved has access to the most recent data and understands their duties. This

is in tandem with having a dependable way of storing all the data needed for budgeting activities like planning, execution, monitoring, and assessing.

More transparency and accountability in budgeting is possible with improved financial standards, rules, and policies, as well as with properly trained staff members.

Everyone in the Bawku West District Assembly is responsible for contributing to the success of the budgeting process. When taken together, these safeguards guarantee that all monetary regulations are adhered to in full.

Government workers who have hands-on experience with budgeting should receive regular updates on the latest principles and standards in the field. Government employees aren't the only ones who could benefit from budget training sessions; other stakeholders should be invited to participate, too. To prevent financial misappropriation, auditing committees, and individual auditors should be given broad discretion to investigate and interrogate anyone they have reason to believe is involved.

5.4.3 Areas for Future Research

This research used a case study approach, in which a single public sector organization served as both the focus of attention and the unit of analysis. To gain a more complete picture, future research may involve more parties, such as management, policymakers, external stakeholders, and regulators. To collect more representative data, future researchers may want to think about interviewing some or all of these participants.

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Appendix

RESEARCH QUESTIONNAIRE ADMINISTRATION

I am an MSc Candidate pursuing an MSc in Accounting and Finance. As a requirement for my MSc Degree, I am required to research “Assessing the Effectiveness of Budget and Budgetary Control on the Financial Performance of Public Sector Organizations in

Ghana. (A Case Study of Bawku West District Assembly)”. I am kindly requesting you allow me to gather information for this research on this noble topic through a questionnaire. The information that you will give will be treated with the utmost confidentiality and is purely intended for academic purposes. Your acceptance to participate in the questionnaire filling will be highly appreciated.

SECTION A: Respondent Details and Bio-Data1.

1. Please indicate your gender. Male Female
2. Indicate your age bracket:
Below 25 years 25-35 years 36-45 years above 45 years
3. How long have you served in your current position?
0 – 5 yrs 6 – 10 yrs 11 – 15 yrs over 15 yrs
4. To date, what has been your highest formal qualification?
Secondary school level Certificate/Diploma
Undergraduate Postgraduate level
Others (specify)
.....

SECTION B: BUDGET PREPARATION AND PLANNING IN THE BAWKU WEST DISTRICT ASSEMBLY

To what extent do you agree with the following aspects of Budget Preparation and Planning in the Bawku West District Assembly? Use a scale of 1 to 5 where 1= Strongly Disagree, 2= Disagree, 3= Neither Agree nor Disagree, 4= Agree, and 5 =strongly agree.

Variables	5	4	3	2	1
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Departments/units always present inputs					
We are sensitized to the budget process					
Resource allocation is based on the performance indicators					
All the stakeholders in the budget are involved					
The budget committee of the Assembly is knowledgeable about budgeting					
Budgets are always used as a standard of measuring financial performance					
Our budgets are based on the needs identified by our section/ departments					
We have clear result targets in the budget					
Each budget activity is allocated appropriate resources					
Budgeting outcome goals and objectives are linked to programs					
We combine planning with the budgeting process					
Programs and plans are the bases for allocating financial resources					
Planning helps us to know the type and level of resources to provide					
Planning of the budget activities is done by the departments/units					

**SECTION C: BUDGET MONITORING AND CONTROL IN THE BAWKU
WEST DISTRICT ASSEMBLY**

To what extent do you agree with the following aspects of Budget Monitoring and Control in the Bawku West District Assembly? Use a scale of 1 to 5 where 1=

Strongly Disagree, 2= Disagree, 3= Neither Agree nor Disagree, 4= Agree, and 5 =strongly agree.

Variables	5	4	3	2	1
We often receive guidelines from the Ministry of Finance on the budget process					
Funding of budget programs is based on the assembly-approved budget					

The budget performance is always communicated					
The perceived level of budget monitoring and control in my Assembly is excellent					
The perceived level of budget monitoring and control in the Assembly is adequate					
The level of budget monitoring and control in my office is inadequate					
We always make adjustments regarding budget performance					
We often monitor the budget deviation					
Control of the budget activities is done by only the head of the department					
We often hold budget conferences to review performance					

SECTION D: BUDGET IMPLEMENTATION IN THE BAWKU WEST DISTRICT ASSEMBLY

To what extent do you agree with the following aspects of Analysing and feedback on budget implementation in the Bawku West District Assembly? Use a scale of 1 to 5 where 1= Strongly Disagree, 2= Disagree, 3= Neither Agree nor Disagree, 4= Agree, and 5 =strongly agree.

Variables	5	4	3	2	1
The budget performance reports are prepared regularly in my organization					
The budget deviations are reported to top management					
The deviations from the budget targets are frequently reported					

Management always takes timely corrective actions when advance variances are reported					
There is clear reporting of program results					
Follow-up of deviations is always done in my institution					
Financial performance is communicated frequently in meetings					
Deviations from the expected and the actual/reported results are common					
Our budgets are always balanced					
Analysis of deviations is necessary for my institution					

SECTION E: ANALYZING AND FEEDBACK ON BUDGET

IMPLEMENTATION IN THE BAWKU WEST DISTRICT ASSEMBLY

To what extent do you agree with the following aspects of Analysing and feedback on budget implementation in the Bawku West District Assembly? Use a scale of 1 to 5 where 1= Strongly Disagree, 2= Disagree, 3= Neither Agree nor Disagree, 4= Agree, and 5 =strongly agree.

Variables	5	4	3	2	1
Lack of cooperation among stakeholders during the preparation and implementation of budgetary controls	42	31	2	13	12
Inadequate data hinders the budgetary process					
Understaffed and underfunded budget departments					
Lack of proper input from relevant parties during the budget planning process					

Implementing budgets is an expensive and timeconsuming process					
There are always delays in budget approval for implementation					
The ever-shifting nature of the external environment poses a challenge to the efficiency with which budgets may be put into effect					
Budget departments do not prepare budget proposals before the budget year begins					

