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OPTIMISATION OF PROGRAM BUDGET PERFORMANCE AMONG NOT-FOR-PROFIT ORGANISATIONS IN UGANDA: A CASE OF CIVIL SOCIETY IN UGANDA SUPPORT PROGRAMME

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Abstract:

This study set to establish the determinants of budget performance in Civil Society in Uganda Support Programme (CUSP) by the German Agency for International Cooperation in Uganda (GIZ-Uganda). We focused on implementing partners (IP) related determinants as budgetary control, leadership/ governance, organization structure, and of human resource. The study adopted a cross-sectional research design based on samples drawn from across 127 IPs that closed their contracts with CUSP. The unit of observation comprised 127 program coordinators, 127 finance staff, and 127 service extension of IPs' staff, with a population of 381 staff. A two-stage sampling technique was adopted first, stratified sampling to select staff category amongst the IPs, then purposive sampling to select respondents within the staff categories. An online semi-structured questionnaire was used to collect data. Results show that budgetary control significantly and negatively affects budget performance however, leadership and organisational structure have a significant positive influence on budget performance and human resources did not have any influence. This implies that management of IPs, IDAs and other similar organizations should ensure they have good leadership or governance and organization structures besides investing in budgetary control through policy framework that can translate to effective budget performance.

Keywords:

NPOs, Budget Performance, Leadership, Governance, Budgetary Control

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Introduction

A budget is a quantitative expression of a thought of action prepared for a corporation as an entity so as for the entity to carry out certain functions like sales and production or for monetary resources items such as cash, cost, man-power purchase, and others (Alade, 2020). A budget is a formal statement of estimated income and expenses based on plans and objectives. In other words, a budget is a document that management makes to estimate the revenues and expenses for an upcoming period based on their goals for the business. Budgets of international humanitarian organizations are derived from donations, which are typically limited, uncertain, and to a large extent earmarked for specific countries or programs. These factors, together with the specific utility function of international humanitarian organizations, render budgeting and budget performance in these organizations a challenging managerial problem (Keshvari Fard, Ljubić & Papier, 2022).

A budget is an accounting device used to plan and control resources of operational departments of governments and divisions (Warren, et al., (2016). Budgets are useful planning and control devices used by both private and public sectors of any given economy. As a planning document, a budget enables businesses, governments, private organizations, and households to set priorities, monitor progress and measure performance towards selected goals. According to Saunois et al. (2020) a budget is important for assessing realistic pathways to mitigate a problem. In addition to functioning as a financial planning tool designed for the purpose of measuring company costs and revenues, budget also acts as a tool for control, coordination, communication, motivation, and managerial performance appraisal (Su'un, 2020). Su'un (2020) opines that the existence of a budget will encourage organizational sustainability. Budgets have embodied the outcomes of predictive models of expense and investment and provided the instruments that allow actions such as resetting objectives and redesigning of the system to be articulated. Budget is a useful tool in planning since it represents a plan. Budgets in international development agencies (IDAs) and their implementing partners (IPs) are used as a planning document. Institutions use it as a guiding tool in the implementation of activities and measure of performance thereon.

The process of budgeting allows institutions to express quantified resource requirements into time phased milestones. Lulaj and Enkeleda (2019) explain budgeting as more than the distribution of resources between different requirements, it is about meeting the needs of a society by bringing compromises in the political market. Budgeting is a key tool of modern management, contributing to improving the efficiency of the company (Rebrowa, et al., 2020). When drawn up appropriately, budgets can ensure the achievement of strategic goals (Chugunov, et al., 2019). Robust revenue forecasting is key to effective budgeting (Jones, 2020) which are driven by the revenue forecasts of the previous financial year and can be used by government and the non-governmental sectors to mobilize adequate resources for local authorities, translate policies into pro-poor investments and provide equitable and efficient quality social services. Also, institutions rely on budgeting for multiple reasons including control, strategic planning, communication, and regulatory compliance (Kenno, et al., 2021; Nikulina, 2020) and in setting priorities by allocating scarce resources to those activities the officials deem to be the most important and rationing it to those areas deemed as less vital (Rebrowa, et al., 2020).

In this study, we define budget performance as a measure of the variances between planned expenditure against actual performance realized as adopted from the study of (Su'un, 2020). In

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other words, budget performance is a system concept of Value for money or performance-based budgeting that prioritizes efforts to achieve the results of work or output from the planned cost or input allocation. This means that performance-based budgeting is more effective than program or organizational budgets with anticipated outcomes because this system explains the relationship of costs to results, so it can be said that this system deals effectively with a program. A budget with significant adverse and favourable variances shows poor accountability of funds and the smaller the gap between planned and actual expenditure, the better the budget performance. According to Su'un (2020), budget performance is a measure in terms of funds received, actual expenditure realized and the resultant variances. At GIZ-Uganda, any variance above or below 5% of the planned budget is taken as unacceptable as per the set financial regulations; hence any variance that was below or beyond that level is taken as poor budget performance. In this study, Su'un's conceptualization of budget performance has been adopted.

International development agencies have increasingly financed development plans and initiatives in which local public goods and social services are delivered through a variety of funding and implementing channels in aid-dependent countries (Baldwin & Winters, 2020). The financing and support are mainly channeled through both public and private community-based implementing agencies. Work plans and budgets are drawn and approved to guide the implementation and measurement of performance of development programs. Unfortunately, in Uganda despite the immense importance of IDAs in promoting quality of life, their performance is continuously threatening (UNDP, 2016 as cited in Kushemererwa & Stylianou, 2021). Whereas the number of non-profits continues to grow worldwide, these establishments operate under a host of challenges that probably hinder their performance. A preliminary diagnosis of GIZ-Uganda CUSP financial reports indicates significance of undesirable variances between planned/ approved budgets and actual expenditure. An analysis for the periods ending 31st December 2018 to 2021 indicate that the variances between budgeted and actual expenditure were 8.7, 16.8. 20.6 and 17.2 percent respectively. This performance can be though of as favourable since less was utilised however, given the limits of +5% and -5%, all variances were over and above the acceptable threshold. Such undesired budget performance may in turn discourage development partners from providing funds for future development programmes or encourage excessive expenditure by IPs to avoid spend it or lose it policy given the low burn-rate. Discouragement of development partners is in return a threat to GIZ-Uganda's competitiveness and sustainability in the non-profit sector. This assertion was the motivation behind the study to examine whether the undesirable budget performance was determined by budgetary control, leadership/ governance, organizational structure, and human resource of IPs of GIZ-Uganda's Civil Society in Uganda Programme (CUSP). This study therefore, sought to investigate the determinants of budget performance in Civil Society in Uganda Support Programme (CUSP) by German Agency for International Cooperation in Uganda (GIZ-Uganda).

The Context

The rise of super-economies especially in the Western world and the need to strengthen international cooperation gave birth to several state-owned IDAs spread across the globe and primarily responsible for administering civilian foreign aid and development assistance. Examples include but are not limited to GIZ, United States Agency for International Development (USAID), United Kingdom Agency for International Development, and Japan

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International Cooperation Agency (JICA). These organizations primarily work/ implement through community-based organizations (CBOs) in specialties and localities of their interests. The German Agency for International Cooperation (GIZ) is an international enterprise owned by the German Federal Government, operating in many fields across more than 130 countries Uganda inclusive. As a federal enterprise, they support the German Government in achieving its objectives in the field of international cooperation for sustainable development. GIZ offers demand-driven, tailor-made, and effective services for sustainable development. In Uganda, GIZ through several programmes operates in many fields including economic development and employment promotion, governance and democracy, security, reconstruction, peace-building and civil conflict transformation, food security, health and basic education, environmental protection, resource conservation, and climate change mitigation.

Civil Society in Uganda Support Programme (CUSP) is one of the many programmes under implementation by GIZ-Uganda. Launched on 31st May 2018, cutting across the entire country and jointly funded by European Union (EU) and German Federal Ministry of Economic Cooperation and Development (BMZ) to a budget tune of Euro 26.9 million (UGX 118 billion), CUSP aims at building a conducive environment for state-civil society organizations (CSOs) dialogue and improving framework conditions for civil society participation in the development of Uganda. Implemented through CBOs herein termed as IPs, CUSP targets CSOs operating in a wide range of sectors, such as infrastructure, including transport, water, and energy; green economy; rural development, and good governance. Since its launch like any other programmes by GIZ-Uganda, for all the years under implementation, CUSP has spent under and below the acceptable level. The programme has registered budget performance variances of 8.7, 16.8. 20.6 and 17.2 percent for the financial years 2018 to 2021 respectively which performance is largely attributed to implementing partners. Among other scholars, in attempts to examine and contribute to the hotly debated topic “The utility of foreign aid”, the conclusion – “it depends” by Riddell (2008) in his book Does Foreign Aid Really Work also reveals that among other factors, IPs engaged by IDAs greatly determine programme budget performance.

The funding structure of aid/ donor organizations creates key challenges and risks because it relies heavily on external donors/ sources (Bocquet, et al., 2020). Funding programs from external sources is a risky business and, therefore, aid/ donor organizations should need to carefully navigate the risks attached no matter what funding regime they use. Risk can be effectively managed to mitigate its adverse impacts on program objectives. In donor funded programs, financing risks as well as other risks such as political risks, technological risks, legal risks, economic risks are inevitable in the life of the program and, therefore, need to be well mitigated (Stötzer, et al., 2021). This is so, since most donor funded projects are competitive in nature and, therefore, carries the risk of innovation that requires the good strategies to hedge against loss. In many instances, the administration system and accounting procedures in budget implementation are not well understood by the relevant authorities. In their article “study of global fund disbursement process”, Gallien, et al. (2021) revealed that the timing of the disbursement of funds was affected by funds accountability requirements by financing partners prior to disbursement of funds thereby affecting the effectiveness of program budget performance.

Donors also impose administrative regulations on some of the programs they fund. For example, in their study on the effect of large corporate donors on non-profit performance,

Volume 5 Issue 16 (September 2023) PP.16-35
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Finley, Hall, Harris, and Lusch (2021), established that beyond simply providing funding, large corporate donors exert much influence over the donor fund organizations' projects to the extent of controlling their performance substantially. Donor demand beyond organization capacity was found to significantly influence the performance of the donor fund organizations individually. Finley et al, (2021) also found that donors sometimes provide monitoring and technical experts to the project, mostly foreigners at the expense of locals as an administrative imperative. The argument is that donors find expatriate technical staff as helpful in sensitive aspects of project management and control of budgets and are also knowledgeable about home office reporting requirements even when locals can competently handle the same tasks. According to Perić, et al. (2020), non-profit organizations highlighted that in addition to human capital, reputation, and full transparency, personalized relationships and direct contact with partners and customers represent the only possible approach to doing business and crucial sustainability.

Nongovernment organizations (NGOs) need to invest in building relationships and basic good financial practices to remain sustainable. Apart from being able to raise money from a variety of sources, financially sustainable NGOs actively invest in developing and maintaining strong personal relationships with their key stakeholders, particularly their donors, supporters, volunteers, staff, and beneficiaries. Sustainable NGOs also have built sufficient financial reserves, as well as strategically manage and finance all organizational costs and overheads (Ayinkamiye & Spencer, 2021). Awadari (2020), observed that donor funded projects in the country are experiencing a myriad of problems that include ineffective leadership, absence of strategic planning activities, poor recording practices, lack of necessary policies, procedures and resources, high turnover of employees and volunteers and dependence on a limited number of funding sources. It should be observed that international donors have shifted their funding regime from a traditional model to a new challenge fund concept which has impacted greatly on local NGOs.

Specific Objectives
This study sought to examine the determinants of budget performance of CUSP by GIZ-Uganda and was guided by the following specific objectives.

i. To examine the effect of budgetary control on the budget performance of CUSP by GIZ-Uganda.
ii. To examine the effect of leadership/ governance on the budget performance of CUSP by GIZ-Uganda.
iii. To examine the effect of organization structure on the budget performance of CUSP by GIZ-Uganda.
iv. To examine the effect of human resources on the budget performance of CUSP by GIZ-Uganda.

Conceptual Framework
The model below is a diagrammatic representation of the determinants of budget performance of CUSP by GIZ-Uganda. The model further describes the dimensions of each variable that were adopted for this study.

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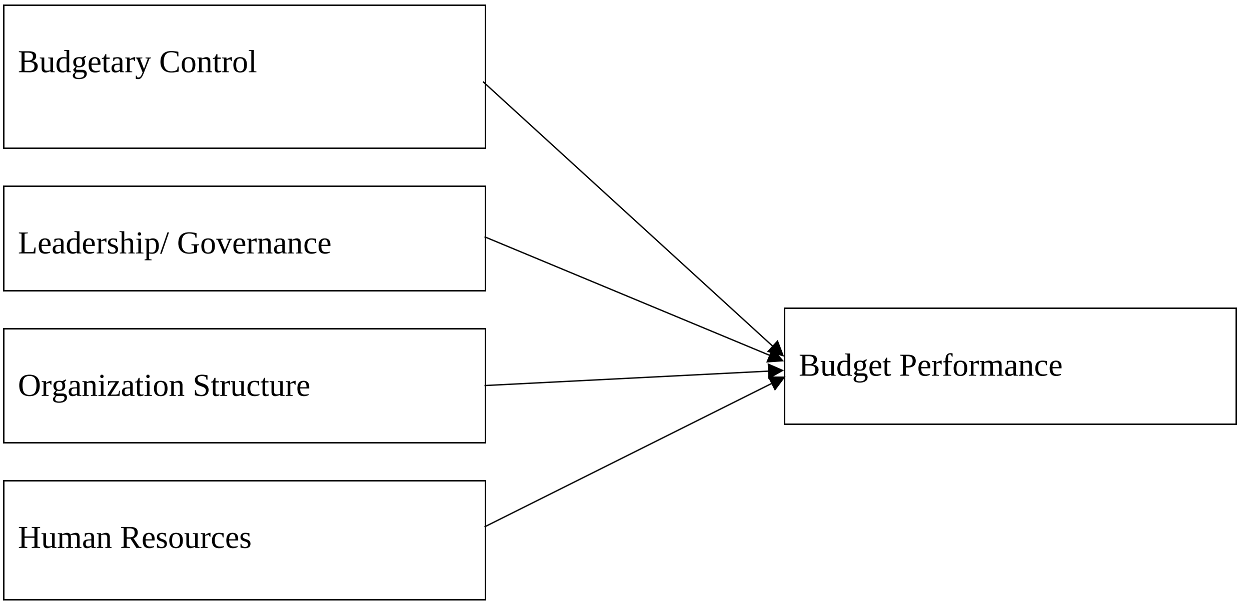
Figure: 1. Conceptual Framework



Source: Adopted and modified from Silva, et al., (2021).

Theoretical and Literature Review

Several theories underpin budget performance and its determinants. First, goal-setting theory is based on the idea that setting specific and measurable goals is more effective than setting unclear goals. According to Locke's (1968) goal-setting theory, employees want to achieve targets where the goals are clearer since it will be easier. Most studies agree that performance will increase if the budgetary goals are clearer. For instance, Le & Nguyen (2020) show positive relationship between the clarity of budget goals and performance. The clarity of the budget goals is expressed by the department manager's level of awareness of the goals assigned by the superior. It includes clarity on goal content and goal priority. They also suggest that managers achieve their goals easily if the budgetary goals are clearer. This theory largely supports performance-based budgeting and this study. Verawati (2020) defines performance-based budgeting to allocate resources to achieve specific objectives based on program goals and measured results. It focuses on the result (outcome), the strategy (different ways to achieve the outcome), and activity/outputs (what is actually done to achieve the final outcome). Within this framework, a connection exists between the rationales for specific activities and the end results. In this method, the entire planning and budgeting framework is result oriented. In this study, budget performance is the result on which program activities are focused. The need to establish the connection between set program goals and objectives with the expected results is amplified by this theory. This focus helps IP managers to use resources entrusted as agents on specific program budget activities more efficiently to deliver the desired outputs which subsequently results into good budget performance.

Agency theory deals with agency conflicts arising from a divergence between agents' and principals' utility functions, creating the potential for mischief. Eisenhardt (1985), explains how to best organize relationships in which one party (the principal -IDA in this study) determines the work, which another party (the agent -IP in this study) undertakes. The agency

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problem is to determine the optimal contract for the agent's service. The principal-agent relationships should reflect efficient organisation of information and risk-bearing costs. The human assumptions to be considered are self interest, bounded rationality, and risk aversion, while at organisational level the assumptions to be analysed are the goal conflict among participants and the information asymmetry all of which arise from the separation of ownership and control and impact performance. For instance, budget performance of the principle (IDA) may be impacted by the behaviour or self interests of the agent (IP) management that implements CUSP.

Systems theory is the interdisciplinary study of systems, i.e. cohesive groups of interrelated, interdependent components that can be natural or human-made. Every system has causal boundaries, is influenced by its context, defined by its structure, function and role, and expressed through its relations with other systems. A system is "more than the sum of its parts" by expressing synergy or emergent behavior. According to Bertalanffy (1968), general systems theory states that all the components of an organization are interrelated and that changing one variable might impact many others. In this study, this theory is relevant as it strengthens the argument that optimum funds utilization for better budget performance can only be achieved if several inputs and processes are well coordinated and administered. Good budget performance can be achieved if the components of budgeting/ planning, communication, leadership, and procurement are well coordinated.

Determinants of Budget Performance

Budgetary Control and Budget Performance

According to Nikulina (2020), budget control refers to the coordination of relations between different stages of budgeting subsystems when performing the tasks of budget planning, accounting, control, and analysis with a purpose of ensuring organization’s vitality in the long term. Budgetary control refers to the idea of ensuring the efficient and effective utilization of financial resources through processes of monitoring, feedback, motivation, variance correction, and performance evaluation at the level of individual responsibility centre. In other wards, budgetary control is a system of procedures used to ensure that an organization's actual revenues and expenditures adhere closely to its financial plan. The system typically involves setting personal goals for managers that are based on the budget, along with a set of rewards that are triggered when the goals are attained. In addition, budget versus actual reports is routinely issued to anyone having responsibility for a line item in the financial statements, they are then expected to act to correct any unfavorable variances.

Keng’ara and Makina (2020) while assessing the effect of budgetary processes and the performance of an organization in relation to non-commercial marine agencies in Kenya and using a sample size of 70 respondents revealed that there was a positive significant relationship between budgetary processes for intense budgetary planning, budgetary control, and budgetary implementation, monitoring and evaluation on organization performance. In another study of the consequences of competing uses of budgets, Henri, et al. (2020) examined the extent to which simultaneous use of budgets for the purpose of performance evaluation or forecasting gives rise to satisfactory or unsatisfactory consequences of budgets. Using survey data collected from a large sample of organizations, study results concluded that more satisfactory budget consequences, in terms of budget value, arise in two situations: (a) whereby budgets are predominately used for performance evaluation, or (b) whereby budgets are predominately

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used for forecasting. Those organizations displaying no predominant budget use show less satisfactory budget consequences. This might mean that tighter budgetary control can improve budget performance.

Leadership/ Governance and Budget Performance

Leadership is an influencing process aimed at goal achievement, focusing on leadership as a process directed at influencing a specific group of people to meet a stated objective (Benmira & Agboola, 2021). It is the art of mobilising others to want to struggle for the shared aspirations, and one might state that leadership is simply influence. In other words, at its simplest, it is concerned with the ability to influence others to achieve set goals. The action of facilitating/ influencing group activities towards a common or shared goal, the design of institutions that induce management to internalize the welfare of stakeholders (Jiang & Kim, 2020). Soelton, et al. (2021), in their study, improving the performance of non-profit organizations showed that the role of the leadership can improve organizational performance effectively and efficiently for the sustainability of the institution for which it is responsible. Organizational commitment can be consistently applied by leaders in this institution. This means that the higher the leadership in this institution, the stronger the norms will be embedded in the culture for the real actions of all its employees, which of course can ultimately strengthen the organization's performance stably.

Another study examining the importance of delegation of authority, budget allocation and leadership in improving performance, Juhana, et al. (2020) discussed the influence of delegation of authority, budget allocation and leadership to the performance of sub-districts in Garut Regency, West Java Province, Indonesia. using a quantitative approach by collecting data in the form of questionnaires to respondents, and using a sample of 286 respondents from a total population of 1003 people with a stratified random sampling technique and used SEM analysis to analyse data. The study found out that delegation of authority, budget allocation, and leadership had a positive and significant effect on the performance of districts in Garut Regency, both partially and simultaneously. Silva et al. (2021) therefore conclude that to be more effective in the social services provision, Not-for-profit organisations (NPOs) must emphasize their financial management and governance practices.

Organization Structure and Budget Performance

An organizational structure is a system that outlines how certain activities are directed to achieve the goals of an organization. These activities can include rules, roles, and responsibilities. The organizational structure also determines how information flows between levels within the company. Impact of structure and culture on organizational performance can be seen in the case of Uganda’s High Court (Kintu & de Waal, 2021). According to the authors, despite many attempts to improve the performance of public sector organizations, in developing countries, many such organizations still underperform. The study evaluates the impact of organizational structure and culture on the performance of Uganda’s High Court by applying the high-performance organizations (HPO) framework. A questionnaire on the quality of the organizational structure, culture, and HPO status was distributed among High Court staff and the collected data were subjected to factor/regression analyses. The HPO framework is found to be valid for the High Court, and positive and statistically significant relationships are found between the HPO status of the High Court and organizational structure and culture. Cao, et al. (2021) in their study results showed that there is asymmetry between the diversification strategy adopted and financial performance, and a related diversification strategy should be

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adopted as a priority; the symmetry of an unrelated diversification strategy on financial performance was partially confirmed, and other elements should be adopted, simultaneously, to improve this symmetry; a related diversification strategy and multidivisional structure on financial performance was found to be symmetric.

Human Resources and Budget Performance

Utami and Pernamasari (2019) studied the performance of spending budget: governance and human resource competence perspectives. Their study sought to compare factors affecting the realization of budgets between ministries/ institutions that have a high and low budget realization. Factors that were considered to influence the realization of the spending budget were (1) understanding of budget governance, (2) systems and procedures, and (3) human resource competencies. The study results show that budget governance and human competencies have a significant positive effect on the realization of the spending budget. Budget absorption performance in financial education and training agencies will depend on human resources' competences (Pribadi, et al., 2020). Their study results indicate that the synergy and competence of human resources has a positive and significant effect on the level of budget absorption performance. Indeed, Saputra (2022) studies the influence of human resource competence, internal control system, participation in budget preparation, and accounting control on performance accountability of local government agencies. With over a selected sample of 92 local government agencies, results of this study show that the internal control system and accounting control has a significant positive effect on the performance accountability of government agencies, while the competence of human resources and participation in budget preparation however does not affect the performance accountability of government agencies.

Methodology

The study adopted a cross-sectional study design which involves collection of data within a short period of time and employing a quantitative approach in the analysis of data is a scientific method which involves observing and describing the behavior of a subject without influencing it in any way (Siedlecki, 2020). In addition to its potential to enable analytic generalization, the cross-sectional study design was adopted since it is quite ideal at accurate and valid representation of variables that pertain relevant to the research question. Since cross-sectional studies are in-depth, the approach enables observation and description of characteristics which would otherwise not be possible to observe.

The Study Population and Sample Size

Population is a complete set of elements (persons or objects) that possess some common characteristic defined by the sampling criteria established by the researcher and from which generalization of the research findings are inferred (Manna & Mete, 2021). The accessible population was CUSP employees of all IPs across Uganda that closed their contracts with the programme. The unit of observation comprised of 127 programme coordinators, 127 finance staff and 127 service extension staff of the 127 implementing partners. Therefore, the target population of the study was 381 respondents who were grouped by region.

A two-stage sampling technique was used to narrow down the respondents from the implementing partners. Stratified sampling technique was used to select the category of staff while purposive sampling was used to select respondents within the staff categories. The study used Krejcie & Morgan table, (1970) to calculate the sample size of 254 respondents.

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According to Krejcie and Morgan (1970), a sample of over 191 is representative of the population and acceptable in such a study.

Data Collection Method

Primary data was collected using a semi-structured self-administered questionnaire over electronic mails on a five-point Likert scales - Strongly Agree (5), Agree (4), Not Sure (3), Disagree (2) and Strongly Disagree (1) to assess the extent to which a respondent agrees or disagrees with a statement. According to Mensah (2020), the researcher needs to develop instruments for use while collecting information from respondents. The method was preferred because of it is easy to administer, it is economical, it is perfect for large scope inquiry, it limits personal bias by the researcher, and it captures standardised answers and questions that ease data compilation. Although a total of 254 questionnaires were administered, only 242 responses were received and 242 analysed. Respondents were assured of confidentiality in their responses and that the information provided would be used specifically for the purposes of the study.

Reliability and Validity of Data

Reliability refers to the stability of the measuring instrument used and its consistency over time. (Sürücü & Maslakçi, 2020). To ensure the reliability of data, Cronbach's Alpha Reliability Coefficient for Likert-Type Scales test was done using a feature data analysis. The results show .76, .75, .73, .72 and .77 degrees of reliability attained for budgetary control, leadership/governance, organization structure, human resource, and budget performance. According to Sürücü and MASLAKÇI (2020), the required degree of reliability should be 0.70 or greater attained from a sizeable sample. For validity, we computed the Content Validity Index (CVI) to provide the extent to which it measures what the questions purport to measure (Dunn, 2020), which were responses for subject experts who individually rated each of the questions on a scale of 'very relevant', 'relevant' and 'irrelevant'. A CVI of at least .78 was attained for each of the variables considered which was in support of the rule of the thumb of .7 for validity.

Model Specification and Data Analysis

Statistical Package for the Social Sciences (SPSS) software version 29.0 was used to obtain descriptive (mean, standard deviation, frequencies, skewness, and kurtosis) and inferential statistics. These tools were preferred because they are user friendly in computing and analyzing inferential statistics (simple linear regression, multiple regression, and coefficient of correlation). The regression model was specified as follows.

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e \quad \text{..Equation 1}$$

where,
Y = represents budget performance,
β_0 = represents constant,
X_1 = represents budgetary control,
X_2 = represents organization structure,
X_3 = represents leadership/ governance and
X_4 = represents human resource.
β_1 to β_4, = coefficients of the variables to be determined by the model
e = represents the estimated error of the regression model.

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Findings and Discussions

An overall response rate of 95.3% following a return of 242 out of the 254 self-administered questionnaires that were electronically distributed to the target respondents. According to Rumman (2021), a response rate of eighty percent (80%) and above is generally considered acceptable. This success rate is mainly attributed to the fact that purposive sampling was used, and the respondents (IPs) that were easily accessible mainly through CUSP administration. 69(n=168) percent of the respondents were above 30 years and the rest 30.6%(n=74) were 30 and less years old which meant they were able to provide credible data given their skills set acquired. Results also reveals that 53% (n=128) of the respondents were female while the male constituted 47% (n=114) meaning that there are more women working in CUSP at the IPs than men.

Table 1: Demographics for the Respondents

Age (Years)	Frequency	Percentage	Totals(n)
20 – 30	74	30.6	
31 – 40	84	34.7	
41 – 50	73	30.2	
51 and above	11	4.5	242
Gender			
Female	128	53	
Male	114	47	242
Departmental response			
Finance & Accounting	121	50	
Programs	121	50	242
Years worked with IP			
0-2	30	12.1	
3-5	175	72.7	
6-10	37	15.2	242

Source: Primary Data

Findings also indicate the composition of respondents from the programs and finance departments was 50% (n=121) each, implying a well-representation of the relevant units. Highly ranked project employees with more responsibilities tend to engage in a variety of activities notably budgeting processes and eventual project implementation to meet the objectives of the project. Table 2 below shows that Accountants and Finance Officers (36.4% combined) participate more in the implementation of projects under the finance department yet program coordinators and Program officers (37.6% combined) have more involvement in program execution. The number of years worked in a given IP was also considered a very important factor in this study because it shows the level of seniority of a particular individual the in execution of activities and articulation program implementation/ management matters which are very important aspects in CUSP at the IP. Results also indicate that 72.7% (n=175) had worked between 3 to 5 years, this was followed by 15.2% (n=37) that fell between 6 to 10 years and only 12.1% (n=30) in the service for less than two years meaning that all staff had obtained minimum experience needed to fully understand and execute program work with ease and be supported by minimal supervision.

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Inferential Analysis for the Study Objectives

Correlation Analysis

Spearman correlation test was conducted using SPSS to identify the relationship between the variables and evaluate the impact of specific variables on other variables. Table 2 below shows the correlation coefficients between the variables.

Table 2: Spearman Correlation Coefficients of The Study Variables

			Correlations				
	Mean	**SD**	**BC**	**LG**	**OS**	**HR**	**BP**
Budgetary Control (BC)	2.87	1.046	1.000	.994**	.992**	.981**	.979**
Leadership/Governance (LG)	2.85	.919	.994**	1.000	.990**	.974**	.978**
Organization Structure (OS)	2.72	.849	.992**	.990**	1.000	.983**	.976**
Human Resources (HR)	2.32	.796	.981**	.974**	.983**	1.000	.973**
Budget Performance (BP)	3.28	.87	.979**	.978**	.976**	.973**	1.000

***. Correlation is significant at the 0.01 level (2-tailed).*

Source: Primary Data

Spearman correlation matrix in Table 2 above shows that the coefficient between budgetary control and leadership (.994), budgetary control and organizational structure (.992), budgetary control and human resource (.981), budgetary control and budget performance (.979), leadership and organizational structure (.990), leadership and human resource (.974), leadership and budget performance (.978), organization structure and human resource (.983), organization structure and budget performance (.976), human resource and budget performance (.973) is positive and close to perfect positive correlation (1.0). The test confirms that all model variables have significant direct relationships with each other and denote movement of the relationships in the same trajectory. This thus implies that the dependent variable (budget performance) is strongly positively influenced by each independent variable in the model and confirms that budgetary control, human resource, organization structure and leadership are strong determinants of budget performance. For instance, an improvement in the budgetary control would correspond with an improvement in budget performance.

Regression Analysis

Multiple linear regression is the method the researcher used to understand the relationship between the explanatory variables (budgetary control, leadership/governance, organization structure and human resource) and the model response variable (budget performance). The model summary was analysed to establish the strength of the conceptualized determinants in predicting budget performance. Results revealed that the four constructs namely budgetary control, leadership, organization structure, and human resource account for 84.4% of the variation in budget performance (Adjusted R Square = 0.84.1). therefore, the remaining 15.6% is explained by other factors not considered in the study. The Analysis of Variance (ANOVA) output was examined to check whether the proposed model was viable. Results reveal that the F-statistic was highly significant ($F = 319.639$, $p < .01$), this showed the model was valid. The model significantly improved the ability to predict budget performance.

Advanced International Journal of Banking, Accounting, and Finance
AIJBAF
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DOI 10.35631/AIJBAF.516002

Table 3: Regression Coefficients of Budget Performance

		Unstandardized Coefficients		Standardized Coefficients		
Model 1		**B**	**Std. Error**	**Beta- (*β*)**	**t**	**Sig.**
	(Constant)	3.404	.653		5.216	<.001
	Budgetary Control	-.217	.070	-.391	-3.102	.002
	Leadership	.404	.123	.506	3.292	.001
	Organization Structure	.737	.098	.785	7.524	<.001
	Human Resource	.013	.105	.013	.122	.903

a. Dependent Variable: Budget Performance
b. Predictors: (Constant), Human resource, Organization structure, Budget control, Leadership
Adj. $R^2 = .84$,
F-Statistic $= 319.64$, $p < .001$

Source: Primary Data

Results of the multiple regression coefficients in Table 3 above showed the estimates of β values and give an individual contribution of each predictor jointly to the model. The positive β values indicate the positive relationship between the predictors and the outcome while the negative β value indicates the negative relationship between the predictors and the outcome. The β value for leadership (β = .506, p < 001), organization structure (.737) and human resource (.013) were positive indicating a positive direction of the relationship between the predictors and outcome while that of budgetary control (-.217) was negative and indicating negative direction relationship between the predictor and the outcome. From the results the model was then specified as $Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4$. Budget performance = 3.404 + -0.217 budgetary control + 0.737 organization structure + 0.404 leadership + 0.13 human resource.

The coefficient of the variable indicates the amount of change one could expect in budgetary performance given a one-unit change in the value of the variable given all the variables in the model keeping other independent variables constant. Results reveal unstandardized regression coefficient for budgetary control β = -.217 implied that an increase in 1 unit in budgetary control is likely to result in a .217 decrease in budget performance keeping other independent variables constant. Unstandardized regression coefficient for leadership β = .404, implies that an increase in 1 unit in leadership is likely to result in 0.404 units of change in budget performance keeping other independent variables constant. The unstandardized regression coefficient for organization structure β = .737, implies that an increase in 1 unit in organization structure is likely to result in 0.737 units of change in budget performance keeping other independent variables constant. Also, unstandardized regression coefficient for human resource β = .013 implies that an increase in 1 unit in human resource is likely to result in 0.013 units of change in budget performance keeping other independent variables constant.

T-test was used to identify whether the predictors were making a significant contribution to the model. When the t-test associated with β value is significant then the predictor is making a significant contribution to the model. The results show that jointly, save for human resource (t = .122, $p > .05$), budgetary control (t = 3.102, $p < .05$), leadership (t = 3.292, p < .05) and organization structure (t = 7.524, $p < .05$) significantly affect budget performance of programmes of IDAs. The results imply that organization structure is the most important

Advanced International Journal of Banking, Accounting, and Finance
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AIJBAF
Volume 5 Issue 16 (September 2023) PP.16-35
DOI 10.35631/AIJBAF.516002
predictor for budget performance. However, this does not devalue the role of budgetary control, leadership, and human resource as determinants of budget performance of programmes of IDAs in Uganda.

Discussion of Results

The fundamental purpose of this study was to examine the determinants of budget performance of programmes of IDAs in Uganda. From the results, there is no second opinion to the fact that individually (simple linear regression), organization structure, budgetary control and leadership significantly determine effective budget performance while jointly, save for budgetary control, organization structure and leadership, although related to the dependent variable, human resource does not statically significantly determine budget performance. These facts are underpinned by the findings of the study.

The first objective was to examine the effect of budgetary control on the budget performance of CUSP by GIZ-Uganda. It is worth acknowledging that when IPs effectively practice budgetary control through planning, monitoring, and controlling of project budgets it ensures optimal utilization of program budgeted resources to achieve program strategic goals which eventually culminate to effectiveness of IP budget performance and by extension the performance of CUSP by GIZ-Uganda. This was underscored by the fact that those organizations displaying no predominant use of budgetary control show less satisfactory budget consequences (Henri, Massicotte & Arbour, 2020). This is further corroborated by the findings of this study where the simple linear regression analysis showed that significant relationship exists between the dependent variable and the independent variable. The model explained only 74.9% of the variation or change in effective budget performance variable with the remainder of 25.1% explained by other factors other than budgetary control. From the regression analysis table $t = 26.741$, similarly p-value is less than 0.05 that is sufficient to show relative importance. Therefore, it is evident from the results that budgetary control was found to be a positive and a significant predictor of effective budget performance. These findings are supported by the findings of Keng'ara and Makina (2020) and Henri, et al. (2020). The findings subscribe to the agency theory and the goal-setting theory. The agency theory articulates that there ought to be a system of ensuring accountability among management of programs who represent the agent to whom the donors and the beneficiaries (principal) have given the power of control which affect budget performance while the goal-setting theory that articulates that setting specific and measurable goals is more effective than setting unclear goals. The findings imply that there is a need for IPs and IDAs to develop appropriate policies, practices, and procedures to guarantee budgetary control.

The second objective of the study was to examine the effect of leadership/ governance on the budget performance of CUSP by GIZ-Uganda. Leadership is an influencing process aimed at goal achievement (Benmira & Agboola, 2021) while governance is the design of institutions that endure management to internalize the welfare of stakeholders (Jiang & Kim 2022). As discovered by Soelton, et al. (2021), leadership/ governance ensures effective planning, controlling, organizing, directing, team leadership as well as openness and transparency which in return results into effective budget performance and organization goal achievement. This argument is supported by the findings of this study where the unstandardized regression weight was found to be positive and explores that a positive relation is caused by the independent variable. The model explained only 80.3% of the variation or change in budget performance with the remainder of 19.7% explained by other factors other than leadership with $t = 31.241$,

Advanced International Journal of Banking, Accounting, and Finance
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AIJBAF
Volume 5 Issue 16 (September 2023) PP.16-35
DOI 10.35631/AIJBAF.516002

$p < 0.5$. These results provide sufficient ground to affirm that leadership significantly affect budget performance in programs of IDAs in Uganda. These findings are supported by Soelton, et al. (2021), Juhana, et al. (2020), and Silva, et al. (2021). Putting it together, effective budget performance cannot be achieved without an excellent or good level of leadership. There is therefore need for IPs and IDAs to strengthen leadership and governance. These findings, premised on the theory of leadership and governance can provide a boon to the adoption of leadership which enhances adequate budget planning, control, and monitoring that are vital for budget performance in programs of IDAs in Uganda.

The third objective was to examine the effect of organization structure on the budget performance of CUSP by GIZ-Uganda. According to the findings of this study that organization structure has a significant effect on effective budget performance, IPs should embrace strong and effective organization structures to foster efficient budget performance. Strong and effective organization structures result into clear cut of roles/ responsibilities and motivation of employees to work together towards effective budget goal achievement. This argument is underpinned by both the systems and agency theories. The model explained indicated that the model explained only 83.5% of the variation or change in budget performance with the remainder of 16.5% explained by other factors other than organization structure. The regression results show that t is 34.795, $p < 0.5$. These findings are supported and agree to the findings of Kintu and de Waal (2021) and Cao, et al. (2021).
The fourth objective of this study was to examine the effect of human resource on the budget performance of CUSP by GIZ-Uganda. It is worth acknowledging that when IPs embrace sufficient and quality human resource through meritorious recruitments, effective retention policies, effective award systems and personnel development it ensures optimal utilization of program budgeted resources to achieve program strategic goals which eventually culminate to effectiveness of IP budget performance and by extension the performance of CUSP of GIZ-Uganda. This was underscored by the fact that synergy and competence of human resources has a positive and significant effect on the level of budget absorption performance (Kanto & Kisman, 2020). This is further corroborated by the findings of this study where the simple linear regression analysis showed that significant relationship exists between the dependent variable and the independent variable. The model explained only 76.4% of the variation or change in effective budget performance variable with the remainder of 23.6% explained by other factors other than budgetary control. From the regression analysis table t = 27.866, similarly p-value is less than .05 which is sufficient to show relative importance. Therefore, it is evident from the results that human resource was found to be a positive and a significant predictor of effective budget performance. These findings are supported by the findings of Utami and Parnamasari (2019), and Kanto and Kisman (2020). The findings also subscribe to the agency theory that articulates that there ought to be a system of effective separation of ownership and control among stakeholders which affect budget performance. The findings imply that there is a need for IPs and IDAs to develop appropriate policies, practices, and procedures to guarantee sufficient and quality human resource.

The general objective of the study was to examine determinants of effective budget performance in programs of IDAs in Uganda. From the study findings, jointly, leadership and organization structure had a positive and significant effect on budget performance. Budgetary control reported a negative significant effect while found to have no significant effect to budget performance, human resource manifested a positive effect. Jointly all the variables accounted for 84.4% of the variation in the budget performance (Adjusted R square = 0.844) with an F

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Volume 5 Issue 16 (September 2023) PP.16-35
DOI 10.35631/AIJBAF.516002

statistic which was highly significant (F =319.639, $p < 0.001$). The result is higher than the individual contribution of each of the determinants. It therefor behooves the IPs to synergistically bundle all the determinants for a maximal outcome in terms of effective budget performance. However, organization structure (.737) was the greatest contributor to effective budget performance followed by leadership (.404) followed by human resource (.013) and budgetary control (-.217). these altogether do not devalue the rest of the low contributing determinants but invokes the need for hinging on the theories of organization structures, control, budgeting, agency, goal-setting and systems in bundling all the three determinants for effective budget performance.

Conclusion, Recommendations and Contribution

From the findings, this study made several conclusions. The study concluded that individually, the four research constructs are key in enhancing budget performance at IP level in programs of IDAs while jointly, only leadership, organization structure and budgetary control are key in enhancing budget performance at IP level in programs of IDAs. This was evidenced by the study findings that revealed that to different magnitudes these constructs independently and jointly affect budget performance. Individually, effectiveness of all the determinants of effective budget performance understudy positively and significantly impacts budget performance while jointly, save for leadership and organization structure that positively and significantly impact budget performance, budgetary control significantly negatively impacts budget performance and human resource insignificantly positively impact effective budget performance. It therefore calls for formulation, promotion of budget performance-oriented policies and focusing on their implementation at IP level. In consequence, it would become ingrained in management and operations of IPs/ IDAs and not just an additional component of organizational policies thus enhancing effective budget performance in programs of IDAs in Uganda

Although the study provided absolute support to the suggestion that organization structure should be recognised as the fundamental contributor and significant precursor for effective budget performance in programs of IDAs as well as other donor agencies, the study implied that determinants of budget performance should be adopted in tandem to enhance their synergetic relationship which would eventually warrant effective budget performance. The study provides evidence that having determinants associated with effective budget performance under study are overly indispensable in performance of implementing Partners. That is, a strategic recipe which embeds organization structure, budgetary control, human resource, and leadership within IPs policy framework is evidently instrumental in enhancing their effective program budget performance.

From the study findings and extensive literature review, it was apparent that strengthening the determinants of performance in programs of IDAs is an important ingredient for eliciting effective budget performance and their high performance. While there are other determinants crucial for effective budget performance, from results, IPs and IDAs should pay more attention in addressing organization structure, leadership, budgetary control, and human resource aspects as a means of increasing effective budget performance. In this regard the study makes the following recommendations.

Management of IPs, IDAs and other organizations should acquire effective budget performance by embracing organization structure by putting impetus to development and maintenance of

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Volume 5 Issue 16 (September 2023) PP.16-35
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better organization structures not overlooking assessment of compatibility to their organizations. This can be made a success through consultancies for technical support.

Implementing Partners, IDAs and other similar organizations should also ensure that there is effective leadership in all aspects of operations to rip maximum benefits of effective budget performance. Implementing Partners, IDAs and other similar organizations should also invest in budgetary control mechanisms and sufficient quality human resource through their policy frameworks to achieve efficient formulation and adoption of sound strategies for effective budget performance.

Like any other NGOs, although IDAs have a non-profit objective they are increasingly being held accountable for their performance and use of funds. Indeed, today the funding they obtain is more likely based on having sufficient competencies to use the funds in the best possible way. Budget performance being one of the key performance measures in NGOs many scholars have conducted studies about budget performance in NGOs. However, little, or no similar studies have been carried out in the developing world and specifically related to the impact of IPs on budget performance of programs of IDAs in Uganda, yet a lot of funding is continuously channeled into development programs. The study intends to provide new evidence on whether budgetary control, leadership/ governance, organizational structure, and human resource of IPs determines the budget performance of CUSP by GIZ-Uganda that can be used as a guide in the implementation of future program budget performance reforms as well as fill in the gaps not addressed by previous scholars.

This study provides new knowledge to policy makers, practitioners, and scholars about budget performance of programmes in international development agencies. It specifically provides empirical evidence from programmes implemented by IPs in developing countries where a lot of development partner funds is being injected. The study provides empirical evidence and practical advice that leads to improved budget performance in subsequent programmes of GIZ-Uganda and other international development agencies. The study fosters greater efforts towards good budget performance and subsequently enable the realization of budget performance reform goals in IDA programmes. The study also o prompts further research to address existing gaps not identified and as a result contribute to the body of knowledge and research in the field of budget performance in general.

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