

# An Exploration of Involvement of Budget Managers in the Budget Development Process: A Case of Western Cape Department of Social Development.

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## Abstract

Budgets are inevitable strategic tools used in the planning of the effective delivery by any organisation. In a sense budgets become the financial interpretation of work, services or products to be produced or services to be delivered by the organisation. In the same vein, government departments have plans and programmes to be implemented, and these programmes are quantified in the form of budgets. The budgeting processes are determined by the strategic imperatives and the type of leadership in an organisation, thereby differing from organisation to organisation. The traditional approach in government budgeting is that the activities to be undertaken start as political decisions which will be cascaded down to the different departments. Though the different department units construct their own budgets, the ultimate budget comes top down more than it comes top up. This research aimed to identify the extent of the involvement of budget managers in the budget development process and the possible limiting factors if any. Questionnaires were used to collect data which was analysed using Excel Spreadsheet and the findings were interpreted. The findings imply a need for extensive training as well as empowerment of the budget practitioners to be able to create congruence between budgets, budgeting processes, project implementation and envisage delivery to the citizens.

**Keywords:** Budgeting; Managers' Involvement; Service Delivery; Social Development; Public Service

## 1. Introduction

While there are absolutely major difficulties the way budgets are developed in some organisations, it is important to have some form of a budget than not having it at all (Carreras, Mujtaba and Cavico, 2011:5). Abogun and Fagbemi (2012:177) explain budgeting as a numerical plan of money inflows and outflows that determines how an organisation will meet its goals and objectives. Budgeting is one of management tools that assist managers in managing financial and non-financial resources, and it also assists managers in assessing the performance of an organisation. This tool is utilised both by private and public institutions (Tanase, 2013:1).

This study aimed to identify the extent of the involvement of budget managers in the budget development process impacts upon effective delivery of services by the Department of Social Development in the Cape. This department is operating in the public sector, namely the government. According to Graham (2011:1) the government is responsible for bringing together large amounts of resources to achieve public goods. Such activities are monitored through mechanisms such as budgeting. The traditional approach in government budgeting is that the activities to be undertaken start as political decisions are cascaded down to the different departments. Different departments construct their own budgets, and the ultimate budget comes from the top down more as ready-made packages to be adhered to. There is not engagement with managers in the planning and designing stages.

It is important to investigate challenges encountered by managers implementing budgets crafted from the top. The idea is to determine how such budgets affect management's ability to make effective decisions and to optimally utilise the resources of the department. Ghias (2014:5) maintains that one major objective highlighted in the literature is operational efficiency, which means the budget allocated to line functions and departments should be completely used to provide the goods and services needed by the state. Unspent funds or funds not appropriated at the end of the fiscal year cannot be rolled over to the next fiscal year (Chukwemeka and Ugochukwu (2013:44).

Ugoh and Ukpere (2009:842) assert that the majority of government departments are managed by political “deployees” as such they may not always qualified to operate in the positions in which they are charged with the responsibility to lead. The socio-political history South Africa imposed such eventuality as many of the members of ruling elite were either in exile or prison or studied something else as they were prevented by law to study financial management and accounting related courses (if lucky to attend college and university education). By implication it may be that the managers do not comprehend the importance of the “budgeting process” as a strategic operational plan.

In most instances managers are not involved in the budgeting process of the department. Constantly, the departments run out of funds and there is no money for certain projects or sometimes large amounts of money get returned to the national “fiscus” (unused) and yet services are not always provided. This is due to shortage of skills and inadequate understanding of the value of the budgeting process for a balanced and targeted spending for better outcomes and financial management processes.

## 2. Research question

To what extent does the involvement of managers in the development of budget processes impact upon the effective delivery of service in the Department of Social Development in the Cape?

## 3. Literature review

Factors affecting the effectiveness of management of budgets in the public sector are worth considering given the fact that service delivery to the community is dependent largely on the sound management of resources. According to Djurovic-Todorovic and Djordjevic (2009:282) “the government has to collect resources from the economy, in an appropriate and well-organized manner and allocate and use those resources efficiently and effectively”. Faleti, Faleti and Ojeleke (2014:44) state that national budget serves as an important tool for resource allocation, financial and economic management. Budgeting is central to national governments’ resource allocation.

Raghuandan, Ramgulam and Raghuandan-Mohammed (2012:111) define budgets as formalized plans used by management to achieve its strategic objectives. Budgeting is used to identify public priorities and is defined by distributing resources to carryout organisational activities (Takana 2007:148). Ugoh and Ukpere (2009:837) posit that a budget is a detailed plan that outlines financial and non-financial activities the government wishes to do. They further suggest that resources that are needed by an organisation should be clearly identified in the budget process.

Ljungman (2009:3) postulates that budgeting is a process that maximises benefits from public expenditure with available resources. The budget process starts essentially as estimates of requirements for operations of the organisation for the year ahead (Ugoh and Ukpere 2009:837). The most realistic budgets should start from the bottom up, instead of budgets being pushed down from the top. A top down budget is a document that is formulated by top management without involving middle to lower management who has to implement the budget.

Budget execution and control may differ as organisations design different strategic objectives and goals (Silva et al 2012:354). Tanaka (2007:141) posits that budget is an important activity of the public sector, representing a clear agreement between public and the government. According to Silva and Jayamaha (2012:354) budget assist managers in identifying potential problems and advantages early, thus helping management act promptly to avoid potential problems. Carreras *et al* (2011:6) identified problems with budgets in table 1 below.

**Table 1: Problems with budgeting**

<b>Budgets</b>	Are time wasting and costly to maintain
<b>Budgets</b>	Are too inflexible and constricted
<b>Budgets</b>	Protects organisations instead of reducing of costs
<b>Budgets</b>	Focuses on employees spending the budget fully instead of focusing on satisfying clients and other stakeholders.
<b>Budgets</b>	Focuses on fulfilling negotiation than focusing on assessing performance

Source: Own construction from Carreras (2011:6)

The use of budgeting as a planning and control tool may be problematic, due to the fact that budgets are used as an evaluation tool (Sivabalan *et al* 2009:855). Using budgeting should also be used as a tool that evaluates and

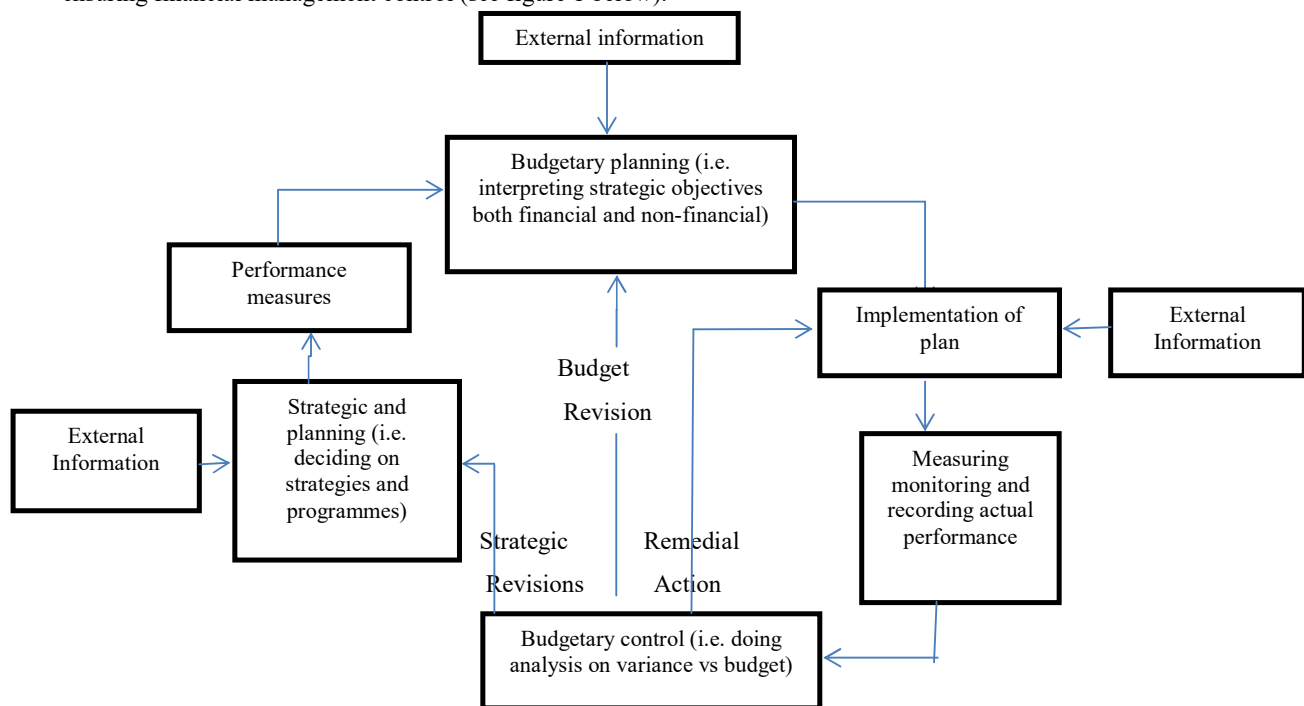
assess performance of an organisation. However, many countries use budgets as a national and management control tool to encourage optimal utilisation of resources (Faleti *et al.*, 2014:44). Abogun *et al.* (2012:178) suggest some prerequisites in terms budget management. Those prerequisites are outlined in table 2 below.

**Table 2: Prerequisites of budget management**

<ul style="list-style-type: none"> <li>Well defined organizational structure.</li> </ul>	<ul style="list-style-type: none"> <li>Organisational goals and objectives.</li> </ul>
<ul style="list-style-type: none"> <li>Clear responsibility centres.</li> </ul>	<ul style="list-style-type: none"> <li>Complete financial management system.</li> </ul>
<ul style="list-style-type: none"> <li>Performance measures.</li> </ul>	<ul style="list-style-type: none"> <li>Proper cost classification and coding.</li> </ul>
<ul style="list-style-type: none"> <li>Efficient information technology method.</li> </ul>	<ul style="list-style-type: none"> <li>Prompt access to external information.</li> </ul>

Source: Abogun *et al.* (2012:178)

When the prerequisites from table 2 above are implemented by an organisation, particularly Department of Social development, its plans, the resources both financial and non-financial can fit in well together to create strategic fit so as to achieve departmental strategic goals and objectives. Since Suberu (2010:170) maintains that budget is one of the tools used by management in allocation of resources to satisfy needs of the organisation, Abogun *et al.* (2012:178) states that using a budget control model (organisational control) can go a long way in ensuring financial management control (see figure 1 below).



**Figure 1: Management control process and budgeting. Source: Wickramasinghe & Alawatage as cited by Abogun *et al.* (2012:182)**

In Figure1 above, one can see that a budget is the essential for planning and control in an organisation. Abogun *et al.* (2012:178) affirms the claim that budgeting is important function of organisation. Before there is a budget in an organisation, an organisation has to exist first. An organisation is a group of people who work together towards achieving some purpose (McShane & Von Glinow, 2010:4) which is thought to be understood by all working in that entity. Organisations are created because people have goals and objectives they seek to achieve, setting up an organisation is therefore a process of trying to use available resources to achieve the objectives.

Tran and Tian (2013:229) affirm that organisations are formed by people with the aim of achieving the same goal as a group not as individuals. When employees work collectively productivity raises and knowledge and skills of team member strengthen. Employees working in teams produce more outputs than when working as

individuals. Agar (2012:3) state that people make a structure named as the organisation, which controls the relationships between duties, authority, responsibility, and directs jobs for fulfilling different personal and social needs that a person cannot realize as an individual.

Every organisation has a function in society. Such can be defined in terms of the pattern of input, output and procedures for transforming inputs into outputs. Organisations will employ hierarchy and division of labour to make different and connected roles that are laterally different from each other and vertical. An organisation has values and these value play a significant role in how the organisation functions (See table 3 below).

**Table 3: Values of an organisation**

Unity of command	Standardisation
Unity of direction	Co- ordination
Chain of command	Responsibility, Authority and Accountability
Span of control	Power
Division of work	Delegation

**Source: Nel and De beer (2014:58-59)**

It is important for an organisation to have values, as outlined in table 3 above, since values guide an organisation on how to manage and allocate resources. For resources to be managed effectively it has to use one of effective management tools which is a budget. A budget is a comprehensive document that outlines what economic and non-economic activities a government wants to undertake with special focus on policies, objectives and strategies for accomplishments that are substantiated with revenue and expenditure projections (Ugoh et al, 2009:837).

Budgeting is a complete and coordinated plan which is compiled by the management of an organisation, and expressed in financial terms for the operations and resources of an organisation for some specific period (Isaac, Lawal & Okoli, 2015:1). Carreras et al (2011:6) concurs and suggests at the same time that budgeting is simply a tool that can help management plan and control resources. Raghunandan et al (2012:111) state that the budgeting process nurtures coordination, cooperation and communication among the different business units. The budget shows how these units are interrelated in their operations making it possible to create bridges between the organizational silos. Because budgeting involves individual units starting from cost centers and utilizing activity based costing (ABC) to identify where funds are needed and in what quantities, it becomes necessary to bring together the whole organisation. This is a process on its own since bottom up budgeting involves the independent and interdependent cost centres which should be united through the budgeting process.

Ekeocha (2012:65) defines the budget process as a system of rules governing the decision-making that leads to a budget, from its formulation, through its legislative approval, to its execution and evaluation. Anderson, Curristine and Merk (2006:12) further add that the legal framework for the budgetary process is based on the budgetary regulations adopted by Parliament for all government operations. The process of budgeting generally involves an interactive cycle which moves between targets of desirable performance and estimates of feasible performance until there is, hopefully convergence, to a plan which is both feasible and acceptable (Emmanuel et al, as quoted by Banovic, 2005:7). Balancing the figures and agreeing on combining these cost center budgets is cumbersome but necessary.

#### 4. Methodology

In this study, quantitative research method was used. Quantitative research focused on trying to explain and describe phenomenon and relationships. Statistical methods were used and was correlational, empirical (descriptive) help establish causal relationships. Although the two terms, research design and research methodology are too often used interchangeably. Jowah (2015:72) asserts that these are two different processes with one leading to the other.

The target respondents for this study comprised of employees from different Directorates within WCDOSD who are involved in managing budgets. The majority of respondents were senior managers who are budget holders. 80 respondents were sampled as they are directly involved with management of budgets in the Department of Social Development in the Cape. Jowah (2015:126) suggests that a researcher should take a portion of the population, investigate the small portion and use it to inform or infer on the whole population.

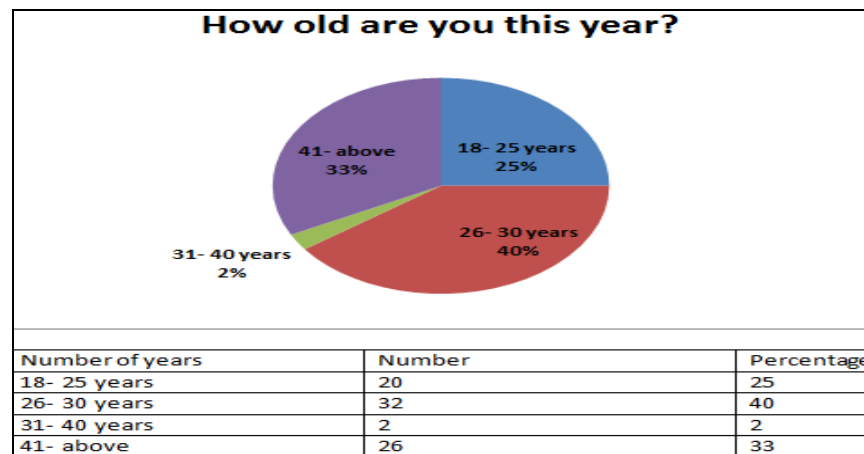
A questionnaire was used as an instrument to collect data. The questionnaire was divided into 3 sections, Section A – Biography, Section B- Likert scale and Section C – open ended questions. The Likert scale alternating from

1 to 5 was used to elicit information from the respondents regarding the challenges they encountered working with ready-made budgets, their perceptions about the budget and the mechanisms that need to be considered in order to increase the participation and involvement of managers in the budgeting process. Spreadsheet was used to analyse and present summaries of data in tables, pie charts, histograms and graphs. Statistical inference was drawn.

## 5. Findings

### Section A: Biographic Details

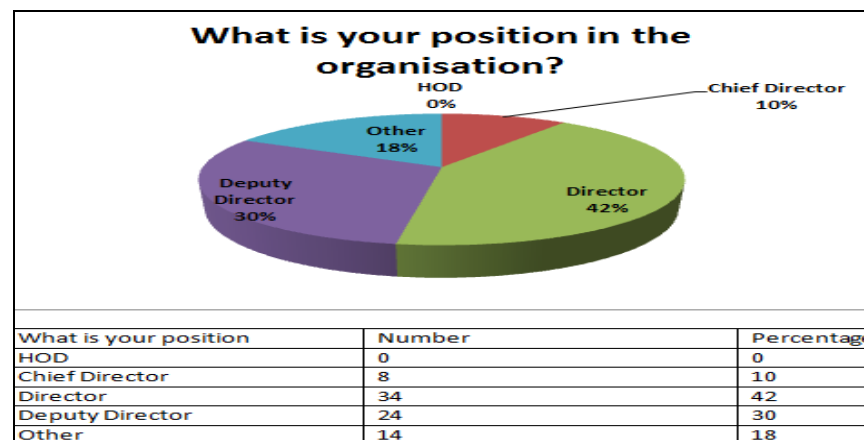
**Question 1; How old are you?** This question was essentially to try to understand the average age of the employees involved in budgeting. Whilst this may not have much importance in the ability to budget or manage budgeting processes, it was accepted that there may be a relationship between the age and the presumed level of understanding of budgets. The department has been involved in transformation technically since the advent of democracy in 1994. It was assumed therefore that many of the respondents, being managers will be fairly well advanced in their age. The respondents' age is illustrated in Figure 5.1 below.



**Figure 2: Age of the respondents**

In Figure 2 above, a predominant group are employees between the ages of 26 – 30 years. This constitutes a majority at 40% while 33% of the respondents are 41 years and above. 25 % of the respondents are between the ages of 18- 25 years; and 2% of the respondents are between the ages of 31- 40 years. Contrary to expectation, there are fewer senior managers involved in budgets that are above 40 years.

**Question 2: What is your position in the organisation?** Another question seeking to identify and classify the respondents along the lines of suitability for the survey. Some positions may not have much to do with either the construction or the implementation (control) of budgets. The response is recorded in Figure 3 below.

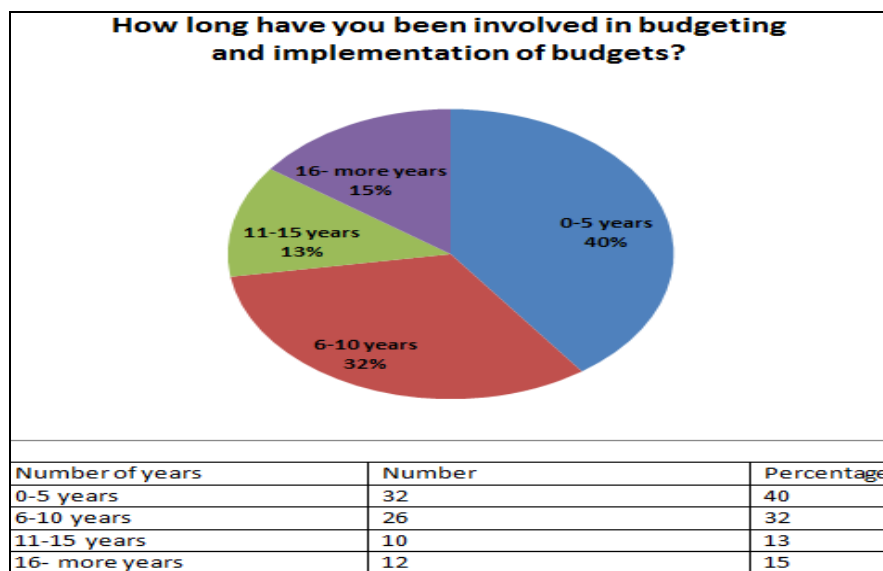


**Figure 3: Position of the respondents in the department**

In Figure 3 above, the majority of the respondents (42%) are directors. 30% of the respondents are deputy directors; 18% are other, which consist of other employees involved in management of budgets. 10% of the respondents are chief directors.

**Question 3; How long have you been working in the Department?** This question was to further explore the possibility of the individuals having more experience possibly in the budgeting process. Effectively, the majority of the respondents (35%) have been working for the department for less than 5 years while 30% of the respondents has been working for the department between 11- 15 years. 23% of the respondents has worked for the department for 16- more years, and 12% for 6- 10 years. It is worth noting that the majority of the respondents (35%) have been working for less than 5 years for the department, therefore they have less experience as compared to 23% of employees that have worked for the department for 16 and more years.

**Question 4; How long have you been involved in budgeting and budget implementation?** The length of time spent in budgeting has much to do with the experience the respondent has in the processes. The response is recorded in Figure 4 below.



**Figure 4: Years involved in budgeting**

Majority of the respondents (40%) have been dealing with budgets for less than 5 years, while 32% of the respondents have been involved with budgets for 6- 10 years. Only 15% respondents have been involved with budgeting and its implementation for more than 16 years, and 13% of the respondents have been dealing with budgeting. In fact, majority of the respondents at 40% are involved with budgets for less than 5 years, thus that means most employees are less experienced regarding implementation and management of budgets.

### **Section B: Effective Budgeting**

Likert scale was used to determine the perception of the respondents regarding factors that impact on effective budget management in the Department of Social Development. The scale is strongly disagree – 1, disagree – 2, neutral – 3, agree – 4 and strongly agree – 5.

**Statement 1: Our budgeting process sets out the objectives for our department.** The budgeting process should be informed by the strategy and the resource requirements for the department. It is important that the people involved in the budgeting understand department goals, objectives and policies that govern the operations. The respondents’ perceptions are illustrated in figure 5 below.

Figure 5: Respondents perception about budgeting

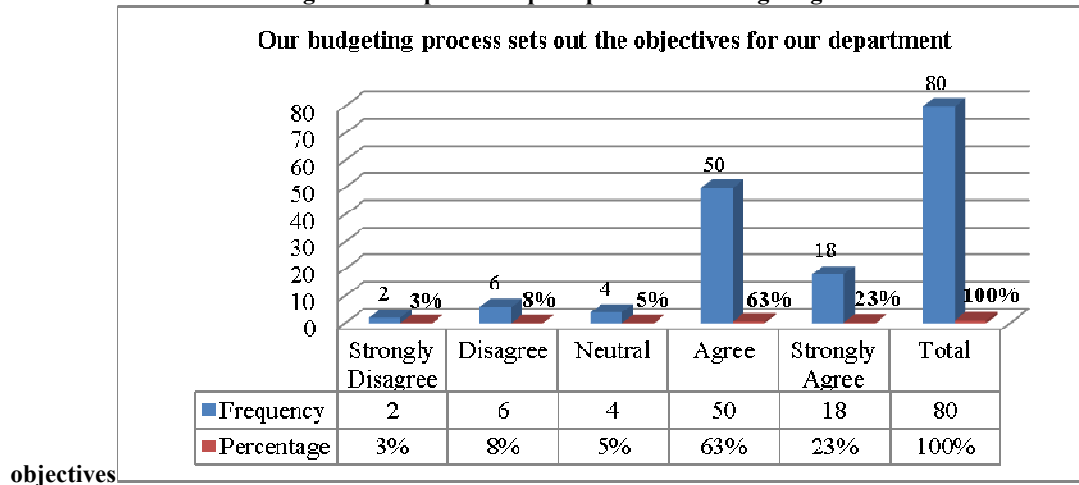


Figure 5: Respondents perception about budgeting objectives

A total of 86% (63% and 23% agree and strongly agree respectively) of the respondents are of the view that generally the people involved in the budgeting process know or should know that the budgetary processes set out the departmental objectives. Neutral stands at 5% with those disagreeing totalling 11%. It can therefore be deduced from the distribution of the results that most people involved in budgeting understand departmental objectives.

**Statement 2; The budgeting is done by us- it is bottom up in our department.** In an organisation a budget has to be formulated and costed by employees who are directly involved in budgeting. Therefore majority of the respondents at 51% (43% and 8% disagreed and strongly disagreed) with the statement that the budget is done by them; however 30% of the respondents agreed that a budget is done by them, while 10% of the respondents strongly agreed with the statement. 10% of the respondents decided to remain neutral.

**Statement 3: Every employee is responsible for budgeting in their work station.** Every employee has a responsibility to ensure that budgets are managed and controlled effectively within an organisation. Thus Majority of respondents (42%) disagreed with the statement that every employee is responsible for budgeting in their work stations; while 7% strongly disagreed with the statement. 34% and 5% agreed and strongly agreed respectively. And 12% of the respondents remained neutral.

**Statement 4: Budgeting is done by senior politicians and passed down to us.** In some organisations budgets are done by senior management and passed down to employees to implement. This has a potential to create problems, as employees who implement budgets are the ones who manages projects. Figure 6 below demonstrate the distribution of the responses.

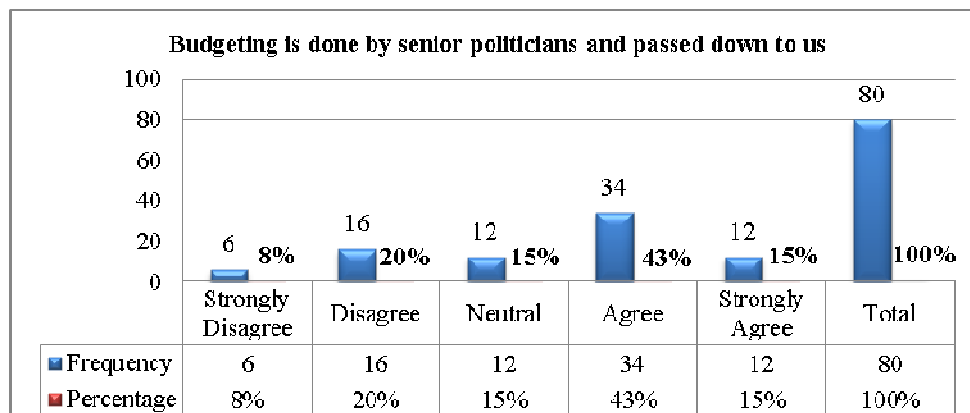


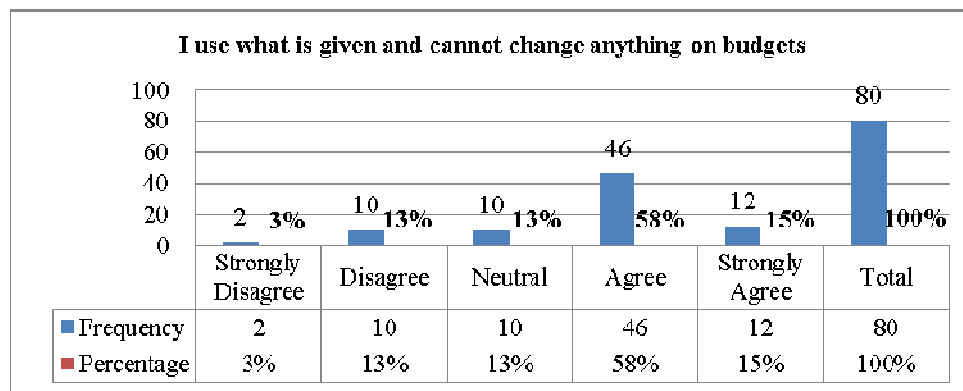
Figure 6: Budgeting is done by senior politicians and passed down to us

According to Figure 6 majority of the respondents, namely 43% agreed that budgeting is done by senior politicians and passed down to them, while 15% of the respondents strongly agreed with the statement. 20% did not agree that budgeting is done by senior politicians, while 8% strongly disagreed. 15% decided to remain neutral.

**Statement 5; I am told what to spend and how to spend it by management.** When employees are told what and how to spend financial resources that tend to hinder the progress of projects. Thus this challenge can lead to non-achievement of goals and objectives of the organisation. Majority of the respondents (71%) agreed that they are told what to spend and how to spend it by management, while 20% disagreed with the statement. And 10% remained neutral. It becomes impossible for employees to carry out their duties and manage budgets if they are continuously told how to do their jobs by management, thus hindering service delivery.

**Statement 6; I am implementer and not originator of programs and projects.** Employees or administrators should be the originators of projects as they are directly involved with rendering the services to the citizens the government serves. The overwhelming majority of the respondents (73%) agreed that they only implement programs and projects they are not the originators of them, while 20% of the respondents disagreed with the statement. And 7% of the respondents remained neutral. It is clear from figure 6.8 and 6.9 that decisions are made by politicians or senior management.

**Statement 7; I use what is given and cannot change anything on budgets.** Once the budget has been tabled in National or Provincial Parliament it becomes an appropriation, thus it cannot be changed. The respondents' perceptions are illustrated in figure 7 below.



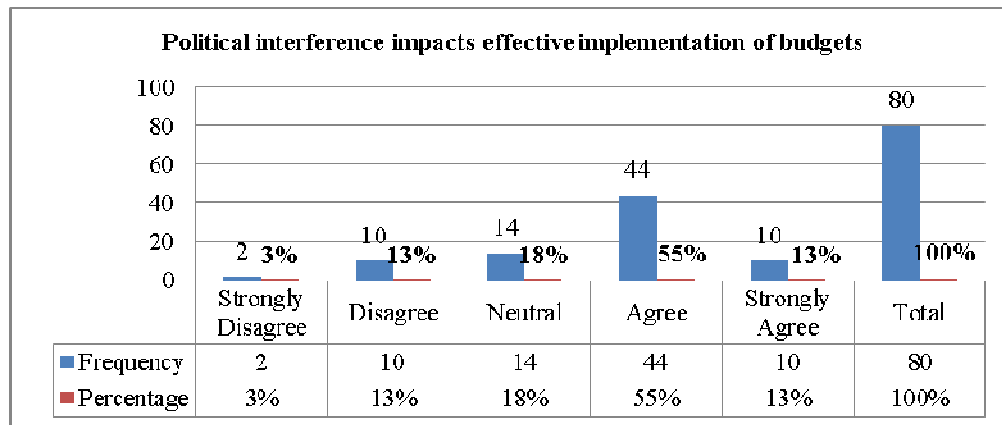
**Figure 7: I use what is given and cannot change anything on budgets**

According to figure 7 above majority of the respondents (58%) agreed, while 15% strongly agreed that they just use the budget that is given to them and they cannot change anything on the budget. 16% of the respondents disagreed with the statement. 13% remained neutral.

**Statement 8; I have to break down what is given to fit into projects.** Management does not involve employees in budget formulation as it can be seen in previous figures. Thus employees have to ensure that services are delivered with whatever budget that is given to them. Vast majority of the respondents (88%) agreed that they have to break down what is given to them in order fit into projects; while 6% disagreed with the statement and 8% remained neutral. When costing is done for projects, people who are directly involved needs to be consulted so that costing can be done properly so as to complete the project in time.

**Statement 9; Political interference impacts effective implementation of budgets.** Politicians have authority to make political decisions that impact negatively on financial and budget management in the public sector. It is hard enough to convince politicians to let the legal will prevail over a political will. The respondents' perceptions are illustrated in figure 8 below.





**Figure 8: Political interference impacts effective implementation of budgets**

According to figure 8 above, the overwhelming majority of the respondents (68%) agreed that political interference impacts on the implementation of budgets. 16% of the respondents disagreed and 18% stayed neutral. Political interference always has a negative impact on budget implementation due to the fact that politicians want their political will to prevail more than the legal will, thus hindering the implementation and expenditure of the appropriated funds.

**Statement 10; The budget approved by the executive is unrealistic and incorrect.** Implementing an unrealistic budget affects the completion of projects in time, and this can have serious implications in terms of achieving goals and objectives of the department. Majority of the respondents (41%) agreed that the approved by executive is unrealistic and incorrect; while 30% of the respondents disagreed with the statement, it is worrying that 30% of the respondents decided to remain neutral to such an important statement. However it is clear based on the majority that the unrealistic budget approved by the executive is always unrealistic thus leading to non-achievement of goals and objectives of the department.

## 6. Discussions

Findings specific to the research objective which is to identify the extent of involvement of budget managers in the development of the budget processes. It was found that:

- Budgeting is done by Executive management and passed down to managers to implement. It is expected that employees who are involved direct or indirectly with budgeting have to at least be given input when budgets are formulated. The budget process should begin from the bottom (employees) of the organisation to the top (senior management or senior politicians). If top management does not have gratitude or promote interpersonal relationships between different levels of the hierarchy, it is likely to fail and to achieve its goals and objectives. Furthermore involving middle to lower management will not only motivate them but the budget process will give the ownership of the projects and allocations.
- Employees are not responsible for budgeting in their work stations. In an organisation public, private and non-profit, it is expected that all employees have to be responsible for their actions when it comes to financial management matters. In the department managers are told how to spend the budget by senior management. Giving managers the opportunity to be responsible for budgeting will increase manager's understanding of the core business of the department and further increase commitment managers to the department.
- Managers are only limited to implementing projects, they are not the originator of them. Employees need to be clear about what work will be done and which resources will be needed. Planning is an important tool that will guide and ensure that an organisation achieve its goals and objectives. it is expected that in an organisation employees should be the originators not just the implementers of projects, of which this is not the case in the department.

- Managers cannot change the budget that is given to them. It is expected that employees in an organisation should be able adjusted the budget to reprioritise and to complete projects in time. The reallocation of funds during the adjustments budget process seeks to achieve one or all of the following objectives; aligning departmental budgets to achieve government's prescribed outcomes; expenditure allocations which are more effective in realising government's policy objectives.
- Political interference impacts negatively on implementation of budgets. Employees are expected to spend money according to the way they have costed them. Political interference usually affects or delays completion of projects. A number of respondents stated that political interference had a negative impact on them when it comes to executing their duties as mandated by the legislation. The study further found that the budget approved by the executive is unrealistic

### **7. Areas for further research**

To investigate the reasons many government departments surrender funds to the National Treasury in South Africa. The research could be conducted across the country (South Africa) using a National department and another Provincial Department from a different provincial administration. This could be done in order to ensure that the researcher provides comprehension that is relevant and important to improve the budgeting process, and management of budgets in both the National and Provincial Government Departments.

### **8. Conclusion and recommendations**

The study sought to determine the extent of involvement of budget managers in the budget development process in the Department of Social Development at the Cape. The study found that budgeting is done by executive management and passed down to managers to implement. Managers are not involved in the development of budgets. The lack of involvement of managers in the budgeting presents important institutional challenges for the department. Some research has suggested when budgeting is controlled by legislation it means that the legislative body does not have faith in their institution. Although this suggestion is contravention legislation has shown through Public Finance Management Act that that power is delegated to the executive authority so as to vast accountability in terms of managing resources of the government. A budget process with grater top management control does not enhance accountability with middle to lower management, it only holds them responsible but not accountable.

Based on the findings above the following recommendations are made to improve budgeting;

- Government should minimise the power of the executive members in budget process. This will allow managers who are expert in their relevant fields to implements their own projects and this will give Top management an opportunity of focus on the strategic direction of the department.
- The budget formulations should not be a top down process, top management should consult all employees from different ranks and get feedback from them when formulating a budget, this will actually improve communication amongst directorates of the department.
- Top management should understand the importance of involving and letting employees participate in the budget process.
- Red tape should be reduced to give managers an opportunity to be the originators of their own projects

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