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Examining Effectiveness of Budgetary Allocation Strategies in Public Institutions: A Case Study of Mazabuka Municipal Council

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Abstract

This study examined the effectiveness of budgetary allocation strategies at Mazabuka Municipal Council, with the focus on performance. The primary objective of this qualitative study was (1) To identify the budgetary allocation strategies used in public institutions (2) To examine effectiveness of budgetary allocation strategies in public institutions (3) To determine relationship between effective budgetary allocation strategies and performance in Public institutions.

The study was supported by Agency Theory as the theoretical framework, which highlights the relationships between principals (superiors) and agents (subordinates), emphasizing the role of budget participation, control, and accountability. The research employed a descriptive research design, using structured questionnaires as the primary data collection method. The study focused on Mazabuka Municipal council workers with a total work force of 249 employees.

Creswell (2003) defined a population as a group of individuals from which the samples will be taken for measurement having the same characteristics. The sample size consisted of 50 respondents, selected from various roles

at Mazabuka Municipal Council to provide a representative understanding of the processes and outcomes.

Data analysis reviewed that 54% of the respondents confirmed with the current budgetary allocation strategies to be effective. In addition to this, 28% of the respondent were neutral on overall effectiveness of budgetary allocation strategies highlighting research gap which calls for more research. Nevertheless, the gap may provide room for perfection but overly the results showed the system to be effective.

Despite this, challenges such as lack of adequate of resources, poor communications between departments as this may delay important aspects of the budget.

Key findings indicated that the link between effective budgetary allocation strategies and performance was confirmed by the finding that 84% of respondents believed that effective budgetary allocation significantly contributes to service delivery. These results align with the theoretical framework of this study, where service delivery is seen as a key driver of performance in public institutions. The study concludes that Mazabuka Municipal Council had generally established effective budgetary allocation strategies.

Keywords: Effectiveness, Planning, Control, Strategies, Implementation and Performance

1. Introduction

1.1 Background

Studies have been done in relation to budgetary control globally: Carolyn, *et al.* (2017) examined the association between effects of budgetary control on performance using a sample of large US cities Financial Bonds and found that effective level of budgetary control is significantly and positively related to bond rating. Epstein and McFarlan (2018) carried out a study in Denmark on measuring efficiency and effectiveness of a nonprofit's performance, it was found that budgetary control was one of the important tools in achieving efficiency in 'nonprofit making organizations in order to keep in line with the objectives of the organization, every function within the organization must meet its stated budget and thus ultimately making it possible for the objectives of the organization to be achieved. Budgetary control is therefore important as it makes this possible through coordinating and monitoring of the various functions (Abdullahi, Abubakar, Kuwata and Muhammad, 2015). The scope of the budget determined the level of operations to be carried out and proper budgetary control aid in decision making as it tracks the level of performance of every activity and then identifying underperformed activities that may require revision or possible

elimination (Evans and Tirimba, 2015). In budgetary control, 4 techniques are used namely: variance analysis, responsibility accounting, adjustment of funds and zero based budgeting. Variance analysis compares actual accounting figures to determine whether the variances are favorable or unfavorable. Responsibility accounting on the other hand creates cost center, profit center and investment center which are just like departments of any organization after which all employees work on the basis of their centers, each with specific targeted performance. For the adjustment of funds technique, top management takes the decision to adjust fund from one project to other project. In the Zero based budgeting (ZBB) technique, every next year budget is made on nil bases. It can only be possible, if your estimated income will be equal to the estimated expenses. In the year 1905, the British Colonial Government transferred the administrative functions of Magoye, Gwembe and Kalomo communities to Mazabuka Management by an establishment of a British Overseas for Military Administration (BOMA) at current day Mazabuka District.

1.2 Statement of the Problem

The success and importance of budgeting relates to the identification of organizational goals, allocation of responsibilities for achieving these goals, and consequently its execution (Shah 2007; Robinson 2007; Drake and Fabozzi, but there is a problem in the power structure which ultimately affects the autonomy of local government to decide and implement budgets and programs for the welfare of the community. According to Bowman & Kearney (1996) the recognition and importance of local government in the development process is prompted by the need to tackle local socio-economic problems and to manage participatory development. In most of the developing countries, including Zambia, decentralization and participation does not solve the various rural problems faced by the rural populace as local governments are facing a series of challenges in implementing community development plans and programs. Yang (2015) indicates that budgeting in business organizations serves multiple purposes and functions but attention is given to two basic roles of budgetary systems, financial planning and control process, the so-called dual purpose is not realized in most councils. “”the cdf committee is not balanced resulting in the formation of cartels when it comes to project selection and citizen loan empowerment through my recommendation is to increase the number of people that sits on CDF committee.

1.3 Objectives

1.3.1 General Objective

The aim of the study is to examine effectiveness of budgetary allocation strategies in Public institutions

1.3.2 Specific Objectives

1. To identify the budgetary allocation strategies used in public institutions
2. To examine effectiveness of budgetary allocation strategies in public institutions
3. To determine relationship between effective budgetary allocation strategies and performance in Public institutions

1.4 Theoretical

Agency theory Agency theory is a framework that describes the relationship between two parties: the principal and the

agent. The principal delegates decision-making authority to the agent, who is assumed to be self-interested. The principal and agent are bound by a contract that specifies their respective rights and obligations. Agency theory is used in management accounting research to identify the combination of employment contracts and information systems that will maximize the principal's benefit function, while taking into account the behavioral constraints that arise from the agent's interests. (Raharjo, 2007). Agency theory is a framework that explains the relationship between a principal and an agent, where the principal delegates authority to the agent to carry out tasks or make decisions (Anthony & Govindarajan, 1998). In the context of local government, the principal is the government, and the agent is Mazabuka municipal Council (budgetary committee). The Committee is responsible for planning, implementing, and reporting on Municipal councils budgets. The government, as the principal, supervises Mazabuka Municipal council to ensure that the budget is implemented effectively.

Budget implementation strategies; Budget implementation strategies enhance judicious expenditure of funds allocated for the purpose. And some of the budget implementation strategies include; budget preparation, financial guideline, forecasting, staff training and development and so on. Relevant empirical studies will also be carried out to determine the budget implementation strategies and academic goal achievement. The budget implementation strategies consisted of: (1) selection of special task force to implement the budget procedure; (2) development of budget time table; (3) preparation of budget manual; and (4) development of follow-up training indicating stages of the budget cycle.

Budgetary control elements that have majorly affected financial performance of institutions of higher learning consist of budget process and projected income sources. The budget process is where all the heads of departments are involved in setting up the budget by forming a budget committee (Drury 2008) [7]. The budget process provides a means of allocating resources to those parts of the organization where they can be used most effectively. Budget development and implementation should follow the following principle; provide adequate guidance, so that all management levels are working on the same assumptions, targeted objectives and agenda, encourage participation in the budgeting process at each level within the institution, structure the climate of budget preparation to eliminate anxiety and defensiveness, structure the preparation of the budget so that there is a reasonably high probability of successful attainment of objectives (Adolph and Milton, 1980) [9].

The corner stone of management control process in most institution is budgeting. Budgeting is defined as the act of preparing budget (Garrison & Noreen, 2003). Budgeting is a central process of control in accounting control systems. It facilitates the effectiveness and implementation of management function. Budgetary process contributed to planning, control, communication and performance evaluation (Weetman, 2006) [13]. The preparation of budget forced management to implement formal planning procedures, which encouraged departments to participate in the formation of the overall budget. Planning Management at each level are faced with the need to plan the resources under their control (Ryan, 2008). The planning period identified the goals to be attained during the fiscal year, and

the financial plan (budget) necessary to achieve them. The budget must be well conceived and based upon combination of historical data and future financial projections. Planning is an attempt to make today's decision in contemplation of their futurity, it bridge the gap from where we are to where we want to be in the future (Koontz, 1998) [5]. Controlling Budget control is achieved through the matching of actual expenditure with plans. A budget assists managers in managing and controlling the activities for which they are responsible. Planning is concerned with internal resource allocation to achieve certain objectives whereas controls is concerned with the task of coordinating and using allocated resources to achieve predetermined levels of efficiency. It offered a number of control procedures such as communication, authorization of expenditure and performance evaluation (Moll, 2003). The control procedure are essential for efficiency. Over the past two decades, one word that has become the common currency in all managers' vocabulary is "budget". The budget is perhaps the most chosen course of action or in action by the management and staff across all sectors. Management at all level within the public, private and the third sector have used the budget as their shield or excuse when confronted or challenged about any decision. Frederick (2001) defines budget as plan that is measurable and timely. Bruns and Waterhouse (1975) also define budget as financial plans that provide the basis for directing and evaluating the performance of individuals or segments of organizations. Furthermore, Merchant (1981) defines budgeting system as a combination of information flows and administrative processes and procedures that are usually integral part of the short-range planning and control system of an organization. Drury (2006) defines budget as a plan expressed in quantitative, usually monetary term covering a specific period of time usually one year in other words a budget is a systematic plan for the utilization of manpower and materials resources. In a business organization a budget represents an estimate of future costs and revenues. Lucey (1996) defines budget as a plan expressed in money terms. It is prepared and approved prior to the budget and may show income, expenditure and the capital to be employed. It may be drawn up showing incremental effects of former budgeted or actual figure, or be compiled by zero -based budgeting. Blocher *et al* (2002), argue that budgets help to allocate resources, coordinate operations and provide a means for performance measurement. Public sector budget, According to Oduro (*ibid*) is a prospectus referring to expected future revenue and expenditure activities of the government for the forthcoming period. It is used as an instrument to allocate public resources toward achieving some public value. Budgets, by definition, have to be prepared in advance and for this reason, they are often referred to in terms of their being part of a feed forward system. Feedback is a term frequently heard both in accounting and ordinary use. According to Hall (1996) feed forward, on the other hand tends to be less frequently heard, yet this word incorporates the most important aspect of budgeting. It means looking at situations in advance, thinking about the impact and implications of things in advance, and attempting to take control of situations in advance. From the definition of budgets we distinguish three key components. First, we recognize the planning aspect of budget. The plan is regarded as the statement of intent or goal of the organization. The second aspect is the

measurability. This makes it possible to measure the plan. The third component is time. It gives the possibility to say if the plan is achieved.

2. Literature Review

2.0 Overview

This chapter summarized the studies from other researchers who have carried out their research in the same field of study. The specific areas covered in this study was challenges of budget implementation in public institution being a case study of Mazabuka Municipal Council.

2.1 To establish budgetary allocation strategies used in public institutions

All residents in a municipality are entitled to services in terms of acts and policies (Draai, 2018:145). The Constitution, requires municipalities to render the following basic services: • Health care: According to Hjertsrom, Obstfelder & Norbye (2018:1) many countries worldwide and in Africa in particular, face challenges in providing health care due to limited resources.

The main function of the Council is the delivery of local public goods and services to the people in the District and discharge all or any of the functions set out in Article 147 (2) (c) of the Constitution of Zambia (Amendments) Act No. 2 of 2016 and First Schedule of the Local Government Act No. 2 of 2019 which include, among others, power to make By-Laws, power to make regulations, imposition of levies, fees and charges and to formulate local policies to promote, guide and regulate development in the district through various relevant departments of the Council. Administered transactions are cash flows resulting from transactions administered by the Council as an agent of Central Government and any of its agencies. All cash collected in this manner is deposited into an account of the Central Government or its appropriate agent and such accounts are not controlled by the Council. The Council deems as part of cash under its control any collections made and administered by the Council on behalf of the Central Government but are allowed to be deposited in any of its bank accounts prior to its transfer to the Central Government or any of its agents. This could be through force (coercive power), material or financial resources (utilitarian power), or symbolic resources (normative power). Through power imbalance, conflicts, challenges and confusion, the influence on the institutionalized budgeting process could be substantive.

2.2 To examine effectiveness of budgetary allocation strategies in public institutions

The behavior of the actors in budgetary systems in different countries is affected by overall wealth and predictability in the budget environment. (Wildavsky, 1986) [14] describes budgetary process in different countries based on these two dimensions. Wealth refers to differences in GNP and predictability refers to the degree of uncertainty a country is faced with in terms of resources available for spending verses demand for spending. Expenditure requirements and shortfall in revenue outcomes or withdrawal of donor support could force even the most committed government either to renege on its commitment to fiscal discipline or to cut back on programmed expenditure projects therefore threatening both allocative and operational efficiency. The lack of flexibility in responding to these threats could force

budget makers to resort to the traditional technique of imposing across the board cuts. The imposition of budget cuts during implementation and the continued operation of a cash budget systems means that resource allocation in outer years would not achieve indicative budget ceilings and would preclude many of the presumed benefits of the budget approach. Concern has been raised about limitation and weaknesses that have been linked to traditional budgeting process were becoming increasingly widespread, with the primary fear being that it could potentially hinder and damage the institution performance.

2.3 To determine relationship between budgetary allocation strategies and performance of public institutions

Organizational Performance is a measure of how well an organization is achieving its goals. It is influenced by various factors, such as the work functions or activities of a person or group in an organization. Performance can be measured in terms of the quantity and quality of work completed, as well as the timeliness and cost-effectiveness of the work (Putri, 2014). In the government sector, performance can be interpreted as the delivery of services to the community by government employees or agencies within a specified period. Budgetary control refers to how well managers utilize budgets for better financial performance in a given accounting period. It is a process for managers to set financial and performance goals with budgets, compare the actual results, and adjust performance, as it is needed. Budgetary control elements that have majorly affected financial performance of institutions of higher learning consist of budget process and projected income sources. The budget process is where all the heads of departments are involved in setting up the budget by forming a budget committee (Drury 2008) [7]. The budget process provides a means of allocating resources to those parts of the organization where they can be used most effectively. According to Anthony and Kaplan (2012) [8], budgeting process describes the acquisition, production, selling during the budget period. Budget development and implementation should follow the following principle; provide adequate guidance, so that all management levels are working on the same assumptions, targeted objectives and agenda, encourage participation in the budgeting process at each level within the institution, structure the climate of budget preparation to eliminate anxiety and defensiveness, structure the preparation of the budget so that there is a reasonably high probability of successful attainment of objectives (Adolph and Milton, 1980) [9]. Most public institutions of higher learning in Kenya project their income resources from the monthly remittance from the ministry of higher education, students' fees, bursaries, loans for the municipal budgeting process commences nine months prior to the end of the current financial year (National Treasury). The budget will be implemented using Service Delivery and Budget Implementation Plan, this process will continue while municipalities are planning for the following financial year. Municipal budgeting frequently includes five-year development initiatives for local communities. Some countries use centralized state planning organisations, whilst others make long plans that last more than 30 years. In principle, each five-year plan tackles development components such as products and services, commodities, health, and so on, and this stage pertains to

local government. These five-year plans outline what has to be accomplished and completed over the program's duration. The IDP The IDP determines the strategy, objectives and service delivery targets for the municipality. The IDP is a plan (document) that is hoarded by the ruling party, which is voted into office or by the municipal council during the voting cycle. A municipality's accounting officer must submit statement of cash flows and in-year monitoring assessment reports on actual and budgeted spending on a monthly basis. The previously mentioned reports should be filed in the norms established by the relevant provincial treasury department (South Africa, 1999:50). If there is a discrepancy as to what was projected and what was actually spent, the Municipal Manager should explain the problem to the appropriate treasury and detail the actions that will be taken to avoid future discrepancies.

3. Research Methodology

3.0 Overview

The research methodology is an important component of any research study. Kumar (2005) defined research methodology as a way to systematically solve the research problem. It may be understood as a science of studying how research is done scientifically.

Research methodology is a method used to guide the research in collecting and analyzing data within the framework of the research process. This chapter also specifies the research design, data collection procedures, data analysis and presents ethical considerations of the research in the process of data collection.

3.1 Research design

The research design, which was used in this study, is the descriptive case study design. According to Kombo and Tromp (2006), "a research design is used to structure the research, to show how all of the major parts of the research project work together to address the central research questions. This type of research design gives an explanation of the phenomenon in depth. It is used to narrow down a very broad area of research to make it small in order to manage the resources and time available to the researcher.

3.2 Data Collection Methods

Data collection is the process of gathering information that relate to the topic under investigation with the view to achieving the objectives of the research. The study grouped the data collected into two broad categories namely; secondary and primary data. Secondary data are data that have already been written and published by other researchers or authors. The semi-structured questionnaires was used to collect data from the respondents. The questionnaire included both closed and opened questions. A questionnaire was used to collect data from council officers because it guaranteed anonymity and attract honest responses.

This is a document containing a list of questions that are to be answered by the respondents. According to Bhattacharjee (2012) a questionnaire is a research instrument consisting of a set of questions (items) intended to capture responses from respondents in a standardized manner. This tool consisted of a series of both open ended which are also called unstructured and closed ended or structured questions. The open-ended questions enabled the respondent to provide more information by expressing their opinions. On the other

hand the closed ended questions are used to collect data of specific nature such as sex, age or when a researcher expects the respondents to either agree or disagree.

Questionnaires were employed to collect data from relevant respondents. The questionnaire was used because it offered considerable advantage in administration; it represents an even stimulus potentiality to large numbers of people simultaneously and provides the investigation with an easy accumulation of data. According to Orodho (2009) a questionnaire is a suitable method of data collection for following reasons:

1. i, It has the ability to collect a large amount of information in a reasonably quick space of time.
2. ii, Respondents 'anonymity' ensures that they give honest answers.
3. iii, Questions are standardized thus everyone gets the same questions.

4. Results

Objective 1: Budgetary allocation strategies used

4.1 Does your institution have a formal budget allocation strategy?

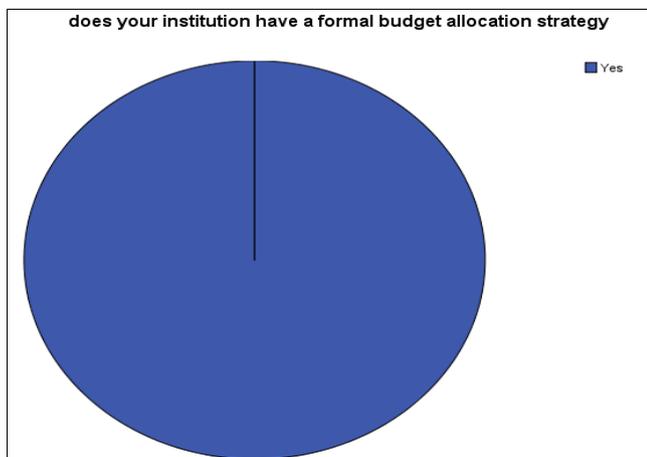


Fig 6

Participants were asked if whether from the sample size Management had put budgetary allocation strategy in place 100% of the employees strongly agreed from the 50 respondents. Hence management does recognize budgetary allocations strategies to improve service delivery.

Figure 9 What is the primary goal of the budget allocation strategy in your institution?

When asked about the primary goal of the budget allocation strategy 80% with frequency of 40 where for improved service delivery, 8% with frequency of 4 went for resource optimization, 6% with frequency of 3 said cost serving and 6% with frequency of 3 said accountability and transparency.

4.2 Effectiveness of budgetary allocation strategies

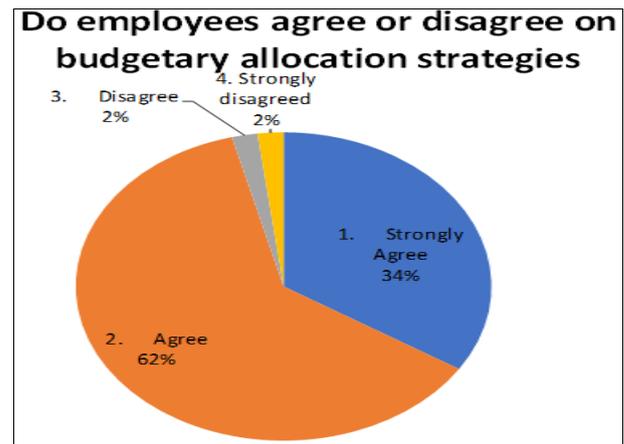


Fig 10

To what extent do you agree with the following statements about the effectiveness of the budget allocation strategies in your institution?

The above graph presents answers that were given after the question "to what extent do they agree with the statements about the effectiveness of the budget allocation strategies at Mazabuka Municipal Council,?" the main purpose of the question was to determine the extent to which the respondents thought the effectiveness of the budget allocation strategies contribute to enhancing administrative performance at Mazabuka Municipal Council. In addition to this, 62% with frequency of 31 of the respondents that attempted to answer the question agreed that there was effectiveness to the effect of budgetary allocations strategies and contributed to the enhancement of the administrative performance with "strongly agree" at 34% and this was supported with a frequency of 17. Whereas 2% with a frequency of 1of the respondents strongly disagreed that there was effectiveness of in budgetary allocation strategies and finally 2% "disagreed" as this was supported with a frequency of 1. Therefore, the effectiveness of budgetary allocation strategies contribute to the enhancement of the administrative performance at Mazabuka Municipal council as this had shown to have a huge impact on the performance and service delivery to the people.

The graph above provided different challenges that the council face in implementing budgetary allocation strategies. The highest score was 84% with frequency of 42 representing respondents that confirmed of "lack of adequate of resources". However, 8% of the respondents confirmed "that there was poor communications between departments" as this may delay important aspects of the budget with the frequency of 4, in addition to this, 6% of the respondents thought there there was " Inflexibility in budget adjustment " with the frequency of 3, and lastly inconsistency of Government funding 2% with frequency of

1 and expressed that this affected budget allocation strategies at the council.

Objective 2: Effectiveness of budgetary allocation strategies

4.3 To what extent do you agree with the following statements about the effectiveness of the budgetary allocation strategies in your institution?

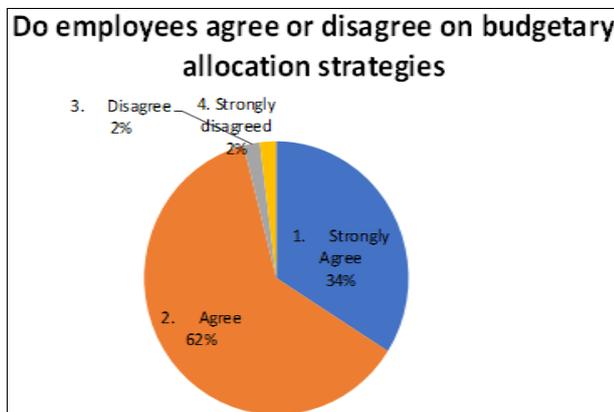


Fig 10

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Figure 14 Has your institution's performance improved since adopting the current budget allocation strategy?

According to the results given in the graph above, respondents noticed some positive changes in administrative performance since improvements in current budget were implemented as this is so because 60% with frequency of 30 employees of the respondents responded with “yes” whereas 32% with frequency of 16 of the respondents were “not sure.” And lastly 8% with frequency of 4 employees no or refused. With this view, changes in administrative performance since improvements budget allocation strategy were implemented have surely been observed by all the participants as this is one way that leads to improved implementation of systems in the administration and operations of the of the local authority.

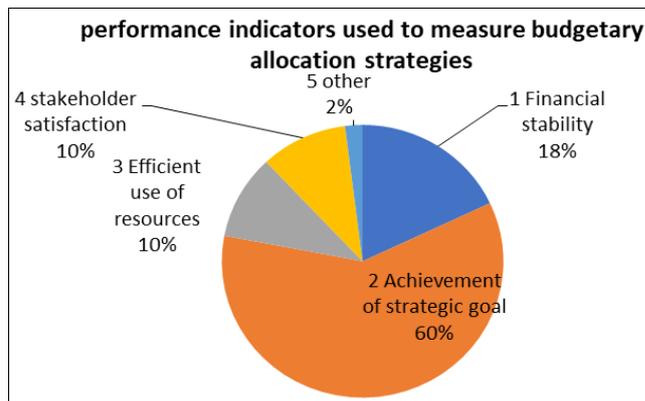


Fig 15: Which performance indicators are used to measure the success of the budgetary allocation strategies?

When the employees were interviewed on the performance indicators used to measure the success of the budgetary allocation strategies, 60% thus 30 respondents believed on achieving of strategic goals, 18% thus 9 employees financial stability, 10% thus 5 employees stake holders satisfaction, and 10% thus 5 of the employees efficient use of resources and the 2% thus 1 respondent was not sure.

4.4 Suggested improvement on budgetary allocation strategies

When the employees were interviewed on what improvements to enhance the effectiveness of budgetary allocation strategies).

The graph above provides improvements suggesting to further enhancements in budgetary allocation strategies and performance. The answers were all provided by the respondents, on what they believed would improve and advance or further enhancement of budgetary allocation strategies and performance. The majority 24% with frequency of 12 of the employees suggested on Increase and consistence of funding from government. Another 24% thus 12 respondents suggested on shortening the process of material procurement which is too long suggesting that there should be a **consciousness with time** management in all departments, 12% thus 6 of the employees suggested on Engagement with user department when creating the budget. 18.09% thus 9 employees suggested on improved revenue collections, while others suggested that the Council must embrace the art of Improving on transparency and accountability with 4.0% supported with frequency of 2 of the employees and lastly 18% supported with the frequency of 9 of the employees suggested that the council to Improve budgetary allocation strategies and utilization of resources.

4.5 Discussion of research findings

Discussion of Findings: According to this study, analysis of data is a process that involves inspecting, cleaning, transforming, and modelling data with the goal of discovering useful information, suggesting conclusions, and supporting decision –making. The findings of this study highlight critical aspects of budgetary allocation strategies at Mazabuka Municipal Council and their effectiveness on

performance. Several key themes emerge from the analyses, which are discussed below.

Budgetary allocation strategies are employed

The study found that 56% of respondents rated the budgetary process at the council as "performance based budgeting." This suggests a relatively high level of trust in the process among staff, indicating that Mazabuka Municipal Council has taken steps to ensure that budgetary information is accessible and clear to those involved in the process. However, 26% of respondents found the process used to be program based. This minority, 6% while not representative of the overall sentiment, suggests that activity based budgeting process used is particularly for those employees who feel they are not fully informed about how financial decisions are made. The Agency Theory, which underpins this study, emphasizes the need for transparency and accountability in relationships between agents (employees) and principals (managers). In this context, greater transparency in budgetary decisions can mitigate potential "budgetary slack," where employees might understate or overstate budget needs due to lack of clarity.

Effectiveness of budgetary allocation strategies

Figure 1 To what extent do you agree with the following statements about the effectiveness of the budget allocation strategies in your institution?

the main purpose of the question was to determine the extent to which the respondents thought the effectiveness of the budget allocation strategies contribute to enhancing administrative performance at Mazabuka Municipal Council. Effectiveness of budgetary allocation strategies was a key focus of this study, and the findings revealed that 62% of respondents agreed that effective effectiveness to the effect of budgetary allocations strategies and contributes significantly to enhancing administrative performance. This is a strong indication that when resources are well-managed, Public institutions operates more efficiently. However, 34% of respondents strongly agreed that there was effective budgetary allocation strategies," which suggests that despite the perceived effectiveness of resource management, bureaucratic tendencies disrupts the consistent application of resources.. Therefore, the effectiveness of budgetary allocation strategies contribute to the enhancement of the administrative performance at Mazabuka Municipal council as this had shown to have a huge impact on the performance and service delivery to the people. This finding points to a mismatch between resource allocation and actual needs, a common issue in public sector institutions where resources are often constrained by external budgetary limitations. Moreover, the occasional nature of shortages indicates that while Mazabuka Municipal council is generally able to meet its operational needs, unforeseen circumstances or delays in funding can lead to temporary gaps.

Challenges faced in implementing budgetary allocation strategies

Challenges faced in implementing budgetary allocation strategies. Several respondents identified lack of adequate of resource as a key challenge as 84% of respondents pointed to delays that stem from bureaucratic inefficiencies, as well as from external factors such as government funding schedules. The hierarchical nature of Mazabuka Municipal Council, where decisions must pass through multiple layers of approval, was also highlighted as a hindrance to efficient resource management. This aligns with the findings of other studies on public sector institutions, where delays and

hierarchical bottlenecks are common issues. Moreover, 8% of respondents pointed to poor communication between departments" as this may delay important aspects of the budget and its an area needs improvement, while 6% of the respondents highlighted that there was " Inflexibility in budget adjustment % human resource management. These findings indicate that while financial resources are available, there is room for improvement in how these resources are managed and allocated across the institution. Similarly, human resource management challenges, such as understaffing and limited professional development opportunities, were noted as areas that affect the institution's ability to meet its operational goals. Mazabuka Municipal Council to be "very effective" with a frequency of 7, in addition to this, 28% with frequency of 14 of the respondent were neutral to the question on overall effectiveness of budgetary allocation strategies **highlighting research gap which calls for more research.** Conversely, hence leaving 4% with frequency of 2 of the respondent rating the system to be "ineffective" from the total. Nevertheless, the results shows that the budget allocation strategy is fairly effective as this can be confirmed an addition to Very effective the gaps may provide room for perfection but overly the results show the system to be effective.

Concerning ways in which budget allocation strategy impact performance areas at Mazabuka Municipal council, Impact on Administrative Performance The link between budgetary allocation strategies and administrative performance was confirmed by the finding that 84% of respondents believed that effective budgetary allocation significantly contributes to service delivery. Indicators of improved performance included better service delivery, increased employee satisfaction, and enhanced operational efficiency. These results align with the theoretical framework of this study, where effective resource management is seen as a key driver of performance in public institutions. Moreover, 10% of respondents noted that they had observed some achievements of institutional goals changes were made to stated financial performance and accountability. This is an encouraging finding, as it suggests that budgetary allocation strategies allocation have had a positive impact. This level of involvement suggests Mazabuka Municipal Council has created opportunities for middle and senior management to contribute to financial decision-making, which is crucial for ensuring that the budget reflects the operational needs of the institution. However, those who were not involved highlights a gap in inclusion, particularly for junior staff or those in less central roles. Greater involvement in budgetary processes aligns with participatory budgeting principles, which foster a sense of ownership among employees. Agency Theory suggests that participation helps reduce budget slack, as employees feel more accountable for the financial decisions they help shape. Enhancing involvement across all levels of the organization could lead to more efficient use of resources and improved outcomes.

According to the results given in the graph above, respondents noticed some positive changes in administrative performance since improvements in current budget were implemented as this is so because 60% with frequency of 30 employees of the respondents responded with "yes" whereas 32% with frequency of 16 of the respondents were "not sure." And lastly 8% with frequency of 4 e mployees no or refused. With this view, changes in administrative

performance since improvements budget allocation strategy were implemented have surely been observed by all the participants as this is one way that leads to improved implementation of systems in the administration and operations of the of the local authority.

5. Conclusions and Recommendations

5.0 Overview

Chapter five presents summary of the findings, conclusion and recommendations, furthermore the chapter presents limitation of the study and areas for further studies. The study had 50 respondents.

5.1 Conclusion

Reviewing budgets take a very long time once a year at Mazabuka Municipal Council and from the findings the council is very much rigid when it comes budget adjustments. This analysis facilitates two main conclusions. First, the positive impact of budgetary allocation strategies implies that this measure will address a critical issue in post-independence Zambia and that more determined implementation could have provided higher benefits. Second, the decline in the effective budgetary allocation strategies emerging from our analysis, while expected in an environment where service provision by the council have come to a virtual standstill, implies that attempts to increase government funding (equalization fund and CDF component) by enhancing their revenue base will have to start from an assessment of existing opportunities to maximize service provision and the obstacles preventing such access, the political realities of implementation CDF projects.

This research aimed to examine the effectiveness of budgetary allocation strategies at Mazabuka Municipal Council, focusing on administrative performance. The findings reveal both strength and challenges in service delivery, transparency and staff involvement, budgetary processes and transparency. Budgetary allocation strategies are employed. The majority of the respondents 56% indicated that the budgetary process used at the council were "performance based budgeting." This suggests a relatively high level of trust in the process among staff, indicating that Mazabuka Municipal council has taken steps to ensure that budgetary information is accessible and clear to those involved in the process. In this context, greater transparency in budgetary decisions can mitigate potential "Budgetary slack" where employees might understate or overstate budget needs due to lack of clarity.

Effectiveness of budgetary allocation strategies: Effectiveness of budgetary allocation strategies was a key focus of this study, and the findings revealed that 62% of respondents agreed that effective effectiveness to the effect of budgetary allocations strategies and contributes significantly to enhancing administrative performance. This is a strong indication that when resources are well-managed, Public institutions operates more efficiently. This finding points to a mismatch between resource allocation and actual needs, a common issue in public sector institutions where resources are often constrained by external budgetary limitations. Moreover, the occasional nature of inadequate resources indicates that while Mazabuka Municipal council is generally able to meet its operational needs, unforeseen circumstances or delays in funding can lead to temporary gaps.

Relationship between budgetary allocation strategies and performance:

Impact on Administrative Performance The link between budgetary allocation strategies and administrative performance was confirmed by the finding that 84% of respondents believed that effective budgetary allocation significantly contributes to service delivery. Indicators of improved performance included better service delivery, increased employee satisfaction, and enhanced operational efficiency. These results align with the theoretical framework of this study, where effective resource management is seen as a key driver of performance in public institutions. However, those who were not involved highlights a gap in inclusion, particularly for junior staff or those in less central roles. Greater involvement in budgetary processes aligns with participatory budgeting principles, which foster a sense of ownership among employees.

Agency Theory suggests that participation helps reduce budget slack, as employees feel more accountable for the financial decisions they help shape. Enhancing involvement across all levels of the organization could lead to more efficient use of resources and improved outcomes.

Based on the evidence presented in the research and discussion above, we can conclude that there is a positive and significant relationship between budget planning and organizational performance. This means that well-planned budgets can lead to improved organizational performance. The study found that budget evaluation can help organizations to identify and correct problems, improve efficiency, and ensure that resources are used effectively. This can lead to improved performance in terms of output, quality, and timeliness.

Challenges faced in implementing budgetary allocation strategies

Challenges faced in implementing budgetary allocation strategies. Several respondents identified lack of adequate of resource as a key challenge as 84% of respondents pointed to delays that stem from bureaucratic inefficiencies, as well as from external factors such as delayed government funding schedules. The hierarchical nature of Mazabuka Municipal Council, where decisions must pass through multiple layers of approval, was also highlighted as a hindrance to efficient service delivery. This aligns with the findings of other studies on public sector institutions, where delays and hierarchical bottlenecks are common issues. Moreover, 8% of respondents pointed to poor communication between departments" as this may delay important aspects of the budget and it's an area needs improvement, while 6% of the respondents highlighted that there was "Inflexibility in budget adjustment. These findings indicate that while financial resources are available, there is room for improvement in how these resources are managed and allocated across the institution. Similarly, human resource management challenges, such as understaffing and limited professional development opportunities, were noted as areas that affect the institution's ability to meet its operational goals.

5.2 Recommendations

Based on the findings of this study, the following recommendations were made:

Based on the study's findings, several recommendations emerge to improve budgetary allocation strategies and administrative performance at Mazabuka Municipal

Council. These suggestions aim to address the identified challenges while leveraging existing strengths to foster greater organizational effectiveness.

1. Timely and Transparent Budget allocation: Untimely budget allocation was a major challenge. Mazabuka Municipal Council should adopt an agile system with strict timelines for budget approvals and disbursements. Real-time financial tracking and regular updates can enhance transparency and efficiency.
2. Shorten the process of material procurement which is too long this has a negative effect on service delivery of public goods to the people in the District in quest to uphold efficiency. Individual work plan- imposition of levies, fees and charges and to formulate local policies to promote, guide and regulate development in the district through various relevant departments of the Council.
3. Increase Employee Involvement in Budgetary Processes: Mazabuka Municipal Council should create platforms for more staff involvement in budgeting. Monthly budget reviews open to a wider group can foster inclusion and innovation in resource allocation, increasing employee ownership of financial management.
4. Invest in Financial and Human Resources Management: 48% of respondents cited financial management as critical. Mazabuka Municipal Council should adopt stricter audits, regular financial reviews, and engage external consultants to address inefficiencies and improve budget control. Further, providing existing staff with targeted training in resource management and financial planning will enhance their capacity to handle the complexities of public institution management. Structured professional development programs could be implemented to align employees' skills with organizational needs.
5. Enhance Performance Monitoring and Accountability: Mazabuka Municipal Council should implement performance monitoring tools to assess resource management effectiveness. Regular audits and real-time tracking can ensure accountability and highlight areas for improvement. Strengthen Internal and External Auditing Practices: Quarterly internal audits and periodic independent external audits can ensure efficient resource use and financial transparency. These foster trust within Mazabuka Municipal council and with external stakeholders. Improve on transparency and accountability too much political interference's when it comes awarding of CDF contracts.
6. Improve Resource Scarcity Solutions: Mazabuka Municipal Council should explore alternative revenue sources through partnerships private entities to enhance revenue collection efficiency. This can be achieved through Cost-saving measure by formalizing the structure of the budget committee as implementation strategy. Budget Implementation Strategies and Effectiveness of council need to have a manager who will put the budget together and monitor its implementation.
7. Reforms on policy governing material procurements The study urges Mazabuka Municipal Council to expeditiously reform policy governing material procurements, the process is too long, this is in the

quest is to shorten and improve efficiency in service delivery.

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