

**FACTORS AFFECTING THE EFFECTIVENESS OF BUDGET MANAGEMENT
IN A CASE OF THE MINISTRY OF FINANCE AND ECONOMIC COOPERATION
OF ETHIOPIA**

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Abstract

Budget is an important component in county government planning and decision making. A budget is the quantitative expression of a proposed plan of action by management for a specified period and aid to coordinating what needs to be done to implement the plan. A budget system that functions well is important to develop sustainable fiscal policies and economic growth. In many countries economic problems are worsen by weak budget systems and faulty budget choices. In developing countries, budgetary institutions are in their infancy and are mainly used as tools for legalistic controls and micromanagement. The general objective of the study was to evaluate factors affecting the effectiveness of budget management in the ministry of finance and economic cooperation of Ethiopia. To conduct the study both primary and secondary data were used. The primary data were collected from the ministry of finance and economic cooperation using questionnaire and interviews. SPSS 23 versions were used to analyze the collected data. The findings show that budget experts' staff competency has strong impact on the budget management, to this end the ministry has put in place a training and development policy and arranged trainings programs to enhance budget experts' skills; however, there is still a problem with ministry salary scale to attracts and retains qualified and experienced experts. Government budget laws and regulations have significant effect on the government budget management; the ministry has weaknesses in updating and revising the budget laws and regulations. Regarding the applications of IFMIS the Ministry prepares and executes the budget using IFMIS; however, it has still a room for the improvement of personnel with requisite knowledge & expertise for the effective implementation, operation, & maintenance of IFMIS. The ministry should strictly hold accountable the heads of line ministries for the breach of budget laws and regulations, it should provide trainings on the government budget management, public financial management and government accounting system to the public accounts standing committees of the legislative organs.

Key words: Government budget, laws and regulations, IFMIS, staff competency and SPSS

1. Introduction

Budget is an important component in County Government planning and decision making. Almost every organization, regardless of size, complexity or sector, relies heavily on budgets and budgetary systems to achieve strategic goals (Oketa, 2013). The government budget is a record of the revenues and expenditures of a government; it is a declaration of detailed program for the mobilization and utilization of estimated resources in the course of the budgetary exercise during a given period of time or in a well determined period. It is government's most

important economic policy tool. In the public service like Ethiopia, The main source of finances include nationally collected revenues, borrowing which is subject to condition like borrowing only to finance the development (Rotich & Ngahu, 2015).

According to Anwar (2007), budgets translate a Government's policies, political commitments and action plans into decisions. A budget system that functions well is essential to develop sustainable fiscal policies and economic growth. Budgetary institutions have historically played a critical role in a gradual movement toward responsive, responsible, and accountable public governance in industrial countries. A comprehensive budget that includes all government operations, a results-based chain demonstrating their performance, transparency of the budget process, and use of the budget as an instrument for strategic management and citizen empowerment are seen as important elements of a reform to overcome perceived limitations of budgetary institutions.

A budget is the quantitative expression of a proposed plan of action by management for a specified period and aid to coordinating what needs to be done to implement the plan. (Horngren et al, 2003). A budget can cover both financial and non financial aspects of the plan and serves as a blue print for the company to follow in an upcoming period. It is an essential tool to every organization operation (Gachithi, 2015). It requires operating effectively and offering quality service which require incurring expenditure.

A credible budget has minimal variances in comparison to the actual outcomes, comprehensive in coverage, and affordable regarding the availability of funding (Deng & Peng, 2011). Also, a credible budget is made up of realistic estimates, sustainable expenditure programs, and the legislature provides efficient oversight of the process (Conteh, 2016).

Budgeting is defined as a valuation of receipts and expenditures or a public balance sheet and as a legislative act establishing and authorizing certain kinds and amounts of expenditures and taxation (Tyer and Willand 1997).

Budget implementation has become a challenge to many institutions because Public institutions are required to make accurate forecast for the implementation of certain programs or development using economic parameters. (Premchand, 1994) Some needs may not be for seen during budget proposals or cost estimate may change significantly.

2. Statement of the Problem

There is an increasing focus on improving the quality of public financial management around the world, with many countries making important and impressive achievements in strengthening public financial management (ACCA, 2013).

According to Gideon (2015), a budget system that functions well is important to develop sustainable fiscal policies and economic growth. In many countries economic problems are worsen by weak budget systems and faulty budget choices.

In practice, budgets are rarely effectively managed. This can be for legitimate reasons, such as adjustments in policies in response to changes in economic conditions, or for negative reasons, including mismanagement, poor budgetary process, unauthorized expenditures, inefficiency, or fraud (Nebraska, 2015).

Budget implementation should be reviewed periodically to ensure programs are implemented effectively and identify financial variances. One of the challenges to users was that budgets were not reviewed once the budget was approved. The efficient budget process should have been administrated effectively in terms of initial planning, final approval, and subsequent monitoring of implementation (Weetman, 2006).

There should be distribution of responsibilities for budget utilization, budget appropriation management rules and budget revisions, various special issues related to budget utilization, and the monitoring of budget execution (Semachew, 2019). At the same time budget execution covers both activities related to the implementation of policies and tasks related to the administration of the budget.

Government budget affects the lives of every citizens, it can have the greatest impact on the wellbeing and prospects of the people.

In developing countries, budgetary institutions are in their infancy and are mainly used as tools for legalistic controls and micromanagement. A reform of these institutions therefore becomes paramount in improving public sector performance (Anwar, 2007). According to Schick (2002) as cited by Paul and Chung (2007), Legislatures do not have expertise to keep up with the growing sophistication and complexity of modern budgets, particularly when compared to the detailed knowledge possessed by executive bureaucracies. The economic and social infrastructure development in the past years increased in government current budget, natural and manmade disasters, decline in government revenue which is incompatible with development needs. Furthermore, in efficiency in government expenditure budget utilization and value for money are the challenges in Ethiopia (MOFEC, 2018). Poor public service delivery, severe corruptions problems, high budget deficit, lack of accountability and inefficient budget utilization are some of the manifests of developing countries like Ethiopia. This research tried to indentify the factors the factors that affect effective budget utilization.

3. Literature review

Concepts, Definition and procedures of budget

According to Jordaan (2007) as cited by Kojo and Enu (2014), a budget is defined as a quantified, planned course of action over a definitive time period, comprising estimating inputs and the costs of inputs along with associated outputs and revenues from outputs. Fiscal rules deal with substantive budget outcomes, in contrast to procedural rules, which deal with how the tasks of budgeting are carried out. Every national government prescribes budget procedures that cover the many steps in the annual cycle. Over time, the procedures have been hardened into routines that are repeated year after year with little or no change. Budget procedures define the roles and relationships of participants in the process, how the various tasks are done, the information required, and deadlines for action. The routines of budgeting ease the tensions and conflicts that are inherent in the competition for scarce resources (Allen, 2003).

Early in the development of budgeting, the basic routines were codified in principles that were recognized as good practice. The most important principles were: I) comprehensiveness the budget should include all revenue and expenditure; ii) accuracy the budget should accurately record transactions; iii) annularity each budget should span a single fiscal year; iv) authoritativeness public funds should be spent as authorized in law; and v) transparency the

government should publish timely information on receipts and expenditures). The procedures and the principles that underlie them constitute due process in budgeting. The term “due process” connotes that if the procedures are proper, the outcomes that ensue from them are right. In the same way that the judgment of a court is governed by due process, the legitimacy and soundness of budget decisions are measured by the procedures used, not by substantive objectives or criteria. Whatever results from a budget process that applies proper procedure is correct. If, for example, the budget is comprehensive and all bids for resources are submitted in proper order and are reviewed by the appropriate budget authority, the allocations made to spending units and the budget totals should be deemed correct. Due process is indifferent to outcomes. It has no preference for more or less spending, balanced or unbalanced budgets, rising or stable public debt burdens, higher or lower taxes, or other budget outcomes. What matters is that the procedures are followed. In this regard, due process in budgeting is analogous to due process in litigation. If proper judicial procedure is applied, the ensuing verdict must be accepted. Due process in budgeting is based on the same premise.

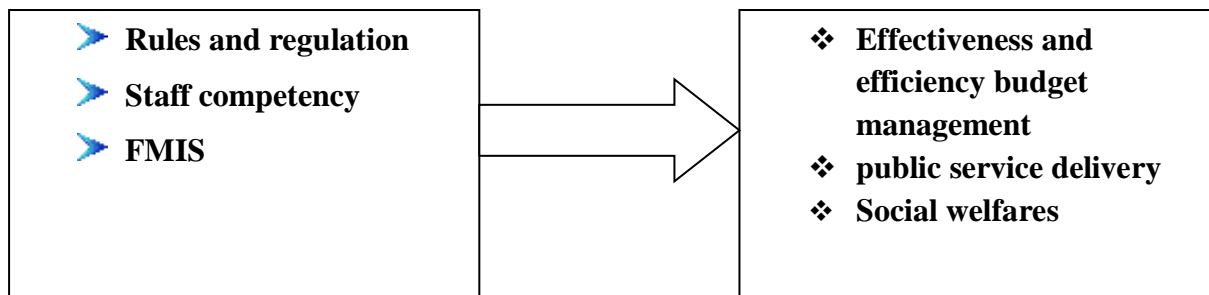


Figure 1. Conceptual framework for budget and service delivery dependent variables

4. General objective

To evaluate factors affecting the effectiveness of budget management in the ministry of finance and economic cooperation of Ethiopia

4.1 Specific objectives

1. To evaluate the competency of budget experts in the management government budget
2. To investigate the impact of government laws and regulations on the budget management process
3. To assess the application of integrated financial management information system in the budget management process

4.2 Research questions

1. How does budget expert competency affects government budget management
2. What are the effects of government laws and regulation on the budget management process
3. How does integrated financial management information system affects the budget management process

5. Methodology

The study was conducted using mixed research design method where both quantitative and qualitative data were used. The study population was employees of the ministry of finance and economic cooperation, and multistage sampling was used to pick the respondents. Primary data collection instruments questionnaire were developed through the use of scaled items measured on 1-5, to gather quantitative data, while qualitative data were gathered using interviews from the senior officials of ministry of finance and economic cooperation of Ethiopia. This method deals with the problems of the study from different point of view. The collected data were analyzed using SPSS 23 version. Secondary data were collected from internet sources, reports, published journals, magazines and books sources.

6. Results and Discussions

6.1 pilot study

Pilot test was carried out to decide the appropriateness and significance of the questions in the instrument. Content validity test was carried out to measure the extent of the instruments coverage, representativeness of the universe, specificity and clarity of the topic under study. The instrument was provided to three academicians and four practitioners who appraised each item thoroughly. The draft was also distributed and piloted on 20 experts of ministry of finance and economic cooperation and tax authority.

6.2 Reliability Test

The researcher used cronbach's alpha (α) to test reliability analysis for the comparative analysis of tax revenue and government expenditure in the Ministry of Finance and Economic cooperation and tax authority. The most wide and commonly used measure of internal consistency (reliability) is cronbach's alpha. The cronbach's alpha (α) of the scale used in the research is 0.7702 which is far greater than 70 %. The scale with the coefficient alpha above 0.70 is good and acceptable this shows that there is high internal consistency and reliability in the questionnaire. As a result, the level of alpha was considered to be reliable enough to proceed with the data analysis.

7. Response Rate

The field survey result indicates that from 93 questionnaires were distributed to experts and lower level managers in Ministry of Finance and Economic Cooperation and 76 were returned represent 82 percent.

7.1 Demographic information of respondents

The following figure shows information related to respondents age, experience and educational background of experts in the Ministry of Finance and Economic Cooperation.

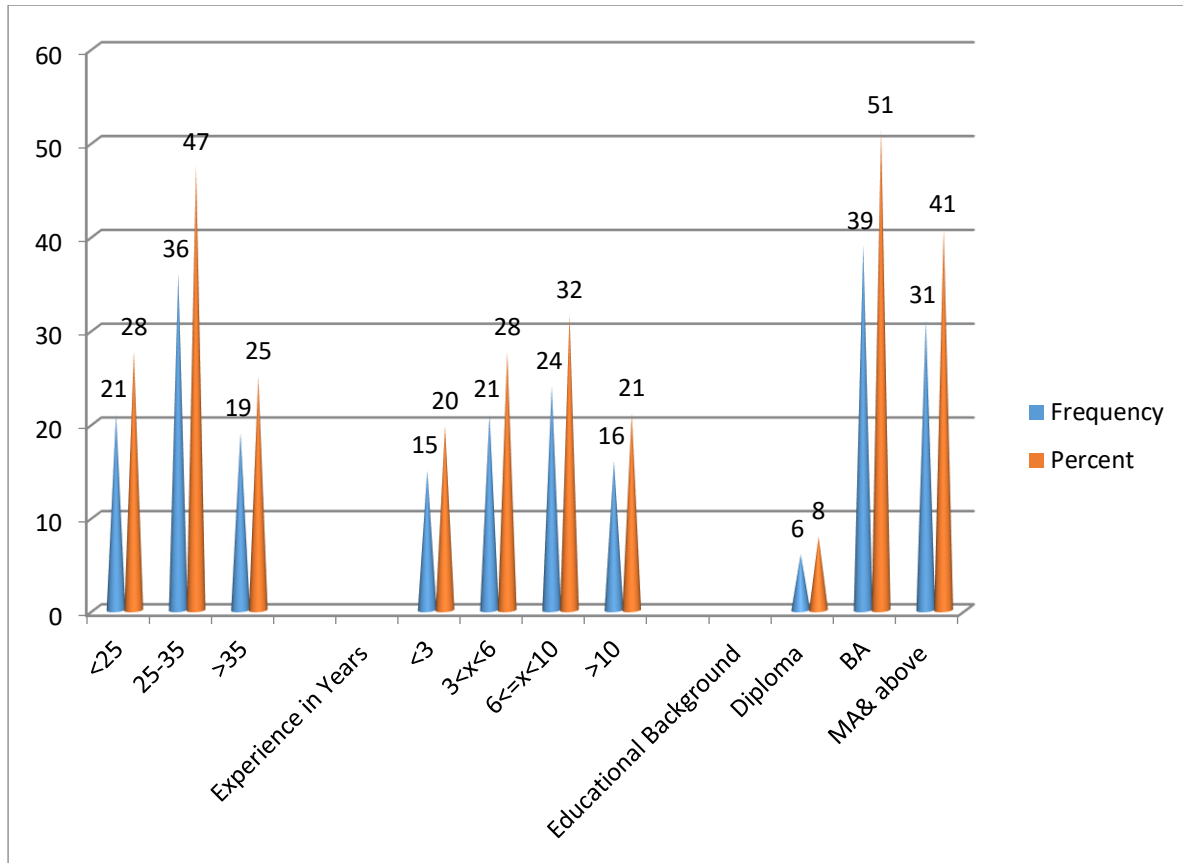


Figure 1. Demographic characteristics of experts

From the above figure the 21(28%) of the respondents are below 25 years old, 36(47%) are 25 to 35 years where as 19(25%) are above 35 years old hence, majority of the respondents are at working age which helps the ministry to achieve its vision . Regarding the working experience of the experts 15(20%) has less than three years, 21(28%), ranges three to six years, 24(32%) has six to ten years and 16(21%) has above ten years therefore, majority 61(81%) has above three years working experience which is an opportunity for the ministry to implement the budget rules and regulation properly. Regarding the educational background 6(8%) are diploma holders, 39(51%) are first degree holders and 31(41%) are MA/MSC and above therefore, majority 70(92%) of the respondents are BA and above which is adequate educational background to implement the rules, regulations and new technologies in the sector.

To evaluate the competency of budget experts in the management government budget

Table 1

No	Statements	Responses										Total	
		SD		DA		N		A		SA		Frequency	Percent
		Frequency	Percent	Frequency	Percent	Frequency	Percent	Frequency	Percent	Frequency	Percent		
1	The ministry has an effective system of staff recruitment and selection procedure to ensure the best applicants are selected for the job	3	4	14	18	10	13	25	33	24	32	76	100
2	The budget experts working in the ministry have the requisite qualification and experience to perform their duties in the management of budget	1	1	5	7	17	22	40	53	13	17	76	100
3	The ministry has put in place a training and development policy and arranges trainings programs to enhance budget experts skills to ensure effective budget management	1	1	6	8	13	17	34	45	22	29	76	100
4	The ministry has put in place performance and merit base staffs promotion directive	6	8	7	9	13	17	29	38	21	28	76	100
5	The ministry salary scale attracts and retains qualified and experienced experts	7	9	13	17	15	20	31	41	10	13	76	100
Total		F	18	45	68	159	90	380	100				
Total percentage of the 5 statements		%	5	12	18	42	23						100

Source: Author 2020

From table 1 above the summary of five statements rose to measure the competency of budget experts in the management of government budget. The results showed that 43% respondents agree and 23% of the total respondents strongly agreed respectively. These comprise 66% of the total participants of the study which was an indicator that the budget experts' staff competency has strong impact on the budget management of the ministry. An evaluation of the statements of the variable competency of budget experts in the ministry based on the mean and standard deviation summarized in table 2 below.

Staff competency Mean and Standard deviation analysis

Table 2

Statements		N	Mean	Std. Deviation
1	The ministry has an effective system of staff recruitment and selection procedure to ensure the best applicants are selected for the job	76	3.6974	1.2118
2	The budget experts working in the ministry have the requisite qualification and experience to perform their duties in the management of budget	76	3.7763	0.85788
3	The ministry has put in place a training and development policy and arranges trainings programs to enhance budget experts skills to ensure effective budget management	76	3.9211	0.94887
4	The ministry has put in place performance and merit base staffs promotion directive	76	3.6842	1.20234
5	The ministry salary scale attracts and retains qualified and experienced experts	76	2.4737	0.88655

Source: Author 2020

From table 2 above Further analysis was conducted using mean scores and standard deviation on the link between competency of budget experts and effectiveness of budget management ranged between **3.9211** and **2.4737** with the statement the ministry has put in place a training and development policy and arranges trainings programs to enhance budget experts skills to ensure effective budget management contributing highest mean (**mean score 3.9211, SD 0.94887**) while The ministry salary scale attracts and retains qualified and experienced experts the lowest mean (**mean score 2.4737, SD 0.88655**). This result revealed that the ministry of finance and economic cooperation has put in place a training and development policy and arranges trainings programs to enhance budget experts' skills to ensure effective budget management however, there is still a problem with ministry salary scale to attracts and retains qualified and experienced experts. The findings are in line with findings of Musyoka (2017), who from his research concluded that budget staff competency has impact on the effectiveness of budget management.

The impact of government laws and regulations on the budget management process

Table 3

No	Statements	Responses										Total	
		SD		DA		N		A		SA		Frequency	Percent
		Frequency	Percent	Frequency	Percent	Frequency	Percent	Frequency	Percent	Frequency	Percent		
1	Government top management understands and supports the importance of effective budget management in accordance with the law	2	3	6	8	10	13	41	54	17	22	76	100
2	The staffs involving in budget process understand the PFM Regulations relating to county government budgeting	3	4	13	17	13	17	32	42	15	20	76	100
3	The ministry manages the budget according to the constitution and the supporting regulations	2	3	6	8	16	21	32	42	20	26	76	100
4	The heads of line ministries are held accountable uniformly without any discrimination for the violation of budget laws discovered by the office of General auditors	5	7	44	58	13	17	13	17	1	1	76	100
5	The PFM regulation and directives are regularly reviewed and revised	4	5	22	29	10	13	31	41	8	10	76	100
Total		F	16	91	62	149	61	380	100				
Total percentage of the 5 statements		%	5	24	16	39	16						100

Source: Author 2020

From table 3 above, a summary of the five statements that were administered to measure the impact of government laws and regulations on the budget management process and their responses were tabulated. The findings indicated that 39% and 16% of the respondents agreed and strongly agreed respectively. These comprises of 55% of all the respondents who participated in the study were a strong indicator of government laws and regulations on the budget management in the ministry of finance and economic cooperation.

Government Laws and regulations Mean and Standard deviation analysis
Table 4

	Statements	N	Mean	Std. Deviation
1	Government top management understands and supports the importance of effective budget management in accordance with the law	76	3.8553	0.94804
2	The staffs involving in budget process understand the PFM Regulations relating to county government budgeting	76	3.5658	1.11158
3	The ministry manages the budget according to the constitution and the supporting regulations	76	3.8158	1.00280
4	The heads of line ministries are held accountable uniformly without any discrimination for the violation of budget laws discovered by the office of General auditors	76	2.4868	0.90175
5	The PFM regulation and directives are regularly reviewed and revised	76	3.2105	1.12328

Source: Author 2020

From table 4 above further analyses was conducted using mean scores and standard deviation on the link between government laws and regulations Mean and Standard deviation analysis and effectiveness of budget management ranged between **3.8553** and **2.4868** ‘government top management understands and supports the importance of effective budget management in accordance with the law’ on the budget management process the highest mean and standard deviation of (**3.8553, 0.94804**). while ‘the heads of line ministries are held accountable uniformly without any discrimination for the violation of budget laws discovered by the office of general auditors’ the lowest score (**2.4868, 0.90175**). This implied that for the effectiveness of budget management to be achieved the government top management should understand and support the budget management and the heads of line ministries should be held accountable uniformly without any discrimination for the violation of budget laws discovered by the office of general auditors. To triangulate the result an interview were held with senior officials about the effect of budget laws and regulations on the effectiveness of budget management they replied that it is very important factors in the budget management process, top management understand and support the budget laws and regulations; however, there are weakness in revising and updating the budget laws and regulations regularly. In addition there are also weaknesses in arranging trainings to the public account committees of the legislators.

To assess the application of IFMIS in the budget process

Table 5

No	Statements	Responses										Total	
		SD		DA		N		A		SA		Frequency	Percent
		Frequency	Percent	Frequency	Percent	Frequency	Percent	Frequency	Percent	Frequency	Percent		
1	The Ministry of Finance Economic Cooperation prepares and executes the budget by using the IFMIS system	3	4	4	5	12	16	38	50	19	25	76	100
2	MOFEC IFMIS department, has adequate & Skilled team provides adequate technical support to enable effective use of IFMIS system in the line ministries	5	7	6	8	9	12	37	49	19	25	76	100
3	The MOFEC has put in place a policy that all staff to built capacity through trainings to enhance their IT skills	5	7	7	9	8	11	42	55	14	18	76	100
4	MOFEC allocates adequate budget to adopt financial management and information systems in budget formulation, execution and accounting	4	5	8	11	10	13	40	53	14	18	76	100
5	MOFEC has personnel with requisite knowledge & expertise for the effective implementation, operation, & maintenance of IFMIS	7	9	10	13	10	13	37	49	12	16	76	100
Total		F	24	35	49	194	78	380					
Total percentage of the 5 statements		%	6	9	13	51	21	100					

Source: Author 2020

From table 5 above, a summary of the five statements that were administered to measure the impact the application of IFMIS in the budget process on the budget management process and their responses were tabulated. The findings indicated that 51% and 21% of the respondents agreed and strongly agreed respectively. These comprises of 72% of all the respondents who participated in the study were a strong indicator of the application of integrated financial management information system on the budget management in the ministry of finance and economic cooperation.

IFMIS Mean and Standard deviation analysis

Table 6

Statements		N	Mean	Std. Deviation
1	The Ministry of Finance Economic Cooperation prepares and executes the budget by using the IFMIS system	76	3.8684	0.98444
2	MOFEC IFMIS department, has adequate & Skilled team provides adequate technical support to enable effective use of IFMIS system in the line ministries	76	3.7763	1.11473

3	The MOFEC has put in place a policy that all staff should be capacity built through trainings to enhance their IT skills	76	3.6974	1.08345
4	MOFEC allocates adequate budget to adopt financial management and information systems in budget formulation, execution and accounting	76	3.6842	1.06095
5	MOFEC has personnel with requisite knowledge & expertise for the effective implementation, operation, & maintenance of IFMIS	76	3.4868	1.18314

Source: Author 2020

From table 6 above further analyses was conducted using mean scores and standard deviation on the link between integrated financial management information management Mean and Standard deviation analysis and effectiveness of budget management ranged between **3.8684** and **3.4868** ‘The Ministry of Finance Economic Cooperation prepares and executes the budget by using the IFMIS system’ on the budget management process the highest mean and standard deviation of (**3.8684, 0.98444**). While ‘MOFEC has personnel with requisite knowledge & expertise for the effective implementation, operation, & maintenance of IFMIS’ the lowest score (**3.4868, 1.18314**). This implied that The Ministry of Finance Economic Cooperation prepares and executes the budget by using the IFMIS; however, it has still a room for improvement of personnel with requisite knowledge & expertise for the effective implementation, operation, & maintenance of IFMIS since the score according to the mean is moderate. These findings were similar with Chado (2015), who from his research concluded that FMIS improve budget planning and execution by providing timely and accurate data for budget management and decision making.

8. Conclusion and recommendation**8.1 Conclusions**

Based on the findings the ministry of finance and economic cooperation has adequate and experienced professionals who can properly understand and implement the budget rules and laws. The competency of budget experts has an impact on the effectiveness of budget management to this end the ministry has put in place a training and development policy and arranges trainings programs to enhance budget experts’ skills to ensure effective budget management however, there is still a problem with ministry salary scale to attracts and retains qualified and experienced experts. Well articulated government laws and regulations have positive impact on the effectiveness of budget management in the ministry and the government top management understands and supports the budget management experts to achieve the ultimate goals of budget; however, there is a problem with the ministry to held accountable the heads of line ministries uniformly without any discrimination for the violation of budget laws discovered by the office of general auditors. The Ministry of Finance Economic Cooperation prepares and executes budget using the IFMIS; however, it has still a room for improvement of personnel with requisite knowledge & expertise for the effective implementation, operation, & maintenance of integrated financial management information system.

8.1 Recommendation

The ministry of finance and economic cooperation should improve its salary scale to attract and retain competent staffs to achieve its predetermined objectives. The ministry should strictly hold accountable the heads of line ministries uniformly without any discrimination for the violation of budget laws and regulations based on the findings of general auditors. The ministry should arrange continuous training and development program to improve the personals' knowledge and skill for the effective implementation, operation and maintenance of integrated financial management information system. The ministry of finance and economic cooperation should provide trainings on the government budget management, public financial management and government accounting to the public accounts standing committees of the legislative organs.

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