



**ST. MARY'S UNIVERSITY  
SCHOOL OF GRADUATE STUDIES**

**ASSESSMENT OF BUDGETING PROCESS IN MINISTRY OF  
INNOVATION AND TECHNOLOGY  
ADDIS ABABA, ETHIOPIA**

**BY  
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**Assessment of budgeting process in Ministry of Innovation  
Technology Addis Ababa, Ethiopia**

**By  
Helen Eshetu**

A thesis Submitted to the master's program, St. Mary's University in  
partial fulfillment of the award of a MBA in Accounting and Finance

**June, 2020  
Addis Ababa, Ethiopia**

## DECLARATION

I, Helen Eshetu, declare that this thesis is my original work, prepared under the guidance of Zenegnaw Abiy (PhD). All sources of materials used for the thesis have been duly acknowledged. I further confirm that the thesis has not been submitted either in part or in full to any other higher learning institution for the purpose of earning any degree.

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## ADVISORS' THESIS SUBMISSION APPROVAL PAGE

This is to certify that Helen Eshetu has carried out this project work on the topic “*Assessment of budgeting process in Ministry of Innovation and Technology Addis Ababa, Ethiopia*”. This work is original and suitable for the submission in partial fulfillment of the award of Master Degree in Accounting and Finance.

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**APPROVED BY BOARD OF EXAMINERS**

As a member of the board of examiner of the master thesis open defense examination, we certify that we have read and evaluated the thesis prepared by Helen Eshetu and examined the candidate. We recommended that this thesis be accepted as fulfilling the thesis requirement for the Degree of Masters of Accounting and Finance.

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## **LIST OF ACRONYMS**

IFMIS.....Integration of Financial Management Information System

HOPR..... House of People Representatives

MInT.....Ministry of Innovation and Technology

MOF.....Ministry of Finance

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## ABSTRACT

*A budget could be a financial plan to manage future operations and results. The study investigated the budgeting process system in Ministry of Innovation and Technology in Ethiopia. The main purpose of this study was to assess the budgeting process in Ministry of Innovation and Technology with the company side at plan and preparation, approval, execution and controlling stages. The lack of research, especially under the budgeting process context, coupled by the sign of improper budget utilization and large number of budget transfer one program to another have been a major motivation to study this thesis. Thus, the paper tried to investigate weaknesses observed in budget process. This study used descriptive type of study and used mixed approach. Primary as well as secondary data have been employed to explore the existing problems. The study used senesce sampling techniques that used whole population, twenty four budget makers were taken with a total of 63 respondents. Moreover, finance director was included in collecting primary data through unstructured interview. To conduct this study descriptive statics and thematic analysis was used for analyzed questioners and interview data respectively by different tables and charts demonstrated that MInT has limitations in all budgeting process stages. They use IFMIS software to record, analyze and reports of input and output cash flows then expenditures recorded and sufficiently documented in appropriate codes. Majority of the respondents confirmed that they prepare their budget based on unrealistic data just coping from the previous year budget request mainly due to prepared budget and plan without the participation of all concerned employees, lack of experience and skilled employs, lack of commitments, lack of positive attitudes and on the validity of assumptions taken in preparing the annual budget. The body that approved budget is considered budget plan but MInT requested budget adjustment after the approved budget. In budget execution stage of MInT, there is no proper budget implementation because of improper work of budget preparation and planning stage and complicated procedure in procurement as well as payment system. Although most of the respondents denied that there is no regular supervision and strict follow up on all departments. Budgeting process is sensitive area then all stages are analyzed seriously if one stage cannot work properly, could not properly utilize the budget. So should take all possible actions in all stages especially in budget plan and preparation stage to correct the observed weaknesses, and to avoid repetition of the same problems in subsequent year.*

**Key words:** *Budget, Budget preparation, Budget approval, Budget execution, Budget control*

# CHAPTER ONE

## 1.1. Background of the Study

Budgets concentrate on the importance of evaluating various actions before decision actually implemented. A budget is a financial plan to manage future operations and results. It is expressed in numbers like dollars, units, pounds, hours, manpower, and so on. It is required to control effectively and with efficiency. Budgeting when used effectively is a technique leading to systematic and productive management. Budgeting facilitates controls and communication as well as provides motivation to employs. Budgeting allocates funds to attain desired outcomes. A budget may span any period of time (Joe & Joel, 2009).

Budgetary systems mention to the budgeting approaches that are adopted by different organizations to realize numerous organizational goals. Budget process is a powerful tool for allocating limited resources among computing priorities within the community (Adams, 2003).

According to Adrienne & Jeffirey (1996) there are four stages within the budget process. These are budget preparation, budget approval and appropriation, budget execution and budget control. A budget is a very important for management in all organizations. It is a tool for planning and controlling to utilize of scarce financial resources with the aim of achieving organizational structure goals (Schick, 1999). Budgets establish performance goals for the unit in terms of prices, revenues, and production (Little, Nace & Welker, 2002). Another advantage of budget include providing managers with realistic performance targets, coordinate the various segments thus achieving goal congruence, serves as a communication tool for managers to exchange ideas and it is an incentive to all employs (Helmkamp, Imdieke & Smith, 1983).

Hornigren, Foster, Sakar & Howard (2005) stated that a budget is a quantitative expression of a planned of action by management for a future period of time associated with this it is an aid to the coordination and implementation of the plan. They additionally indicate that budgets can cover both financial and non-financial aspects of these plans and acts as blue print for the company in the forthcoming period. Even if the main focus is such a lot on for profit organizations, the same principle applies to country governments in Kenya where budgets serve the same purpose of providing future direction of the organization.

The budgeting process is the whole part of from planning up to control. Key (1940) noted that too often budgets are related to negative, penny-pinching control activities whereas the total process is much broader and more positive than that. Budgeting is regarding preparing plans for the future, implementing those plans and follow up activities to look whether they adjust to the plan (Thomas, 2000). To come to this success needs top management support, cooperative middle managers and well organized reporting systems. A well budgeting process integrated a long- term perspective, establishes linkages to organizational goals, focuses budget decision on results and outcomes and promotes effective communication with stakeholders (Lucey, 2002).

In the modern epoch debates regarding public expenditure management have tended to focus on means of constructing the budget process more responsive to policy direction, focused on the achievement of results, rather than control of resources, and increasing openness, transparency and accountability(World Bank 1998).According to WB (1998), the broad functions of budgeting that are competing for attention are control of public resources, planning for the longer term allocation of resources and management of resources.

In Ethiopia, the adoption of development planning to guide resource allocation was started in, 1950s, and it has under-gone significant changes in the area of government policies and development priorities (Ghirmai, 1990). However once the military government took power, major industrial and financial activities came under the state control, that were the causes for the creation of huge public sector and expenditure (Teshome, 1994). In general, according to WBs (1998) report excessive capital consumption of public enterprises, over centralization of the

economic activities and the existence of continuous war, conflicts, drought and change of international situation created the country one of the poorest countries in the world.

After the fall of the Dergue regime in 1991, the Government of Ethiopia initiated a broad spectrum of economic reforms. The reform programs among others embody include reorienting the economy from command to market economy, making policy environment to promote private sector investment, reallocation of expenditure towards to poverty oriented sectors, process of structural adjustment, introduction of Civil service reform, and policy of fiscal decentralization (MOFED, 2002). The Ethiopian constitution adopted in 1994, established decentralized regional states; which recognizes the right of the regions to formulate and executes their economic and social development policies and strategies, and administer their expenditure planning and certain types of taxes (Getachew, 2006). Even though, the country has undertaken different reforms to address the weaknesses of budget processes to public sector, successful modern budgeting system remains a continuous problems of the country.

Budgeting is strategic in nature and not a matter of balancing revenues and expenditure each year. The annual budget is commonly divided by months or quarters. The budgeted amounts for a year are frequently revised because the year unfolds. As an example, at the end of the primary quarter, the budgets of consecutive three quarters are changed in light of latest information (Muleri, 2001). However, in keeping with Mawathe (2008), budget execution is to manage once budget is frequently being revised.

Ministry of Innovation and Technology is one of the Ethiopian budgetary Ministries established in 2018 by merging of two ministries called Ministry of Science and Technology (MOST) with Ministry of Communication and Information Technology (MCIT). Around 371 employees work during this organization. Ministry of Innovation and Technology has 25 departments. In this year the annual adjusted budget of MInT is 387,006,020.96 for recurrent expenditures and 629,193,583.90 for capital expenditures.

The budget agreement is announced at the end of the first week of July every year. After all these processes the Ministry's responsible to administer its budget consequently. The whole budget is allocated is under each budget code and every transaction is undertake supported the budget that is cited on the code. The agency based on the allocated budget particularly the capital project one has been undertaking numerous activities and projects to upgrade the organization capability particularly on innovation programs.

The nature of this study focused on budgeting process in Ministry of Innovation and Technology (MInT) and this chapter sets the scene for the study by discussing in broad terms that is background of the study, background of the organization, statement of the problem, research question and objective of the study. It additionally defines the scope of study, significance, limitations and its organizations of the study.

Therefore, this study focused on assessing how Ministry of Innovation Technology budgeting processes look like. After assessing these issues, the paper was also tried to put forward viable recommendations for decision makers regarding strategies to take advantage of existing and emerging opportunities for improved departments plan and budget execution.

## **1.2. Statement of the Problem**

Budgeting process is a powerful things public finance management for allocating frightened resources to different programs of the state (Abdu, 2013). And it is conjointly necessary to the organization as well as the country for ensuring certain economic, political, legal and managerial function (Yem, 2008).

The process involves consultations and negotiations between the council and various relevant parties, compilation of planning and budgeting inputs from lower levels of local government, preparation of the budget framework paper, public hearings, the prioritization process and eventually reading and approval of next year's budget. However, the budget method can be organized in some ways and should vary slightly from one authority to another and from one year to another (Abebe, 2012). Budget implementation on the opposite hand is the actual execution of the budget and application of funds to the planned activities. Throughout the year,

however, not all allocated budgets are used as per the proposed plan. This could be cases where the approved funds may not be enough to totally accomplish the supposed goal. In other instances, the amount allocated to a project may be more than what the project consume (Fantaye, 2017).

In developing countries, it has become increasingly complex to manage public expenditure allocation with the budget plans because the roles of the government have been expanded and financial resources are in scarce offer to fulfill this ever-increasing social desires and population increment. Because of inadequate financial resources as critical associate to an increasing demand for public service, there is a necessity to improve resource allocation through proper economic policy and expenditure planning (Gebeyehu, 2013). Further explained by Getachew (2006) that in Ethiopia the basic problems of government budget allocation in the public sectors are evolving to more complex forms related to the issues of policy and planning, low capacity of implementing and managing available resources, poor integration planning and budget allocation, implementation budgeting, standardization and unit cost. There are no criteria for determining inter-sector resource allocation and it lacks standardized preparation to estimate recurrent and capital budget expenditures.

Ketema (2015) in Addis Ababa city administration health bureau has no strong follow up and control by successive leaders on the budget preparation as well as utilization at each respective budget users. BOFED (2010) over the few years of devolution audit reports have been characterized by numerous occurrences of fraud, poor accountability and wastage.

If budgets do not prepare within the organization some difficulties face the organization in coordinative the activities of the numerous part of the organization and guaranteeing that the components are in harmony with each other, in communicating plan to the numerous organizational goals in controlling and in evaluating the performance of management. Budgeting process being in place in many organizations yet goals set by them are not met or are met at some low level (Samira, 2018). But most of the budgetary organization problems and controversial issues are related to in the preparation, approval, execution and audit phase of budget cycle (Abdu M.2013).

Review of previous has revealed that the study on assessment of budget process in Ministry of Innovation and Technology has not been extensively covered and hardly has the study been done.

In addition to theoretical gap MInT Jul 2018 up to Jan 2020 reports shows that there is underutilization and large number of budget transfer takes into one program to another one then there have a gap in linking budget plan with actual encumbrance of the particular item during budget processes and high percent of cash was returned back to treasury. In this situation the study attempts to fill the knowledge gap. For the reason that, the researcher is interested to undertake a study on assessment of budget process in Ministry of Innovation Technology.

### **1.2.1. Research Questions**

The study is also finding assurance for the following significant questions.

- How to prepare plan in MInT?
- What is the MInT budget preparation stage look like?
- What are the responsibilities of MInT in approval stage?
- How is the status of the general trend of the MInT budget execution system?
- How is the controlling and audit system of the budget processes of the MInT?

## **1.3. The Objectives of the Study**

### **1.3.1. General Objectives**

The aim of this study is to assess budget process in the Ministry of Innovation and Technology.

### **1.3.2 Specific Objectives**

In order to attain the overall objectives the study conjointly has the subsequent specific objectives

- To assess budget planning process of MInT
- To examine the budget preparation system of the MInT.
- To review the budget approval system of the MInT side.
- To assess budget execution of the MInT.
- To assess the budget control system of the MInT.

### **1.4. Significance of the Study**

The researcher believes that the outcomes of this study have multidimensional significance; some of them are,

- This study provides input for House of People Representative, budget standing committees and Ministry of Finance to modify of budget allocation system in the next fiscal years and for controlling the federal ministries.
- This study suggests important points that will help the MInT management team for their appropriate and practical budget system.
- In Ethiopian Ministries almost use the same budget process then: this study provides important information for the remains to let them for the guidance and evaluate their budget process.
- So far, no research was conducted on budgeting process of the Ministry of Innovation and Technology Ethiopian; and this study will facilitate the ground for farther potentially research on budget process and will be used as reference.

### **1.5. Scope of the Study**

The study covered the budgeting process system of Ministry of Innovation and Technology on the ministry's side. The subject matter was limited to budget process, its analysis but not to any other areas of accounting corporate, marketing and financial matters.

## **1.6. Organization of the study**

This research is organized into five chapters. The first chapter emphasized on background of the study, statement of the problem, general objectives of the study, and specific objectives of the study, research questions, scope, significant and organization of the study. The second chapter presented review of related literature; the third chapter focused on methodology. The chapter four contained as data presentation, analysis and interpretation whereas; the last chapter deals with summary of findings, conclusion and recommendation.

## CHAPTER TWO

### 2. Introduction

The budget of a government is a public document that sets summary or plan of the intended revenues and expenditures of that government. There are two types of budget for budgetary institutions called recurrent budget and capital budget. The recurrent budget is recurrent nature of expenditure under four functional categories such as administrative and general services, economic services, social services, and other expenditures. The capital budget is for expenditure of fixed assets or consultancy services (Fantaye, 2017).

Budgeting is a critical tool in organizations for guiding activities and employs efforts towards the organization's common objectives. Budgeted results communicate to employes the organization's expectations concerning their job performance, which is evaluated supported some comparison of actual versus budgeted results (Abernethy & Brownell, 1999). Budgeting force us to be aware overall financial constraints, facilitate in creating difficult trade-off and support effective implementation of policies.

This chapter presents the review of the existing knowledge and other different people's research papers through the internet, library search (books and journals), thesis papers and other documents with the aim of undertaking a comprehensive examination of problems of the budget process in Ministry of Innovation and Technology. Hence, in this chapter theoretical as well as empirical part of budgeting process include overview and in Ethiopian context.

## **2.1. Theoretical literature review**

### **2.1.1. Budgeting concepts**

According to Okello-Obura & Kigongon-Bukenya (2008) a budget is not only a way of planning for assorted revenue flows, a control mechanism for an administration to keep from expenditures too much a procedure for controlling units, a process to coordinate the various activities that an institution undertakes, and a way to communicate to all stakeholders a report of the activities that the different units will undertake, however it is also a technique for setting the organization's priorities by allocating scarce resources to those activities that officials deem to be most important and rationing it to those areas deemed less critical.

According to the Certified Management Accountant Review (1994), a budget is a quantitative planning tool, that helps translate the objectives set out in the plan into financial terms and shows where the money are got from and the way it will be spend in order to achieve the set objectives in the plan. A budget is an objective measure of the financial supporting of operations that controls the financial wellness of the organization it also facilitates designing and resource allocation (Seer 2000). In line with Drury (1992) it is a plan of action for the future periods of the organization. Lucy (2003) adds that it is a quantitative expression of a plan of action prepared in advance of the period to which it relates.

According to Kavulya (2006) Budgeting involves the process of identifying, costing and allocating revenue to the resources and activities that let the objectives of the organization to be achieved. Essential preliminaries established before effective budgeting include preparation of an organization structure chart that shows the functional responsibilities of all member of the management team; establishment of budget centers; establishment of adequate accounting record to facilitate the recording and analysis of transactions in the organization; establishment of budget committees; budget timetable to modify timely flow of information; and also the budget manual that shows budgetary procedures together with budget centers and timetables Balunywa (2005).

Over the course of the financial year that is being reviewed, reforecast and reallocated, the aim is to form the simplest use of the available financial resources (Seer, 2000). In line with Mannion, Davies, Lega & Vendramini (2008) Budgeting is an internal management control tool.

#### **2.1.1.1. Budgeting Process**

The average budgeting process is consists of five distinct phases, that include budgeting guidelines that defined the starting point and also the boundaries of the budgeting process; budget preparation; budget negotiation where managers develop a gathering of the minds so resources are allocated accordingly; budget review where targets are tweaked throughout the budgeting year to regulate to new, rising conditions; budget assessment where responsible centers are assessed to ascertain if targets are met. Leading scholars recommend that this part is not considered just the end point of the process but should be beginning base of the subsequent year budget. (Chris, Edwin, Fred & James, 2017)

Budgeting process is means that through which people plan and formally shows their plans in quantitative terms. It is a tool that management uses to reach the plan (Amanya, 1999). Budgeting serves functions of financial and management control. Financial control results to manage of financial resources while management control ensures that the activities of the parts of the enterprise are coordinated (Otley, 1987). Budgeting produces budgets which perform a variety of functions. Budgets are created to help the planning of annual operations. A budget provides a plan of action over a period of time that aids the operations (Drury, 1992). Budgets co-ordinate the activities of the elements of the organization, through this, the objectives of the organization harmonize with objectives of the elements.

Budgets facilitate co-ordination through communication of information concerning plans to managers and employs (Edgar Barrett& Leroy, 1977). Budgets perform the use of control that is the art of comparing where you are actual performance to where you are supposed to be (plans), so corrective action can be taken. It is necessary to make sure that plans as ordered down in the budgets are being achieved. Through control, organizational structure activities are monitored and performance is evaluated (Sebbi, 1994; Lewis, 1996).

Budgeting at the local level is meant to improve service delivery by shifting responsibility from policy implementation to the beneficiaries and promotion of local's skills. This is intended to place stress on transparency and responsibility within the management of public affairs (Andy& Diane2002). On the opposite hand, if the budget is insufficient to complete a piece of work, additional funds should be availed so the project or work is completed. Additional funds of supplementary estimates should be helped so long as satisfactory reasons are given. This may facilitate completion of projects on time. It will additionally reduced wastage of resources on uncompleted project. There is want to plan for ever-changing business conditions in order to appropriately take action that can deal with changes that occur should to any of the plans be suffering from such changes. This is the implication of getting contingency plans available to deal with changes, which were unforeseen at the time once the budget was originally prepared (Parasuraman, Zeithml and Berry, 1994).

#### **2.1.1.1.1. Budget Preparation**

Jebril (2017) notes the process of preparing ready and agreeing on a budget is a means that of translating the objectives of the organization into detailed, feasible plan of action. Public budget preparation is one of the tedious tasks that any country should to consider. The preparation process for the annual budget involves a good deal of energy, time, and expense. Hence, it is important that a country should be ready to follow accurately all the ways of preparing an annual budget. In budgeting, the main focus is not only to prepare the budget, however additional important to have a follow-up operation for budgeting and to act in line with known data.

Elias (2018) states that budgets are financial expressions of a country plan for a period of time. It tells where and how the organization will can pay cash and where the money will can come back from to pay these expenses. He adds that budgets set limits. Besides setting limits, Andrews and Hill (2003) say that budgets additionally give the assurance that the most vital needs of a country are met first and less vital needs are postponed until there are enough funds in which to pay for them.

Although budget preparation is not the only issue that needs consideration in budgeting, the basis of it is still required so as to possess at least close estimation. As per Shah (2007) preparation of the budget sometimes takes several months and involves all public institutions: The Ministry of Finance manages the process; the Cabinet/President sets or approves the policy priorities, line ministry plan and advocate for their resource desires and therefore the law-makers reviews and approves the final plan. Preparation is at the center of the political process it is the decision on a way to allocate the state's limited resources to competitor demands.

#### **2.1.1.1.2. Budget Planning**

Budgeting is a tool, and its success depends on the effectiveness to that it is utilized by workers. During a recessive environment, proper budgeting can increase the survival rate. Forecasting is predicting the result of events. It is a necessary start line for budgeting. Budgeting is planning for a result and controlling to accomplish that result. Planning is determinant the activities to be accomplished to realize objectives and goals. Planning is required in order that an organization will operate its departments and segments with success. It sees at what should be done, however it ought to be done, once it ought to be done, and by whom. Planning involves the determination of objectives, evaluating various courses of action, and authorization to pick out programs. There should be a well interface of segments among the organization. Budgets are blueprints for projected action and a rationalization of the planning process. Plans are measure expressed in quantitative and financial terms. Planning is taking associate action supported investigation, analysis, and research. Potential issues are searched out. Budgeting induces planning in every section of the company's operation. A Budget planning meeting ought to be command habitually to discuss such topics because required the variety of workers, objectives, resources, and time schedules. There ought to be clear communication of how the numbers are established and why, what assumptions were created, and what the objectives are (Jae & Joel, 2009).

#### **2.1.1.1.3. Budget Execution**

IMF, (2001) express that budget execution is that the process by that the financial resources created accessible to office are directed and controlled toward achieving the needs and objects that budgets were approved. The process involves compliance with each legal and administrative necessity. It is the part where resources are accustomed implement policies incorporated within the budget.

Hackbart & Ramsey (1999) it is attainable to implement a well-developed budget; it is unacceptable to implement well a badly developed budget. Smart budget preparation comes first, logically yet as chronologically. However, budget execution processes do not return down simply to mechanisms for guaranteeing compliance with the initial programming. Even with sensible forecasts, unexpected changes within the macroeconomic environment can occur throughout the year, and need to be mirrored within the budget. Of course, changes should be accommodated in a way that is according to the initial policy objectives to avoid disrupting the activities of agencies and project management. Successful budget execution depends on various alternative factors yet, like the ability to affect changes within the macroeconomics environment, and therefore the implementation capacities of agencies (Jon, 2006).

Budget execution involves a greater number of players than budget preparation, and calls each for assuring that the “signals” given in the budget are transmitted and for taking into account feedback from actual expertise in implementing the budget (Tommasi, 2013).

#### **2.1.1.1.4. Budget Audit**

A budget audit examines whether or not the budgeting process is working effectively. It is an analysis of the budgeting effort. The budget audit examines techniques, procedures, motivation, and budget effectiveness. Effective budgeting should be dynamic. A budget audit detects issues within the budgeting process. It should be conducted every year by an independent party not a district of the budget workers. The budget auditor should report back to higher management, who

can take applicable action. An outdoor authority should be freelance and objective, and may give new ideas (Jae & Joel, 2009).

#### **2.1.1.2. Budget Utilization**

Once a budget has been approved by the assembly, the government embarks on the difficult task of paying funds. Utilizing public funds effectively to fulfill expressed policy objectives where making certain value for money is commonly just as difficult as planning the way to pay it. Many reviews of Public financial management performance in developing countries however those countries score considerably higher on budget preparation than on budget utilizing Tsige (2019). In line with Schiavo-Campo and Tommasi (1999) budget utilization is the section where resources are used to implement policies incorporated in the budget. As they argued, it is attainable to utilize badly a well-prepared budget; it is not possible to utilize well a badly prepare budget.

As per Allen and Tommasi (2001), good budget utilization depends on various factors, such as the ability to deal with changes in the macroeconomic environment, and therefore the implementation capacities of the agencies involved. Besides to this, the budget system should assure effective expenditure management. Additionally to a sensible budget to begin with, a good budget utilization system ought to have complete budgetary/appropriation accounting system. It is necessary to trace transactions at every stage of the expenditure cycle (commitment, verification, payment) and movements between appropriations or operating expense (Schiavo-Campo and Tommasi, 1999).

#### **2.1.1.3. Concepts of Under and Over Utilization of Budget**

Allen and Tommasi (2001) express that over utilizations are sometimes caused by non-compliance of budget managers with the spending limits defined in the budget when committing expenditures. Since cash allocated to spending units for appropriated expenditures is generally controlled, these overruns generate spending arrears. Overruns are often the result of off-budget spending mechanisms payment from special accounts, etc. In some countries, payments made through exceptional procedures are not controlled against the appropriations and are therefore an important cause of overruns; lack of compliance can be addressed through strengthening the

audit system, and reporting system, and ensuring the effectiveness of the basic budget execution controls. Moreover, overruns can be caused by deficiencies in budget preparation (Tsige, 2019).

Sound budget preparation processes and adequate institutional arrangements are a prerequisite for avoid in govern runs. On the other hand, (Ketema, 2013) expressed that in a number of countries, the official budget is under spent, particularly its non-wages expenditure items. This does not necessarily mean that there is good fiscal discipline in these countries. In some countries with poor governance, under spending of the official budget may coexist with large amounts of budget spending. In most cases, underutilization as well as over utilization is related to insufficiencies in budget preparation and program preparation.

#### **2.1.1.4. Types of Budget**

Budget as a process and a system has many options and applications. Even through several of them have common feature, they also evidence vital variations. Since budget express plan and a company may have a large verity of plans: there are many types of budget (Esayas, Miju & Girma, 2014).

##### **2.1.1.4.1. Line Item Budgeting**

Is an traditional approach to budget and the one that is possibly present in some portion of each government's budget to days is line item or object of expenditures budgeting. A simple approach to budgeting line item is named incremental budgeting in essence an incremental budget is comes from current year's budget by adding amounts expected to be needed by line things (Wilson 2010 ).

##### **2.1.1.4.2 .Performance Budgeting**

The analysis of the idea of a budget from an estimate of projected expenditures and the projected means of finance them to associate degree operational plan it had been a mutual support to the development of the idea skilled management in public administration (Wilson, 2010).

#### **2.1.1.4.3. Program Budgeting**

Is a term same times used synonyms with performance budget the term is none usually used to observed a budget performance or format that discloses the complete cost of programs or operate without concerning to the numbers of organizational units that may be concerned in performing the assorted aspects of a program or function. Program budget address the basic problems of whether in program should exist at all and the way to allocate scarce resources among competing programs the mixing of planning programming budgeting and accounting has considerable appeals has to persons involved with public administration as a result of an integrated system should, logically, provide legislators and administration with far better information for the management of governmental resources than has been provided legislators separate systems.(Esayas, Miju & Girma,2014)

#### **2.1.1.4.4 .Entrepreneurial Budgeting**

Another analysis that resources it is even away from the preview of the accounting departments is entrepreneurial budgeting an approach that position budgeting in order that it is the responsibility of the best level person within the government most frequently the client of activities officers during this approaches strategic plans, in centimes and responsibility are incorporated in to the budget and communicated to the citizens as a package.(Esayas, Miju & Girma,2014)

#### **2.1.1.4.5 .The Zero-Based Budgeting**

The Zero-based budgeting (ZBB) approach is one that forces mangers to assets the worth of and to justify the association of every activity under their supervision. Zero-based budgeting is a combination of although and action processes, a series of budget units is developed (Peter, 1977).

An important side of Zero-based budgeting is the consideration given to every level of accomplishment that is probably to result from associate activity. The benefits of ZBB are the largest quantity of effort and paper work needed to important and update them. Resistance on the

part of managers and the inability of managers to accept the idea of reduction is in the scope of their activities. The concept of certain governmental activities was not supposable to several persons inside and outside of the governments. (Razek, 2006)

#### **2.1.1.4.6 .Fixed Budget**

A fixed budget is prepared for a specific activity to present the price details. This form of budget is not supporter to the management as no adjustment is made to the cost for the difference in the level of activity (Arora, 2003).

#### **2.1.1.4.7. Cash Budget**

The cash budget presents the expected in flows and out flow of cash for daily weekly a monthly or longer period. Data from the different operating expenses budget, the direct materials purchases budget and also the operating expenses budget are affect the cash budget. Additionally, the capital expeditor budget divided policies and plans for equally or long term debt financing as well are affect the cash budget. Within the cash budget, receipts are classified by supply and payments by purpose the estimated cash balance of the end of the period is them compared with the minimum balance needed by operations. Any expected excess or deficiency can be determined (Fees & Warren, 1984).

#### **2.1.1.5. Benefits of Budgeting to an Organization**

Large organizations incorporate many of employer and elements need to be coordinated to work together during a cohesive manner. The budget is the tool that communicates the expected outcome and provides in depth script to coordinate all of the individual parts to work in performance.

It helps managers in distinguishing constraints and constrictions before they become major issues to the organization (Jackson & Sawyers, 2001). A well-developed budget will also think about capability constraints this implies managers can learn well ahead of threatening production and

distribution bottlenecks. Moreover, budgeting assist managers to have higher understanding of their business and it provides a yardstick by that business performance is measured. If negative deviations are discovered, it permits timely corrective action to be implemented (Borja & Lombeida, 2002).

Furthermore, in line with Jackson and Swyers (2001) budgeting has to do with prediction and estimating the future gain of the organization, due to this reason the budgeting process forces management to specialize on the future and not to be disturbed by daily crisis within the organization.

In most organizations it is common for managers to argue and contend for allocations of restricted resources. Every business unit has staff worth compensation adjustment, projects to be funded, instrument replacement and the like. This naturally creates strain within a company, because the additional of individual resource requests will usually be larger than the offered pool of funds. Successful managers learn to form a powerful case for the resources required to their units through a budget that allows effective allocation of resources in regard to funds offered.

The budget is a helpful device for influencing managerial behavior and motivating managers to perform in line with the structure objectives (Drury, 2001). A budget provides a typical that beneath bound circumstances might encourage managers to attempt to achieve the quality. However, it is potential for managers to look at budget as a pressure device in attempting to induce them to achieve a level of performance that they do not see as possible. Not with standing, motivation would be increased through the feeling of participation within the budgeting process can promote.

### **2.1.2. Theoretical Literature Review**

There are four theories that support budgeting of the organizations namely the theory of budgeting, control theory, accounting theory and agency theory in budgeting as discussed below

### 2.1.2.1. Theory of Budgeting

The study was based on the budget theory. “Budget” and “Budgeting” are concepts traceable to the bible days, just the days of Joseph in Egypt. It was reported that nothing was given out of the treasure without a written order. History has it that Joseph budgeted and stored grains which lasted the Egyptians throughout the seven years of famine. In the 1920s budgets were first introduced as a tool to manage costs and cash flows in large industrial organizations (Bartle, 2001). The budget theory by Henry (1975) explains the social motivation behind government budgeting. At early stage of development, budgeting was interested with preparing and presenting believable information to legitimize accountability and to permit correct performance evaluation and consequently, rewards (Hindereth, 2002). The emergence of scientific management philosophy even so set emphasis on detailed information as a basis for taking decisions so leading to wonderful development of management accounting and budgeting techniques (Bartle 2008). However, over the years, the purpose and focus of budgeting has shifted considerably as business organization become more complex and their environment become active.

Budgets can further determine the behavior and decisions of employees by changing organizations objectives, and making a benchmark against which to assess performance. According to Hancock (2009) still considered such operational planning as the backbone of management. Consideration of alternative courses of action becomes an integral part and guides to increased rationality during budget preparation procedures. A budget allows a goal, a standard of performance to be accomplished with subsequent comparison of actual results with the created standard. It expects those involved to be forward looking rather than looking back (Scott, 2005).

Budgets have been identified as performing a number of purposes which include making goals expressed, coding learning, helping to control, and contracting with external parties (Selznick, 2008).

The theoretical framework gave an explanation for development of budget idea and highlights the development of the budget idea from a tool of guiding actions within a company to a more managerial control tool that managers would use to provide focus for organizations, set objectives and undertake performance evaluations. This framework provides a basic perspective through that the investigator viewed budgetary controls as tool for influencing organizations financial performance.

### **2.1.2.2. Theory of Accounting**

The accounting theory is aimed towards provision of a coherent set of logical principles that kind the overall frame of reference for the analysis and development of sound accounting practices and policy development (Kaplan and Norton, 1996). In addition to Norreklit and Mitchell (2010) exemplifies that the aim in developing a theory of accounting is to determine normal for judgment the acceptableness of accounting method. Horvath (2009) argues that the accounting ways that fail to satisfy the quality should be rejected. Accounting theory helps in explaining and guiding management actions in distinctive and locating information to be employed in budget preparation.

The money measure idea in accounting has contributed to a bigger extent in providing yardstick for quantifying, conversion and translating numerous inputs in respect to materials, and machines needed within the preparation of budget (Horvath et. al., 2009). The accounting theory has a vital normative role in the evaluation of budget and management control procedures to be adopted. It has assisted in creating predictions of the probable outcome of budget action in a given set of circumstance and impact of any amendment in circumstances. Qi (2010) argues that accounting theory view a firm as a separate entity during which its activities are distinct from its owners. This principle serves as an impetus to the overall philosophy of budget itself as a tool for effective management (Qi, 2010).

Budget as a tool for standard setting and performance measure utilize many accounting idea to a bigger extent. Accounting theory has developed models during which standard can be set. Management accounting theory additionally provides many yardsticks to be used for management. That is variance analysis, since budget is a tool of plan. It provides a framework of given feed back to the management on the implementation of budget. Once implementing the accounting theory historical data is instrumental since this information function an input for creating forecast. The cost accounting theory developed by Wedgwood in early twentieth century that stress on cost identification, allocation and revenue maximization has offer a basic insight and blue print in budget and control in organization. The matching idea in accounting additionally plays a role as reference issue in budget analysis (Flamholtz, 2012).

### **2.1.2.3. Theory of control**

Adequate control is extremely essential to each organization be it individual or government owned everywhere the world. This is as a result of if there is no adequate control of resources in the organization, it will be specific impossible to observe budgets. The theory of control specifies the obligations of government industries in providing social and basic amenities to the citizens. It indicates that government owned industries is a fundamental principle of control on those scarce resources they are meant to manage (Robinson, 2009).

Shields and Young (2009) contend that government industries need to offer both resources and employment to the citizens for meeting the arranged down objectives. This suggests that the government, board members and workers have joint responsibility to confirm correct accounting practices and timely budgetary implementation and appropriations by building effective management controls and directions. As per this theory, state companies are expected to measure its responsibility of building standards, adequate control mechanism and acceptable accounting practices. Government enterprises need not to have unethical persons acting outside controls as ineffective control system in each organization can negatively affect organizational profitability and sustainability as well as companies' resources and performance.

Abokun and Fagbemi (2012) stated that budget uses for control purpose is in evaluating performance. They argue that organizational plans are carried out by people, thus, control is exercise not over operations, revenue, costs, but over the persons responsible for those operations and the related revenue and expenses. Then the accounting for all Sub-programs will be governed by respective government accounting policies and procedures.

To sum up, budget control can be explained as the process of using budgets as control mechanism to evaluate managers as well as originations performance by considering deviations from budget figures to actual figures. Accordingly, budgetary control is a system that uses budgets as a controlling and planning tool (Fadi & Hemsing, 2013).

#### **2.1.2.4. Agency Theory**

Agency theory is developed around the idea of contractual relationships between two teams with conflicting objectives, i.e. principles and agents. The objective in agency theory is to structure the contractual relationship between these teams in order that agents take actions to maximize the welfare of principals. This can be supported normal principal-agent models involving direction (Khalil & Lawaree, 2006).

The Principal-Agent (Agency) theory supports development of budgeting. The classic agency theory idea was developed by Berle and suggests that in 1932. The theory explains why conflicts exist between principals (shareholders/owners) and their agents (managers) resulting to agency prices. It aims at reducing information asymmetry in order that both the principal and agent read from identical script through the threat of sanctions and the chance of incentives.

## 2.2. Empirical Literature

Lopez et al (2009) conducted a study to see the link between budget participation and job performance of South Korean Managers mediated by job satisfaction and job relevant data. They used the trail model to see the link between budget participation and performance. The findings of their study discovered that there's a powerful positive relationship between budget participation and performance of Korean Managers. Lau et al (2005) investigated the interactive impact of budget stress, participation and task problem on social control performance. They used a self-administered liker scale to live budget participation, social control performance, budget stress and task problem. Per their results, high fund participation results in improved social control performance in tasks that square measure very troublesome.

A study by Qi (2010) on the impact of the budgeting method on performance of SMEs in China established that formal budgeting method absolutely affects a firm's performance. "First, the study discovered that additional formalized budgeting coming up with results in higher sales revenue. Secondary, budget goal characteristics powerfully have an effect on the fund performance of Chains SMEs, so clear budget goals increase the motivation of workers to attain budget standards. Thirdly, the study discovered that the additional formalized fund management tends to guide to the next growth in profit of a firm".

Edinah & Josphat (2016), findings over that financial capacity is vital in deciding the financial performance of the county government. This was demonstrated by the respondents who indicated positive perceptions towards aspects of financial capability. Any correlation analysis demonstrated a powerful positive important relationship between financial capability and therefore the financial performance of the county government. So enhancing the finance capability would consequently enhance its financial performance of the county government. The investigator suggested that the county government ought to enhance its financial capability within the budget process. This is often necessary because it well facilitate the government to manage its monetary obligations efficiently. As such, the government would manage to pay its creditors, suppliers and service providers. This will additional cause increased financial performance.

A study on the link between budgeting and performance of remittent companies in Somalia by Muhammad and Ali (2013) over that there existed a statistically important relationship between budgeting and firm performance is zero.514, which implies that one level increase of budgeting effectiveness can cause zero.514 higher firm performance. The likelihood of this correlation occurring unintentionally is zero.00. This constant shows that a statistically important moderate positive relationship between budgeting and firm performance.

Doreen (2014) determined the effectiveness of budgeting process in achieving organizational goals in case of Tanzanian Electrical Mechanical and Electronics service Agency using a case study research design strategy with the objective of investigating how Budgeting process helps organization in achieving its goals. TEMESA have a well system of budgeting preparation, it involves persons at various levels. It promotes common understanding regarding objectives and makes the acceptance of organizational structure goals by the individual far more likely. If individuals are concerned they feel a part of the team and become additional extremely motivated. The installation of computerized systems is also expensive employment of specialized staff however it's essential for effective budgeting in achieving organization objectives.

Ganecho (2018) finding supported open-ended question instead of higher than mentioned factors; the budget utilization stricken by i.e. Inflation, lack of coordination between different budget holders with finance sections, poor procurement management and dalliance of disbursement. In general, the general budget utilization observes is unsuccessful in Kaffa zone. Budget utilization considerably stricken by contractor's capability, fun fund from planed program to unplanned program, auditing system, whereas employ capability and Inland Revenue assortment have insignificant impact on budget utilization in Kaffa Zone.

Debebe (2019) imbalance multivariate analysis result additional shows that investigator discovered that not all of the budgeting method dimensions have positive effects on structure effectiveness budget planning; monetary fund management and revenue budget have positive and important effects on information, skills and attitudes. However, budget preparation, monetary fund implementation has positive and insignificant effects on structure effectiveness. The finding additional indicates that insignificant decreased on structure effectiveness. Finally,

final the total analysis conducted it is found that budgeting method are extremely effective structure effectiveness that ought to be planned, systematic and enforced by public organization to run a cycle of skyrocketing skills in staff to extend performance supported structure effectiveness and this additional result as organization productivity growth and performance.

Muluneh (2015) ended that the causes for underutilization of budget are chiefly thanks to lack of coordinated effort in buying, lack of consistency and delay in purchase processes, incapacitated budget staffs in terms of talent and information in every several budget offices and lack of knowledge by management at every level of the health sector to judge the budget utilization standing that lead towards below utilization of budget.

Fantaye (2017) it is legendary that the study thinks about budget preparation and utilization of Afar National Regional States Finance and Economic Development Bureau. For this reason, it's been seen relevant literatures review and documents, and gathered primary and secondary knowledge from 3 bureaus of the region and concerning their budget preparation and utilization tendencies to finance and economic development bureau and the investigator ended that the causes for inefficient utilization of budget are chiefly thanks to lack of coordinated effort in buying, lack of consistency and delay in purchase processes, inexperienced budget consultants in terms of talent and information in every several budget bureaus and lack of knowledge by management of all to judge the budget utilization standing that lead towards underutilization of budget.

Geletaw (2017) conducted a research to investigate the determinants of budget management within the Benishangul Gumzu Regional State public organizations victimization descriptive research style. The study found that the composite live of data and communication, price reduction, competent internal audit workers, management support, budget observance and analysis, structure commitment and budget coming up with processes for seventy eight (Nagelkerke changed  $R^2 = 0.78$ ) variance for the budget management within the public sector offices. That means, the impact of those seven independent variables contributed for the variable quantity budget management were 78, and therefore the remaining 22 was alternative variables that are not enclosed during this study. It had been over that existences of effective budget

management within the workplace links with control management system, improves structure potency and effectiveness, cut back data spatial property throughout deciding, and ensures internal dependability of monetary coverage method.

Yesuf (2015) did a hunt to look at the follow of Budgeting and Budget observance as a management tool to for managing variances in NGOs operational in Ethiopia victimization descriptive study style. The investigator over that effective Budgeting extremely contributes to the attainment of goals and objectives.

Tilahun (2010) in his study on budget management and control in Ethiopia Ministry of Defense descriptive and qualitative analyses demonstrate found that there have been inefficiencies in budget implementation due to issues of skilled man power, application of policy and procedures, lack of observance budget timely.

In general, the researchers raised many problems on Ethiopian budget process. Among them: there are not any medium- or future strategic budget plans. Equally, there is no evidence of the existence of mechanisms for coordinating the planning organs and the budget department of MInT. However, the research did not try to look the details of each budget holders, that is, it did not show how each budget user prepares, executes and controls its budget. Therefore, this project paper attempted to focus on these issues of budget users, draw conclusion, and recommend suggestions on the observed problems to the concerned body in the Ministry of Innovation Technology.

### 2.3. Summary and Research Gap

As mentioned in theoretical and empirical literature, different researchers were identified government budgeting process to public sectors in different countries. In Ethiopia various studies were more concentrated on the preparation of budget and budget allocation and also to some extent stated as there are different issues in Ethiopia for budgeting system at national level. However, those studies have limitation in showing how look government organizations budgeting process system from planning up to controlling system to public sectors at local level; to examine the linkage between organizations plan and preparation of budget with their budget utilization system and to identify crucial problems those were encountered in the process of budget at local level.

This is because; the general public budgeting is more serious and challenging particularly in developing country like Ethiopia where there is constitutional power and resource sharing among different levels of government. As an example, the Ethiopian constitution, adopted in 1994, established decentralized regional states acknowledges the proper of the regions to formulate and executes their economic and social development policies and methods, and administer their expenditure designing and bound varieties of taxes (i.e. the right to prepare, approve and implement their own budget). Therefore, the necessity to figure on the ape-man is crucial in a very government like federal ministries. Hence, the aim of this paper is to review government organizations budgeting process with particular focus on the budget preparation, approval, execution and audit and control stages. The paper describes the budgeting process system in Ministry of Innovation and Technology.

Generally, Budget is a powerful tool for allocating limited resources among competing priorities within the community. As a result of needs always exceed on the available funds. Officers live the worth of the funds spent not only by the advantages gained, however also considered by what's given up. Approving budgets suggests that creating decisions. The executive preparation stage starts with the decision for estimates by Ministry of Finance. These institutions make instruction to public bodies in order to prepare their budget requests. The call for estimates notifies government priority areas, crucial issues are that the date for submission and supported material documents. The public bodies or agencies conduct intensive examination of their budget

in line with ceilings, policy directives and priorities. When the public bodies or agencies have prepared their estimates, they will submit to the respective institutions. These institutions review, consolidate, recommend and if necessary, modify formal national budget and submitted it to the committees.

After review and adoption by the cabinet, it will be passed to parliaments for final approval. The parliament's approval of the national budget is considered on government goals, policies, priorities, and resource generating capacity and over all socio- economic development in a transparent way. After approved budget the organization execution stage should be control assign to planed budget to actual encumbrance and finally the responsible bodies from the organization evaluate and audit the budget in particularly item.

## **CHAPTER THREE**

### **3. RESEARCH DESIGN AND METHODOLOGY**

#### **3.1. Research Design**

This study was used descriptive type of study. According to Brocking on 2003, a descriptive research used to obtain information concerning the status of the phenomena to describe, "What exists" with respect to variables or conditions in a situation. It also used to answer the questions who, what, where, when and how of the research problem. The researcher was used this kind of study design to acquire sufficient information regarding budgeting process so as to formulate rational and sound conclusion and recommendation for the proposed study. The use of this type of research design is that it is easy to understand as recommended by (Kothari, 2005). Therefore, the researchers to describe the budget process of Ministry of Innovation Technology for identifying the various characteristics of MInT under the process of budget and it describes a particular phenomenon, focusing upon the issue of what is happening or how much of it has happened for the process of budget system in MInT.

#### **3.2. Research Approaches**

Research approaches are mechanisms of attaining research objectives. The approaches are Adopted to achieve the best possible of the research objectives. Research approaches are also adopted based on the feasibility of the selected approaches. The common research approaches are qualitative, quantitative and mixed research approaches.

Qualitative research is an approach for exploring and understanding the problem. The process of research involves emerging questions and procedures, data typically collected in the participant's setting, data analysis inductively building from particulars to general themes, and the researcher use this approach for strategies inquiry including narratives, ethnographies, case studies, observations, interviews, questioner and the results are communicated subjectively through

descriptions using words rather than numbers making interpretations of the meaning of the data (Creswell,2003).

Quantitative approach uses surveys of cross-sectional or longitudinal using self-administered semi structured questionnaires or structured interviews for data collection, with the intent of generalizing from a sample to a population (Babbie, 1990).

Mixed methods approach is one approach to science in involves using the method which appears best suited to the research problem and not getting caught up in philosophical debates about which is the best approach the researcher tends to base knowledge claims on pragmatic grounds. It employs strategies of inquiry that involve collecting data either simultaneously or sequentially to best understand research problem (Creswell, 2009). The goal for researchers using the mixed methods approach is to draw from the strengths and minimize the weaknesses of the quantitative and qualitative research approaches by combining them (Carrie, 2007).

This research had a flexible structure the data collection also involved gathered both numeric like budget report and text information like interviews so that the final database represented both quantitative and qualitative information. Then the researcher had a freedom to use any of the methods, techniques and procedures typically associated with quantitative or qualitative research.

### **3.3. Source of Data**

To prepare the research paper the source of data was collected from both primary and secondary data. Primary data was collected by unstructured interview, questioner and attending periodic conference. In unstructured interview was gathered information by telephone from finance director and plan and preparation director. The researcher was attended the 2011 half of budget year conference prepared by MInT top managers. In addition to this the researcher was prepared two different questioners. The first 24 questioners were distributed to the budget maker departments (plan and preparation & budget department) and another 39 is for budget user's departments. Instead of these 63 questioners was collected by open ended, close ended and liker scales of questionnaire data were applied to collect the data from all respondents. The scale was leveled as: "Strongly Agree", "Agree", "Neutral", "Disagree", and "Strongly Disagree".

Moreover, questions from the employees who work specifically in the budget department, plan and preparation and budget user's departments of the MInT. Whereas secondary data will be gather from 2011 and half of 2012 budget reports, audit reports, budget plan and budget manual.

### **3.4. TARGET POPULATION AND METHOD OF SAMPLING**

The target population of this study is the Ministry of Innovation and Technology and the researcher was taken the whole population senesce method, which means that all population was part of the study.

### **3.5. Reliability and Validity**

Reliability refers the consistency of your measurement, or the on how accurate on average the estimate of the true score is in the population of objects to be measured an order to reduce systematic and random errors and maintain an internal consistency or homogeneity among data (Kothari 2006). In this research no unnecessary information is obtained from the questionnaire and that all the information that is needed for the purpose of the research is collected, and that no important information is omitted the result was give sense.

The validity assesses errors arising from bias, measurement, conceptualization and design of research, thus validity is a measure of any kind that measure all of that which is supposed to measure (Kothari, 2006). The participants were briefed early in advance by the researcher on the need and importance of the study and permission sought for their participation in order to have their full support. Guidance on how to answer the questionnaire was available from the researcher. This ensured high completion rate and accuracy of the information provided.

### **3.6. METHOD OF DATA ANALYSIS**

To address the main and specific objectives of the research and to collect accurate type of information after the data collection to make the research to be more coherent and attractive, the study was adopted the research was used mixed data and analyzed by thematic analysis was used for interview to emphasize both organization and rich description of the data set and theoretically informed interpretation of meaning. And also descriptive statistics for questioners to describe summarized data in meaningful ways and analyzed as well as reached conclusions regarding to the objectives of the study in different tables and charts to make the study more understandable by the readers.

## CHAPTER FOUR

### 4. DATA PRESENTATION, ANALYSIS AND INTERPRETATION

#### 4.1. INTRODUCTION

In this chapter the study focuses on data presentation, analysis and Interpretation .it means the various ways of carrying the different forms of data obtained through various data collecting techniques to enable the researches perform analysis and extract new meaning from it. This research is targeted at understanding of budgeting process in MInT data analyzed and derived by way of questionnaire carefully presented, analyzed and interpreted.

#### 4.2. RESPONDENT'S PROFILE

74 questionnaires were distributed to the respondents as follows: 27 Questionnaires were distributed to budget maker departments and the remains 47 questionnaires were distributed to budget users departments. Out of the 74 questionnaires, 63 are filled and returned the remaining 11 are not returned and discarded. Budget maker departments and budget users departments are out of the given questioners around 89% and 83% respectively response properly. And also data collected by telephonic interview with the finance director of MInT. The data collected were now being presented in tabular format. The data were also going to be analyzed and interpreted for each questions as follows.

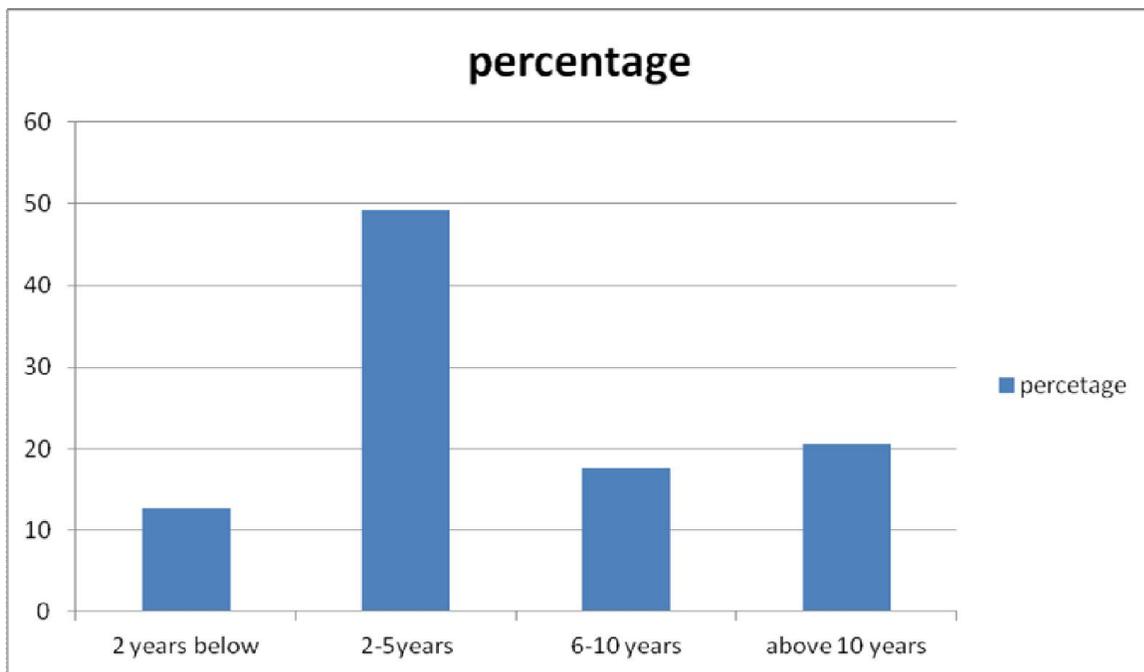
Table 1: Level of educations

Level of education	Frequency	Percentage
Diploma	21	33.3
Degree	35	55.6
Masters	7	11.1
Others	0	0
Total	63	100

Source: Survey data 2020

Education is a necessary fact that influences budgeting. For a successful budgeting, every individual within the organization must be acquainted with all aspects of budgeting (Lucey, 2009). With according to ministry of finance all Ethiopian budgetary organization especially Ethiopian ministries try to uses IFMIS software for controlling budget utilization. But most of the organizations are difficult to implement this technology because lack of sufficient knowledgeable employs. As it can be reviewed from table 1, that 21(33.3%) of the respondents have diploma 35(55.6%) of the respondents are BA degree holders and the remains 11.1 percent of the respondents are MA holders. This denotes that the majority of the MInT employees are educated. Education improves the skill, capacity, communication and access to development endeavors. Then it is important on the characteristics and process of budgeting; how to interpret budget results and how performance is evaluated through budgets and the organization to adopt new technology like IFMIS. Education can be improved by done through conducting seminar conference, discussions and the like of training.

Chart 1: worked Experience



Source: Survey data 2020

The above chart 1 shows the percentage of the years of experience the respondents had working in MInT. This question was asked because the researcher wanted to know how experienced the respondents were in the area of budget process. The results showed that 12.7% have under 2 years' experience working in MInT. Whereas, employees experience of 2-5, 6-10 and above 10 years represented 49.2%, 17.5% and 20.6% respectively. This indicates above half of the respondents are average and well experienced in the ministries therefore easily understand the questioners and fill the appropriate answers budget process system of MInT from budget plan and preparation up to controlling system. It helps for researcher to get full information to accomplish their task.

Table 2: Employs Position

Position	Frequency	Percentage
Employee/ non supervisor	41	65.1
Middle management/supervisor	22	34.9
Executive/senior management	0	0
Others	0	0
Total	63	100

Source: Survey data 2020

According to Table 2 above all the respondents of the survey are shown their work position. Out of them 65.1 percent and 34.9 percent of the positions are maintained by normal employees and middle level of managers respectively. It implies that to capture a good quality of data on the budget preparation, execution and control process of MInT.

### 4.3. Planning and Budget Preparation

In principle, there are different types of budget presentation systems. However, MInT uses program budget system. It is a mechanism that budget classified and prepares under the programs. MInT annual budget ceiling is decided by the Federal Democratic Republic of Ethiopia government. While the Ministry prepares leading strategic plan at institutional level,

budget holders are required to set up their own leading plan based on the Ministry's strategy. The successive units follow the same procedure to prepare their budget.

Ministry of Innovation starts annual budget preparation by prepares plans. Plan department collect annual budget plan for all departments then organized and send to the budget committees. Budget committees discussed on it and transfer to Ministry of Innovation Technology Minister then they agree by budget preparation the whole budget demand is consolidated and sent to Ministry of Finance by MInT planning and budget department. Note that, the consolidated budget is not merely the sum of budget holder's request, but it is tuned to the strategic plan. By this stapes different implications have outs in below by the questionnaires and interview respondents.

Table 3: Budget plan and preparation according to budgeting process

Item no	Description	Strongly disagree		Disagree		Neutral		Agree		Strongly agree		Total	
		Freq.	%	Freq.	%	Freq.	%	Freq.	%	Freq.	%	Freq.	%
1	Your department is participating in budget preparation regularly.	0	0	0	0	2	5.1	18	46.2	19	48.7	39	100
2	You have adequate understanding to prepare budget.	11	17.5	20	31.7	15	23.8	17	27	0	0	63	100
3	Your department seriously analyze annual work plan before budget request.	12	30.8	18	46.2	7	17.9	2	5.1	0	0	39	100
4	When the time of budget preparation your department usually makes plan on time.	8	20.5	21	53.8	8	20.5	1	2.6	1	2.6	39	100

Source: Survey data 2020

Shields and Young (2009) contend that government industries need to offer both resources and employment to the citizens for meeting the arranged down objectives. This suggests that the government, board members and workers have joint responsibility to confirm correct accounting practices and timely budgetary implementation and appropriations by building effective management controls and directions. As per this theory, state companies are expected to measure its responsibility of building standards, adequate control mechanism and acceptable accounting practices. Government enterprises need not to have unethical persons acting outside controls as ineffective control system in each organization can negatively affect organizational profitability and sustainability as well as companies' resources and performance.

As indicated in table 3 item Q1 respondents were asked checks whether MInT budget users departments are participating in budget preparation or not. With this regard, 19(48.7%) of the respondents strongly agree on the issue while 18(28.2%) of employees agree that the department participate in budget preparation. On the other hand 2(46.2%) of respondents neutral and none of the respondents are disagrees and strongly disagrees on this issue. This denotes to almost all of the MInT budget users departments are participated in preparation of budget.

Even though almost 95% of MInT departments agree on participate in budget and plan preparation, the problem that is found from Q2 respondents in adequate understood employs for preparing budget. The majority of respondents 15(38.5%) disagree and 11(28.2) of respondents strongly disagree with the idea.

All levels of employs responsible for actively participate in setting operating goals or preparing budget for the coming period more likely to understand, accept and pursue goals (Edgar & Leroy, 1977 ).

Budget was prepared without the participation of every employs. In addition to this the interview respondent also justified that the majority of MInT top management did not give attention for it only one person of the department prepares plan and budget without the participation of the other employs. There is also an opportunity that one of the department employ even secretaries of the department prepares the plan and budget without any guidance. Moreover, some respondents

pointed out that the MInT employs lack the necessary skills and capacity to understand and don't have a full knowledge about linking about the budget it just prepared by guess. This will lead to preparing budget without the exact basis of reasonable estimates and base line data. MInT will facilitate all employs participate in budget preparation, prepare training and frequent turnover of staffs to develop the employs understanding on budge.

According to (Irene, 1999) the main starting points for the preparation of the annual budget should be a clear definition of fiscal targets and a strategic framework consisting of a comprehensive set of objectives and priorities. Fantaye (2017) when budgets are not prepared in the organization some difficulties face the organization in coordinating the activities of the various parts of the organization and ensuring that the parts are in harmony with each other, in communicating plan to the various organizational goals in controlling and in evaluating the performance of management

In item Q4 of table 3, respondents were asked the time of budget preparation the budget users departments of MInT make plan. The majority of respondents, 21 (53.8%) disagree, 8(20.5%) strongly disagree. Specifically, 8(20.5%) respondents neither agree nor disagree, 1(2.6%) of respondents agree furthermore, the rest 1(2.6%) of respondents strongly agree. Majority of the respondents not agreed that there departments make plan when the preparation of budget.

According to BOFED (2010) budget manual stated, the first step in budget preparation is each public sector should seriously analyze and prepare their annual work plan based on government priorities and their mandate before budget request. In contrast with this, item Q3 of table 4.3, respondent's responses in show 18(46.2%) of respondents disagree that the MInT budget users departments analyze annual work plan before budget request and 12 (30.8%) of respondents strongly disagree on the issue.

In line with this, the data collected from respondents by interviews respondent shows that there is a capacity limitation among sectors to analyze and prepare their annual work plan. Each department of MInT may first prepare annual work plans consistent with the responsibilities of the MInT policies and priorities which are used to review both past performance and future activities before requested budget. But most departments did not review its progress against its

work plan. The director further explained that did not consist of analysis of performance in a format to be agreed at a program level and budgetary analysis of previous year in the review before the budget requested. In relation to this according to the data stated on additional comment by respondents shows, the main reasons for this problem is that some employs did not have known how about prepare plan and budget and they did not give much attention for there. To facilitate this MInT plan and preparation department will issue guidelines to all departments how to analyze their plan before the budget request.

Harvard business review staff (2015) states that when prepare budget it is important to base on assumptions and predictions on real data. In contradicts with this literature, for the question on the budget preparation majority do not agree that MInT prepare their financial plan based on realistic, valid assumptions, and by knowledgeable individuals general, the practice of MInT is not on the right truck with the budget preparation principles.

Table 4: Budget plan and preparation according to their effectiveness

Item no	Description	Strongly disagree		Disagree		Neutral		Agree		Strongly agree		Total	
		Freq.	%	Freq.	%	Freq.	%	Freq.	%	Freq.	%	Freq.	%
1	Budget is always prepared based on reliable data.	5	20.8	11	45.8	4	16.7	3	12.5	1	4.2	24	100
2	Budget is always prepared for each program in your organization.	0	0	2	8.4	6	25	8	33.3	8	33.3	24	100
3	The amount of your organization budget prepared for each program line item is always properly estimated.	9	37.5	7	29.2	6	25	2	8.3	0	0	24	100

Source: Survey data 2020

According to Elias (2018) a good cost estimate is indifferent. It should not be made by someone who would over- or under-state the numbers it made by reliable data. The cost estimate should clearly define the purpose of the activities, what it will accomplish, what assumptions are made, how long the estimate is valid, and how much the project will cost. It should show all interested parties everything relevant, without holding back information.

In opposite of the above literature, the result presented in item (Q3) of table 4 indicates that 11(45.8%) disagreed with the MInT budget is prepared on reliable data, 5(20.8%) strongly disagree, 4(16.7%) of respondents neutral and also 3(12.5%) of respondents agree whereas the remaining of the respondents 1 (4.2%) strongly agree. As indicated this shows there budget is prepared on unreliable data. The cost estimation of budget did not be flexible, adaptable and provide a range of the costs involved. Even though cost estimates start out broad, and as various stages are completed, most of the time the amount of budget requested for each item is purposely exaggerated. The main reason is they considered as the office responsible for budget approval allocates budget by reducing some percentage from the initial request. So that, according to their intention, if they submitted actual demand without overestimation, the amount approved for that budget year would become less than what is expected. Then MInT plan and preparation director present the actual plan with exaggeration.

Many departments are prepared there budget based on unrealistic data, valid assumptions, and by knowledgeable individuals. In general, the practice of not more accurately and reasonable data estimated cost it just work by carelessness and guess. Because of this it leads to improper budget preparation and under or over budget gets out of the organization interest. Then when prepare budget estimation must be use reliable data and the MInT puts the educated cost analyzer employ and procedures.

In item (Q2) of table 4, respondents were asked whether the budget is prepared for each program. The majority of respondents agree with this issue, 8(33.3%) agree, 8(33.3%) strongly agree. Whereas 6(25%) of respondents are neutral with the idea, 2(8.4%) of respondents disagree, whereas none of respondent strongly disagree this indicates that the budget is always prepared for each program in MInT.

Yemisrach and Mulugeta (2012) Program budget is a very important and powerful tool of public management that assists policy makers track progress and demonstrate the impact of a given program and identifies where the public money goes. IFMIS software also with the intention to bring about efficiency and effectiveness in the whole budgeting system and also for prepared budget in each program.

Contrast of the above it can be seen from item (Q4) of table 4 that 6 (25%) of respondents have responded neutral whether the organization budget prepared for each program line item was properly estimated or not, 7(29.2%) are disagree, 9(37.5%) of respondents strongly disagree and 2(8.3%) of respondent agree whereas 0(0%) of them strongly agree. In this case the organization has not proper estimation for budget prepared in program line item.

According to Ketema (2013) underutilization is related to insufficiencies in budget preparation and program preparation. An overestimated budget and unrealistic projections of revenues may lead to budget revisions during budget utilization. The respondents answers were summarized as the follows: greater part of budget experts agreed on the existence of weaknesses in budget preparation even though there are others who do not agree. Some of the respondents explained that some departments prepare their annual budget by over estimating and they do not give priority of activities while preparing the budget plan. To prepare good budget required skilled and educated employs, effective computerization system special attentions and reliable data.

A full understanding of the budget planning and preparation system is essential, not just to derive expenditure projections but to be able to advise policymakers on the feasibility and desirability of specific budget proposals, from a macroeconomic or microeconomic perspective. It is much easier to control government expenditures at the upstream point of budget preparation than later during the execution of the budget.

#### 4.4. Budget Approval Stage by MInT Side

Relating to budget approval respondents responses were summarized in the following table.

Table 5: Budget approval according to MInT

Item no	Description	Strongly disagree		Disagree		Neutral		Agree		Strongly agree		Total	
		Freq.	%	Freq.	%	Freq.	%	Freq.	%	Freq.	%	Freq.	%
1	The body who approved the budget is always considers yours budget plan.	1	1.6	2	3.2	13	20.6	42	66.7	5	7.9	63	100
2	The budget demand prepared by your organization is based on approved plan.	3	4.8	31	49.2	23	36.5	4	6.3	2	3.2	63	100
3	After the budget approved your department usually request budget adjustment.	5	8	5	8	12	19	37	58.7	4	6.3	63	100

Source: Survey data 2020

According to Taye, 2016 budget approval occurs when the executive's budget is discussed in the legislature and consequently enacted into the law. This means when the executive formally proposes the budget to the legislature.

As the interview respondent the process of budget approval in MInT side can fulfilled this stapes. The budget department of MInT conducts the initial reviews of the consolidated budget comes from department plan and preparation. They analyze the proposed expenditures and send to top management. Top management looks at the consolidated budget and decides whether the revenue and profit forecasts are in line with the goals they set for the upcoming year.

Senior management meets with each division manager, sometimes with a finance staff member in attendance, to get a better understanding of the budget requests the manager has submitted. The division manager must come prepared to defend his requests. A department manager may not be happy with his final budget if he sees top management made significant cuts. But hopefully top management communicated the reasons for these tough decisions. When the

budgetary approval process finalizes, each manager should feel fairly treated. Ideally, he feels he has ample resources to reach his departmental goals and as a result is ready to give a maximum effort in the upcoming year.

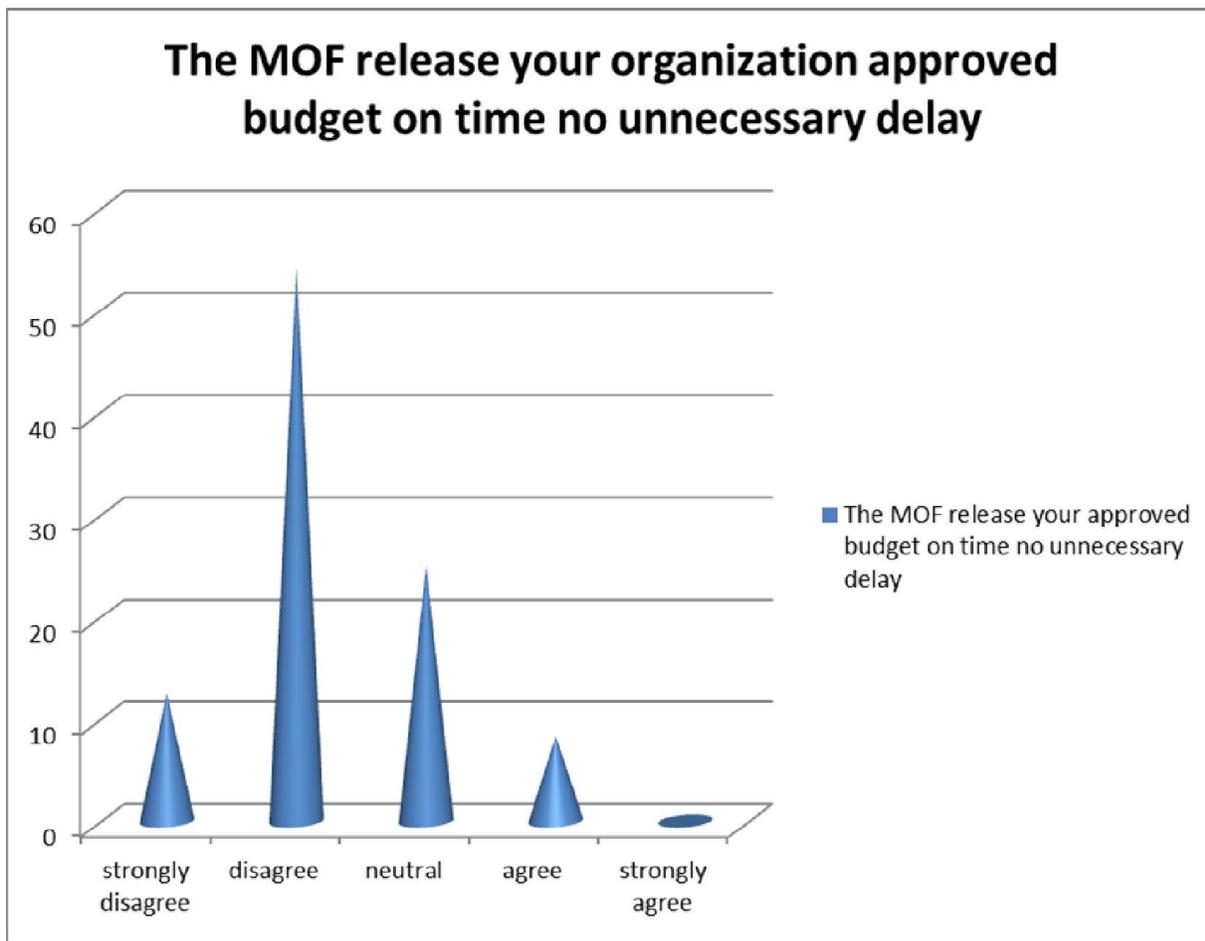
As clearly stated in the literature part, once a comprehensive budget has been drafted, it has to be approved by the legislature to become effective. The legislature then discusses the budget which can be including hearings and votes by the legislative committees. The process ends when the budget is adopted by the legislature, either intact or with amendments. The budget also can be rejected by the legislative and in some countries replaced by the legislatures own proposal (Andy & Diane, 2002).

According to MOF manual in budget approved considered the past year budget utilization and the current budget plan. In addition to this respondents were asked whether the body that approved budget is considered budget plan. Among the respondents 42(66.7%) agree that the body who approved the budget considers budget plan, 5(7.9%) strongly agree, 13(20.6%) neutral 2(3.2%) disagree and the rest 1(1.6%) strongly disagree. This shows the body approved budget is considers budget plan. It takes benefit from this when budget prepare effectively they consider without any deduction.

Elias (2018) lack of revising of budget according to approved budget and rarely submitting of budget without plan also a critical problem on budget utilization. For effective budget utilization the budget demand prepared based on approved plan. In contrast to this idea the respondents response suggest that 2(3.2%) strongly agree, 4(6.3%) agree, 23(36.5%) neutral, 31(49.2%) disagree and the rest 3 (4.8%) disagree. This revealed the availability of budget demand prepared by the MInT based on approved plan is low because of improper plan and they do not go to by plan. Most of MInT departments prepare their budget demand by carelessness and by few employs and it just work to fulfill the formality and it leads to under or over budget utilization. MInT workers are can avoid this problem by properly planning and to motivate all staffs participate for budget plan and preparation.

If the MOF and HOPR do not consider the MInT plan on the time of approval and improper planning, would become less than it is one cause of budget adjustment. The same of this, the respondent response the MInT request budget adjustment after the budget approved. But it can be corrected by initially prepare effective budget.

Chart2: The MOF release MInT approved budget on time



Source: Survey data 2020

As chart 2. shows, 12.5% of respondents strongly disagree with the idea that the MOF fund your approved budget on time no unnecessary delay, 54.2% disagree, 25% neutral and the rest 8.3% and 0% respondents are agree and strongly agree respectively.

MOF budget manual, each Ethiopian ministry budget should approve their budget between July 4 -11 and summit. In relation to this, respondents were asked to express their opinion on whether the councils approve budget on timely basis (before the fiscal year or not). As indicated in the interview council approves the budget on timely basis (before the fiscal year or not). It makes opportunity for MInT to use the budget on time and work effectively then budget utilized properly.

But sometimes MOF delay on the release of budget by different reason, such as the shortage of money. In accordance with this the MInT could not use their budget properly then it would cause for underutilization.

#### **4.5. Budget Execution in MInT**

As per Allen and Tommasi (2001), successful budget execution depends on numerous factors, such as the implementation capacities of the agencies concerned.

Every budget user unit has the obligation to register daily inflow and outflow budget movement and maintain the balance on the ledger prepared for this purpose. It has also the responsibility to submit monthly report to MInT planning and budget department.

Further, the budget holder is required to utilize the allotted budget for the specified period only. With regard to budget transfer, it is the authority of MOF. However, MInT planning and budget department may allow the transfer for those budgets having similar expenditure account codes within the Ministry.

However, according to the report revealed by the Planning and Budget Department of MInT the following problems were observed in budget execution for successive budget years. In Jul 2018 to Jun 2019 was 13 budget transfers occur from one program to another one and only use their budget 53.10% and 32.45% for recurrent and capital budget respectively. The same as Jul 2019 up to Jan 2020 reports show that 11 budget transfers take from one program to another in addition to this only 13.71% recurrent budget and 23.93% capital budget used in this indicated

that has underutilization and also shows that improper planning occurs. The respondent respond also summarized in below.

Table 6: Budget Execution according to budget plan

Item no	Description	Strongly disagree		Disagree		Neutral		Agree		Strongly agree		Total	
		Freq.	%	Freq.	%	Freq.	%	Freq.	%	Freq.	%	Freq.	%
1	Your department always use their budgets based on their planned cash flows	2	3.2	3	4.8	10	15.9	20	31.7	28	44.4	63	100
2	Your department usually has a tendency to request budget without plan	18	28.6	32	50.8	8	12.7	5	7.9	0	0	63	100
3	There is always a problem of matching annual plan with actual expenditure in your department.	0	0	2	3.2	11	17.5	23	36.5	27	42.8	63	100

Source: Survey data 2020

According to Tilahun (2010) one reason for underutilization of budget is lack of coordination between the departments. But the result of the figure indicates in majority the existence of positive relationship between MInT departments in each budget maker departments except in some aspects. MInT has good relation with budget maker and it use for help each other.

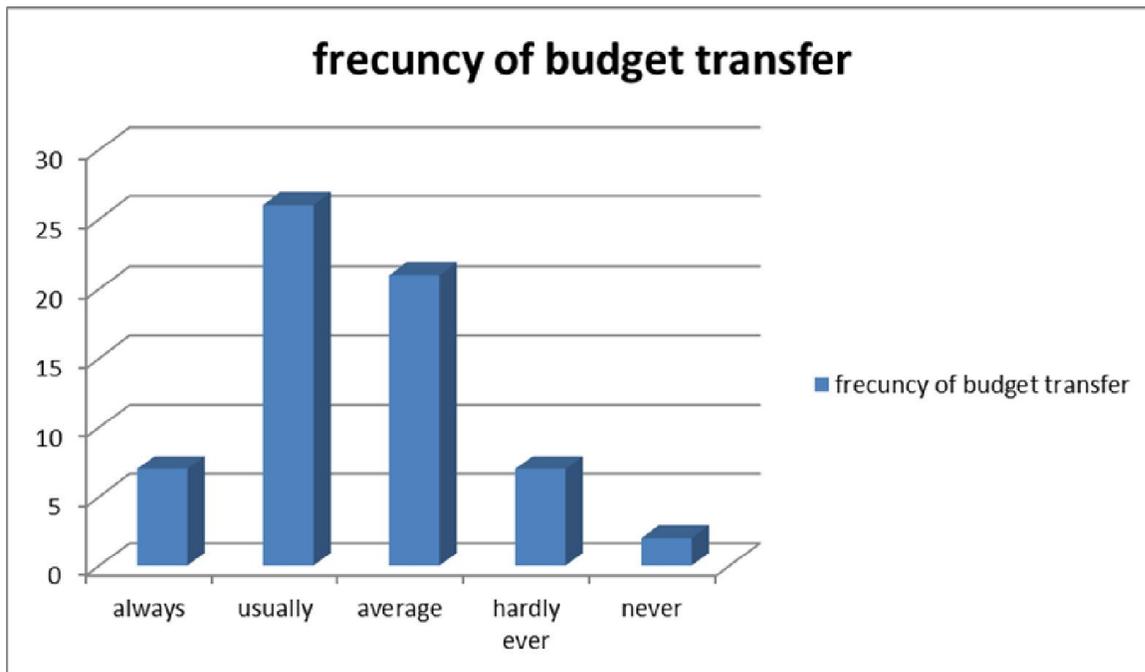
According to the MOF budget manual, during execution stage, budgetary organizations are required to prepare to the cash budget and required to act accordingly. Regarding use of budget based on cash flow, 2(3.2%) responded strongly disagree on utilized their budgets based on their planned cash flows, 3(4.8%) responded as disagree, 10(15.9%) responded as neutral, 20(31.7%) agree and 28(44.4%) responded strongly agree. Majority of the respondents ensured that budgetary institutions do not use their budgets based on their planned cash flow or cash budget.

However the main advantages of utilization of budget based of cash flow that helps determine whether cash balances remain sufficient to fulfill regular obligations and whether minimum liquidity and cash balance requirements stipulated by banks, it also helps for controlling to determine whether too much cash is retained that could be nothing rather than using for effectives activities. It can be control by IFMIS system.

Item (2), 18(28.6%) responded strongly disagree, 32(50.8%) of respondents responded disagree that it has a tendency of budget request without plan. 8(12.7%) responded neutral and the rest 5(7.9%) respond as agree. MInT prepares strategic plans for ten years out of this by coordinate with the plan and preparation department of MInT all departments prepares annually and quarterly budget plans. But by improper plans and preparation most of departments request budget without plan.

As per item (3), there are problem of matching annual plan with actual expenditure is responded by 27(42.8%) of respondents as strongly agreed, 23(36.5%) as agree, 11(17.5%) responded neutral. According to MInT half year reports and the respondents there were problem of mismatching with plan and actual expenditures.

Chart 3: Budget transfers one to another program



Source: Survey data 2020

With regard to budget transfer, it is the authority of MOF. However, MInT planning and budget department may adjust the estimated budget by budget transfer for those budgets having similar expenditure account codes within the Ministry. And can be transfer recurrent budget one program to another by requested MOF. What so ever properly formulated budget exists, the future may not be as expected. Budget transfer should not be the main function of budgetary institutions. However, under certain circumstances and urgent situations public bodies are permitted to perform the transfers. But, if transfers are frequent it may be due to inadequate preparation of the budget (Elias, 2018).

As indicated in the above chart 3, 7 of respondents replied that there is a frequently transfer of budget one program others in the MInT, whereas 26 respondents responded no idea and the rest 21 disagree and 7 strongly disagree on the help of the system. In addition to the report revealed by the planning and preparation department of MInT in Jul 2018 up to Jan 2020 and on the interview there are 24 budget transfers occurs in one program to another only in this years.

Therefore there is a budget transfer special at the end of the budget year because of less commitment on planning, budget preparation, over and underutilization of budget, lack of revising of budget according to approved budget and rarely submitting of budget without plan also a critical problem on budget utilization. And it can be avoid by proper budget planning, preparation and utilization system.

Table 7: Budget implementations system of MInT

Item no	Description	Strongly disagree		Disagree		Neutral		Agree		Strongly Agree		Total	
		Freq.	%	Freq.	%	Freq.	%	Freq.	%	Freq.	%	Freq.	%
1	MOF usually accept your requested cash flow without modification.	1	4.2	3	12.5	19	79.1	1	4.2	0	0	24	100
2	Expenditures are always shown in appropriate account codes	0	0	3	12.5	7	29.2	11	45.8	3	12.5	24	100
3	All expenditures are sufficiently documented in your bureau.	0	0	2	8.3	5	20.8	13	54.7	4	16.7	24	100
4	Your organization has easy payment system.	9	37.5	9	37.5	5	20.8	0	0	1	4.2	24	100
6	Your office returns unspent cash to MOF on time.	14	58.3	7	29.2	3	12.5	0	0	0	0	24	100
7	There has well appropriate budget in your office.	17	70.8	3	12.5	4	16.7	0	0	0	0	24	100

Source: Survey data 2020

According to (ketema ,2013) successful budget utilization depends on the utilizing capability of the agencies concerned and it involves a great number of players than budget preparation, and calls both for assuring that the signs given in the budget are correctly transmitted, and for taking into account feedback from actual experience in implementing the budget.

In budget execution stage more function are complete by IFMIS system. MOF adopts IFMIS system to controls outputs and input cash flows system of all budgetary organization. MInT start used this system since 2016 but properly implemented in 2019. Then MInT prepare monthly cash flow statement and request monthly budget demand by hard copy and IFMIS system to MOF. According to this, on table 7, 1(4.2%) responded strongly disagree on MOF accept requested cash flow without modification, 3(12.5%) responded as disagree, 19(79.1%) responded as neutral, 1(4.4%) agree and 0(0%) responded strongly agree. This implies that the respondent

neutrally known on MOF accept MInT requested cash flow without modifications. But somehow MOF accept MInT cash flow statement with some amendments because of the government problem like shortage of money or by improper budget demand and last month money usage. Then it is one cause for effectively use their budget on given time. And MInT budget department prepare budget demand by properly analyzed in accordance with all departments budget plan.

IFMIS also important to the organization for recorded and sufficiently documented expenditures in appropriate codes. In this idea, majority of the respondent on liker scale are response the expenditures of MInT are sufficiently documented with appropriate code. But some respondents explained that there are some error occurs in recorded and sufficiently documented by inexperienced employees. The system helps to employers for expenditures are shown in appropriate codes and sufficiently documented then the managers facilitate trainings to employer for familiar with IFMIS system.

As per item (Q4) payment system is responded by 9(37.5%) of respondents as strongly disagreed, 9(37.5%) as disagree, 5(20.8%) as neutral, 0(0%) agree and 1(4.2%) responded strongly agree.

According to the respondent MInT has not easy payment system because of they did not stop there manual system. When prepared one payment needed at list three peoples signature because of this delay payment and postponed or toward the end of the period of MInT budget plans.

Moreover, according to the response compiled questions, majority of the respondents admit occurrence of idle cash at bank or in safe due to lateness in payments until purchase processes are finalized. During this time, cash will be put idle. Because of this the MInT budget is underutilized. Create easy payment system to implement the computerized system. On the other hand, MInT is not returns unspent cash to MOF on time by lack of skilled employer analyzed and sends unimportant money to MOF. In spite of the fact it is one cause for shortage of money.

Peter (1998) identified that the main weaknesses in resource allocation and use are poor planning, deficient links between policy making, planning and budgeting, poor expenditure control, inadequate funding of operations and maintenance, little relationship between budget as formulated and budget as executed, inadequate accounting systems, unreliability in the flow of budgeted funds to agencies and to lower levels of government, and poor cash management. As supporting to the respondents opinions, the respondent response the MInT has not well appropriate budget system by weak budget plan and preparation and execution system.

In the same table, item (2), 11(45.8%) of respondents responded agree that there expenditures are shown in appropriate codes. While 3(12.5%) responded as strongly agree and 7(29.2%).

Item (Q3), 4(16.7%) responded strongly agree, 13(54.7%) of respondents responded agree that all expenditures are sufficiently documented in the MInT, 5(20.8%) responded neutral and the rest 2(8.3%) respond as disagree.

Successful managers learn to form a powerful case for the resources required to their units through a budget that allows effective allocation of resources in regard to funds offered.

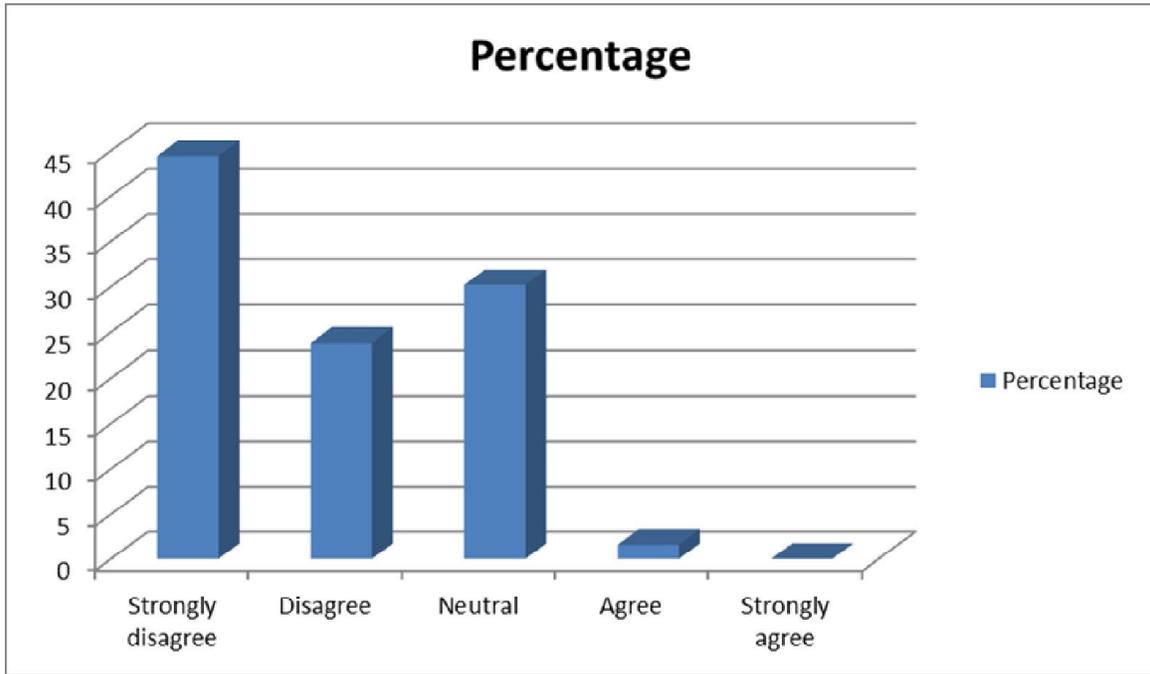
The budget is a helpful device for influencing managerial behavior and motivating managers to perform in line with the structure objectives (Drury, 2001).

Budget and plan manager present the actual fund needed (capital and recurrent budget) by their program without exaggeration (Q5), 1(4.2%) of respondents strongly disagreed, 19(79.2%) of respondents disagree, neutral 2(8.3%), respondents agree 2(8.3%) respondents agree.

Item (Q7) MInT has well appropriate budget responded as strongly disagreed by 17(70.8%), of respondents, disagree as per the response of 3(12.5%) of respondents, neutral as per the response of 4(16.7%) respondents.

A budget provides a typical that beneath bound circumstances might encourage managers to attempt to achieve the quality. However, it is potential for managers to look at budget as a pressure device in attempting to induce them to achieve a level of performance that they do not see as possible. Not with standing, motivation would be increased through the feeling of participation within the budgeting process can promote.

Chart 4: MInT Procurement System



Source: Survey data 2020

According to Fantaye, (2017) planed is not implemented properly. Besides to this, less attention to internal periodic evaluation, during budget utilization, there is complicated procedure in procurement of items i.e. long procedure hinders the purchasing process at the same time leads to underutilization of budget (finance).

As indicated in the above chart 4, 7 of respondents replied that there is a frequently transfer of budget one program others in the MInT, whereas 26 respondents responded no idea and the rest 21 disagree and 7 strongly disagree on the help of the system. Many of the respondents consent that MInT has not well effective procurement system by different reasons.

In the bid purchasing when evaluate technical as well as financial evaluation there are lack of skilled and committed manpower. Then delay announce of the winner to start work. Sometimes, suppliers delay to provide the service or the item after they won the bid. Other respondents reacted that the problem arises from the lack of proper monthly cash flow plan and

purchase program. Sometimes, purchase is not executed on the basis of time table. That is why rush purchase occurs towards the end of the budget year and budget plan is not implemented properly.

#### 4.6. Budget Controlling and Auditing

According to FDRE (2002), the Office of the Federal Auditor-General is tasked with the responsibility of undertaking financial and performance audits of the offices and organizations of the federal government. It does this by auditing the accounts of all federal ministries and agencies. The proclamation stipulates the penalties for anyone who obstructs the work of the Auditor-General through deliberate presentation of false documents or denial of access to required information.

The role of the Office of the Federal Auditor-General in the budgetary process of the MInT is to audit its financial accounts annually and at other times when it deems it necessary. The auditing, as in other ministries, is performed at three levels: internal audit by the Ministry, auditing by the MOF and auditing at the federal level by the Auditor-General's office. Keeping this in mind, the researcher sent questionnaire to MInT employers. The analyses of these responses are provided as follows.

Table 8: Budget auditing and controlling system in MInT

Item no	Description	Strongly disagree		Disagree		Neutral		Agree		Strongly agree		Total	
		Freq.	%	Freq.	%	Freq.	%	Freq.	%	Freq.	%	Freq.	%
1	MInT has adequate internal controls system to ensure that funds are utilized for the intended purpose.	9	37.5	11	45.8	3	12.5	1	4.2	0	0	24	100
2	Budget department always takes corrective action on the weaknesses of budget process.	10	41.7	7	29.2	3	12.5	3	12.5	1	4.2	24	100
3	Your department always takes regular follow up on its budget.	4	16.7	9	37.5	10	41.7	1	4.2	0	0	24	100

Source: Survey data 2020

According to Brown and Howard (2007) budgetary control is a system of controlling costs which includes the preparation of budgets, coordinating the departments and establishing responsibilities, comparing actual performance with the budgeted and acting upon results to achieve maximum profitability.

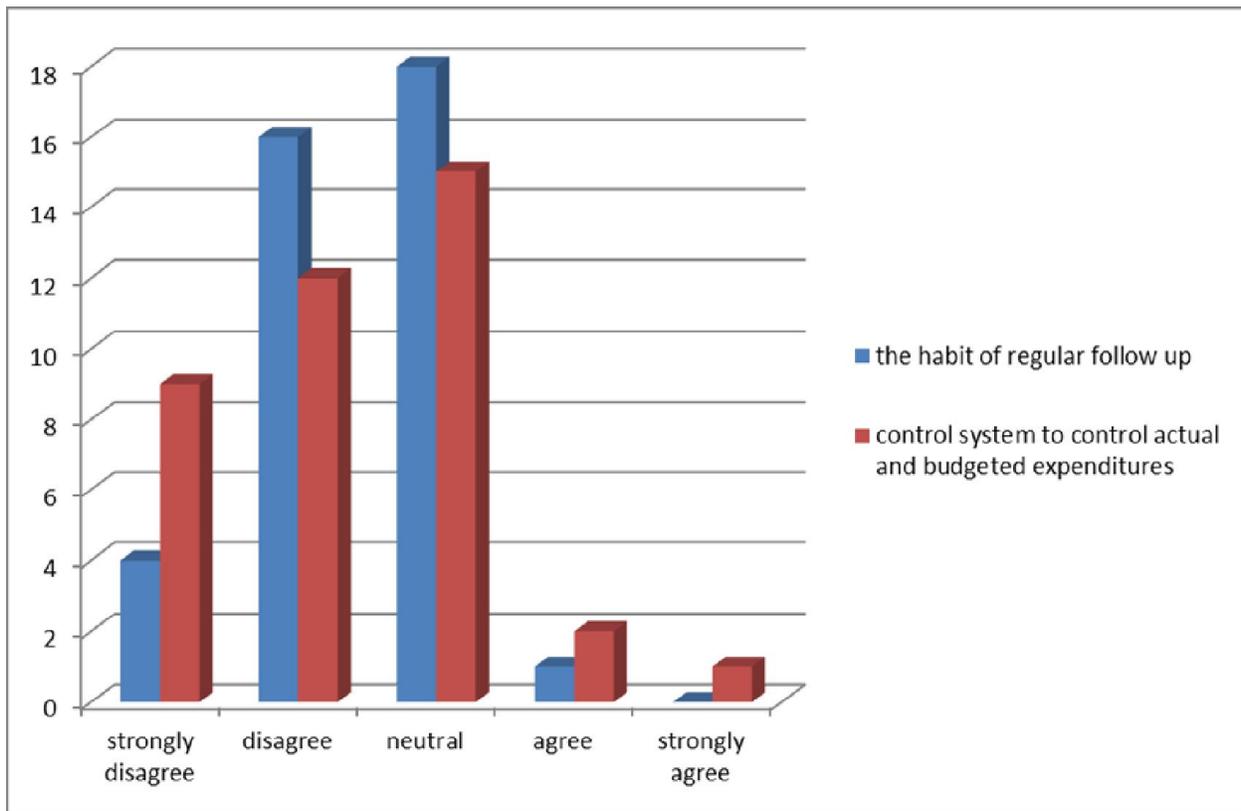
According to BOFED report of 2002, the whole approved budget of the year is set for both capital and recurrent budget expenditures and under spent budget has huge amount. Relevant reports explained that such underutilization arose from low capacity to utilize approved budget. As per Allen and Tommasi (2001), underutilization does not necessarily mean that there is good fiscal discipline in the country. Sound budget preparation processes and adequate institutional arrangements are a prerequisite for avoiding these discrepancies.

In the table 8, MInT has not adequate internal controls system, budget department not takes regular follow up corrective action on the weaknesses of budget process and your department takes on its budget to ensure that funds are utilized for the intended purpose.

A well-developed budget will also think about capability constraints this implies managers can learn well ahead of threatening production and distribution bottlenecks. Moreover, budgeting assist managers to have higher understanding of their business and it provides a yardstick by that business performance is measured. If negative deviations are discovered, it permits timely corrective action to be implemented (Borja & Lombeida, 2002).

From the responses, the researcher understood that MInT believes financial audit does not ensure efficiency and effectiveness of budget implementation. Performance audit is preferable but it is not easy to manage. According to Tilahun (2010), financial audit focuses on reviewing of financial statements whether they are prepared in compliance with the financial rules and regulations of the country. Still now performance audit is not functional due to shortage of skilled manpower. The Office is considering introducing performance audit in the near future and facilitates trainings to employers to follow up all budget process stapes and give decision before underutilization occurs.

Chart 5: MInT auditing and controlling system



Source: Survey data 2020

Jae & Joel (2008) a budget audit examines whether the budgeting process is operating effectively. It is an evaluation of the budgeting effort. The budget audit examines techniques, procedures, motivation, and budget effectiveness. Effective budgeting should be dynamic.

It is shown on the chart 5 above, on the auditing and controlling of budget whether it is according to the habit of regular follow up on its budgeting system and good budgetary control system to control the actual and budgeted expenditures or not we can see from the response that 70.8 percent of the respondents are disagreed up on the MInT has habit of regular follow up budgeting system. On the other hand 7.7 percent considered as they agreed up on it. Whereas more than 84 percent of respondents are neutral for the situation and they have not the information.

John (2017), budget control is positively relation with budgeting process which means good budget control system important to effective use of budget.

The study finally found that in regard to budgetary control, differences between budget and actual results are not analyzed periodically and actions taken. Then it is one of the causes for MInT's underutilization budget and huge numbers of budget transfers to occur in one program to another. All department managers specially audit department of MInT analyze and control each performance of budget preparation as well as the budget utilization system.

## CHAPTER FIVE

### 5. SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS

#### 5.1. Introduction

In this chapter, conclusion of the research findings that has been discussed and analyzed in detail in the previous chapters is briefly presented. In addition, general conclusions that are highly related with the research objective of this paper is offered. Furthermore, possible recommendations based on the findings are made.

#### 5.2. Summary of the Findings

The chapter intends to present the findings by using tables and graphs and then interpret the finding with reference to the literatures reviewed in chapter two according to the intended objectives. Therefore, the following major findings were obtained on the basis of the analysis.

- MInT use IFMIS software to record, analyze and reports of input and output cash flows and prepares budget based on program budget system.
- Some departments present their annual budget by Coping from the previous year budget request because of inexperience and lack of commitments.
- Majority of the respondents confirmed that organization have limitations in budget preparations, timely submissions of budget requests, and on the validity of assumptions taken in preparing the annual budget.
- MInT prepares their financial plan based on unrealistic data.
- 66.7% of respondents agree with the body that approved budget is considered budget plan.

- The majority of respondents agree with MInT request budget adjustment after the budget approved.
- There is complicated procedure in procurement and payment of items.
- In Jul 2018 to Jun 2019 was 13 budget transfers occur from one program to another one and only use their budget 53.10% and 32.45% for recurrent and capital budget respectively.
- In Jul 2019 up to Jan 2020 reports show that 11 budget transfers take from one program to another in addition to this only 13.71% recurrent budget and 23.93% capital budget.
- Expenditures recorded and sufficiently documented in appropriate codes by help of IFMIS system.
- MInT plan and preparation director present the actual plan with exaggeration.
- There is no regular supervision and strict follow up on all departments. The plan and budget were prepared without the participation of all concerned department and all employees.
- Although most of the respondents denied the existence of budget implementation and follow-up weaknesses in their respective offices, it was found that their responses were contradictory to each other.

## 4.2. Conclusion

The broad objective of this research was to assess the budgeting process system in Ministry of Innovation Technology. For this intention, the study was intended to answer quite specific questions which were derived from this broader objective. And hence, the study focused on plan and preparation of budget, budget approve, budget execution and budget audit and controlling system on the view of MInT side.

Nevertheless, the intentions of the institution are somehow impaired by poor practices of some MInT budget users and maker departments. The finding of the study also assures existence of poor budget utilization including improper budgeting process. The researcher concluded the following points based on the analysis.

With the intention of building effective budget process system in the organization, uniform budget administration and implementation control in the institution. But, they do not ensure efficiency and effectiveness of budget utilization unless the responsible budget holders show commitments and sense of accountability.

### **With regard to plan and budget preparation**

- MInT prepares strategic plans for ten years out of this by coordinate with the plan and preparation department of MInT all departments prepares annually and quarterly budget plans. But their plans are mostly exaggerated by improper plans and preparation most of departments request budget without plan.
- In Ministry of Innovation and Technology budget preparation process is unsatisfactory. This is because each department did not seriously analyze in preparing annual work plan based on government priorities before budget request. The plan and budget directors have constraints in presenting the actual fund needed by their program. The plan and budget

was prepared without the participation, discussion, and approval of concerned units and persons. As a result, presenting exaggerated budget, overlooking programs, excess number of budget transfer and adjustments happened.

#### **With regard to budget approval**

- According to MOF manuals the HOPR give their decisions based on the organization annual plan like this the MInT annual plan was considered by approval bodies. On the other hand, the organization request budget adjustment after the budget approved. Mostly it occurs by improper planning of the budget and it reduced the performance of MInT.

#### **With regard to execution of budget**

The following problems were observed in budget execution for successive budget years.

- In 2020 half year report 11 budget transfers occur from one program to another one it shows that improper planning occurs.
- The MOF released budget based on monthly cash flows for controlling purpose and also the organization goes to their annual plans. But in different with this MInT did not use their budget based on their planned cash flows.
- According to suppliers delay to provide the service or the item after they won the bid late or announce of the winner to start work MInT has not well effective procurement and payment system.
- Moreover, most of the time the amount of budget requested for each item is purposely exaggerated because they considered as the office responsible for budget approval allocates budget by reducing some percentage from the initial request.

### **With regard budget audit and control**

- MInT has no adequate internal controls system to ensure that funds are utilized for the intended purpose.
- The study finally found that in regard to budgetary control, differences between budget and actual results are not regular follow up, analyzed periodically and corrective actions taken.
- Internal auditors well conduct performance auditing to evaluate effectiveness of budget utilization.

### **5.3. Recommendations**

Based on the in-depth examination and subsequent findings from the study, the following recommendations are forwarded; in the hope that they would help in order to curb the major problems identified in the study and facilitate the overall budget related activities.

- ❖ Invite internal as well as external trainer and provide a variety of trainings to proper use Integrated Financial Management Information System (IFMIS) and to develop uniform skill among budget employees using a good network system and it staff
- ❖ By the employers work performance the managers of the MInT should assign skilled professionals who have adequate knowledge and experience in the budget departments of all departments that well fit the position. The right man should be assigned at the right position and create conducive environment for them to stay at that office for a long period of time.
- ❖ The managers of the all departments of MInT discussed detailed on annual need of budget with all level of employers found at all departments especially in budget maker departments should participate during budget and annual plan preparation period

- ❖ Before annual as well as quarterly budget request the employers should analyzed according to the targeted 10 years strategy and annual plan effectively.
- ❖ By minimizing manual work and use different soft ware's that reduced the employers work load like IFMIS Purchase and payment system of the organization can be shortened and proper implement their budget stapes and there should be coordinated effort with other departments.
- ❖ Compute the workers by their performance in the given period and improve the employer's performance and also motivation by give different advantage like recognition for good workers.
- ❖ There should be strong supervision and control by the department managers and their successive subordinates by attend their employer daily work progress on budget preparation and utilization in order to correct the observed problems.
- ❖ Share experience from other equivalent ministerial offices how to look their budgeting process system and adopt it according to the nature of the institution.

Finally, the budgeting process system in MInT is not good. Budgeting process is sensitive area then all stages are analyzed seriously if one stage cannot work properly, could not utilize the budget properly. So should take all possible actions in all stages especially in budget plan and preparation stage to correct the observed weaknesses, and to avoid repetition of the same problems in subsequent year.

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# APPENDIXES

## APPENDIX 1

### QUESTIONNAIRES

#### Questioner for Budget maker departments

My name is Helen Eshetu studies in accounting and finance master's program at St. Mary's university, Addis Ababa. Dear respondents, I am conducting a research study on the assessment of budgeting process in Ministry of Innovation Technology (MInT). The questioner items are about the study and you are kindly requested to participate in responding to the questions below. The information given will be treated as confidential and the results of the study will be used for academic research purpose only. Please answer below by ticking (√) accordingly.

Therefore, your kindly cooperation is appreciated in advance.

#### SECTION A:- Demographic data

Fill in the blank spaces and tick once in the below given choices of all questions

##### 1. Educational qualification

Diploma  Degree  Masters

Other, Please Specify \_\_\_\_\_

##### 2. How long have you worked in MInT?

1 Year and below  2-3 Years   
4-5 Years  More than 5 Years

##### 3. What is your hierarchical position?

Employee/non –supervisor  Middle management/supervisor

Executive/ senior management  Others, (specify) -----

SECTION B: - Attainment of planning and preparation of budgeting

The following statements related to attainment of budget planning and preparation target at

MInT. Please indicate your level of acceptance key “Strongly disagree”, “Disagree”, “Neutral”, “Agree”, “Strongly agree”.

No	According to plan and preparation of budget	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
1	You have adequate understanding to prepare budget.					
2	Budget is always prepared for each program in your department.					
3	Budget is always prepared based on reliable data.					
4	The amount of your organization budget prepared for each program line item is always properly estimated.					

SECTION C: - According to budget approve

The following statements related to attainment of budget approve target at MInT. Please indicate your level of acceptance key “Strongly disagree”, “Disagree”, “Neutral”, “Agree”, “Strongly agree”.

No	According to budget approve	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
1	The budget demand prepared by your organization is based on approved plans.					
2	Your organization usually request additional budget.					
3	The council approves the budget on time with no unnecessary delay					
4	After the council approved the budget your organization send the procurement plan to MOF on time.					

SECTION D: - According to budget execution

The following statements related to attainment of budget execution target at MInT. Please indicate your level of acceptance key “strongly disagree”, “Disagree”, “Neutral”, “Agree”, “Strongly agree”.

	According to budget execution	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
1	Your department is strongly relation with the budget maker departments each other's.					
2	Your office prepares monthly cash flow demand based on its plan.					
3	MOF usually accept your requested cash flow without modification.					
4	Your department always use their budgets based on their planned cash flows.					
5	Expenditures are always shown in appropriate account codes					
6	All expenditures are sufficiently documented in your bureau.					
7	There is always effective procurement system.					
8	Your organization has easy payment system.					
9	There is a tendentiously of submitting budget request without plan.					
10	There is usually problem of matching plan with budget in your organization.					
11	Your organization is frequently asking budget reallocation from one program to another.					
12	Budget manager always present the actual fund needed (capital and recurrent budget) by their program without exaggeration.					
13	Your office returns unspent cash to MoF on time.					
14	There has well appropriate budget in your office.					

Open ended questions

1. For your opinion what actions if put into practice may lead to effective use of budget in reaching organizational goals?

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2. Do you know anything concerning on budgeting process of MInT?

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SECTION E: - According to budget control and audit

The following statements related to attainment of budget audit and control target at MInT. Please indicate your level of acceptance key “Strongly disagree”, “Disagree”, “Neutral”, “Agree”, “Strongly agree”.

		Strongly disagree	Disagree	Neutral	Agree	Strongly agree
1	MInT has adequate internal controls system to ensure that funds are utilized for the intended purpose.					
2	Budget department always takes corrective action on the weaknesses of budget process.					
3	Internal auditors well conduct performance auditing to evaluate effectiveness of budget utilization.					
4	Your department always takes regular follow up on its budget.					

If you have any comment about your department budgeting process system

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THANK YOU!

**Questioner for Budget user departments**

My name is Helen Eshetu studies in accounting and finance master’s program at St. Mary’s university, Addis Ababa. Dear respondents, I am conducting a research study on the assessment of budgeting process in Ministry of Innovation Technology (MInT). The questioner items are about the study and you are kindly requested to participate in responding to the questions below. The information given will be treated as confidential and the results of the study will be used for academic research purpose only. Please answer below by ticking (√) accordingly. Therefore, your kindly cooperation is appreciated in advance.

**SECTION A:- Demographic data**

Fill in the blank spaces and tick once in the below given choices of all questions

1. Educational qualification

Diploma  Degree  Masters

Other, Please Specify \_\_\_\_\_

2. How long have you worked in MInT?

2 Year below  2-5 Years   
6-10 Years  More than 10 Years

3. What is your hierarchical position?

Employee/non –supervisor  Middle management/supervisor   
Executive/ senior management  Others, (specify) -----

SECTION B: - Attainment of planning and preparation of budgeting

The following statements related to attainment of budget planning and preparation target at MInT. Please indicate your level of acceptance key strongly disagree, Disagree, Neutral, Agree, Strongly agree

No	According to plan and preparation of budget	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
1	Your department is participating in budget preparation regularly.					
2	You have adequate understanding to prepare budget.					
3	Your department seriously analyze annual work plan before budget request					
4	When the time of budget preparation your department usually makes plan on time.					

SECTION C: - According to budget approve

The following statements related to attainment of budget approve target at MInT. Please indicate your level of acceptance key “strongly disagree”, “Disagree”, “Neutral”, “Agree”, “strongly agree”

No	According to budget approve	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
1	The budget demand always prepared by your department is based on approved plans.					
2	After the budget approved your department usually request budget adjustment.					
3	The body who approved the budget is always considers yours budget plan.					

SECTION D: - According to budget execution

The following statements related to attainment of budget execution target at MInT. Please indicate your level of acceptance key strongly disagree, Disagree, Neutral, Agree, Strongly agree

	According to budget execution	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
1	Your department has strongly relation with budget maker department.					
2	Your department always use their budgets based on their planned cash flows					
3	Your department perfectly out budget on only effective planned expenditures.					
4	There have well effective procurement system when your department asks for purchase planed objects.					
5	Your department usually has a tendency to request budget without plan					
6	There is always a problem of matching annual plan with actual expenditure in your department.					
7	Your department is frequently asking budget reallocation from one program to another					

SECTION E: - According to budget control and audit

The following statements related to attainment of budget control and audit target at MInT. Please indicate your level of acceptance key “Strongly disagree”, “Disagree”, “Neutral”, “Agree”, “Strongly agree”.

	According to budget audit and control	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
	Your department always has the habit of regular follow up on its budgeting system.					
2	Your department has good budgetary control system to control the actual and budgeted expenditures.					

THANK YOU!

## APPENDIX 2

### INTERVIEW QUESTIONS

Interview questions for finance and budget directorate director.

1. When the budget preparation starts in your organization?
2. In your opinion, what are the main weaknesses observed in your office in relation to plan and budget preparation process?
3. In your suggestion, what weaknesses does your office face with regard to budget and account records?
4. In what time over expenditure recorded in your organization? Why?
5. What are the main weaknesses observed in your office in relation to budget execution monitoring and controlling, if any?
6. What would you suggest about the causes of the mismatch between actual budget and plan in your office, if there is any? What about the solution?
7. What would you suggest about the causes of idle cash in a bank/idle, if there is any in your office? What about the solution?
8. Which online tools, could software or other accounting specific platforms be you familiar with?
9. In general, what should be done to improve MInT budgeting process?
10. Any other comment?

Interview questions for plan and preparation directorate director

1. When the annual budget plan and strategic plan prepare in the MInT?
2. Is the program budget or departmental budget system use in your organization, when prepare plan? Why?
3. In what way others department participating in annual as well as quarterly plan preparation system?
4. After the annual plan prepared, what are the methods for announcing approved plan to employees of MInT?
5. Is there any system that helps your department to prepare plan? How did it help your department?
6. Is there any remainder or control system for budget utilization in accordance with plan? By what methods?
7. What are the weaknesses observe you for preparing budget plan?
8. Any other comment?

## APPENDIX 3

### REPORTS

#### CAPITAL EXPENDITURE REPORTS FROM 7 JUL 2018 UPTO 6 JUL 2019

<i>Gl Account</i>	Annual Adjusted Budget	YTD Expenditure	YTD Available Budget	YTD Disbursement	Undisbursed Amount
11037.00000.10215002.10.2311101.	4,199,978.70	4,199,978.70	-		4,199,978.70
11037.00000.10215002.10.2311203.	68,753,300.00	68,753,300.00	-	68,753,300.00	-
11037.00000.10215003.10.2311206.	1,500,000.00	1,447,634.40	52,365.60	1,200,000.00	300,000.00
11037.00000.10215003.10.2311208	156,000,000.00	90,199,765.70	65,800,234.30	153,276,480.00	2,723,520.00
11037.00000.10215004.10.2311101	2,255,720.00		2,255,720.00	2,255,720.00	-
11037.00000.10215004.10.2311208	44,544,280.00	11,044,583.48	33,499,696.52	29,800,000.00	14,744,280.00
11037.00000.10215005.10.2111103	1,000,000.00		1,000,000.00		1,000,000.00
11037.00000.10215005.10.2211103.	500,000.00	4,269.95	495,730.05		500,000.00
11037.00000.10215005.10.2211109	10,000.00		10,000.00	2,000.00	8,000.00
11037.00000.10215005.10.2221101	1,000,000.00		1,000,000.00	400,000.00	600,000.00
11037.00000.10215005.10.2221102	1,000,000.00		1,000,000.00	200,000.00	800,000.00
11037.00000.10215005.10.2221103	1,000,000.00		1,000,000.00	200,000.00	800,000.00
11037.00000.10215005.10.2241101	3,837,500.00	2,944,000.00	893,500.00	552,000.00	3,285,500.00
11037.00000.10215005.10.2241103	250,000.00		250,000.00	250,000.00	-
11037.00000.10215005.10.2251101	200,000.00		200,000.00	200,000.00	-
11037.00000.10215005.10.2251102	212,500.00		212,500.00	212,500.00	-
11037.00000.10215005.10.2311101	17,716,009.05	17,216,009.05	500,000.00	16,864,877.35	851,131.70
11037.00000.10215005.10.2311203	150,571,822.65	3,275,381.88	147,296,440.77	150,571,622.00	200.65
11037.00000.10215007.10.2241101	2,950,000.00		2,950,000.00		2,950,000.00
11037.00000.10215008.10.2241101	7,000,000.00	1,575,298.75	5,424,701.25		7,000,000.00
11037.00000.10215009.10.2311101	4,000,000.00		4,000,000.00		4,000,000.00
11037.00000.10215010.10.2241101	90,000,000.00		90,000,000.00		90,000,000.00
11037.00000.10215011.10.2241101.	15,675,000.00		15,675,000.00		15,675,000.00
11037.00000.10215012.10.2241101	24,982,526.50		24,982,526.50		24,982,526.50
11037.00000.10215012.10.2311101	34,947.00	3,540,327.23	(3,505,380.23)		34,947.00
11037.00000.10215013.10.2311101	-		-		-
11037.00000.10215013.10.2311203	-		-		-
11037.00000.10215013.10.2311206	-		-		-
11037.00000.10215013.10.2311208	30,000,000.00		30,000,000.00		30,000,000.00
<b>TOTAL</b>	<b>629,193,583.90</b>	<b>204,200,549.14</b>	<b>424,993,034.76</b>	<b>424,738,499.35</b>	<b>204,455,084.55</b>
<b>BUDGET UTILIZATION IN PERCENT</b>					<b>32.45%</b>

**RECURRENT EXPENDITURE REPORTS FROM 7 JUL 2018 UPTO 6 JUL 2019**

GI Account	Annual Adjusted Budget	YTD Expenditure	YTD Available Budget	YTD Disbursement	Undisbursed Amount
11037.00000.10211001.20.2111101	16,742,636.00	14,823,214.27	1,919,421.73	9,264,157.30	7,478,478.70
11037.00000.10211001.20.2111103	300,000.00	138,169.10	161,830.90	164,878.00	135,122.00
11037.00000.10211001.20.2111104	599,999.99		599,999.99	533,333.32	66,666.67
11037.00000.10211001.20.2111106	100,000.00		100,000.00	71,000.00	29,000.00
11037.00000.10211001.20.2111201	1,089,135.00	978,939.96	110,195.04	247,900.00	841,235.00
11037.00000.10211001.20.2111203	50,000.00	22,000.00	28,000.00	7,200.00	42,800.00
11037.00000.10211001.20.2121101	2,113,030.98	1,561,309.13	551,721.85	989,807.59	1,123,223.39
11037.00000.10211001.20.2121103	20,000.00	2,278.83	17,721.17	2,391.51	17,608.49
11037.00000.10211001.20.2211101	1,085,241.00	769,683.22	291,596.38	1,085,241.00	-
11037.00000.10211001.20.2211102	2,995,000.00	2,857,238.18	(34,364.38)	2,064,000.00	931,000.00
11037.00000.10211001.20.2211103	4,200,000.00	3,477,997.10	2,129,221.59	4,200,000.00	-
11037.00000.10211001.20.2211104	60,000.00		60,000.00	60,000.00	-
11037.00000.10211001.20.2211106	150,000.00	1,600.00	148,400.00	150,000.00	-
11037.00000.10211001.20.2211107	4,100,000.00	2,312,849.78	1,931,584.80	4,100,000.00	-
11037.00000.10211001.20.2211108	1,464,596.00	249,166.49	1,215,429.51	1,464,596.00	-
11037.00000.10211001.20.2211109	262,500.00	40,408.90	222,091.10	262,500.00	-
11037.00000.10211001.20.2221101	3,749,998.80	2,716,020.18	1,032,845.87	3,749,998.80	-
11037.00000.10211001.20.2221102	6,655,000.00	5,319,100.07	(1,171,572.07)	6,655,000.00	-
11037.00000.10211001.20.2221103	9,249,998.80	7,410,510.06	116,604.35	7,249,998.80	2,000,000.00
11037.00000.10211001.20.2231101	890,850.00	156,894.50	733,955.50	890,850.00	-
11037.00000.10211001.20.2231102	6,600,000.00	2,324,376.35	3,772,753.18	6,600,000.00	-
11037.00000.10211001.20.2231107	5,149,519.00	4,211,516.58	924,202.43	4,149,519.00	1,000,000.00
11037.00000.10211001.20.2241101	6,319,934.00	4,191,647.27	764,959.17	3,930,000.00	2,389,934.00

11037.00000.10211001.20.2241102.	15,202,330.00	13,278,664.38	1,923,665.62	13,702,330.00	1,500,000.00
11037.00000.10211001.20.2241103.	2,346,533.00	2,337,642.96	8,890.04	2,346,533.00	-
11037.00000.10211001.20.2241104.	1,479,580.00	1,090,970.51	3,384.85	1,479,580.00	-
11037.00000.10211001.20.2241105	2,754,650.00	307,174.34	2,447,475.66	2,754,650.00	-
11037.00000.10211001.20.2241106.	5,569,998.80	4,500,181.31	651,542.96	5,069,998.80	500,000.00
11037.00000.10211001.20.2241107	1,274,999.00	782,584.87	492,414.13	1,274,999.00	-
11037.00000.10211001.20.2241108	5,533,332.00	4,143,054.24	1,301,412.76	5,533,332.00	-
11037.00000.10211001.20.2241109.	1,820,000.00	423,148.67	1,284,015.33	1,819,500.00	500.00
11037.00000.10211001.20.2251101	4,500,000.00	3,772,629.09	727,370.91	4,500,000.00	-
11037.00000.10211001.20.2311101.	18,157,189.88	16,769,778.98	1,387,410.87	10,100,000.00	8,057,189.88
11037.00000.10211001.20.2311102.	2,500,000.00	33,600.50	2,287,517.00	2,500,000.00	-
11037.00000.10211001.20.2311203.	1,800,000.00	1,686,735.23	113,264.77	1,800,000.00	-
11037.00000.10211001.20.2621101.	1,410,000.00	4,134.99	1,405,865.01	909,090.91	500,909.09
11037.00000.10211001.20.2631101.	300,000.00	114,661.00	185,339.00	300,000.00	-
11037.00000.10211001.20.2821103.	1,100,000.00	479,852.40	470,046.15	1,100,000.00	-
11037.00000.10211002.20.2111101.	2,839,040.00	2,264,854.73	574,185.27	2,043,216.50	795,823.50
11037.00000.10211002.20.2111201.	170,000.00	156,000.00	14,000.00	130,000.00	40,000.00
11037.00000.10211002.20.2121101.	268,720.00	245,141.62	23,578.38	219,609.58	49,110.42
11037.00000.10211002.20.2221101.	510,660.00	235,992.20	274,667.80	510,660.00	-
11037.00000.10211002.20.2221102.	456,500.00	127,936.58	328,563.42	456,500.00	-
11037.00000.10211002.20.2221103.	312,277.00	311,770.98	506.02	312,277.00	-
11037.00000.10211002.20.2241101.	205,000.00	136,303.28	44,546.72	205,000.00	-
11037.00000.10211002.20.2241103.	650,000.00	324,561.34	325,438.65	500,000.00	150,000.00
11037.00000.10211002.20.2251101.	200,000.00	105,465.00	94,535.00	200,000.00	-
11037.00000.10211002.20.2311101.	501,250.00	492,660.00	8,590.00	501,250.00	-
11037.00000.10211002.20.2631101.	4,375,750.00		4,375,750.00	4,375,750.00	-

11037.00000.10211002.20.2821103.	2,761,250.00	1,715,877.17	1,045,372.83	2,761,250.00	-
11037.00000.10211003.20.2221101.	519,000.00	121,038.95	397,961.05	519,000.00	-
11037.00000.10211003.20.2221102	211,000.00	143,589.00	67,411.00	211,000.00	-
11037.00000.10211003.20.2221103.	712,000.00	(227,015.53)	939,015.53	712,000.00	-
11037.00000.10211003.20.2241101.	475,000.00	47,800.00	427,200.00	475,000.00	-
11037.00000.10211003.20.2251101.	333,050.00		333,050.00	333,050.00	-
11037.00000.10211003.20.2311101.	220,200.00	216,059.98	4,140.02	220,200.00	-
11037.00000.10211003.20.2631101	4,375,750.00		4,375,750.00	4,375,750.00	-
11037.00000.10211003.20.2821103	211,250.00	16,854.00	194,396.00	211,250.00	-
11037.00000.10211004.20.2111101.	2,704,404.00	1,723,964.64	980,439.36	2,063,320.50	641,083.50
11037.00000.10211004.20.2111103	16,360.00		16,360.00		16,360.00
11037.00000.10211004.20.2111201	170,000.00	78,000.00	92,000.00	104,000.00	66,000.00
11037.00000.10211004.20.2111203	13,000.00		13,000.00		13,000.00
11037.00000.10211004.20.2121101	319,096.00	185,964.08	133,131.92	224,713.26	94,382.74
11037.00000.10211004.20.2211102	63,000.00	318.24	62,681.76	63,000.00	-
11037.00000.10211004.20.2211103.	45,000.00	19,074.95	25,925.05	45,000.00	-
11037.00000.10211004.20.2221101.	1,880,814.00	(309,801.72)	2,190,615.72	1,880,814.00	-
11037.00000.10211004.20.2221102	1,177,751.00	627,497.60	205,556.40	1,177,751.00	-
11037.00000.10211004.20.2221103.	2,080,833.00	508,832.23	1,572,000.77	2,080,833.00	-
11037.00000.10211004.20.2241101.	6,116,666.00	5,989,937.89	126,728.11	6,116,666.00	-
11037.00000.10211004.20.2241103.	166,667.00	43,833.40	122,833.60	166,667.00	-
11037.00000.10211004.20.2251101.	1,786,666.00	108,675.00	1,677,991.00	1,786,666.00	-
11037.00000.10211004.20.2311101.	1,000,000.00	991,789.84	8,210.16	1,000,000.00	-
11037.00000.10211004.20.2311102.	500,000.00		500,000.00	500,000.00	-
11037.00000.10211004.20.2631101.	41,740,709.00	10,414,035.99	31,326,673.01	33,770,000.00	7,970,709.00
11037.00000.10211004.20.2821107.	350,000.00		350,000.00	350,000.00	-

11037.00000.10211005.20.2111101.	1,771,247.00	158,955.54	1,612,291.46	188,111.80	1,583,135.20
11037.00000.10211005.20.2111105.	80,000.00		80,000.00	-	80,000.00
11037.00000.10211005.20.2111106.	118,920.00		118,920.00	-	118,920.00
11037.00000.10211005.20.2111201.	570,783.00	156,000.00	414,783.00	130,000.00	440,783.00
11037.00000.10211005.20.2111203.	40,000.00		40,000.00	-	40,000.00
11037.00000.10211005.20.2121101.	194,837.00	17,402.00	177,435.00	19,939.81	174,897.19
11037.00000.10211005.20.2221101.	525,077.00	133,419.85	391,657.15	182,768.45	342,308.55
11037.00000.10211005.20.2221102.	130,661.00		130,661.00	62,664.91	67,996.09
11037.00000.10211005.20.2221103.	120,344.00		120,344.00	50,085.46	70,258.54
11037.00000.10211005.20.2241101.	103,154.00		103,154.00	41,788.36	61,365.64
11037.00000.10211005.20.2251101.	200,000.00		200,000.00	83,999.46	116,000.54
11037.00000.10211006.20.2111101.	1,050,000.00	632,626.00	417,374.00	155,430.00	894,570.00
11037.00000.10211006.20.2121101.	140,000.00	69,588.86	70,411.14	17,397.30	122,602.70
11037.00000.10211006.20.2221101.	500,000.00		500,000.00	150,000.00	350,000.00
11037.00000.10211006.20.2221102.	500,000.00		500,000.00	150,000.00	350,000.00
11037.00000.10211006.20.2221103.	500,000.00		427,800.00	150,000.00	350,000.00
11037.00000.10211006.20.2251101.	500,000.00		500,000.00	250,000.00	250,000.00
11037.00000.10211007.20.2111101.	684,178.00	670,362.00	13,816.00	-	684,178.00
11037.00000.10211007.20.2111103.	116,360.00	81,800.00	34,560.00	16,360.00	100,000.00
11037.00000.10211007.20.2111203.	65,000.00	65,000.00	-	13,000.00	52,000.00
11037.00000.10211007.20.2121101	95,209.00	73,739.82	21,469.18	-	95,209.00
11037.00000.10211007.20.2211102.	-		-		-
11037.00000.10211007.20.2221101.	139,186.00	579.00	138,607.00		139,186.00
11037.00000.10211007.20.2221102.	-		-		-
11037.00000.10211007.20.2221103.	374,169.00	60,570.13	313,598.87		374,169.00
11037.00000.10211007.20.2241101.	2,303,334.00	1,863,409.91	439,924.09		2,303,334.00

11037.00000.10211007.20.2241103.	-		-		-
11037.00000.10211007.20.2251101.	8,953,334.00		8,953,334.00		8,953,334.00
11037.00000.10211008.20.2111101.	3,060,872.00	2,318,242.50	742,629.50	1,964,259.50	1,096,612.50
11037.00000.10211008.20.2121101	336,695.91	255,006.71	81,689.20	216,068.57	120,627.34
11037.00000.10211008.20.2211103	90,000.00		90,000.00	90,000.00	-
11037.00000.10211008.20.2221101.	225,000.00		225,000.00	225,000.00	-
11037.00000.10211008.20.2221102.	225,000.00		225,000.00	225,000.00	-
11037.00000.10211008.20.2221103.	75,000.61		75,000.61	75,000.61	-
11037.00000.10211008.20.2241101	7,200,000.00	3,939,131.70	3,260,868.30	499,000.00	6,701,000.00
11037.00000.10211008.20.2241103.	252,000.00		252,000.00	252,000.00	-
11037.00000.10211008.20.2251101.	360,000.00		360,000.00	360,000.00	-
11037.00000.10211010.20.2111101.	4,408,234.83		4,408,234.83	2,102,876.43	2,305,358.40
11037.00000.10211010.20.2111201	374,999.40		374,999.40	197,279.40	177,720.00
11037.00000.10211010.20.2121101.	507,505.86		507,505.86	224,751.36	282,754.50
11037.00000.10211010.20.2211103.	27,000.00		27,000.00	27,000.00	-
11037.00000.10211010.20.2221101.	675,000.00		675,000.00	675,000.00	-
11037.00000.10211010.20.2221102.	486,000.00		486,000.00	486,000.00	-
11037.00000.10211010.20.2221103.	168,738.30		168,738.30	168,738.30	-
11037.00000.10211010.20.2241101.	62,922,500.00	16,226,510.00	46,695,990.00	2,989,000.00	59,933,500.00
11037.00000.10211010.20.2241108.	64,979,498.80	48,679,490.00	16,300,008.80	64,979,498.80	-
11037.00000.10211010.20.2251101.	721,467.00		721,467.00	721,467.00	-
<b>TOTAL</b>	<b>387,006,020.96</b>	<b>205,508,578.90</b>	<b>174,966,289.41</b>	<b>261,824,064.39</b>	<b>125,181,956.57</b>
<b>BUDGET UTILIZATION IN PERCENT</b>					<b>53.10%</b>

**CAPITAL EXPENDITURE REPORTS FROM 7 JUL 2019 UPTO 8 JAN 2020**

GL Account	Annual Adjusted Budget	YTD Expenditure	YTD Available Budget	YTD Disbursement	Undisbursed Amount
11037.00000.10215002	216,600,000.00	10,000,000.00	206,600,000.00	34,504,185.25	182,095,814.75
11037.00000.10215003.	113,000,000.00	112,337,604.58	662,395.42	256,982,508.38	(143,982,508.38)
11037.00000.10215003.	1,290,000.00	579,053.76	710,946.24	2,010,000.00	(720,000.00)
11037.00000.10215004.	19,000,000.00	11,987,191.13	7,012,808.87	19,000,000.00	-
11037.00000.10215007	3,500,000.00		3,500,000.00		3,500,000.00
11037.00000.10215008	7,000,000.00		7,000,000.00		7,000,000.00
11037.00000.10215009.	4,000,000.00		4,000,000.00		4,000,000.00
11037.00000.10215010.	50,000,000.00		50,000,000.00	18,250,000.00	31,750,000.00
11037.00000.10215011.	15,675,000.00	762,000.00	14,913,000.00	4,509,650.00	11,165,350.00
11037.00000.10215012.	17,740,000.00		17,740,000.00	17,740,000.00	-
11037.00000.10215016.	123,995,000.00		123,995,000.00	65,000,000.00	58,995,000.00
11037.00000.10215016.	-		-	57,054,000.00	(57,054,000.00)
11037.00000.10215017.	5,000,000.00	3,353,298.75	1,646,701.25	3,353,298.75	1,646,701.25
11037.00000.10215018	24,300,000.00		24,300,000.00	23,876,314.00	423,686.00
11037.00000.10215021.	60,500,000.00	19,305,906.88	41,194,093.12	21,916,407.00	38,583,593.00
<b>TOTAL</b>	<b>661,600,000.00</b>	<b>158,325,055.10</b>	<b>503,274,944.90</b>	<b>524,196,363.38</b>	<b>137,403,636.62</b>
<b>BUDGET UTILIZATION IN PERCENT</b>					<b>23.93%</b>

**RECURRENT EXPENDITURE REPORTS FROM 7 JUL 2019 UPTO 8 JAN 2020**

Gl Account	Annual Adjusted Budget	YTD Expenditure	YTD Available Budget	YTD Disbursement	Undisbursed Amount
11037.00000.10211001.20.2111101.	19,300,175.00	7,236,607.27	12,063,567.73	13,284,242.67	6,015,932.33
11037.00000.10211001.20.2111103.	300,000.00	16,360.00	283,640.00	-	300,000.00
11037.00000.10211001.20.2111104.	100,000.00		100,000.00	100,000.00	-
11037.00000.10211001.20.2111105.	150,000.00		150,000.00	31,000.00	119,000.00
11037.00000.10211001.20.2111106.	500,000.00		500,000.00	94,600.00	405,400.00
11037.00000.10211001.20.2111201.	1,300,000.00	559,040.00	740,960.00	1,209,817.13	90,182.87
11037.00000.10211001.20.2111203.	820,000.00		820,000.00	-	820,000.00
11037.00000.10211001.20.2111204.	720,000.00		720,000.00	720,000.00	-
11037.00000.10211001.20.2121101.	2,178,019.00	743,525.06	1,434,493.94	1,274,004.48	904,014.52
11037.00000.10211001.20.2121103.	151,200.00		151,200.00	151,200.00	-
11037.00000.10211001.20.2211101.	421,576.00		222,028.00	1,021,576.00	(600,000.00)
11037.00000.10211001.20.2211102.	2,000,000.00	10.00	1,999,990.00	2,000,000.00	-
11037.00000.10211001.20.2211103.	2,915,000.00	432,085.13	2,482,914.87	3,915,000.00	(1,000,000.00)
11037.00000.10211001.20.2211104.	20,000.00		20,000.00	20,000.00	-
11037.00000.10211001.20.2211105.	5,000.00		5,000.00	5,000.00	-
11037.00000.10211001.20.2211107.	1,924,968.00	1,459,715.05	282,385.67	3,424,968.00	(1,500,000.00)
11037.00000.10211001.20.2211108.	1,199,340.00	216,054.25	974,085.75	2,199,340.00	(1,000,000.00)
11037.00000.10211001.20.2211109.	1,306,934.00	30,550.25	1,276,383.75	1,306,934.00	-
11037.00000.10211001.20.2211112.	450,000.00		450,000.00	450,000.00	-
11037.00000.10211001.20.2221101.	3,980,000.00	1,451,432.69	2,526,777.31	3,980,000.00	-
11037.00000.10211001.20.2221102.	6,600,000.00	3,811,572.41	2,063,232.59	6,600,000.00	-
11037.00000.10211001.20.2221103.	4,000,000.00	4,228,449.14		6,500,000.00	

			1,135,593.05		(2,500,000.00)
11037.00000.10211001.20.2231101.	400,000.00	209,783.84	137,216.16	600,000.00	(200,000.00)
11037.00000.10211001.20.2231102.	1,500,000.00	102,518.50	1,199,359.50	2,500,000.00	(1,000,000.00)
11037.00000.10211001.20.2231105.	1,500,000.00		1,500,000.00	436,363.64	1,063,636.36
11037.00000.10211001.20.2231107.	3,000,000.00	2,371,445.18	807,032.55	7,500,000.00	(4,500,000.00)
11037.00000.10211001.20.2231108.	600,000.00		600,000.00	600,000.00	-
11037.00000.10211001.20.2241101.	8,500,000.00	3,877,362.32	3,390,583.06	5,500,000.00	3,000,000.00
11037.00000.10211001.20.2241102.	23,666,480.00	6,981,690.88	16,431,110.16	21,301,055.29	2,365,424.71
11037.00000.10211001.20.2241103.	3,000,000.00	1,348,519.42	860,259.83	6,000,000.00	(3,000,000.00)
11037.00000.10211001.20.2241104.	3,200,000.00	1,053,487.82	2,113,910.21	3,200,000.00	-
11037.00000.10211001.20.2241105.	844,000.00	152,565.00	691,435.00	844,000.00	-
11037.00000.10211001.20.2241106.	3,100,000.00	1,031,501.10	1,990,255.90	9,600,000.00	(6,500,000.00)
11037.00000.10211001.20.2241107.	2,284,000.00	1,174,016.50	1,090,688.70	2,284,000.00	-
11037.00000.10211001.20.2241108.	2,860,000.00	1,746,735.54	1,063,814.46	2,860,000.00	-
11037.00000.10211001.20.2241109.	670,000.00	547,158.15	66,423.85	2,270,000.00	(1,600,000.00)
11037.00000.10211001.20.2251101.	3,800,000.00	475,586.30	3,324,413.70	2,747,504.00	1,052,496.00
11037.00000.10211001.20.2311101	8,720,300.00	8,481,607.99	164,520.46	11,720,300.00	(3,000,000.00)
11037.00000.10211001.20.2311203.	2,300,000.00	178,540.81	2,121,459.19	1,177,541.00	1,122,459.00
11037.00000.10211001.20.2621101.	1,000,000.00		1,000,000.00	499,000.00	501,000.00
11037.00000.10211001.20.2631101.	1,500,000.00		1,500,000.00	600,000.00	900,000.00
11037.00000.10211001.20.2821103.	300,000.00	100,000.00	200,000.00	300,000.00	-
11037.00000.10211001.20.2821107.	-		-	90,000.00	(90,000.00)
11037.00000.10211013.20.2111101.	2,075,000.00	866,456.16	1,208,543.84	2,556,570.60	(481,570.60)
11037.00000.10211013.20.2111201.	117,000.00	65,000.00	52,000.00	117,000.00	-
11037.00000.10211013.20.2121101.	228,250.00	93,771.12	134,478.88	242,745.88	(14,495.88)
11037.00000.10211013.20.2121103.	-		-		-

11037.00000.10211013.20.2211102.	400,000.00		400,000.00	400,000.00	-
11037.00000.10211013.20.2211103.	2,900,000.00		2,900,000.00	2,900,000.00	-
11037.00000.10211013.20.2221101.	1,640,000.00	86,738.03	1,553,261.97	1,640,000.00	-
11037.00000.10211013.20.2221102.	1,100,000.00	113,520.00	969,019.00	1,100,000.00	-
11037.00000.10211013.20.2221103.	2,700,000.00	360,450.00	2,225,590.00	3,190,000.00	(490,000.00)
11037.00000.10211013.20.2241101.	5,210,000.00	104,900.00	5,105,100.00	2,650,000.00	2,560,000.00
11037.00000.10211013.20.2241103.	500,000.00	499,999.99	0.01	500,000.00	-
11037.00000.10211013.20.2251101.	2,237,342.00		2,237,342.00	699,000.00	1,538,342.00
11037.00000.10211013.20.2311101.	1,500,000.00	329,997.00	1,170,003.00	1,500,000.00	-
11037.00000.10211013.20.2631101.	38,985,520.00	813,907.28	38,171,612.72	15,943,000.00	23,042,520.00
11037.00000.10211013.20.2821103.	4,250,000.00		4,250,000.00	4,250,000.00	-
11037.00000.10211014.20.2111101.	4,737,000.00	997,516.40	3,739,483.60	2,727,402.70	2,009,597.30
11037.00000.10211014.20.2111103.	300,000.00	81,800.00	218,200.00	300,000.00	-
11037.00000.10211014.20.2111201.	65,000.00		65,000.00	5,400.00	59,600.00
11037.00000.10211014.20.2111203.	213,000.00	78,000.00	135,000.00	143,600.00	69,400.00
11037.00000.10211014.20.2121101.	577,500.00	109,326.21	468,173.79	262,137.85	315,362.15
11037.00000.10211014.20.2121103.	-		-	-	-
11037.00000.10211014.20.2211102.	2,669,000.00		2,669,000.00	1,888,000.00	781,000.00
11037.00000.10211014.20.2211103.	1,030,000.00		1,030,000.00	1,024,000.00	6,000.00
11037.00000.10211014.20.2221101.	3,275,000.00	12,955.26	3,262,044.74	1,964,000.00	1,311,000.00
11037.00000.10211014.20.2221102.	2,863,600.00	43,562.00	2,786,974.00	1,899,000.00	964,600.00
11037.00000.10211014.20.2221103.	5,299,750.00	555,350.00	4,851,600.00	2,955,000.00	2,344,750.00
11037.00000.10211014.20.2241101.	14,050,000.00	15,000.00	14,035,000.00	1,250,000.00	12,800,000.00
11037.00000.10211014.20.2241102.	26,700.00		26,700.00	26,700.00	-
11037.00000.10211014.20.2241103.	1,057,000.00	7,348.67	1,049,651.33	1,057,000.00	-
11037.00000.10211014.20.2251101.	800,000.00		800,000.00	800,000.00	-

11037.00000.10211014.20.2311101.	200,000.00		200,000.00	200,000.00	-
11037.00000.10211014.20.2821107	674,704.00		674,704.00	100,000.00	574,704.00
11037.00000.10211015.20.2111101.	7,713,516.00	2,462,500.00	5,251,016.00	5,163,346.82	2,550,169.18
11037.00000.10211015.20.2111104.	7,200.00		7,200.00	-	7,200.00
11037.00000.10211015.20.2111201.	720,000.00	183,915.96	536,084.04	120,890.64	599,109.36
11037.00000.10211015.20.2121101.	848,487.00	270,875.12	577,611.88	527,534.32	320,952.68
11037.00000.10211015.20.2211101.	103,500.00	2,875.00	100,625.00	103,500.00	-
11037.00000.10211015.20.2211102.	251,000.00	220,205.00	30,795.00	251,000.00	-
11037.00000.10211015.20.2211103.	12,000.00		12,000.00	12,000.00	-
11037.00000.10211015.20.2211108.	68,000.00		68,000.00	68,000.00	-
11037.00000.10211015.20.2211109.	16,000.00		16,000.00	16,000.00	-
11037.00000.10211015.20.2221101.	226,000.00	179,099.94	46,900.06	226,000.00	-
11037.00000.10211015.20.2221102.	230,000.00	13,495.00	216,505.00	230,000.00	-
11037.00000.10211015.20.2221103.	1,125,000.00	103,507.82	914,292.18	1,125,000.00	-
11037.00000.10211015.20.2231105.	1,000,000.00		1,000,000.00	993,200.00	6,800.00
11037.00000.10211015.20.2241103.	100,000.00		100,000.00	90,000.00	10,000.00
11037.00000.10211015.20.2241108.	194,000,000.00	262,538.75	193,737,461.25	158,263,814.00	35,736,186.00
11037.00000.10211015.20.2251101.	2,302,680.00		2,302,680.00	599,000.00	1,703,680.00
11037.00000.10211015.20.2311101.	-		-	600,000.00	(600,000.00)
11037.00000.10211016.20.2111101.	4,100,000.00	2,219,660.00	1,880,340.00	1,882,606.50	2,217,393.50
11037.00000.10211016.20.2121101.	451,000.00	244,162.63	206,837.37	207,086.74	243,913.26
11037.00000.10211016.20.2211103	100,000.00		100,000.00	99,993.00	7.00
11037.00000.10211016.20.2221101.	300,000.00		300,000.00	299,998.00	2.00
11037.00000.10211016.20.2221102.	300,000.00	105,621.00	194,379.00	299,998.00	2.00
11037.00000.10211016.20.2221103.	100,000.00		100,000.00	99,994.00	6.00
11037.00000.10211016.20.2241101.	9,000,000.00		9,000,000.00		9,000,000.00

11037.00000.10211016.20.2241103.	280,000.00	5,000.01	274,999.99	50,000.00	230,000.00
11037.00000.10211016.20.2251101.	400,000.00		400,000.00	397,000.00	3,000.00
TOTAL	448,522,741.00	61,526,974.95	384,416,945.04	356,933,965.26	91,588,775.74
BUDGET UTILIZATION IN PERCENT					13.71%