

INVESTIGATING THE FACTORS AFFECTING BUDGET IMPLEMENTATION IN

THE NAMIBIAN MINISTRY OF HOME AFFAIRS AND IMMIGRATION

A THESIS SUBMITTED IN PARTIAL FULFILMENT

OF

THE REQUIREMENTS

FOR

THE MASTER OF BUSINESS ADMINISTRATION FINANCE DEGREE

OF

THE UNIVERSITY OF NAMIBIA

BY

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April 2021

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ABSTRACT

Despite control and implementation being used as tools for the proper and efficient administration of resources at the Ministry of Home Affairs and Immigration, the Ministry still faces difficulties with budget implementation. As such, the study sought to investigate factors affecting budget implementation at the Ministry of Home Affairs and Immigration with a focus on monitoring and evaluation, availability of financial resources, organisational financial policies, and government financial regulations.

The study adopted a descriptive survey research design to explore factors affecting budget implementation within the Ministry of Home Affairs and Immigration. Questionnaires and interviews were used to collect quantitative and qualitative data, respectively. The respondents comprised of Deputy Directors, Administrative Officers in the procurement department, Control admin officers, Accountants and internal auditors, Budget Assistants and HR personnel. Out of a population of 50 employees directly working with budgets, 44 employees formed the representative sample. Purposive sampling was used to select the sample to ensure that only knowledgeable individuals were contacted for data collection.

The research findings revealed a myriad of factors behind the challenges faced at the Ministry when it comes to budget implementation concerning monitoring and evaluation, availability of financial resources, organisational financial policies and government financial regulations. Some of the critical factors include frequency of budget revision, departments' coordination on budgetary issues, staff training on budget implementation, ministerial overspending, budgeting spending and Ministry efficiency amongst others. Despite all the factors hindering efficient budget implementation at the Ministry, the study confirmed there are systems in place to support budget implementation. The study rejected all the null hypothesis and accepted the alternative hypothesis.

The study recommends that for the Ministry of Home Affairs and Immigration to curb challenges in budget implementation, there is a need for procedures and guidelines in the allocation of funds and operational implementation policies. This study will benefit the Central Government and the Ministry of Finance as it proposes best practice and strategies to mitigate failures in budget implementation and control.

TABLE OF CONTENTS

ABSTRACT.....	i
LIST OF FIGURES	ix
LIST OF TABLES	ix
LIST OF ACRONYMS	x
DEFINITION OF TERMS	xi
ACKNOWLEDGEMENTS.....	xii
DEDICATION.....	xiii
CHAPTER ONE: INTRODUCTION AND BACKGROUND TO THE STUDY	1
1. Introduction	1
1.1. Background of the study	1
1.1.1 The Namibian Budget Cycle.....	5
1.1.2. Budget Implementation in the Namibian Public Sector.....	6
1.1.3 Namibian Legal Framework and Key Players in the Budgeting Process (same here).....	6
1.1.3.1 The Constitution.....	7
1.1.3.2. Parliament.....	7
1.1.3.3. Ministry of Finance	7
1.1.3.4. Office of the Auditor General	7
1.1.3.5. Non-State Players.....	8
1.1.3.6. Citizens.....	8

1.3. Statement of the Problem	8
1.4. Aim of the study	10
1.4.1 Specific Objectives	10
1.5. Research Hypotheses.....	10
1.6. Significance of the study	11
1.7. Limitation of the study	12
1.8. Delimitation of the study.....	12
1.9. Ethical Considerations.....	12
1.10. Plan of the study	13
1.11. Summary	13
CHAPTER TWO: LITERATURE REVIEW	14
2.1. Introduction	14
2.2. Budget	14
2.2.1. Planning	15
2.2.2. Controlling.....	15
2.2.3. Coordination	15
2.2.4. Communication	16
2.2.5. Decision-making.....	16
2.3. Budget Implementation	16
2.4. Theoretical Review	17

2.4.1.	Agency Theory and Good Governance.....	17
2.4.2.	Theory on Capital Adequacy	19
2.4.3.	Cognitive Evaluation Theory.....	21
2.4.4.	Stakeholders' Theory and Public Participation.....	22
2.5.	Conceptual Framework	23
2.8.1.	Monitoring	24
2.8.2	Financial availability.....	24
2.8.3.	Financial policies	25
2.8.4.	Government Financial Regulations	26
2.5.	Empirical review of budget implementation factors	27
2.5.1.	Monitoring and Evaluation	27
2.5.2.	Availability of financial resources	29
2.9.3.	Organisation financial policies	30
2.9.4.	Government financial regulations.....	32
2.10.	Summary	34
CHAPTER THREE: RESEARCH METHODOLOGY		35
3.1.	Introduction	35
3.2.	Research Design.....	35
3.3.	Target Population	36
3.4.	Sampling.....	36

3.5. Data Collection Instruments.....	37
3.5.1. Interview guide.....	37
3.5.2. Questionnaires.....	38
3.6. Data Collection Procedures.....	40
3.7. Data Analysis and Presentation Techniques.....	40
3.8. Summary.....	41
CHAPTER FOUR.....	42
PRESENTATION AND DISCUSSION OF THE RESEARCH FINDINGS.....	42
4.1 Introduction.....	42
4.2. Response rate.....	42
4.3 Demographic Information.....	42
4.2.1. Gender Statistics.....	43
4.2.2. Age Group of the Respondents.....	44
4.2.3. Level of education.....	45
4.2.4. Length of service.....	46
4.4 Factors affecting budget implementation.....	48
4.4.1. Frequency of budget revision.....	48
4.4.2. Department coordination on budgetary issues.....	49
4.4.3. Training for budget implementation.....	50
4.5. The availability of financial resources.....	51

4.5.4. Success of the budget implementation basing on availability of financial resources .	59
4.6. The organisational financial policies factors.....	60
4.6.1. Lines in reporting and accountability	60
4.6.2. Political interference.....	61
4.8. INTERVIEW RESULTS	65
4.8.1. The monitoring factors	65
4.8.2. Availability of financial resources.....	66
4.8.3. Financial policy factors	67
4.8.4. The government financial regulation factors.....	68
DISCUSSION OF FINDINGS	69
4.8. The monitoring factors that affect the effectiveness of budget implementation.....	69
4.9.2. Department coordination on budgetary issues	69
4.9.3. Training for budget implementation.....	70
4.10. The effects of availability of financial resources	71
4.10.1. Ministerial overspending	72
4.10.2. Budgetary spending	72
4.10.3. Efficiency of the ministry	74
4.10.4. Success of the budget implementation basing on availability of financial resources	76
4.11. Effects of organisational financial policy factors.....	76
4.11.1. Lines in reporting and accountability	76

4.11.2. Political interference.....	77
4.12. The government financial regulations factors.....	78
4.13. Summary	80
CHAPTER FIVE	81
SUMMARY, CONCLUSIONS AND RECOMMENDATIONS.....	81
5.1. Introduction.....	81
5.2. Conclusions of the study	81
To investigate the organisational financial policy factors that affect budget implementation at the Ministry of Home Affairs and Immigration in Namibia.	81
5.3. Recommendations of the Study.....	84
5.4. Recommendations for Further Research	85
REFERENCES	86
LIST OF APPENDIX	92
Appendix A: Questionnaire.....	92
Appendix B: Interview Guide	101

LIST OF TABLES

Table 4.1: Budget spending	50
Table 4.2: Efficiency of the Ministry	52
Table 4.3: Effects of the government financial regulations	78

LIST OF FIGURES

Figure 1.1: Namibian Government Budgeting Process.....	13
Figure 2.1: Conceptual framework.....	22
Figure 4.1: Gender statistics.....	41
Figure 4.2. The age group of respondents.....	42
Figure 4.3: Educational level.....	43
Figure 4.4. Length of service.....	44
Figure 4.5: The Frequency of budget revision.....	45
Figure 4.6: Department coordination on budgetary issues.....	46
Figure 4.7: Attended training for budget implementation.....	47
Figure 4.8: Ministerial overspending.....	48
Figure 4.9: Success of budget implementation	55
Figure 4.10: Lines in reporting and accountability.....	56
Figure 4.11: Political interference.....	57

LIST OF TABLES

Table 4.1: Budget spending.....	50
Table 4.2: Efficiency of the Ministry.....	52
Table 4.3: Effects of the government financial regulations.....	58

LIST OF ACRONYMS

HR - Human Resources

MHAI - Ministry of Home Affairs and Immigration

PEMP - Performance Effectiveness Management Programme

M&E - Monitoring and Evaluation

MBR - Mid-term Budget Reviews

ROA - Return On Assets

NGO - Non-Governmental Organisation

OECD - Organisation for Economic Co-operation and Development

PIP - Public Investment Programme

PPBS - Planning Programming Budget system

USA - United States of America

HoD - Head of Department

MoE - Ministry of Education

MoF - Ministry of Finance

DEFINITION OF TERMS

Budgeting: This is defined as the process of computing budgets and subsequently adhering to them as closely as possible (Maitland, 2010)

Budget: This is defined as a detailed annual plan of how much revenue the local government will raise and how that revenue is spent (Kay, 2015).

System factors are those factors that are critical for the successful execution of an activity. For purposes of this study, system factors will refer to organisational structure, organisational culture and organisational staffing (Kay, 2015).

Budget implementation will refer to the actual execution of the budget laid down on paper (Maitland, 2010). For purposes of this study, successful budget implementation will refer to accountability, execution and reporting.

ACKNOWLEDGEMENTS

Firstly, I would like to acknowledge the love of God and His grace. Thank you, FATHER, for the strength and power of endurance and patience you have given me in order to take up this study. I appreciate your peace and kindness bestowed upon me from the start to the end. No word can be enough to express my sincere gratitude to the Heavenly Father. Isaiah 60:22. "When the time is right, I, the Lord, will make it happen" and indeed, with you heavenly Father everything is possible.

Secondly, I wish to express my profound gratitude and appreciation to my Supervisor, Dr J.O Akande; undoubtedly without your excellent guidance, indeed, I would not have been able to write and complete this thesis. Thank you for always being available to guide me.

Thirdly, my sincere gratitude to the Ministry of Home Affairs and Immigration for granting me the opportunity to carry out my research at the Ministry, as well as a big thank you to the staff of the Ministry who availed themselves as respondents. I also equally say thank you to the entire staff members of the Namibia Business School, in particular the lecturers and Dr Greenfield, I appreciate the wonderful support I received from every one of you.

Lastly, I wish to acknowledge and appreciate everyone who contributed positively towards my work, and I surely would not have achieved my goal if it was not for the invaluable contributions and involvement of everyone that played a part in this; a very big thank you for the support through this journey.

DEDICATION

I dedicate this work to my two kids Mbitjita and Nguvitjita. It is because of the two of you that I never gave up, even though there was a time I thought of quitting, the two of you being in this world gives me courage and strength to keep on pushing, you my kids are my pillars and strength, Mommy loves you guys.

DECLARATION

CHAPTER ONE

I do hereby declare that this research project is my work. I, Juliana Shifonono, hereby declare that this study is my work and is a true reflection of my research and that this work, or any part thereof has not been submitted for a degree at any other institution.

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Date:

CHAPTER ONE

INTRODUCTION AND BACKGROUND TO THE STUDY

1.0. Introduction

Budget implementation or budget execution is an essential mechanism of the budgeting process (Rakhman, 2019). Budget implementation among governmental institutions is a significant concern for central governments (Albulescu & Goyeau, 2014; Paliova & Lybek, 2014) as government spending usually accounts for a significant proportion of economic activities. However, most studies focus on budget preparation while not enough attention paid to budget implementation (Rakhman, 2019).

The level of budget implementation in governmental institutions is a concern for many countries. For example, budget absorption has been a big issue in many African countries (Rakham, 2019). In the European Union, many studies have been conducted to address the absorption of the structural and cohesion funds in the EU (Albulescu & Goyeau, 2014; Paliova & Lybek, 2014). This chapter introduces the study by giving the background information that informed the study. The chapter further outlines the problem underpinning the study, the objectives as well as the significance of the study. The chapter ends by discussing the limitations and delimitations of the study.

1.1. Background of the study

The essential worry in the execution of the budgetary system is in guaranteeing the satisfaction from the financial aspects of the process. The budgetary process incorporates, allocating funds for different activities, spending the budgeted sums for the reasons determined, minimising reserve funds, staying away from omissions as well as avoiding a surge of consumption towards the end of the financial year. The financial activities comprise of guaranteeing that the objectives of

projects have been accomplished. It is necessary to accomplish these two purposes through budgetary controls practised by the organisation and the spending divisions (Stasavage & Moyo, 2012).

The budgetary and monetary assignments are rendered operational through the managerial procedure that includes four noteworthy interrelated periods of work: the arrival of assets controls a distribution framework under the consumption, supervision of the procurement of merchandise and enterprises to guarantee authenticity for the cash spent. Also, a bookkeeping framework that records an association's exchanges and gives a structure to the investigation of the suggestions and a reporting framework that allows a periodic evaluation of the real execution of the arrangements.

Neither of these stages can be performed in isolation of the other as they have a strong relationship with others in the general spending procedure. The worries in every one of these stages are three: to guarantee lawful responsibility; to accomplish proficient utilisation of assets; and to guarantee the adaptable utilisation of assets and to guarantee the adaptable utilisation of assets by maintaining a strategic distance from the immobilisation of assets (Answar, 2016). The budgetary procedure by its exceptional nature includes the designation of assets to a couple of uses and there is a commitment that the individuals who are allocated finances really spend them.

Legitimate budgeting is a key requirement for most organisations, yet it is an agonising procedure that takes time and effort. Two key variables that impact the planning procedure are the level of income generated and the accessibility of outside assets to overcome any barrier occasioned by a deficit in funding.

At the point when incomes miss the mark concerning the anticipated level, then spending usage is influenced to the degree that the uses must be diminished either in capital or working venture,

subsequently influencing administration conveyance (Haiper, 2015). The administration may forget to release funds or may discharge support late in the financial and this negatively influences the take-off of projects variables, absence of spending precision, absence of assets, absence of observing and assessment, in this way influencing administration conveyance in NGOs (Pollitt, 2015).

Open division spending plans serve three large-scale points; they go about as apparatus of responsibility; devices of administration; and instruments of financial approach (Pollitt, 2015). By and large, planning fills numerous needs that are imperative to open part administration. It is an instrument for arranging, planning, sorting out and controlling exercises (Henley *et al.*, 2016) and can improve correspondence in associations (Coombs & Jenkins, 2013), and it might likewise serve as a political device (Wildavsky, 2015).

The capacity of directors to organise budgetary use as indicated by nearby needs should be improved under a decentralised administration structure (Kaplan & Atkinson, 2015). The planning proposes that financial plans frame a vital reason for budgetary control. At the crudest level, annual incremental consumption ought not to surpass the financial plan. To accomplish association-wide control, a similar necessity can be connected to use on and inside administrations, and to discrete use things (Premchand, 2014).

Planning has been prevailing in several nations including New Zealand, Australia, Singapore, Netherlands, Norway, Sweden, USA, Canada, Mauritius, Rwanda and South Africa. Additionally, planning failed in others like Sri Lanka and Thailand (Sach, 2015). In Canada for instance, even where there is a solid initiative and clear responsibility, full execution is bringing about a genuine change in administration culture for seven to ten years (GOK, 2015). Despite the introduction of devolution of power in most developing countries, little has been done to attend to budgetary

controls as a means to accomplish strategic targets in the public sector (Kiberenge-Mutuma, Ireri & Lyria, 2016).

The level of a budget implementation in governmental institutions is a concern for many countries. For example, budget absorption has been a big issue in many African countries (Oliewo, 2015). In the European Union, many studies have been conducted to address the absorption of the structural and cohesion funds in the EU (Albulescu & Goyeau, 2014; Paliova & Lybek, 2014). In Namibia, slow budget implementation has been a concern since the application of the new budgeting systems where governments cannot use funds for activities or projects other than those which were approved in the budget (MHAI, 2017).

The MHAI Report (2017), acknowledges that budget control and budget implementation is used as a major tool for proper and efficient administration of resources in the Ministry. However, whilst budget control is in place in the Ministry of Home Affairs and Immigration, the Ministry continues to struggle when it comes to budget implementation. Studies focusing on budget control and implementation have been carried out all over the world but to the knowledge of the researcher, little has been done in Namibia. Mwasi, (2017) did a study that intended to find out factors that influence budget preparation.

According to the, national budgeting process in Namibia, the budget cycle has four phases, namely: (i) budget formulation, where the Executive drafts the budget; (ii) budget enactment where the Minister of Finance presents the budget to Parliament which will be debated before approval; (iii) budget execution where government agencies and departments implement programmes using the funds allocated, and lastly (iv) auditing and assessment, where agencies and departments report on expenditure and the Auditor General carries out audits and reports to Parliament (Katjavivi, 2017). The core mandate of the Ministry of Home Affairs and Immigration is the management of the

National Population Register; facilitation of legal migration and provision of protection and support to Refugees and Asylum seekers. The Ministry also ensures that the government has the demographic statistics it needs for planning purposes (Namibian Constitution, 1990). Based on this background, the researcher investigated the factors affecting budget implementation in the Namibian Ministry of Home Affairs and Immigration.

1.1.1 The Namibian Budget Cycle

The budget cycle in Namibia has four phases, namely:

- i. Budget formulation where the Executive drafts the budget;
- ii. Budget enactment where the Minister of Finance presents the budget to Parliament which will debate and approve it;
- iii. Budget execution where government agencies and departments implement programmes using the funds allocated;
- iv. Auditing and assessment, where agencies and departments report on expenditure and the Auditor General carries out audits and reports to Parliament. The budgeting process is presented diagrammatically in Figure 1.1 below:

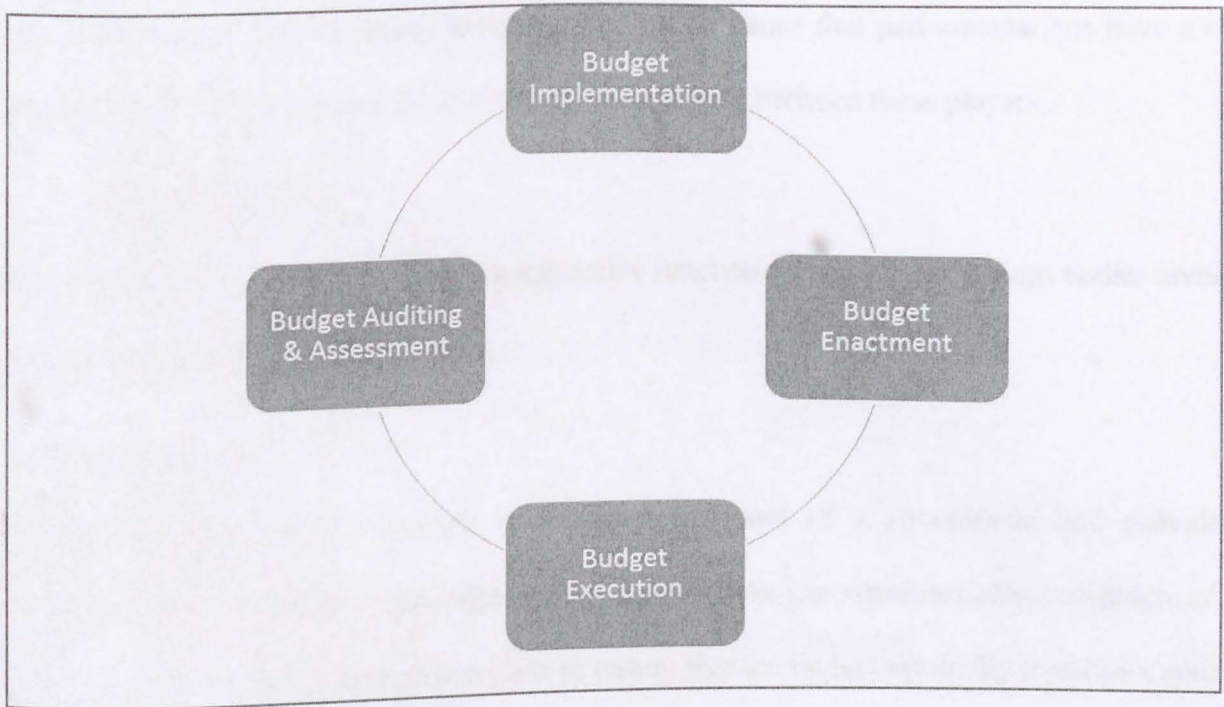


Figure 1.1: *Namibian Government Budgeting Process*

Source: Republic of Namibia (2016), Public Expenditure Review Report

1.1.2. Budget Implementation in the Namibian Public Sector

Once approved by parliament and signed into law, the budget will be ready for implementation at the beginning of the financial year. During the year, spending agencies will request disbursements from the Treasury. These agencies are expected to periodically report expenditures to the Ministry of Finance before getting the next disbursement. The Ministry of Finance will then compile quarterly or half-yearly reports. At the end of the year, each Ministry or department is expected to produce an annual report. The Ministry of Finance will compile a consolidated annual budget report for the government.

1.1.3 Namibian Legal Framework and Key Players in the Budgeting Process

The national budgeting process involves a number of key players with different responsibilities and roles to play at various stages of the budget cycle. It is important for parliament’s oversight

and monitoring of the budgeting processes and performance that parliamentarians have a clear understanding of the division of roles and responsibilities between these players.

1.1.3.1 The Constitution

The Namibian Constitution outlines the legislative function and the role of various bodies involved in the management of public finances.

1.1.3.2. Parliament

The budget is the most important economic policy tool of a government and provides a comprehensive statement of the priorities of a nation. As the representative institution of the people, parliament is the appropriate place to ensure that the budget optimally matches a nation's needs with available resources. Effective parliamentary participation in the budget process establishes checks and balances that are crucial for transparent and accountable government and ensures the efficient delivery of public services.

1.1.3.3. Ministry of Finance

The Ministry of Finance is responsible for the formulation of economic development policies and the economic management of the affairs of Government. The Ministry is also the principal actor in policy formulation in respect of public finance and as such, is responsible for the financial soundness of Government's economic policies and for the proper control of revenue and expenditure.

1.1.3.4. Office of the Auditor General

In terms of the Constitution of Namibia, the role of the Office of the Auditor General is to audit the accounts of all institutions financed from public funds. It conducts financial and performance (value for money) audits, including forensic audits and other types of audits in respect of projects that involve the use of public funds. The Auditor-General ascertains that money appropriated by

Parliament or raised by the Government has been applied for the purpose for which it was appropriated, expended in conformity with the authority that governs it and expended economically, efficiently and effectively.

1.1.3.5. Non-State Players

Private business sector entities are among the key players in the budget process. These entities actively lobby Government for more favourable fiscal policies. They make submissions to the Finance Minister on various fiscal issues, i.e. on expenditure and taxation, mainly on matters that concern their business operations.

1.1.3.6. Citizens

Citizens pay taxes and are the ultimate beneficiaries - the reason for the budget. Through various lobby groups, citizens have a direct duty to ensure (oversee) that all the other players in the budget process act in their best interests. Citizens can participate and generate budget proposals. More importantly, they should ensure that budget implementation is monitored in accordance with their benefit.

1.3. Statement of the Problem

The level of a budget implementation in governmental institutions is a concern for many countries. For example, budget absorption has been a big issue in many African countries (Oliewo, 2015). Despite this being a concern, very few studies have investigated budget implementation in the context of government ministries in developing countries like Namibia. Many studies were conducted in Europe to address the aspects of budget implementation in the context of funds cohesion in the EU (Albulescu & Goyeau, 2014; Paliova & Lybek, 2014). In Namibia, slow budget implementation has been a concern since the application of the new budgeting systems where

governments cannot use funds for activities or projects other than those which were approved in the budget (MHAI, 2017).

Reports of the Auditor General on the accounts of the Ministry of Home Affairs and Immigration documented that the Ministry had unauthorised expenditure for the fiscal year 2014/2015, 2015/2016 and 2016/2017. The unauthorised expenditure amounted to N\$ 12 544 303.46 (2.45%) for 2014/2015, N\$ 13 868 924.65 (2.25%) for 2015/2016 and N\$ 39 134 815.52 (8.20%) for 2016/2017 as per the auditor report of the fiscal years above. These expenditures are reported as unauthorised in terms of Section 6 (a) (ii) of the State Finance Act, Act 31 of 1991. According to the State Finance Act 31 of 1991, unauthorised expenditures should not exceed 2% (threshold) of the total actual expenditure per financial year. The threshold for unauthorised expenditure for MHAI were as follows N\$ 10 226 795 for 2014/2015, N\$ 12 301 563 for 2015/2016 and N\$ 9 446 841 for 2016/2017. These values were calculated based on the actual expenditure per financial year (511 339 759.65 for 2014/2015, 615 078 129.74 for 2015/2016 and 477 342 048.72 for 2016/2017) multiplied by the stipulated 2% threshold as per the State Finance Act, Act 31 of 1991. Furthermore, despite crossing the threshold, several hitches still continue unabated, such as the shortage of Namibia ordinary passport booklets.

A recent Ministerial statement issued by the Minister of MHAI on the 27th of June 2019 on the shortage of Namibian ordinary passport booklets, indicated that the small available stock would only cater for critical travel. Inadequate budgetary allocations were also recorded as one of the challenges faced by the Ministry's directorates (MHAI Annual report 2014-2015). It is evident that there may be challenges in the budget implementation; therefore, the study seeks to investigate the factors that affect budget implementation in the MHAI.

1.4. Aim of the study

The primary objective of this study was to investigate the factors affecting budget implementation in the Ministry of Home Affairs and Immigration.

1.4.1 Specific Objectives

The specific objectives of the study were:

- To assess the monitoring factors that affect the effectiveness of budget implementation at the Ministry of Home Affairs and Immigration in Namibia;
- To analyse the availability of financial resource factors that affect the effectiveness of budget implementation at the Ministry of Home Affairs and Immigration in Namibia;
- To investigate the organisational financial policy factors that affect budget implementation at the Ministry of Home Affairs and Immigration in Namibia;
- To determine government financial regulation factors that affect budget implementation at the Ministry of Home Affairs and Immigration in Namibia;
- To determine strategies required to improve budget implementation at the Ministry of Home Affairs and Immigration in Namibia.

1.5. Research Hypotheses

H_0^1 : Monitoring factors cannot affect the effectiveness of budget implementation at the Ministry of Home Affairs and Immigration in Namibia;

H_1^1 : There are monitoring factors that affect the effectiveness of budget implementation at the Ministry of Home Affairs and Immigration in Namibia;

H₀²: Organisational financial policy factors cannot affect the effectiveness of budget implementation at the Ministry of Home Affairs and Immigration in Namibia;

H₁²: There are organisational financial policy factors that affect the effectiveness of budget implementation at the Ministry of Home Affairs and Immigration in Namibia;

H₀³: Government financial regulation factors cannot affect the effectiveness of budget implementation at the Ministry of Home Affairs and Immigration in Namibia;

H₁³: There are government financial regulation factors that affect the effectiveness of budget implementation at the Ministry of Home Affairs and Immigration in Namibia;

H₀⁴: Government financial regulations factors cannot affect the budget implementation in Countries;

H₁⁴: There are government financial regulations factors that affect the budget implementation in Countries;

1.6. Significance of the study

The results of this study will be used to increase knowledge on phenomenon being studied and contribute to efforts that ensure measures in implementing budgets as well as instilling high quality on the phenomenon being studied. The findings of this study will help employers in public sector at large on how to retain and restore benefits of effective budget implementation, recovery in performance for the wellbeing of employees, families, communities, and the nation at large. The results of this study can be used to increase understanding on the effects of poor budget implementation on employee performance to develop an intervention program to improve employee productivity and therefore improve the general health of employees. The study will be of significance to the MHAI management, in providing insights into best practices of budget

control, implementation and efficient resource utilisation. This study will benefit the Central Government and the Ministry of Finance as it will suggest best practice and mitigation strategies on budget implementation and control. The study will also be useful to academics, as it will provide a useful basis upon which further research studies on budgeting could be conducted.

1.7. Limitation of the study

The researcher anticipated that the study may face problems of respondents not wanting to give information. This was resolved by explaining to the study participants that the study findings were specifically for academic use and no real names of the participants would appear in the study.

1.8. Delimitation of the study

Delimitations are choices made by the researcher on areas to be covered in the research, particularly the geographical location where the study will be conducted together with the period to be covered in the research, thus the boundaries that have been set for the study (Brink *et al.*, 2012). In this study the researcher investigated the factors affecting budget implementation in the Namibian Ministry of Home Affairs and Immigration. The study was geographically restricted to the MHAI. The study incorporated only 44 employees who deals with budgets in the Ministry.

1.9. Ethical Considerations

This study entailed obtaining internal information within the Ministry of Home Affairs and Immigration and as such, the data collection process may lead to uneasiness amongst respondents and the organisation at large. The researcher gave assurance that there would be strict confidentiality and anonymity with regards to gathered information. The researcher treated the participants with respect and dignity and gave assurance that information obtained would be used entirely for academic purposes. In addition, participation was voluntary and a direct consent for participation was obtained.

1.10. Plan of the study

The study is organised in the following manner:

Chapter One: This chapter covered the introduction and background of the study, which encompassed the statement of the problem and the research objectives. It also included the aim of the study, significance of the study and limitations of the study.

Chapter Two: This chapter provided detailed information of the subject under study and gives a critical analysis and evaluation of existing literature and knowledge gaps on the phenomenon.

Chapter Three: Chapter three covered the research design and methodology, where information about the chosen research methodology was provided. In this chapter, the researcher also covered the population of the study, the sample and the sampling procedure, the research instruments, data collection and processing, and as well as ethical considerations.

Chapter Four: Chapter four dealt with data presentation, interpretation, and discussion of findings. This covered the presentation of data using various techniques such as graphs, bar charts, histograms, and pie charts.

Chapter Five: Chapter five gave a summary; conclusions and recommendations of the findings. It also presented recommendations for future research and give an overall conclusion of the whole study.

1.11. Summary

Chapter one has dealt with the framework of the research study which encompasses the background to the study, statement of the problem, the objectives of the study, ethical considerations as well as the limitations and delimitations of the study.

CHAPTER TWO

LITERATURE REVIEW

2.1. Introduction

This chapter explored different theories and concepts related to the budgeting process and budget implementation within organisations. The literature review also summarises the empirical studies from scholars who have carried out research in the same field of study and highlighted research gaps.

2.2. Budget

The cornerstone of the management control process in most institution is budgeting. Budgeting is defined as the act of preparing budgets (Garrison & Noreen, 2015). It is a central process of control in accounting control systems. It facilitates the effectiveness of the management function. The budgetary process contributes to planning, control, communication, and performance evaluation (Weertman, 2016). The preparation of budgets force management to implement formal planning procedures, which encourages departments to participate in the formulation of the overall budget.

According to a general definition, when budget is prepared based on the output per unit it can be considered as performance-based budget (Jalali Aliabadi, Mashayekhi, & Gal, 2019). Based on this, many governmental institutions including ministries employ a performance-based budget system. On the other hand, a stricter definition of performance-based budget requires a linkage between increases in budgeted expenditures with an increase in budgeted outputs. While some organizations can claim to adhere to this more strict definition, few countries can claim that they truly practice PBB (Jalali Aliabadi *et al.*, 2019).

2.2.1. Budget Planning

Management at each level are faced with the need to plan the resources under their control (Ryan, 2015). During the planning period, the organisation identifies 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 on a combination of historical data and future financial projections. Planning is an attempt to make today's decision in contemplation of the future, it bridges the gap from where we are to where we want to be in the future (Koontz, 2013).

2.2.2. Budget Control

Budget control is achieved through the matching of actual expenditure with plans. A budget assists a manager in managing and controlling the activities for which s/he is responsible. Planning is concerned with internal resource allocation to achieve certain objectives whereas control is concerned with the task of coordinating and using allocated resources to achieve predetermined levels of efficiency. It offers several control procedures such as communication, authorisation of expenditure and performance evaluation (Moll, 2015). The control procedure is essential for efficiency.

2.2.3. Budget Coordination

The budget serves as a vehicle through which the actions of the different parts of an organisation could be brought together and be reconciled into a common plan without any guidance. Managers could each make their own decision believing that they are working in the best interests of the organisation but sometimes this may not be the case. Drury (2014) avers that budgeting compels managers to examine the relationship between their own operations and those of other departments and in the process, identify and resolve conflict.

2.2.4. Communication

To ensure that all the departments in the organisation are kept informed of the budget process and the plans, lines of communication should be adopted and implemented. This would encourage the awareness of the importance of the budget through achieving the objectives (Weertman, 2016). For an institution to function effectively there is need to have definite lines of communication so that all are informed of the plans and policies. Therefore, an institution should have clear understanding of the parts it is expected to play in achieving the annual budgets.

2.2.5. Decision-making

The budget is one of the most important tools for decision making in the organisation (Edwards *et al.*, 2014). Decision-making includes pricing education, costing information in the institution and there has been a widespread problem in applying this information in institutions. Buckland (2005) states that it is difficult to produce reliable information where overheads are obviously high and where academic managers, who have no background in costing or pricing oversee making decisions.

2.3. Budget Implementation

Budget implementation is the actual execution of the budget and application of funds to the planned activities (Kirira, 2007). The budgeting process is affected by the level of revenue collected and the availability of external resources to bridge the gap associated with the shortfall. If the revenue falls short of projected expenditure, there will be challenges with budget implementation as public expenditure will have to be reduced and this has a negative effect on service delivery. Budget implementation involves ensuring the proposals made in the budget are effected and that programs incorporated there-in are undertaken and executed effectively.

Modern financial management demands that assigned officials review past performance when allocating new funds, and the budget should speak to how performance has been taken into account in the proposed budget. Wagithi (2013) pointed out that although Government Ministries are allocated reasonable budgets, a number of them cannot spend all the cash made available each financial year. The analysis of the report revealed that many important constraints to enhanced absorption capacity relate to the efficiency of the government systems, as well as issues internal to individual Government Ministries and agencies. For some government ministries, such as the Ministry of Home Affairs and Immigration, internal weaknesses in budget execution are the binding constraint. Under financial management, these weaknesses include poor cash management, inconsistent accounting practices and weak internal controls.

2.4. Theoretical Review

This section provides a review of the various theories that have been associated with budgeting and its processes in the literature. The research utilises three theories that are discussed as follows:

2.4.1. Agency Theory and Good Governance

The Principal-Agent (Agency) theory bolsters advancement of planning and was developed by Jensen and Meckling (1976) but originated from the works of Berle and Means (1932). The theory clarifies why clashes exist between principals (shareholders/proprietors) and their operators (administrators). The agency relationship is defined as a situation where one party (principal) appoints another (agent) to perform services on their behalf and delegates decision-making authority to them. The underlying premise of this theory is that agents are expected to exercise due diligence and care in making corporate decisions and ensure the interests of the principal are safeguarded.

For this study, the Namibian citizens are regarded as the principal whereas the politicians, bureaucrats and the policy makers are the agents. The Namibian citizens elect leaders and politicians, put them in positions of power and delegate decision-making authority on them. These leaders are expected to make decisions and formulate policies meant to increase the wealth of the citizens and implement such plans for the betterment of their living standards.

Sometimes a conflict of interest arises when these leaders are elected or appointed in these positions but seek to maximise their wealth and serve their own interests rather than the interests of the citizens who they are supposed to be serving. This conflict of interest may be solved by constant monitoring of decision-making, policy formulation and implementation by the citizens to ensure their interests are taken into consideration throughout the process. It may also be solved by offering incentives to good performing agents through re-election, reappointment and general public support. The poor performers may also be punished through the threat of replacement, dismissal and lack of support which may be through riots and public demonstrations or picketing (Agbude, 2011).

Good governance is a proper application of the ideals, accountability, efficiency, transparency, etc. of governance. Agbude (2011) states that good governance should not violate the people's fundamental rights, it should have equitable resource distribution, with a decentralised power sharing, enforcement of the rule of law and proper accountability of public funds. Agbude and Yartey (2012) emphasised major characteristics of bad governance while trying to understand where you can contrast good and bad governance. These characteristics were considered to comprise failure of sustenance of private and public resources to enact a framework law. Also, government not giving a conducive environment for development to take place by enhancing such

laws and regulations which would foster development rather than impede it's or clip developments through proper resources allocation.

Good governance, therefore, resembles efficiency and operative public administration, good decision-making and adequate management and control of the national resources, Agbude and Yartey (2012) argues that where there is no good governance, there will be a misappropriation of public resources. It is important that good budgeting shares the same features with good governance. It will entail accountability and transparency in the allocation of both social benefits and a burden where tax payers' money will be used by those who are not able to pay tax and enjoy the good service of its government, which will entail the welfare of the generality of the people rather than the welfare of a particular sector of the society or organisation. Selinder (2010) states that the concepts of efficiency in the context of good governance also covers the justifiable use of material resources and the protection of the environment. The efficiency and effectiveness component of good governance refers to the processes the institution uses to produce results that meet the needs of the society while making the best use of resources at their disposal.

United Nation (2007) and Kaufman and Kraay (2008) state that to the value of its citizen, the government must demonstrate effectiveness, efficiency, transparency, accountability and discipline as a major attribute as good budgeting. According to Laswell (1936), there can be no good budgeting without good governance because good governance is a ground to achieving good budgeting.

2.4.2. Theory on Capital Adequacy

The theory predicts that an organisation utilising the allocated funds may have an incentive to boost capital and reduce risk in order to avoid the regulatory costs triggered by a breach of the allocated funds. Anderson (1996) argues that the budgeting process pushes managers to take time

to create strategies, targets and goals before activities begin. Budget preparation helps management focus on the next spending month, quarter, and the financial year. The budgeting process forces a manager to assess current operating conditions and aids in forecasting and implementing changes needed.

Adequate availability of financial resources is one of the determinants of effectiveness. In Economic theories, resources are always inadequate and scarce, making it difficult to fulfil all set goals and targets. To finance its projects a government entity or any Organisation needs to have adequate access to financial resources, and the management should plan and set a budget before implementing the projects (Dunk, 2001).

According to Hancock (2009), the organisation must allocate adequate financial resources and other structures that facilitate effective implementation of projects, these resources should be both financial and physical resources. Obadan (2008) argues that government should avoid the temptations of allocating huge budget amounts to unprepared new projects while ongoing ones are not funded. Only the phase of a project that can be completed in a fiscal year should be financed.

Namibian Government Ministries and agencies have been faced with inadequate funding and lack of priority in the allocation of the funds. According to the report from the Ministry of Finance, for financial year 2017/18, there has been an increase in uncompleted or abandoned projects across all government Ministries and Agencies in Namibia. There is need for adequate prioritising by Ministries and agencies to improve service delivery in the public sector.

There has been blame on the national treasury for late disbursements of funds to the Ministries and agencies, this resulted in agencies and ministries failing to invest in the required infrastructure in the form of the internet, offices and the right manpower with the required knowledge to prudently

and efficiently manage the financial resources therefore leading to lower budget absorption. According to Kiringai and West (2012), delays occur in issuing of resources due to unforeseen changes in revenue collection, emergency expenditure and unplanned activities which render a country to attracting huge bills.

2.4.3. Cognitive Evaluation Theory

This theory suggests that when looking at a task, we evaluate it in terms of how well it meets our need to feel competent and in control. If we think we can complete a task, we are intrinsically motivated to complete the task, requiring no further external motivation. Where a person has a stronger internal locus of control, they believe the environment or others have a greater influence over what they do. Budgets create a sense of responsibility over manager in-charge of a department or section. The feeling of being in control, of the outcome of the results of a department due to accomplishment of budget targets can be a source of motivation and thus improvement of performance (Yang, 2012).

This theory suggests that there are two motivations: intrinsic and extrinsic that corresponds to two kinds of motivators. Intrinsic motivators include achievements, responsibility and competence. These are motivators that come from the actual performance of the task or job. Extrinsic motivators include pay, promotion, feedback and working conditions. These motivators are things that come from the person's environment and are controlled by others. Intrinsically motivated individuals perform for their own achievements and satisfaction. If they come to believe that they are doing some job because of the pay or the working condition or some other extrinsic reason they begin to lose motivation (Schick, 2014).

2.4.4. Stakeholders' Theory and Public Participation

The stakeholder theory is one of the theories that informs this study. The theory was first developed by Freeman (1984). The theory posits that Corporations have stakeholders who benefit or are harmed by, and whose rights are violated or respected by corporate actions. Traditionally, a stakeholder is any group or individual who can affect or is affected by the achievement of the organisation's objectives (Fontaine, Harman, & Schmid, 2006). The concept of stakeholders is a generalization of the notion of stakeholders who themselves have some special claim to the firm, (Freeman, 1984). The Organisation should be thought of as grouping of stakeholders and the purpose of the organisation should be to manage their interests, needs and viewpoints. This stakeholder management is thought to be fulfilled by the managers of a firm.

A common way of differentiating the different kinds of stakeholders is to consider groups of people who have classifiable relationships with the Organisation (Fontaine, Harman, & Schmid (2006). The main groups of stakeholders are customers, employees, local communities, suppliers and distributors and shareholders (Friedman & Miles, 2006).

Donaldson and Preston (1995)'s critique of the stakeholders' theory has concluded that the theory is justified in the management literature based on its descriptive accuracy, instrumental power, and normative validity. Its descriptive accuracy is grounded on that it presents a model describing what the corporation is; a constellation of cooperative and competitive interests possessing intrinsic value. The instrumental power of this theory is because it establishes a framework for examining the connections, if any, between the practice of stakeholder management and the achievement of various corporate performance goals. In addition, the normative validity is based on the fact that the theory is about the acceptance of the idea that stakeholders are persons or groups with legitimate interests in procedural and/or substantive aspects of corporate activity regardless of

whether the corporation has any corresponding functional interest in them. Secondly, it is posited on the idea that the interests of all stakeholders are of intrinsic value. It is on these bases that stakeholder's theory was relevant to budget implementation.

2.5. Conceptual Framework

This study has conceptualised the research model with the help of the literature review as shown in Figure 2.1. It is presumed that the stated independent variables affect budget implementation at the Ministry of Home Affairs

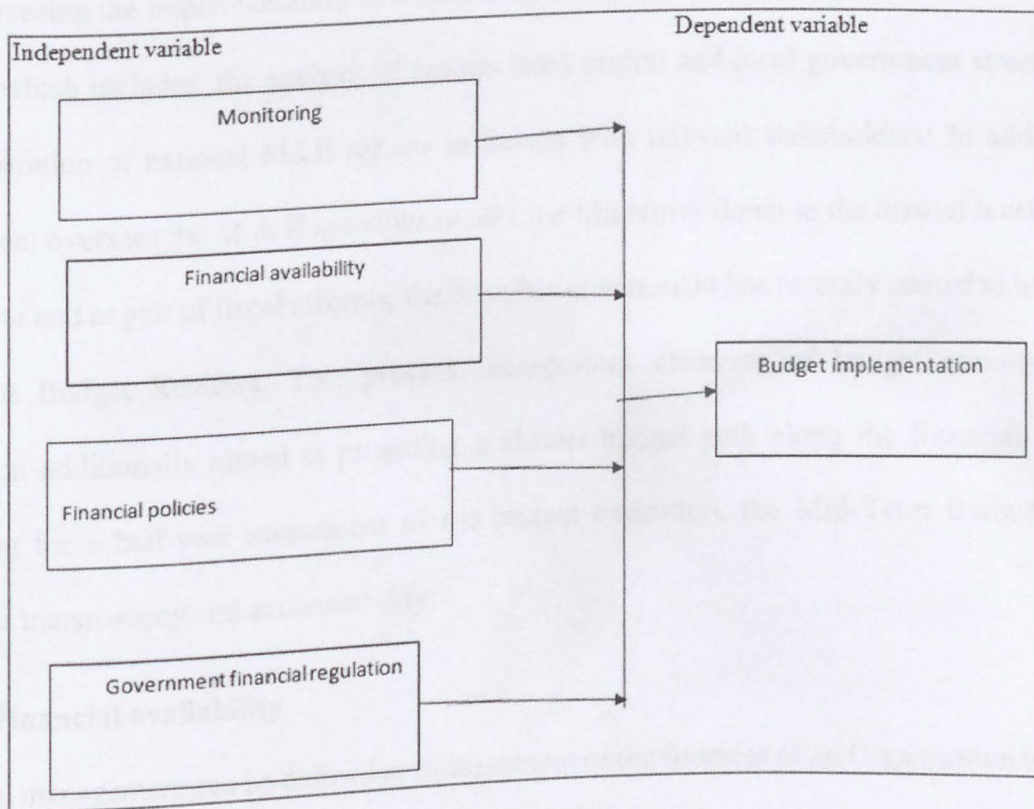


Figure 2.1: *Conceptual framework*

Source: Owner design

2.8.1. Monitoring

Management should enhance effectiveness and transparency by establishing a monitoring team to be involved in the process of monitoring and evaluation in budgetary controls (Hancock, 2009). Once the budget has been implemented it has to be monitored and controlled to ensure effectiveness by ensuring that expenditure does not deviate from the budget and where there is deviation it needs to be addressed. In Namibia, the government has also created the Monitoring and Evaluation Department within the National Planning Commission. This department is tasked with developing and overseeing the implementation of a national and regional Monitoring and Evaluation (M&E) system, which includes: the analysis of reports from central and local government structures and the preparation of national M&E reports in liaison with relevant stakeholders. In addition, the department oversees the M & E activities in all Line Ministries down to the district level. Within phase four and as part of fiscal reforms, the Namibia government has recently started to implement Mid-term Budget Reviews. This process incorporates elements of budget monitoring and evaluation additionally aimed at providing a clearer budget path along the financial year. By providing for a half-year assessment of the budget execution, the Mid-Term Budget Review enhances transparency and accountability.

2.8.2 Financial availability

Financial management can be defined as management of the finances of an Organisation to achieve the financial objectives of that Organisation. It consists of financial planning and control (Osman *et al.*, 2006). The study adopted variables of financial management practices in budget implementation consisting of internal control systems, financial reporting / accounting, and information technology.

It has been noted that increased implementation in usage of information technology has led to increased efficiency and effectiveness of service delivery and as a result, there is cost reduction (Schelin, 2006). Ability to make financial and management decisions based on accurate and useful information emanates from the correct accounting systems. Financial and budget monitoring reports should be submitted accurately and timeously. Failure to do that may lead to annual appropriation accounts being delayed and, in some respect, incorrect, thus adversely affecting the transparency and accountability of resources utilisation (Odipo *et al.*, 2005). Good financial management is responsible for not only protecting, developing, using resources, pushing, and maintaining economic growth and an increased income, but also managing effectively all-natural resources.

2.8.3. Financial policies

To successfully execute its activities, an organisation should possess competent human resources with skills on efficient and effective budgetary control process and procedures (Holmgren, 2002). Silva and Jayamaha (2012) state that employees play an integral role in the process of planning, monitoring, control and evaluation of budget implementation which contributes to accountability on the usage of budget. Participants makes budget realistic and workable, to ensure the budget is successfully implemented, management and the employees should work together to ensure that the interest of all stakeholders are fully represented when making key decisions involving budget allocations (Simuyu, 2002). Karanja (2011) critiques participation of all stakeholders in budgetary process making as too lengthy and time consuming, but we must adhere to public participation in budget making as it's enshrined in the Namibian constitution.

2.8.4. Government Financial Regulations

The enactment of the Government Financial Management Act, Public Procurement Act 2017, and the Establishment of Audit Committee Act 2016, augmented the aforementioned efforts towards realisation of an effective and efficient public finance management systems and supportive of public service delivery and social economic development. This is supported by the World Bank theme "Strengthening Public Financial Management through Social Economic Development in Africa". Mugwe (2011), recommends the need to reform the financial regulations for success in budgeting. Resources are needed to be able to carry out its mandate, including capacity to monitor industry performance and to enforce regulations. The regulator also needs to have sufficient capacity to deal with information asymmetries and strategic behaviour by the regulated firms.

Politicians, public analysts, and scholars agree that a well formulated and properly implemented budget has the capacity to promote social-economic well-being of the people, finance economic development and support public service administrations. Government is held accountable to the citizenry on allocation, custody and use of state resources through budget. The above functions are expected to be performed in accordance with the established rules, policies and practices contained in government financial regulations. Concerned efforts are being made in Africa and other developing world towards maximizing benefits accruable from public spending via monumental waves of budget reforms in the public sector (World Bank, 2012). The needs for these reforms were necessitated by perceived unsatisfactory performance when compared with expectations of the budgetary provisions. Budget in the public sector arise from the need to demonstrate accountability with attendant goal of general improvement in the life of people.

Maintaining financial control over a modern public sector is complex and costly (Rahim & Athmay, 2008). There are many governmental departments, statutory bodies, and government-

owned companies. These agencies will usually be allocated money from the government to pay for their activities; they may also get money from charges for services, fees for licenses, or fines. The public managers who run these organizations are usually asked to render an account of their stewardship, and to demonstrate that the financial and non- financial assets entrusted to them have not been misappropriated and be answerable for their actions and decisions (Rahim & Athmay, 2008). In democratic governments, this control is shared between the three branches of government. The Parliament has the power to authorize taxes and the sanctioning of expenditures. The Executive branch has an obligation to present an account of and answer for the execution of acts which are promulgated by the Parliament. The Judicial branch is charged with legal interpretation and the application of these acts. This relationship lies at the heart of the democratic process and is furthering the concept of accountability (Rahim & Athmay, 2008).

2.5. Empirical review of budget implementation factors

This section summarises the budget implementation factors, and the researcher used case studies of African countries. This was summarised as follows.

2.5.1. Monitoring and Evaluation

Ondanso (2013)'s study on the effects of financial performance of public sector organisations in Nairobi County, used a cross sectional research method with a target population of eighteen (18) manufacturing firms listed in the Nairobi Security Exchange by employing a census survey. He found out that there are strong positive effects of budgets on financial performance as measured by return on assets (ROA), the study recommends that effective budget implementation should be facilitated through capacity building, robust systems and processes prioritisation and a close monitoring and evaluation. Also, the stakeholders should be involved in the budget execution to enhance the overall budget implementation. Financial management systems should be supported

to ensure prudent management of funds & adequate sensitisation of both the employees and the public, on best financial management practices to enhance the oversight role. In addition, manufacturing companies need to establish a strong link between the planning process and budget process.

Wagithi (2013) in her research while investigating factors affecting budget implementation on local authorities in Kenya found that there were various challenges facing budget planning and control but lack of dynamic structure and lack of integration were the two outstanding drawbacks a survey. The study focussed on Nyeri Municipality, with a population of 71 employees cutting across board. The research was conducted using questionnaires and adopted a descriptive research design. On the effects of integrity and ethics on budget implementation and control, the study found that there was a clear linkage of funding to outcomes with identifiable performance measures.

On the effects of financial availability on budget implementation, the study found that Nyeri Municipal council was seldom successful in ensuring expenditure prioritisation in relation to achievable equitable resource allocation and found out that the municipal council had problems of raising funds and frequent overspending in the recurrent and development budgets. On the effects of quality of manpower and motivation, the study found out that they had minimal effects on budget implementation as the council ensured quality man power by hiring employees considerably with higher education even thou it failed in professional development and on-job training.

Malek (2007) did a study on the impact of budget participation on managerial performance via organisational commitment. He conducted a study of the top 500 firms in Turkey and the results of this study provided a few contributions to management accounting literature by improving

understanding of budget participation and organisational commitment affecting managerial performance. First, according to regression analysis results, this study suggested that the effects of budget participation and organisational commitment by itself on managerial performance are positive and significant. Secondly this study found out that the managerial performance scores were found to increase when the interaction score between budget participation and organisational Commitment increased. High interaction between budget participation and organisational commitment provides appropriate condition, for high managerial performance.

However, the results indicated that while improving high organisational commitment feeling of subordinates in firms can lead to increase in their performance, low organisational commitment feeling of subordinates can lead to decreasing in their performance. Similarly, the study supported the hypothesis that interaction score between budget participation and organisational commitment varies according to low and high managerial performance. As to this while high interaction between budget participation and organisational commitment is associated with high managerial performance, low interaction score between budget participation and organisational commitment is associated with low managerial performance.

2.5.2. Availability of financial resources

Financial decentralisation, among other things, refers to the transfer of financial resources from central to local governments considering the responsibilities allocated to these institutions. This helps local authorities to manage autonomously their projects to promote the welfare of the citizens (Manor, 1996). To be genuinely supportive of a financial decentralisation process, the basic characteristic should include transparency of allocation, predictability of the amounts available to local institutions and local autonomy of policymaking on resource utilisation (Hanson, 1995).

Hence, financial decentralisation refers to downward transfer; by which central governments cede influence over budgets and financial decisions of local government (Atilt Assefa, 1996).

2.9.3. Organisation financial policies

Stillman II (2010), describes budgets as political documents reflecting the allocation of funds, the ultimate desires, interests, and power of various groups within the body politic as expressed by elective legislative bodies. In setting up annual budgets, various political participants engage in log rolling comprising bargains to create a document that by and large mirrors the current priorities of locality, state, or nation. Budgets are termed as political because first and foremost, they reflect choices about what services the government should provide and what the citizens are entitled to as members of society and determine who gets what.

They also reflect the relative proportion of decisions made for local and constituency purposes and for efficiency, effectiveness and broader public goals and in relation to this it portrays the degree of importance legislators put on satisfying their constituents and legislators willingness to listen to interest group demands. Budgets on the other hand provide a powerful tool of accountability to citizens who want to know how the government is spending their money and if government has generally followed their preferences, hence linking the citizens' preferences with the governments' outcomes.

A survey conducted by Ambetsa (2004), on Budgeting Control Practices by a Commercial Airline Operating at Wilson Airport, Nairobi indicated that the challenges faced in budget evaluation had deficiencies, lacked full participation of all individuals in the preparation of the budget and lacked top management support. He further concludes that airlines operate and use budgets to plan, implement and evaluate their business performance. All enterprises make plans using budgets some in a systematic and formal way, while others in an informal manner but still have some form

of budgetary control and budgetary control practices. Therefore, the issue is not whether to prepare a budget but rather how to do it effectively.

Research on Budgeting Challenges on National Social Security Services (NSSF), by Wamae (2008), aimed at studying challenges of the budgeting process and drawing up a budget to be used by an organisation and how an organisation can effectively face the budget challenges. In a population of nine board members and sixteen senior managers who are concerned with the budget issues. The researcher collected data using questionnaire, observation and interview as main instruments of data collection, from the study it found that the organisation faced challenges when drawing up budget, the biggest including commitments of various head of departments' not taking budget seriously leading to giving ambitious budget which would end up not achieving targets, leading to complaints from the board.

The researcher concluded that budgeting was very effective as they served their purpose in assisting in control in the NSSF, which is used as a means of communicating by management at all level of departments. It also added that the budgeting process faced some challenges which were inability to achieve the required value of business, inadequate authority to spend the allocation, cost inflation, poor participation, and coordination of the exercise. The research recommends all units of the Organisation to be involved in the budget preparation and enough time is allocated in the preparation.

Nyageng'o (2014) carried out a study to identify determinants to effective budget implementation among local authorities in Kenya. The results of the study revealed that effective budgetary control improved performance of local authorities. Serem (2013) established that there is a weak positive effect of budgetary control on performance of Non-Governmental Organisations in Kenya measured by R-square at 14.3%. Mwaura (2010) concluded that budgetary participation affects

return on capital employed, return on assets to a great extent. Gacheru (2012) in her study of the effects of the budgeting process on budget variance in NGOs in Kenya found out that budget preparation, budgetary control and budget implementation significantly influence budget variance.

2.9.4. Government financial regulations

In the research by Olanrewaju *et al.* (2010) on an assessment of influence of budget process on budget performance in Kwara State Government agencies in Nigeria using explorative survey design covering 33 ministries and departments adopted a sampling technique to select a sample of 150 respondents to who questionnaires were administered and were randomly selected found out that better awareness of budget process has a positive impact on budget implementation. State ministries and departments adhered to budget guidelines to some extent, has effect in the process of budget formulation and execution.

The study also observed that there is need to improve the level of awareness among stakeholders on budget implementation which could be done through workshops and seminars organised by incumbent accounting officers. It also found out that state departments need to improve on the level of compliance with due process on budget formulation and implementation by ensuring strict adherence to relevant law guiding budget process, and state departments involved in fund release should fast track the process of release by prompt release of funds without compromising the need for its prudent use. The study found out that existing budgetary process and budgeting controls should be improved upon within the legal framework of the relevant laws and regulations to foster the achievements of ministries and department's budget objectives through improved budgetary controls. It recommended that the Kwara State government to try to achieve strong relationship between budget and actual expenditure by incurring expenditure in line with budget, thereby increasing the citizen welfare through improved level of budget implementation.

Oydoughan *et al.* (2014) in the study on critique on cash basis of accounting and budget implementation in Nigeria found out that cash basis has a positive significant relationship on budget implementation, investment option and expenditure pattern in the public sector. It also revealed that the right basis of accounting when used can bring about effective budget implementation which in turn results in economic growth, development, and stabilisation in the public sector. It can also bring about follow-up on capital projects, the application of the concept of value for money audit and observation of law of integrity in the public sector. The study explains the cash basis of accounting as it affects poor budget implementation and investment options.

It was conducted through a survey in Rivers, Bayelsa and Delta State, using a questionnaire to collect primary data from 130 civil servants as respondents. The researcher tested the hypothesis using 't'- test based on the relationship between cash basis and budget implementation, cash basis & financial discipline, cash basis & government expenditure and expenditure pattern with investments inflow.

Nkabu (2014) in the study on factors affecting the effectiveness of financial regulations in the Kenyan Public Sector found out that commitments by the relevant ministries to create a strong, efficient, capable regulatory agency affect effectiveness of financial regulations in Kenya public sector to greater extent. Through a descriptive survey research design with a target population of 18 ministries and 47 State Owned Agencies the study was conducted using questionnaires as the main tool of data collection. Data was analysed through a regression model. In its findings, it found out that government creates a weak regulatory agency that favours certain interest groups. It also found out that a regulatory framework affects effectiveness of financial regulations in the Kenyan public sector to a greater extent. It revealed that political interference, poor relations between

agency and the regulated firms, state infringement on regulatory jurisdiction and appointment of non-autonomous individuals were the main cause of ineffective financial regulations.

In the study, resource availability affects effectiveness of financial regulations in Kenyan public sectors to a greater extent which collates with Sappington and Stiglitz (1987), who argued that an agency that is under-sourced will find it difficult to assert its autonomy and will struggle to gain legitimacy thereby being less effective. It also found out that availability of finances for the regulator, sufficiency of capacity to deal with the regulated firms, poor payments of the regulator agencies employers and employees being biased towards the regulated with the interest of future employment affect financial regulation in the Kenyan public sector to a greater extent.

2.10. Summary

This study clearly articulated the budget implementation concept, the Namibian budgeting process, conceptual framework and empirical evidence on factors affecting budget implementation in public institutions. Existing literature related to this study was explored and this created the theoretical base on which this research is centred. The literature does not look into factors affecting budget implementation in the Namibian Ministry of Home Affairs and Immigration. These research gaps instigated the researcher to investigate the factors affecting budget implementation in the Namibian Ministry of Home Affairs and Immigration to improve the spending of this specific Ministry.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1. Introduction

Research methodology is defined as the total strategy, from the identification of the problem to the final plans for data gathering and analysis (Burns & Grove, 2001). Research methodology is a way to systematically solve a research problem (Kothari, 2004).

This chapter presents the methodology, which was used to carry out the study. It describes the type and source of data, the target population and sampling methods and the techniques that were used to select the sample size. It also describes how data was collected and analysed. The suitable methodology in this study gives the guidelines for information gathering and processing.

3.2. Research Design

A research design is the overall plan for obtaining answers to the questions being studied and for handling some of the difficulties encountered during the research process (Polit & Beck 2004).

Research designs are developed to meet the unique requirements of a study. According to De Vos (1998) a research design is a blueprint or a detailed plan for how a research study is conducted.

This study will adopt a descriptive survey research design method which concerns itself with the present phenomena in terms of conditions, practices, beliefs, processes, relationships or trends.

According to Aggarwal (2008) descriptive research is devoted to the gathering of information on prevailing conditions or situations for the purpose of description and interpretation. The purpose

of this study was to investigate the factors that affect budget implementation; hence it sought to describe the phenomena as it exists. Descriptive research design was deemed to be the most

appropriate method to investigate factors influencing budget implementation at the Ministry of Home Affairs due to the advantages stated above.

3.3. Target Population

Henning, Van Rensburg and Smit (2004) defined a population as a group of individuals or objects with one or more features in common that are of interest to the study. The total population of all employees at MHAI is 1042 according to the MTEF of 2017/2018, however, the target population of this study comprised of 50 employees within the 7 directorates that are involved in the execution of the budget and those involved in the budget making process at the budget in the Ministry of Home Affairs and Immigration. The target population of 50 constituted five (5) Directors, seven (7) Deputy Directors, five (5) Deputy Directors at the regions, three (3) Administrative Officers in the Procurement Section, four (4) Control Administrative Officers, fifteen (15) Accountants, two (2) Internal Auditors, seven (7) Budget assistance and two (2) HR personnel.

3.4. Sampling

Purposive sampling (also known as judgment, selective or subjective sampling) is a sampling technique in which a researcher relies on his or her own judgment when choosing members of population to participate in the study. According to Gall, Gall and Borg (2007), purposive sampling is a technique which is aimed at selecting a sample that is information-rich with respect to the purpose of the study.

The sample for this study consisted of a total of 44 employees drawn from a population of 50 employees working at the Ministry of Home Affairs and these are the employees that are working directly with budgets and the implementation thereof, hence they were believed to be knowledgeable about the factors influencing budget implementation at Ministry of Home Affairs.

According to Krejcie and Morgan (1970) at a population of 50 a sample size of 44 was found sufficient.

3.5. Data Collection Instruments

Research instruments are measurement tools such as questionnaires or interview guides designed to obtain data on a topic of interest from a research subject (Davies & Hughes, 2014). This study therefore used the key informant approach, as discussed by Kumar, Stern and Anderson (1993), to collect data. This method is appropriate for descriptive studies seeking to collect data at organisational level and is achieved by identifying the most knowledgeable person in the firm (the person most familiar with the functional areas being studied). This approach is effective, instead of working with multiple informants whose knowledge is confined to their respective functional areas resulting in high levels of non-responses in the remaining areas (Colantoni *et al.*, 2002; Yang, 2012). In this study the following research instruments were used to collect data:

3.5.1. Interview guide

Cohen, Manion and Morrison (2011) define interviews as a flexible means of collecting qualitative data because it enables multi-sensory channels to be employed in the process, such as verbal, non-verbal, spoken and heard. The researcher employed a structured interview guide that was developed using past literature and the objectives that were formulated for this study. The questions that were used in the interview guide were carefully planned and precisely worded to yield the kind of data the researcher needs to answer for the research questions or objectives.

In this research, semi-structured interviews were the principal method to collect primary. The questions that formed the guide were the same for each interview that was conducted. This was helpful to the researcher in that it allowed the freedom to alter the sequence of questions and probe for greater detail (Fielding & Thomas, 2003). Goulding (2005) further noted that this approach is

useful for gathering and analysing exploratory data as it gives the flexibility to ask why, how or when, and to use probing questions to encourage participants to talk spontaneously about the area of interest. The interview guide was guided by the research objectives and reviewed literature on factors known to affect the implementation of budgets within public institutions globally.

Out of 44 participants, 7 individuals were targeted to be interviewed (but the researcher successfully interviewed 4) and these employees consisted of 1 Deputy Director, 3 Directors, 1 Chief Accountant, 1 Budget assistant and 1 Internal Auditor. This was done to allow triangulation.

3.5.2. Questionnaires

Questionnaires are undoubtedly one of the primary sources of obtaining data in any research endeavour. The researcher used both open-ended and closed-ended questions to collect quantitative data. The questionnaire gathered data on the demographic information of the respondents. Further information was collected using a 5-point Likert scale concerning the factors that affect budget implementation at the Ministry of Home Affairs. The questionnaire was designed using critical aspects that were obtained from the review of literature.

However, the critical point is that when designing a questionnaire, the researcher should ensure that it is “valid, reliable and unambiguous” (Davies & Hughes, 2014). The researcher left the questionnaires with the participants of the study for three days to allow enough time for the respondents to complete the questionnaire. Respondents could therefore clarify any difficulties regarding the questionnaire with the researcher as the researcher was available in case respondents experienced problems.

The right to privacy and confidentiality was considered during the designing, answering and analyses of responses to the questionnaire and interview questions. As part of the ethical

responsibility of the researcher, the respondents were not compelled to reveal their identity and were treated as anonymous. Responses to the questionnaires were treated confidentially.

The following statements are some of the advantages of the questionnaires as suggested by Davies & Hughes (2014); Creswell and Clark (2015) and Brink, Walt and Rensburg (2012):

- i. They are one of the efficient means of collecting data on a large-scale basis;
- ii. They can be sent simultaneously to a great number of people;
- iii. The inquirer can fairly and easily gather data in field sites;
- iv. Respondents' anonymity makes them to share information more easily;
- v. When similar questions are administered simultaneously to a large number of people, the acquired data is more identical, correct and standard;
- vi. They are a time-efficient way of collecting data from many people;
- vii. Structured questionnaires can easily be analysed in a straightforward way; and
- viii. They are cost-efficient.

Questionnaires were distributed to 37 participants, of which the remaining 7 employees out of the 44 participants were interviewed for the study. This was done to allow triangulation. Secondary data was collected through Ministerial budgetary documents, such as reports and proceedings (minutes), journals, relevant policy papers, research articles, websites, legislation, newspaper articles and any pertinent archival documents. These sources were used to deepen understanding and application on factors influencing budget implementation within public institutions.

This method is appropriate for exploratory studies seeking to collect data at organisational level, and is achieved by identifying the most knowledgeable person in the firm (the person most familiar with the functional areas being studied). This approach is effective, instead of working with

multiple informants whose knowledge is confined to their respective functional areas and render high levels of non-responses in remaining areas (Colantoni *et al.*, 2002; Yang, 2012).

The questionnaire was pilot tested with MBA Finance students at the University of Namibia. A total of 15 students participated in the pilot phase. These students were selected because of their convenience and understanding of the area of investigation. The focus of the pilot test was to improve content validity. Comments were made and were incorporated in the final questionnaire that was administered to the respondents.

3.6. Data Collection Procedures

The researcher obtained permission from Ministry of Home Affairs and UNAM to collect data. The participation of the selected individuals was secured through booking appointments. The researcher briefed all the participants about the aims of the study. During the briefing sessions with the participants, the researcher requested every participant to feel free to participate in the study and stressed that all information was to be treated with a high level of confidentiality. The researcher recorded the interviews using a voice recorder and wrote notes during interviews to ensure accuracy of information gathered from the participants. The questionnaires were self-administered, to allow enough time for the respondents to complete. The questionnaire contained two major sets of questions; the first part addressed the background information while the latter addressed the study objectives.

3.7. Data Analysis and Presentation Techniques

Analysis of data begins from the specific and builds towards general patterns and the researcher's responsibility is to look for relationships among the different dimensions in the collected data (Johnson, & Christensen, 2012). The qualitative data from interviews was analysed using content analysis and organised into categories that emerged from this process. This method enabled the

researcher to identify patterns, ideas and themes that emerged from the data (Neuman, 2011).

Firstly, the data was transcribed verbatim and coded, then analysed using identified themes from the participants' views. The researcher then divided the data into meaningful inductive categories guided by the research objectives and the interview themes. All the collected data was analysed and interpreted, question by question.

Data collected from questionnaires was analysed using Microsoft excel to obtain descriptive statistics that were compared with the existing literature to arrive at the conclusions of the study.

The data was then presented in the form of tables, frequency tables and percentages.

3.8. Summary

This chapter detailed the research methodology for this study. A mixed method was used and the chapter also included the detailed data collection procedures and data analysis procedures.

Questionnaires and interviews were used as methods of collecting data.

CHAPTER FOUR

PRESENTATION AND DISCUSSION OF THE RESEARCH FINDINGS

4.1 Introduction

This chapter presents the results of the research based on the analysis of the data obtained from the fieldwork. The researcher conducted this study using two data collection instruments which were questionnaires and an interview guide administered to civil servants working at the Ministry of Home Affairs and Immigration. The main aim of this study was to investigate factors affecting budget implementation in the Ministry of Home Affairs and Immigration. Data from self-administered questionnaires was sorted and arranged accordingly to facilitate analysis of structured questions and thematic analysis for the non-structured questions. Later, graphs, tables, pie charts and themes were developed with critical discussion as supported by the identified literature.

4.2. Response rate

Forty-four (44) participants were targeted, 37 were given questionnaires to fill in and seven (7) got appointments for interviews. The researcher managed to get 26 questionnaires back in time and only four participants were successfully interviewed. A total of 14 participants revealed that they were busy and the researcher considered their concern and excused them from the research.

4.3 Demographic Information

The researcher successfully received back twenty-six questionnaires and carried four interviews with Ministry of Home Affairs and Immigration staff members on the factors affecting the implementation of the budget in this ministry. The presentations, analysis and discussions were based on the questionnaires which were timely returned and interviews which were successfully

conducted. The findings from the data collection instruments used under this study were summarised and presented as follows:

4.2.1. Gender Statistics

The respondents were asked to specify their gender as part of the data collection procedure and the results on this perspective can be summarised as below in Figure 4.1. 63% of the respondents were females suggesting that, a higher number of females participated in the survey.

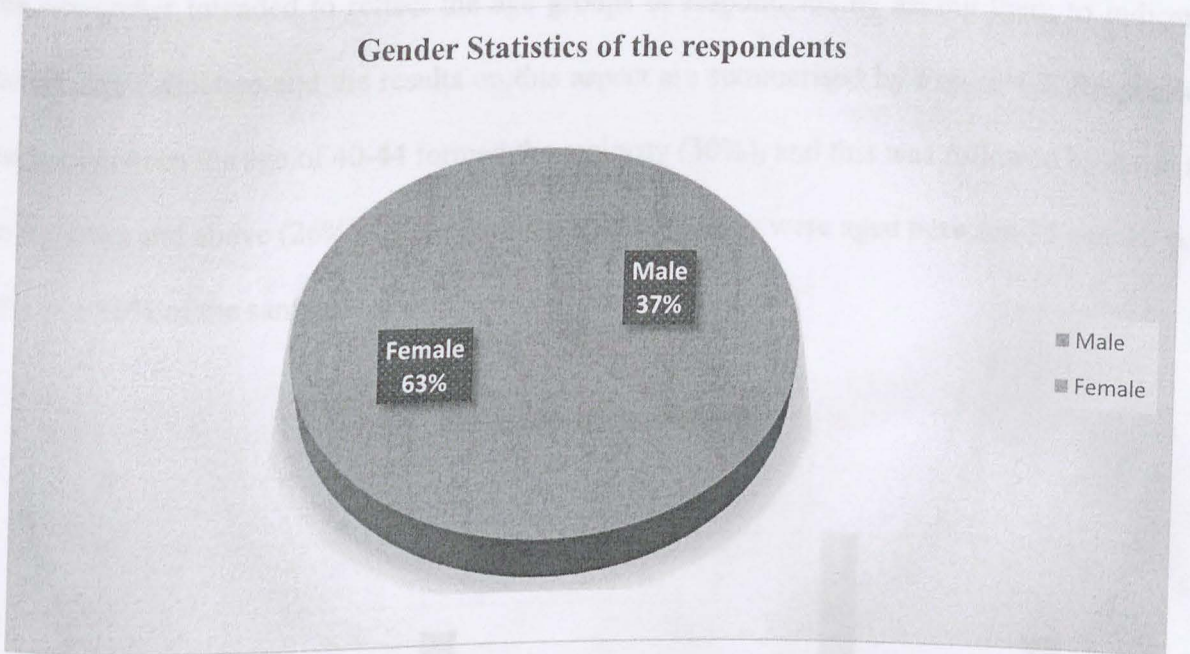


Figure 4.1: Gender statistics

Source: Fieldwork

The findings revealed that, in a total of thirty respondents (questionnaires and interviews respondents`1) who timely responded from a team of employees working at the ministry under review eleven were male while nineteen were female. Despite the fact that the respondents of this study were purposively selected thus selected basing on the judgement of the researcher, the findings of this study reveal that most of the employees at this ministry during the period under

this study were female. The researcher can conclude that maybe the Ministry under review employ more women than men to recognise the previously disadvantaged gender. Information on gender statistics was considered under presentation of findings to ensure the readers about the gender of the participants since failure to explore gender statistics can leave readers with questions on whether the study was done with men only or women only.

4.2.2. Age Group of the Respondents

The researcher intended to reflect the age groups of respondents by asking them to indicate it during data collection and the results on this aspect are summarised by Figure 4.2. Respondents that are between the age of 40-44 formed the majority (30%), and this was followed by those that are 45 years and above (26%). Those who indicated that they were aged between 35 and 39 years were just 10% of the sample.

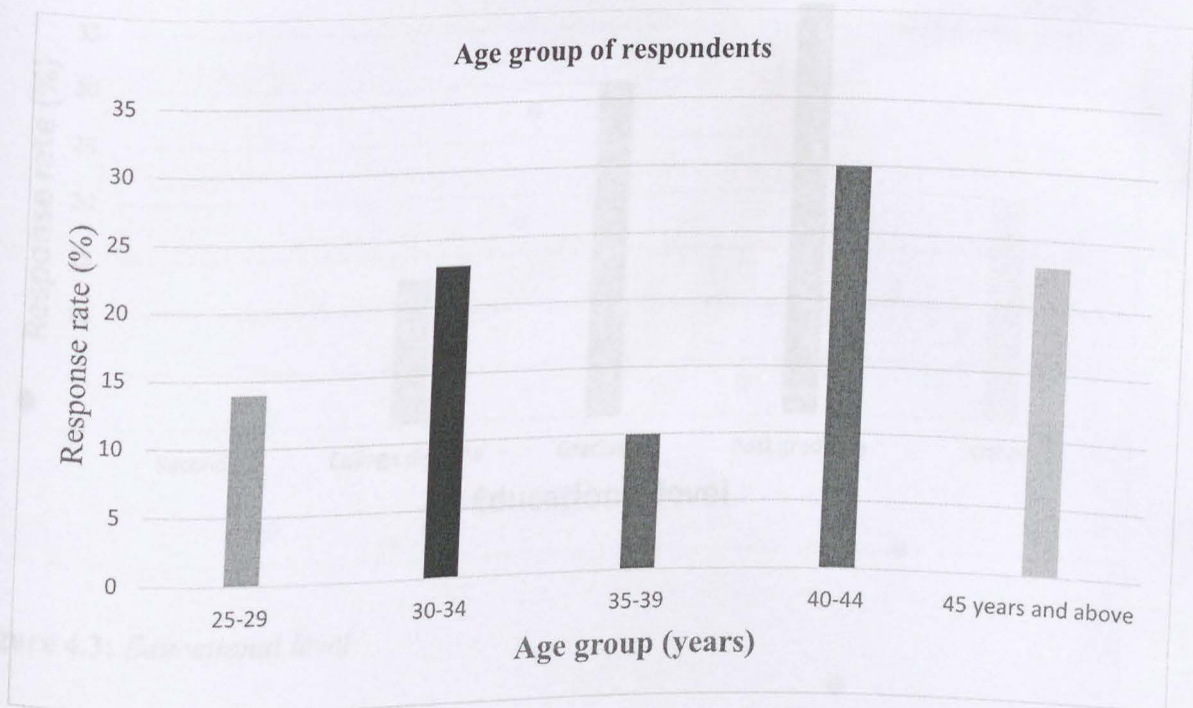


Figure 4.2: Age group of respondents

Source: Fieldwork

Additionally, 14% and 23% of the respondents indicated that they were in the age group of 25-29 and 30-34 respectively. Lastly, 23% of the respondents indicated that they were in the age group of above 45 years old. The findings imply that the ministry employees are fairly distributed between the youth and the old age employees which helps in idea sharing between various ages with different market exposure.

4.2.3. Level of education

The participants of the study were asked to mention their highest level of qualification. The summary on this perspective are shown in Figure 4.3.

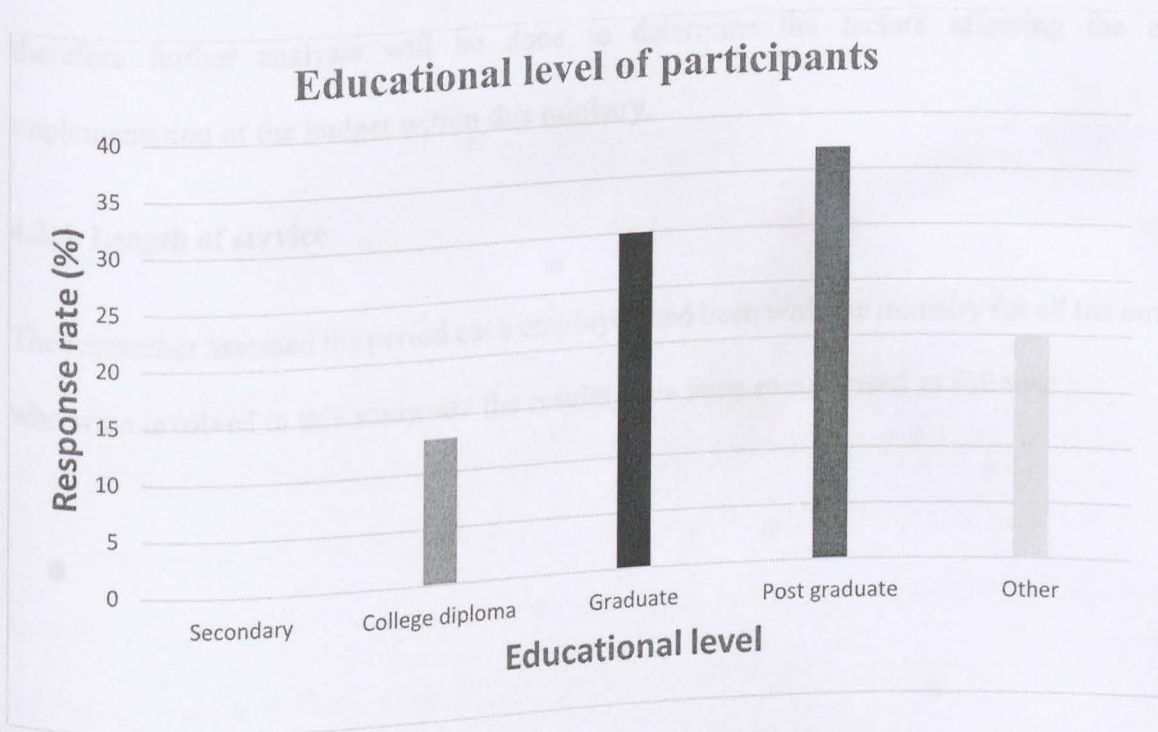


Figure 4.3: Educational level

Source: Fieldwork

The graph above summarises the educational level of the participants. Most of the participants indicated that they were holders of postgraduate qualifications and this constituted 37% of the respondents. 30% indicated that they were holders of first degrees while 13% of the respondents indicated that they were holders of college diplomas and or certificates. Thus, the MHAI has a number of qualified personnel which is critical in enhancing the quality of implementation of the budgets. None of the participants mentioned a secondary certificate. Lastly, 20% specified other certificates, like CIMA and MBA. These findings reveal that all the accessed ministry employees were educated people although the ministry also employs workers with college certificates. To this end, a mixture of educational qualifications at the same working environment implies that all the workers could be having different skills that will also impact their performance differently therefore further analysis will be done to determine the factors affecting the effective implementation of the budget within this ministry.

4.2.4. Length of service

The researcher assessed the period each employee had been with the ministry for all the employees who were involved in this study and the results have been summarised as follows:

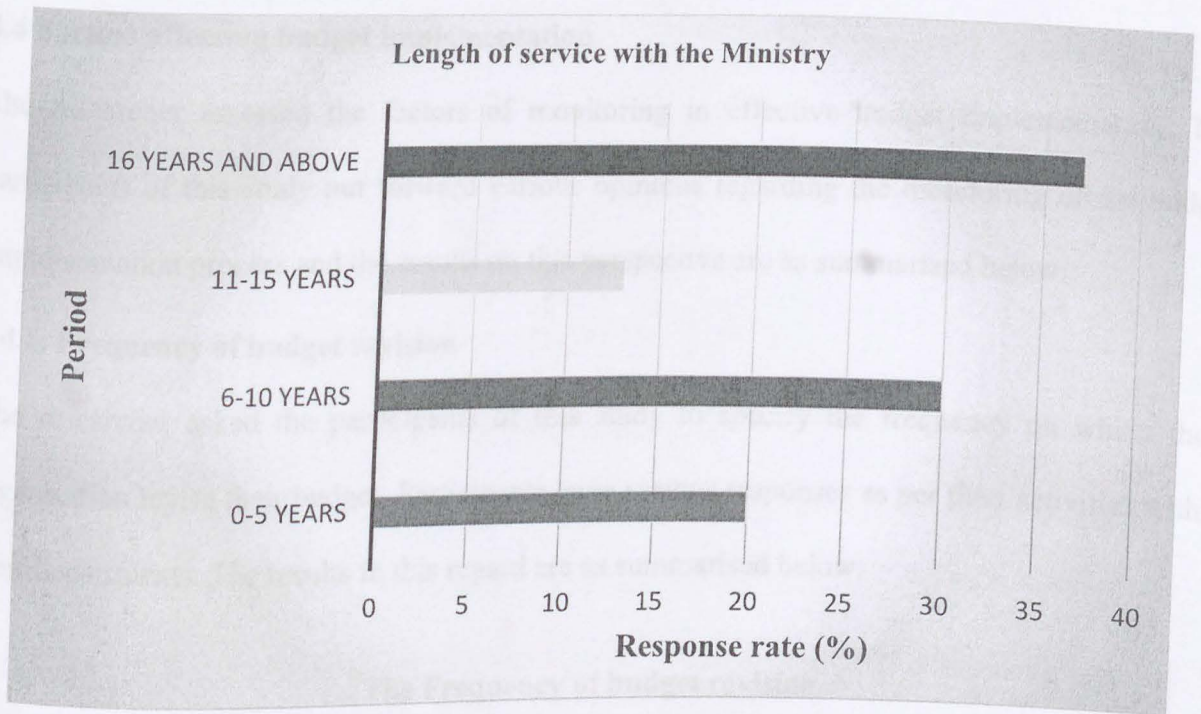


Figure 4.4: *Length of service*

Source: *Fieldwork*

Figure 4.4 shows the duration that respondents had worked at the ministry under study. 37% indicated that they had been working at this ministry for sixteen years and above. Additionally, 30%, indicated that they had been at this ministry for a period between 6-10 years while another 13% indicated that it had been at the ministry for 11-15 years. A total of 20% indicated that they had been working at this ministry for a range of 1-5 years. These findings reveal that the respondents of this study have reasonable experience with the ministry budget implementation which can have a positive effect to the results of this study. Experience by age on a certain employer reveals some reasonable knowledge about the operations of the employer.

4.4 Factors affecting budget implementation

The researcher assessed the factors of monitoring in effective budget implementation. The participants of this study put forward various opinions regarding the monitoring of the budget implementation process and the results on this perspective are as summarised below:

4.4.1. Frequency of budget revision

The researcher asked the participants of this study to specify the frequency on which their organisation revise their budget. Participants gave various responses as per their activities within their departments. The results in this regard are as summarised below:

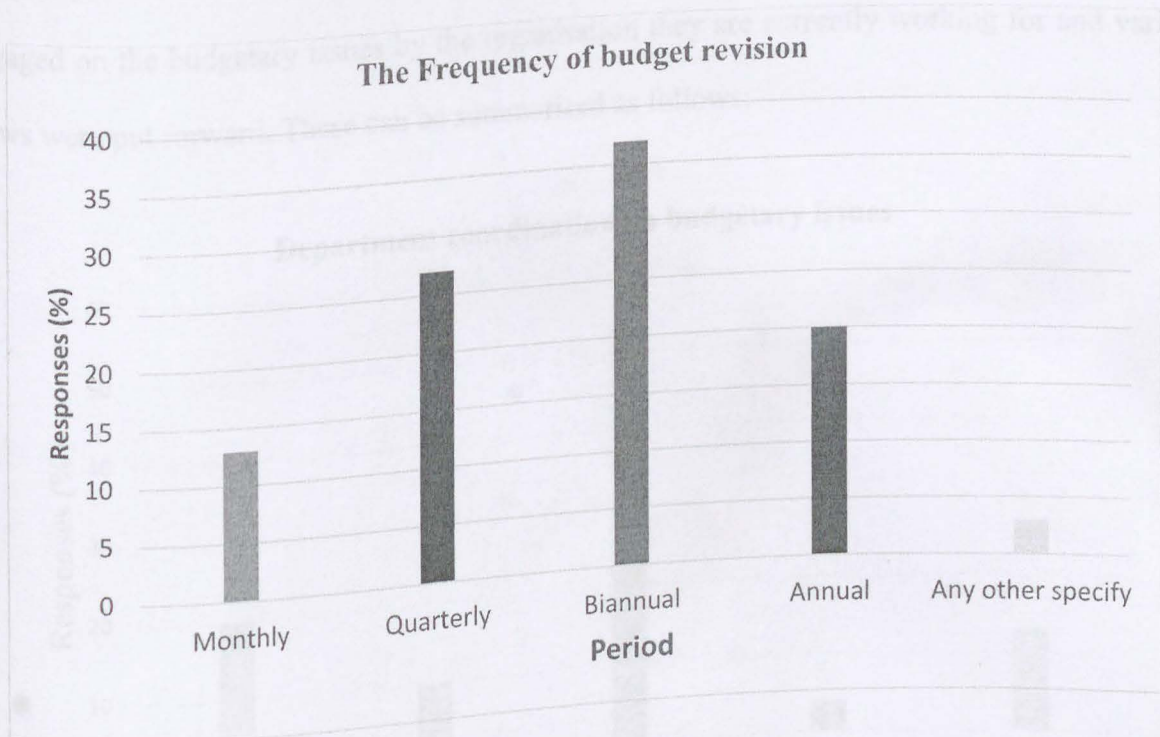


Figure 4.5: The Frequency of budget revision

Source: Fieldwork

The graph above (Figure 4.5) summaries the responses in connection with the frequencies on the revision of the budget as per the various departments in the Ministry under review. The majority of the participants indicated that they used to revise their budget biannually and this group of

participants constitutes to 37% of the respondents. 27% of the respondents indicated that they revise their budget quarterly while 20% specified that they revise annually and 13% monthly. Lastly, 3% indicated that they do not know the frequency of the revision of the budget for their departments. The fact that people are no longer revising the budget bi-annually signals the reasons why implementation is slow in government ministries.

4.4.2. Department coordination on budgetary issues

The researcher asked the participants of this study to specify the frequency of coordination on budgetary issues. Participants were required to specify the frequency with which they were engaged on the budgetary issues by the organisation they are currently working for and various views were put forward. These can be summarised as follows:

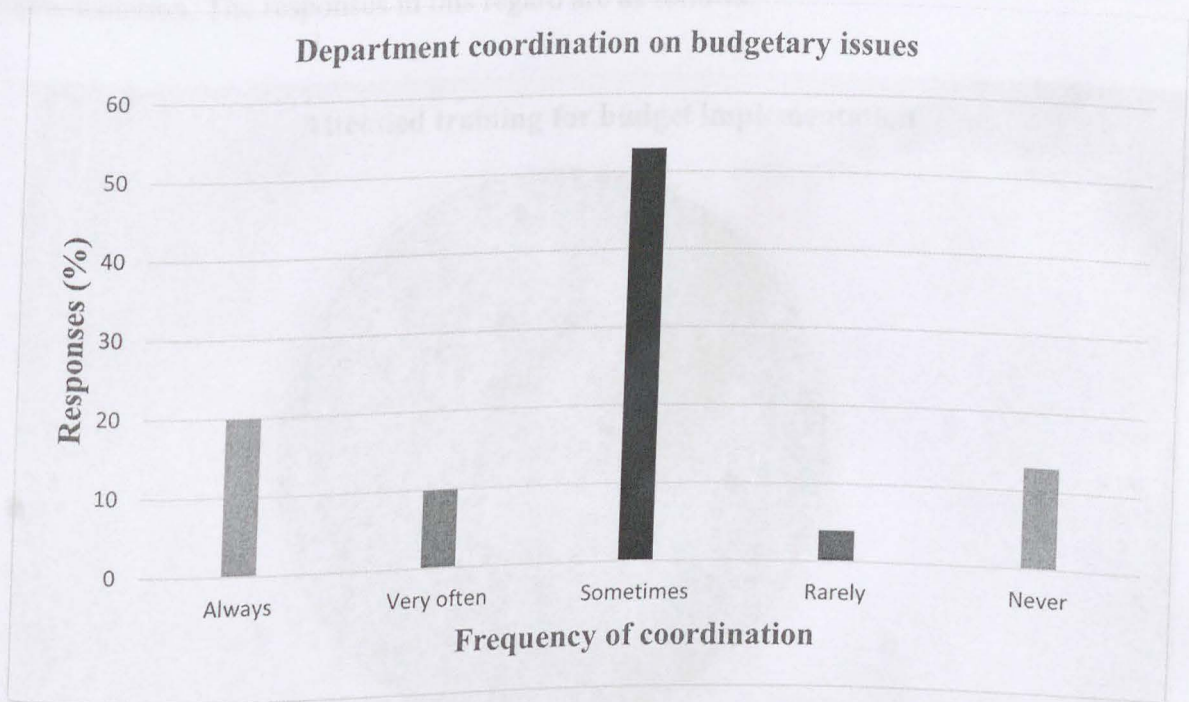


Figure 4.6: Department coordination on budgetary issues

Source: Fieldwork

The graph above (Figure 4.6) summarises the responses given by the participants of this study in connection with their participation on the budget issues. 53% of the participants indicated that they were sometimes involved in the budgetary issues. In addition to these findings, 4% of the participants indicated that they rarely coordinate on budgetary issues while 14% specified that they never coordinated and 10% mentioned that they coordinated very often. Contrary to the former, a total 20% of the participants indicated that they always coordinate on the issues concerning the budget. The lack of coordination thus affects the effective implementation of the budget within the context of the Ministry of Home Affairs and Immigration.

4.4.3. Training for budget implementation

The researcher asked the participants of the study to state if they ever get training on budget implementation. The responses in this regard are as follows:

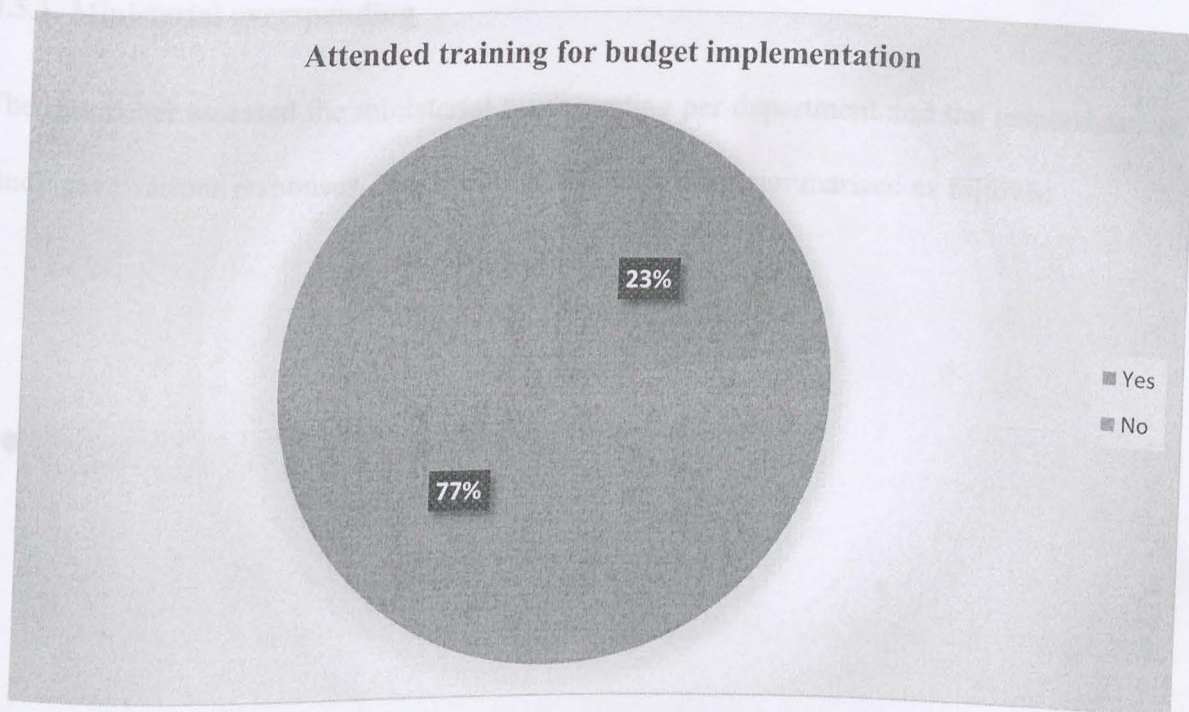


Figure 4.7: Attended training for budget implementation

Source: Fieldwork

The pie chart above summarises the responses in connection with attending training for budget implementation. Despite the prior findings on demographics which indicated that most of the employees under this study had more than five years working experience in this organisation, the majority of the respondents, 73% specified that they have never attended any training for budget implementation within their tenure. A total of 23% stated that they had undergone training on budget implementation. Therefore, it is critical to note that without proper training of employees, government ministries will always struggle to implement their performance budgets effectively.

4.5. The availability of financial resources

The participants of this study were asked to give their opinions on the availability of financial resources for budget implementation.

4.5.1. Ministerial overspending

The researcher assessed the ministerial overspending per department and the respondents of this study gave various responses. The results in this regard are summarised as follows:

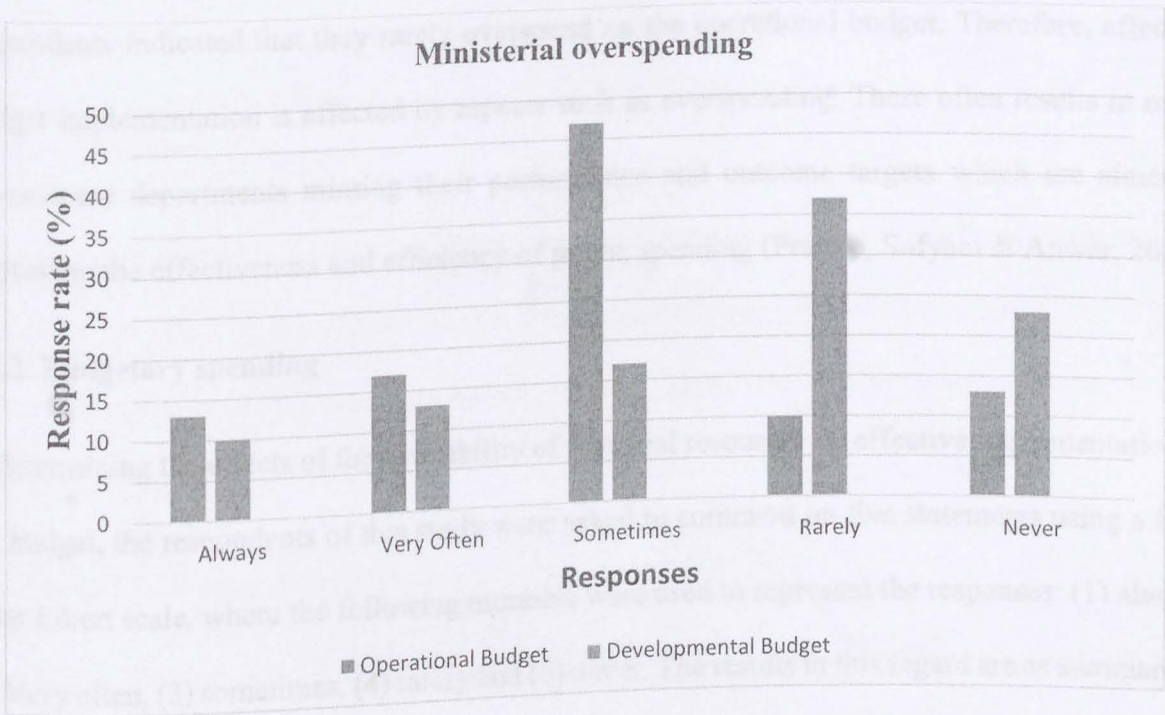


Figure 4.8: Ministerial overspending

Source: Fieldwork

Figure 4.8 indicates that the ministry under review overspend on either the operational budget or developmental budget. The majority of participants (47%) indicated that they sometimes overspend on the operational budget. On the other hand, the majority of participants (37%) also indicated that they rarely overspend on developmental budgets. Additionally, 13% of the participant indicated that they always overspend on the operational budget, while 10% indicated that they always overspend on the developmental budget.

About 17% specified that they overspend very often on the operational budget while 13% specified that they overspend very often on the developmental budget. Additionally, 13% of the respondents indicated that they never overspend on the operational budget while 23% of the respondents also indicated that they never overspend on the developmental budget. Lastly, 17% of the respondents specified that they sometimes overspend on the developmental budget while 10% of the

respondents indicated that they rarely overspend on the operational budget. Therefore, effective budget implementation is affected by aspects such as overspending. These often results in many government departments missing their performance and outcome targets which are aimed at improving the effectiveness and efficiency of public spending (Pratolo, Sofyani & Anwar, 2020).

4.5.2. Budgetary spending

In determining the effects of the availability of financial resources on effective implementation of the budget, the respondents of this study were asked to comment on five statements using a five-point Likert scale, where the following numbers were used to represent the responses: (1) always, (2) Very often, (3) sometimes, (4) rarely and (5) never. The results in this regard are as summarized below where **S**, represents statement; **F**, represents frequency; **DFM**, is distance from the mean; **M**, is the mean; **%**, is the response rate and **MD**, is the mean deviation of the responses that explains those who differ from the general views:

S	1			2			3			4			5			M	Md
	f	dfm	%	f	dfm	%	f	Df m	%	f	dfm	%	f	dfm	%		
S1	2	3	8	5	0	19	6	1	23	4	1	15	9	4	35	5	1.8
S2	4	1	15	13	8	50	6	1	23	3	2	12	0	5	0	5	3.4
S3	4	1	15	6	1	23	12	7	46	3	2	12	1	4	4	5	3
S4	3	2	12	10	5	38	9	4	35	2	3	8	2	3	8	5	3.4
S5	3	2	12	0	5	0	2	3	8	8	3	31	13	8	50	5	4.2
S6	2	3	8	6	1	23	5	0	19	3	2	12	10	5	38	5	2.2

Table 4.1: Budget spending

Source: *Fieldwork*

The table above (Table 4.1) summarises the responses to the statements (S) in connection with the budgetary spending by the ministry under review to determine the effects of the availability of financial resources on the implementation of the budget. The findings per statement are as summarised below:

Statement 1: *Spending is in accordance with set government priorities*

The review on whether the budget spending is in accordance with set government priorities shows that, 8% (2 respondents) indicated that it's always, 19% (5 respondents) very often, 23% (6 respondents) sometimes, 15% (4 respondents) rarely and 35% (9 respondents) never and a mean deviation 1.8 units. In this regard, the values are, on average, 1.8 away from the middle. The discussion on these presentations are summarised in the section of discussions below.

Statement 2: *There are regular reviews of the efficiency of existing spending*

With regards to regular reviews of the efficiency of existing spending, the results revealed that 15% (4 respondents) of the respondents stated that it is always, 50% (13 respondents) very often, 23% (6 respondents) sometimes, 12% (3 respondents) rarely, whilst no one indicated never and a mean deviation of 3.4 units. In this regard, the values are, on average, 3.4 away from the middle. The discussion on these presentations are summarised in the section of discussions below.

Statement 3: *There are clear specifications of expected results for any spending incurred*

Regarding clear specification of expected results for any spending incurred, 15% (4 respondents) of the respondents of this study indicated that it is always, 23% (6 respondents) specifying that

very often, 46% (12 respondents) indicating sometimes while 12% (3 respondents) were mentioning that its rarely and 4% (1 respondents) indicating that there has never been a clear specification of expected results for any spending incurred and there was a mean deviation of 3 units. In this regard, the values are, on average, 3 away from the middle. The discussion on these presentations are summarised in the section of discussions below.

Statement 4: *There is flexibility in resource allocation*

With regards to flexibility in resource allocation, table 1 confirms that: 12% (3 respondents) indicated that it's always, 38% (10 respondents) very often, 35% (9 respondents) sometimes, while 8% (2 respondents) rarely, 8% (2 respondents) never and mean deviation of 3.4 units. In this regard, the values are, on average, 3.4 away from the middle. The discussion on these presentations are summarised in the section of discussions below.

Statement 5: *The budgetary allocation is adequate*

To explore if the budget allocation is adequate, the results show that 12% (3 respondents) of the respondents specified that its always, none of the participants indicated that its very often, 8% (2 respondents) mentioned that it sometimes while 31% (8 respondents) indicated that its rare, 50% (13 respondents) specified that it never and there was a mean deviation of 4.6 units. In this regard, the values are, on average, 4.6 away from the middle. The discussion on these presentations are summarised in the section of discussions below.

Statement 6: *The ministry releases the approved budget in time*

In addition, the respondents of this study had to indicate if their ministry always release funds in time. The data in table 1 above shows that, only 8% (2 respondents) indicated that it always, 23% (6 respondents) specifying that very often, 19% (5 respondents) indicating sometimes while 12%

(3 respondents) rarely, 38% (10 respondents) saying never and a mean deviation of 2.2 units. In this regard, the values are, on average, 2.2 away from the middle. The discussion on these presentations are summarised in the section of discussions below.

4.5.3. Efficiency of the ministry

The respondents of this study were given some statements to respond to using the five-point Likert scale where (1) was very poor, (2) Below Average, (3) Average, (4) Above Average and (5) Excellent. The results are as summarised in the table below where (S) are statement, (F) represents frequency, (DFM) is distance from the mean, (M) is the mean, (%) is the response rate and (MD) is the mean deviation of the responses that explains those who differ from the general views:

S	1			2			3			4			5			m	Md
	f	dfm	%	f	dfm	%	f	dfm	%	f	dfm	%	f	dfm	%		
S7	6	1	23	6	1	23	10	5	38	1	4	4	3	2	12	5	2.6
S8	1	4	4	7	2	27	15	10	58	3	2	12	0	5	0	5	4.6
S9	1	4	4	3	2	12	9	4	35	1	7	46	1	4	4	5	4.2
S10	1	4	4	4	1	15	15	10	58	5	0	19	1	4	4	5	3.8
S11	2	3	8	5	0	19	13	8	50	5	0	19	1	4	4	5	3

Table 4.2: Efficiency of the ministry

Source: Fieldwork

The table above (table 4.2) summarises the responses on the statements that were used to measure the efficiency of the ministry under review. Various responses were given by the participants and this can be summarized below:

Statement 7: *Reduction of ministerial wage bill.*

The review on the subject whether the ministry under review is good at reducing the ministerial wage bill showed that, 23% (6 respondents) of the respondents indicated that the ministry is very poor at reducing the ministerial wage bill, 23% (6 respondents) below average, 38% (10 respondents) average, 4% (1 respondent) above average, 12% (3 respondents) indicating excellent and a mean deviation from all responses as 2.6 units. In this regard, the values are, on average, 2.6 away from the middle. The discussion on these presentations are summarised in the section of discussions below.

Statement 8: *Reduction of ministerial stock of pending bills.*

With regards to whether the ministry under review is efficient in reduction of ministerial stock of pending bills, the results revealed that 4% (1 respondent) of the respondents indicated that the ministry is very poor, 27% (7 respondents) below average, 58% (15 respondents) average, 12% (3 respondents) above average, whilst no one indicated that the ministry is excellent and a mean deviation of 4.6 units. Regarding this, the values are, on average, 4.6 away from the middle. The discussions on this presentation are summarised in the section below:

Statement 9: *Resolved stalled projects.*

The results revealed that 4% (1 respondent) indicated that the ministry is very poor in resolving stalled projects, 12% (4 respondents) indicating that it's below average, 35% (9 respondents) specifying that its average, 46% (12 respondents) mentioning that its above average, 4% (1

respondent) indicating that its excellent and a mean deviation of 4.2 units. Regarding this, the values are, on average, 4.2 away from the middle. The discussion on this presentation is summarised in the section of discussions below.

Statement 10: *Shifting composition of expenditure.*

With regards to the shifting of composition of expenditure, table 2 indicates that; 4% (1 respondent) of the respondents mentioned that the ministry is very poor, 15% (4 respondents) indicating that the ministry is below average, 58% (15 respondents) specifying that the ministry is at average, while 19% (5 respondents) indicated that the ministry is above average, 4% (1 respondent) concluding that the ministry is excellent and a mean deviation of 3.8 units. Regarding this, the values are, on average, 3.8 away from the middle. The discussion on this presentation are summarised in the section of discussions below.

Statement 11: *Increasing absorptive capacity of development resources.*

To determine if the ministry sometimes increases its absorptive capacity of development resources, the results indicated that: 8% (2 respondents) of the participants specified that the ministry is very poor, 19% (5 respondents) specifying that the ministry is below average, 50% (13 respondents) mentioning that the ministry is at average, 19% (15 respondents) stating that the ministry is above average, while 4% (1 respondent) witnessed that the ministry is excellent and a mean deviation of 3 units. Regarding this, the values are, on average, 3 away from the middle. The discussion on this presentation are summarised in the section of discussions below.

4.5.4. Success of the budget implementation basing on availability of financial resources

The participants of this study were requested to rate the success of the budget implementation at their ministry in relation to the availability of financial resources and ensuring expenditure prioritisation and the results Regarding this are as summarised below:

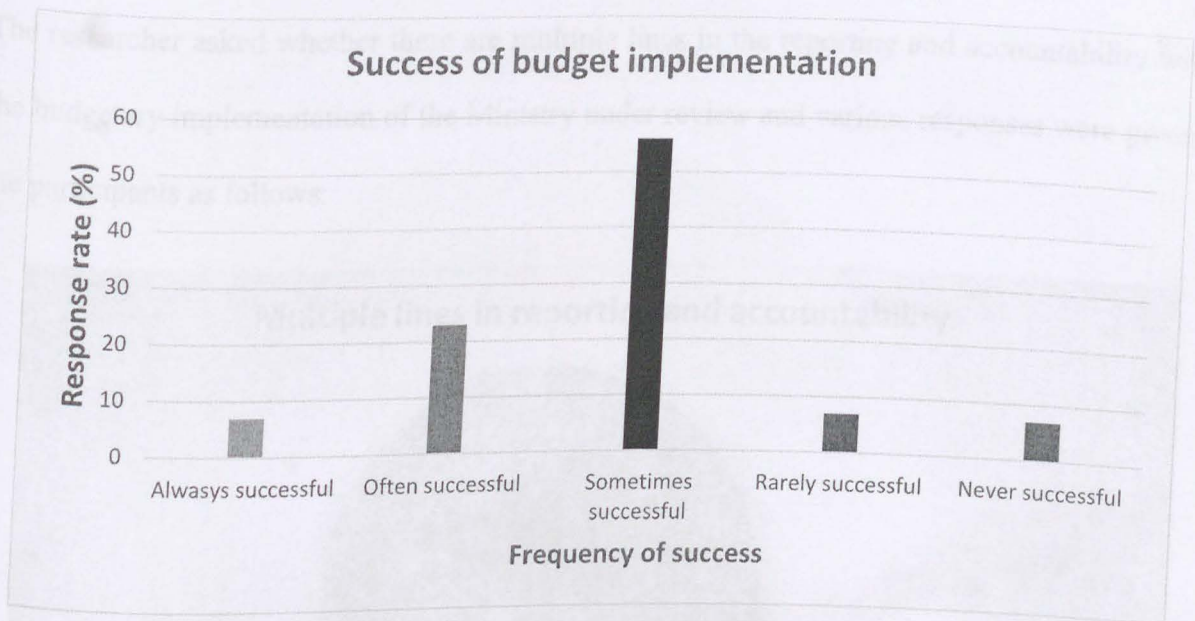


Figure 4.9: Success of budget implementation basing on availability of financial resources

Source: Fieldwork

The graph above (Figure 4.9) summaries the frequency of the success of budget implementation basing on availability of financial resources. A total of 7% of the participants indicated that their budget is always successful despite the availability of financial resources, 23% indicating that it will be often successful, 56% specifying that it is sometimes successful while 7% mentioning that it is rarely successful and 7% indicating that it has never been successful.

4.6. The organisational financial policies factors

The participants of this study were asked to specify the organisational financial policy factors that affect the budget implementation. The findings in this regard are as follows:

4.6.1. Lines in reporting and accountability

The researcher asked whether there are multiple lines in the reporting and accountability within the budgetary implementation of the Ministry under review and various responses were given by the participants as follows:

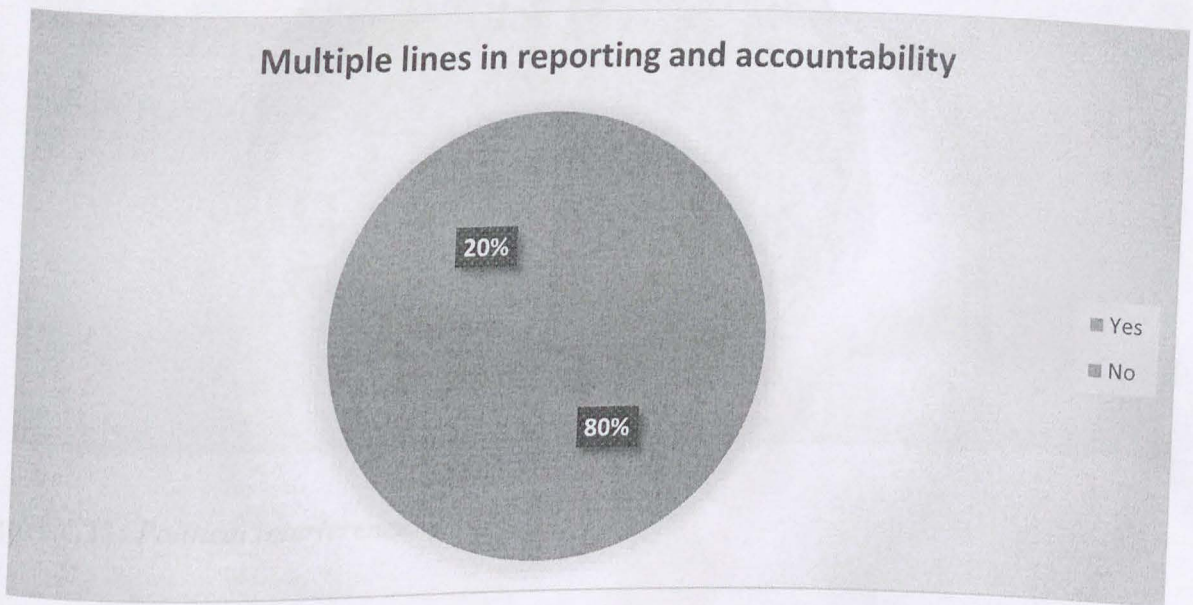


Figure 4.10: Lines in reporting and accountability

Source: Fieldwork

The pie chart above (Figure 4.10) summarises the responses with regards to whether the Ministry under review has multiple lines of reporting and accountability. The majority of the participants (80%), thus 21 respondents agreed by indicating yes while 20% said no.

4.6.2. Political interference

The researcher assessed whether there is much political interference in the running of the operation of the ministry under review which might impact its financial policies. The results in this perspective are as summarised below:

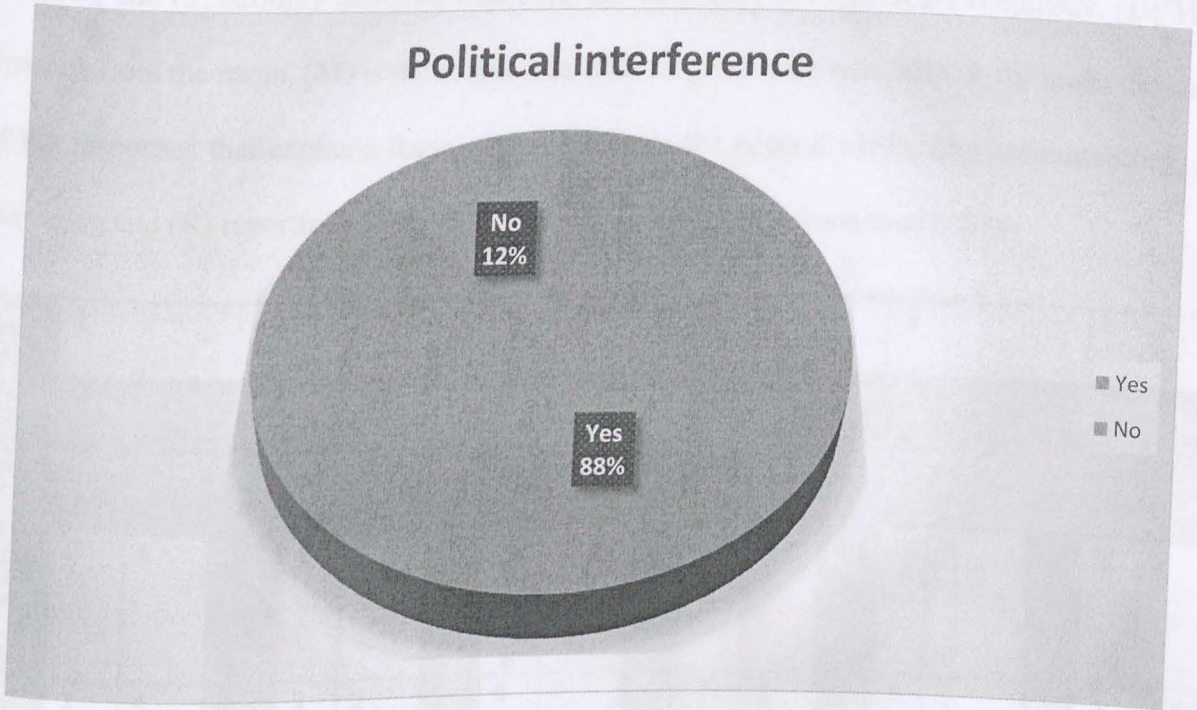


Figure 4.11: *Political interference*

Source: *Fieldwork*

The pie chart above (Figure 4.11) indicates that the majority of the participants (88%), indicated that there is much political interference in the running of the operation of the ministry under review. A total of 12% argued that there is no political interference in the running of the operation of the ministry under review.

4.7. The government financial regulations factor

The researchers sought to determine the government financial regulations factors that affect the implementation of the budget by the ministry under review. A five-point Likert scale was adopted using numbers to represent responses on statements; (1) strongly agree, (2) agree, (3) not sure, (4) disagree, and (5) strongly disagree where (S) are statement, (F) represents frequency, (DFM) is disagree, and (5) strongly disagree where (S) are statement, (F) represents frequency, (DFM) is the mean deviation distance from the mean, (M) is the mean, (%) is the response rate and (MD) is the mean deviation of the responses that explains those who differ from the general views, (A) accountability, (E) execution and (R) reporting. The results regarding this are as summarised below:

Stm	1			2			3			4			5			m	Md
	f	dfm	%	f	dfm	%	f	dfm	%	f	dfm	%	f	Dfm	%		
A																	
S12	0	5	0	1	4	4	2	3	8	15	10	58	8	3	3	5	5
S13	1	4	4	3	2	12	9	4	35	7	2	27	6	1	2	5	2.6
S14	0	5	0	1	4	4	3	2	12	14	9	54	8	3	3	5	4.6
E																	
S15	0	5	0	1	4	4	1	4	4	6	1	23	1	13	6	5	5.4
S16	0	5	0	2	3	8	8	3	31	10	5	38	6	1	2	5	3.4

R																	
S17	18	13	69	5	0	19	0	5	0	3	2	12	0	5	0	5	5
S18	12	7	46	5	0	19	3	2	12	6	1	23	0	5	0	5	3

Table 4.3: *Effects of the government financial regulations*

Source: *Fieldwork*

The table above (table 4.3) summarises the responses on the statements that were used to measure the effects of the government financial regulations on the efficiency of the ministry under review. Various responses were given by the participants and this can be summarised below:

Statement 12: *Everyone is involved in the budget exercise.*

The review on whether everyone is involved in the budget exercise at the ministry under review show that, none of the respondents strongly agreed that everyone is involved in the budget exercise, 4% (1 respondent) agreed, 8% (2 respondents) were not sure, 58% (15 respondents) disagreed, 31% (8 respondents) strongly disagreed and mean deviation of 5 units. Regarding this, the values are, on average, 5 away from the middle. The discussion on these presentations are summarised in the section of discussions below.

Statement 13: *The budget is successfully supervised by ministerial management.*

With regards to whether the budget is successfully supervised by ministerial management at the ministry under review, the results revealed that 4% (1 respondent) of the respondents strongly disagree, 12% (3 respondents) agree, 35% (9 respondents) we're not sure, 27% (7 respondents) disagree, whilst 23% (6 respondents) strongly disagreed and a mean deviation of 2.6 units.

Regarding this, the values are, on average, 2.6 away from the middle. The discussion on these presentations are summarised in the section of discussions below.

Statement 14: *The budget is invoked through acquisition of all required resources.*

The results revealed that none of the participants strongly agreed that the budget is invoked through acquisition of all required resources at the ministry under review, 4% (1 respondent) agreeing, 12% (3 respondents) were not sure, 54% (9 respondents) were disagreeing, 31% (8 respondents) strongly disagreed and a mean deviation of 4.6 units. Regarding this, the values are, on average, 4.6 away from the middle. The discussion on these presentations are summarised in the section of discussions below.

Statement 15: *When it comes to budget implementation, all stakeholders are involved.*

With regards to when it comes to budget implementation, all stakeholders are involved, table 4.3 indicates that; none of the respondents strongly agreed that when it comes to budget implementation, all stakeholders are involved, 4% (1 respondent) agree, the other 4% (1 respondent) were not sure, while 23% (6 respondents) disagreed, 69% (18 respondents) strongly disagreed and a mean deviation of 5.4 units. Regarding this, the values are, on average, 5.4 away from the middle. The discussion on these presentations are summarised in the section of discussions below.

Statement 16: *When it comes to budget implementation, resources are available.*

To determine if when it comes to budget implementation, resources are available, the results indicated that: none of the participants strongly agreed that when it comes to budget implementation, resources will be available, 8% (2 respondents) agree, 31% (8 respondents) were not sure, 38% (10 respondents) disagree, while 23% (6 respondents) strongly disagreed and a mean

deviation of 3.4 units. Regarding this, the values are, on average, 3.4 away from the middle. The discussion on these presentations are summarised in the section of discussions below.

Statement 17. *The stakeholders are given feedback on budget implementation*

With regards to whether stakeholders are given feedback on budget implementation, table 4.3 indicates that: 69% (18 respondents) of the respondents strongly agreed that stakeholders are given feedback on budget implementation, 19% (5 respondents) agree, none of the respondents were not sure, while 12% (3 respondents) disagreed, none of the respondents strongly disagreed and a mean deviation of 5 units. Regarding this, the values are, on average, 5 away from the middle. The discussion on these presentations are summarised in the section of discussions below.

Statement 18. *Budget performance is a matter of importance in the Ministry of Home Affairs and Immigration in Namibia*

The results revealed that 46% (12 respondents) of the participants strongly agreed that budget performance is a matter of importance in the Ministry of Home Affairs and Immigration in Namibia, 19% (5 respondents) agreeing, 12% (3 respondents) were not sure, 23% (6 respondents) were disagreeing, none of the respondents strongly disagreed and a mean deviation of 3 units. Regarding this, the values are, on average, 3 away from the middle. The discussion on these presentations are summarised in the section of discussions below.

4.8. INTERVIEW RESULTS

4.8.1. The monitoring factors

Participant one (P1) stated that monitoring is important in keeping track to determine whether the organisation is within what has been planned or it deviated from the plan. P1 claimed that the

organisation normally did monitoring on a quarterly basis where the previous quarter will be revised in the next quarter. Participant two (P2) supported that, monitoring is important and if the organisation overlooked this variable it ends up unknowingly overspending or underspending. Participant three (3) indicated that monitoring helps to prevent unauthorised expenditure or stay within budget. Lastly, participant four (P4) specified that monitoring guides in eliminating shortfalls, identifying spending patterns and highlighting priorities.

4.8.2. Availability of financial resources

The majority of the participants specified that,

“it is important to have adequate finance at all times because without financial resources the ministry will be unable to implement any activity”.

The respondents added that,

“as Home Affairs we are a service-oriented ministry and if we do not have financial resources, we will be unable to render services like ID and passports so the ministry needs the financial resources to perform its services”.

One of the respondents mentioned that,

“look to be honest the last two years have been hard because we have got an imposed monthly ceiling, not according to what we have budgeted for. Sometimes we budget to implement and execute a specific activity but the Ministry of Finance will tell us that they cannot give us the require amount (e.g. N\$1.6 million) alternatively they can only allocate us inadequate funds (e.g. N\$ 700,000.00) and this negatively impact the implementation of the budget since the Ministry will be forced to prioritize activities to be done.”

4.8.3. Financial policy factors

Participant one indicated that the Minister, the Deputy Minister and the Executive Directors are political appointees and this determines the quality of the financial policies to be pursued. The majority of the participants also indicated that the scope of autonomy within the ministry under review is limited and there is no managerial flexibility at the departmental level in relation to efficient use of resources. The participants concluded that there is also conflict of interest between the management and the stakeholders.

The majority of the respondents indicated that their main financial policies are drawn from the treasury instruction and the budget manual and these policies guide their budget implementation successfully.

One of the respondents mentioned that,

“at the moment I am not aware of much of these policies apart from the compliance policies where we have to comply with what the treasury instruction states; however the treasury instruction and the budget manual is sufficient to guide our budget implementation.”

Additionally, one of the participants also specified that:

“our Ministry utilizes administrative directive from the office of the Prime Minister as our financial policy. This policy directs executive directors within the parameters salvage the system; on issues of freezing posts and identifying only critical posts, how to deal with overtime, usage of government vehicles to mention a few.”

This respondent concluded that the administrative directive from the office of the Prime Minister is the sole policy actively controlling their finances within their ministry.

4.8.4. The government financial regulation factors

All the participants indicated that the government's financial regulation policies affect them negatively.

"Our Procurement Act, State Finance Act and Treasury Instructions are very centralized and this took long for us to carry some activities since we need to wait long for approval to do anything."

The participants ruled that, the government financial regulations are general to all regions while sometimes they need specific attention on their individual organisational needs.

4.8.5. Strategies required to improve budget implementation

The participants of this study suggested that all stakeholders should work together from the operational to corporate level for the improvement of the budget implementation. Additionally, it was proposed that the ministry under review should come up with internal polices which outline how budgeting should be done and then give guidelines which would guide managers to plan on activities on how to release funds. It has been suggested, that there is a need to improve the link between the budget and the current strategic plan. Furthermore, the participants suggested that guidance from the Finance ministry should be given in time. Also, a clear timely two-way communication between the budget office and all divisions in the ministry and adequate financial resources should timely be disbursed to the ministry. It has been also proposed that there is need for effective monitoring of the budget at all levels, proper training on budget implementation and monitoring to employees. Also, early and regular communication of budget issued to employees, engaging in regular budget meetings with effective feedback and managers at all levels should be

made to know the resources they will receive in time and what they will be expected to achieve per given period.

DISCUSSION OF FINDINGS

4.8. The monitoring factors that affect the effectiveness of budget implementation

The discussion of the monitoring factors that affect the effectiveness of budget implementation are as follows:

4.9.1 Frequency of budget revision

These results revealed that the ministry under review has no specific period for the revision of its budget to determine if their spending is in line with the budgeted resources. The researcher claimed these remarks since all the participants came up with different periods on the frequency of the revision of their budget. In addition to this, another group of participants did not even know how frequent the budget is revised. In support of this finding, Hancock (2009) argued that management should enhance effectiveness and transparency by establishing a monitoring team to be involved in the process of monitoring and evaluation in budgetary controls. For better implementation of the budget at the ministry under review, the organisation should set a specific period for monitoring the budget implementation for all departments since failure in this practice will end up causing the departments to revise their budget on different periods which might affect the monitoring process.

4.9.2. Department coordination on budgetary issues

The findings revealed that the participants have a time when they are informed on budgetary issues and there is also a time when they are not considered on issues concerning the budget within their

organisation. The researcher summed up all these responses and concluded that the employees of the organisation under review do not necessarily coordinate on budgetary issues. To this end, the researcher used the majority rule and concluded that the majority of the participants under this study are not really coordinated on budgetary issues. Ondanso (2013) argued that all stakeholders should be involved in the budget execution to enhance the overall budget implementation. Considering the findings on this, the organisation under review fails to coordinate budgetary issues with all employees and this might negatively affect the effectiveness of the implementation. Melek (2007) also suggested that the effects of budget participation and organisational commitment by itself on managerial performance are positive and significant. That is to say high interaction between budget participation and organisational commitment provides an appropriate condition for high managerial performance.

4.9.3. Training for budget implementation

In a study by Wagithi (2013) on factors affecting budget implementation on local authorities in Kenya, focusing on Nyeri Municipality, it was discovered that quality of manpower and motivation had minimal effects on budget implementation as the council ensured quality manpower by hiring employees considerably with higher educational levels even though it failed in professional development and on-the-job training. Considerably this study also found that the ministry under study do not exercise on-the-job-training to improve employees' budget implementation skills but the ministry only considers employees with higher education. Contrary to Wagithi (2013)'s findings, the researcher concluded that since the implementation of the budget at the ministry under review is facing some challenges, the ministry should consider on-the-job-training for effective budget implementation.

Overall, all the participants stated that monitoring is very important in effective budget implementation. The participants put various arguments for monitoring and the researcher summed them as follow:

“monitoring can guide the ministry on the shortfalls and it will also guide the ministry on its spending, so effective monitoring is important as it will highlight whether the ministry is still within the budget or it have gone above the budget. This also help the ministry to take action on activities, planning, and setting bench marks on how far it has gone beyond the set targets on spending before it release the treasury authorization warrant (TAW).”

This finding reveals that monitoring the budget has been considered important by the majority of the participants although the ministry was found not effectively monitoring its budget implementation.

4.10. The effects of availability of financial resources

The findings revealed that the ministry under review sometimes plan to execute activities as budgeted but due to failure of the Ministry of Finance to release the required funds to effectively implement the budget, the ministry under review will end up failing to implement its budget due to lack of financial resources.

Manor (1996) specified that, financial decentralisation, among other things, refers to the transfer of financial resources from central to local governments, taking into consideration the responsibilities allocated to these institutions. Manor (1996) further argued that this helps local authorities to manage their projects autonomously in order to promote the welfare of the citizens. Contrary to the foregoing, this study revealed that failure by the Namibian Ministry of Finance to

exercise financial decentralisation impacted the effective implementation of the budget by the ministry under review. The findings on this section can be further summarised as follows:

4.10.1. Ministerial overspending

The findings revealed that the ministry under review is ineffective in implementing its budget due to overspending on the operational budget, of which it needs to spend within the budget benchmark for it to be effective in budget implementation. Regarding this and considering the majority rule, the ministry under review sometimes overspends on the operational budget and it rarely overspends on the developmental budget. Moreover, considering the statistics on the responses given by the study participants (always, very often & sometimes) this reveals that the ministry under review overspends on its budget. Odipo *et al.*, (2005) indicated that the ability of the organisation to make financial and management decisions on the basis of accurate and useful information emanates from the correct accounting systems thus financial and budget monitoring reports should be submitted accurately and timeously. Odipo *et al.*, (2005) concluded that, failure to do that may lead to annual appropriation accounts being delayed and, in some respect, incorrect thus adversely affecting the transparency and accountability of resource utilisation. Regarding this, failure by the ministry to effectively estimate its spending could lead to overspending rather than the availability of financial resources.

4.10.2. Budgetary spending

Statement 1: *Spending is in accordance with set government priorities.*

The findings imply that the spending on the budget of the ministry under review is not according to government priorities. The staff members of the ministry under review can deviate or set new priorities on the spending of the funds allocated to them. This might result in conflict of interest among the ministry on which services to allocate more funds and on which service to rank as most

important. This could gradually affect the effectiveness of the budget implementation plan within the ministry under review. In support of this finding, some of the participants indicated that, “*the Ministry of Finance sometimes avail funds in the last quarter of our financial year and this will force the ministry under review to priorities on what to do due to shortage of time to fully utilise the whole funds. This group of participants also specified that they sometimes return some funds since the financial year for the budget might end while they still have funds that have been availed to the at a later stage.*” These findings show that the unavailability of funds negatively affects the implementation of the budget in the ministry under review.

Statement 2: *There are regular reviews of the efficiency of existing spending.*

The findings in this regard proved that the ministry’s management are putting much effort in regular reviews of the efficiency of existing spending although previous data disclosed that the ministry sometimes overspends on its budget.

Statement 3: *There is a clear specification of expected results for any spending incurred.*

With respect to the aforementioned findings, the ministry employees were not sure on expected results for any spending incurred. This may lead to the overspending or underutilisation of the budget.

Statements 4: *There is flexibility in resource allocation.*

The statistical findings on the flexibility in resource allocation revealed that the ministry is very flexible when it comes to resource allocation. If resources are not allocated according to what is budgeted, this might later cause conflict of interest where other members of the ministry might consider other services more important than others and thereby reducing the efficiency of the budget implementation.

Statements 5: *The budgetary allocations are adequate.*

The researcher found that the budgetary allocation of this ministry is always inadequate. Much is needed to be done to ensure adequate allocation of funds to the ministry under review since previous findings show that adequate financial resources are very important for effective budget implementation.

Statement 6: *The ministry releases the approved budget in adequate time*

The results imply that, the majority of the participants under study specified that the ministry does not release the approved budget in time. This negatively affects the implementation of the budget as prior findings show that financial resources are very important in the implementation of the budget.

4.10.3. Efficiency of the ministry

Statement 7: *Reduction of the ministerial wage bill.*

This implies that much of the financial resources of the ministry under review is spent on the wage bill and this might negatively impact the effectiveness of their budget implementation.

Statement 8: *Reduction of ministerial stock of pending bills.*

The findings in this regard proved that the ministry under review is on average capable of reducing ministerial stock of pending bills. In this regard the ministry needs to improve from average to excellent reduction of ministerial stock of pending bills for effective implementation of the budget. Odipo *et al.* (2005) argued that, good financial management is responsible for not only protecting, developing, using resources, pushing and maintaining economic growth and an increased income, but also managing effectively, the use of financial resources.

Statement 9: Resolved stalled projects.

With respect to the aforementioned findings, it's clear that the ministry under review is good in resolving stalled projects. Regarding this although the previous findings indicated that the ministry sometime do not finish some project due to inadequacy financial resources, this finding proved that the ministry is good on clearing its back log. Therefore, despite the availability of financial resources the ministry is effectively resolve its staled projects.

Statement 10: Shifting composition of expenditure.

The statistical findings on the efficiency of the ministry under review on shifting composition of expenditure revealed that the ministry is so capable of shifting composition of expenditure. With regards to effective budget implementation, shifting composition of expenditure reveals that the ministry sometimes does not do activities as budgeted and this affects the implementation of the budget. The majority of the respondents supported this finding by specifying that, "*the ministry sometimes shifts the composition of its expenditure due to the inadequacy of financial resources.*"

Statement 11: Increasing absorptive capacity of development resources.

The researcher found that the ministry under review is very efficient in increasing absorptive capacity of development resources. This shows that even the financial resources might be inadequate to allow the ministry under review to sustain its developmental budget.

Overall, basing on the findings in table 4.2, the availability of financial resources is very important for the effective implementation of the budget at the Ministry under review. Table 4.2 revealed that the ministry under review is inefficient in reducing of Ministerial wage bill, is averagely capable of reducing ministerial stock of pending bills, is efficient in resolving staled projects, shifts

composition of expenditure and is efficient in increasing absorptive capacity of development resources.

4.10.4. Success of the budget implementation basing on availability of financial resources

The findings revealed that without financial resources, the success of the budget implementation in the ministry under review is always negatively impacted. Most of the participants under this study explained that, *“due to unavailability of adequate financial resources, the ministry ends up prioritising some of its services that eventually hinders the success of the budget implementation.”*

To rule on this, the researcher concluded that the budget implementation will be unsuccessful basing on unavailability of financial resources.

4.11. Effects of organisational financial policy factors

Organisational financial policy factors have been found challenging the implementation process of the budget since directive control might not fit some requirements in the field as the ministry under review faces challenges. These findings can be further explained in detail as follows:

4.11.1. Lines in reporting and accountability

The findings show that the ministry under review has multiple lines of reporting and accountability which might delay the approval and cancelling of some financial policies. The effectiveness of the financial policies might be negatively affected by multiple lines of communication. Maintaining financial control over a modern public sector is complex and costly (Rahim & Athmay, 2008). There are many governmental departments, statutory bodies and government- owned companies. These agencies will usually be allocated money from the government to pay for their activities; they may also get money from charges for services, fees for licenses, or fines. The public managers who run these organizations are usually asked to render an account of their stewardship, and to

demonstrate that the financial and non- financial assets entrusted to them have not been misappropriated and be answerable for their actions and decisions (Rahim & Athmay, 2008). In democratic governments, this control is shared between the three branches of government. The Parliament has the power to authorize taxes and the sanctioning of expenditures. The Executive branch has an obligation to present an account of and answer for the execution of acts which are promulgated by the Parliament. The Judicial branch is charged with legal interpretation and the application of these acts. This relationship lies at the heart of the democratic process and is furthering the concept of accountability (Rahim & Athmay, 2008).

4.11.2. Political interference

The participants argued that the Minister, the Deputy Minister and the Executive Directors are political appointees and this determines the quality of the financial policies to be persuaded. In contrast, Holmgren (2002) argued that, to successfully execute its activities, an organisation should possess competent human resources with skills on efficient and effective budgetary control processes and procedures. Regarding this, appointees sometimes lack skills on efficient and effective budgetary control which eventually affect the whole process.

Overall, these findings revealed that due to much political interference within the running of the operations of the ministry under review, the financial policies of the ministry are likely to be weakened by the quality of the appointed delegates. The majority of the participants also indicated that the scope of autonomy within the ministry under review is limited and there is no managerial flexibility at the department level in relation to efficient use of resources.

The participants concluded that there is also conflict of interest between the management and the stakeholders. To this end, the current financial policies at the ministry under review has been found undermining the effectiveness of the ministry on its budgetary implementation. These findings

were in line with what Nkabu (2014) argued when he indicated that, political interference, poor relations between agency and the regulated firms, state infringing on regulatory jurisdiction and appointments of non-autonomous individuals were the main cause of ineffective financial regulations.

4.12. The government financial regulations factors

Table 4.3 summaries the responses on the statements that were used to measure the effects of the government financial regulations on the efficiency of the ministry under review. Various responses were given by the participants and these can be summarised below:

Statement 12: *Everyone is involved in the budget exercise.*

The findings regarding this implies that the ministry under review does not involve everyone in its budget exercise. Donaldson and Preston (1995) under the Stakeholder Theory, posited on the idea that the interests of all stakeholders are of intrinsic value in budget implementation and therefore failure to involve stakeholders in the budgeting process negatively affects the implementation.

Statement 13: *The budget is successfully supervised by ministerial management.*

The findings in this regard proved that the budget of the ministry under review is not successfully supervised by ministerial management. In this regard, the ministry needs decentralisation of authority. Manor (1996) argued that financial decentralisation helps local authorities to manage autonomously their projects in order to promote the welfare of the citizens. Regarding this, failure by Ministerial management of the ministry under review to successfully supervise, weakens the effectiveness of its budget implementation.

Statement 14: *The budget is invoked through acquisition of all required resources.*

With respect to the aforementioned findings, it's clear that the budget of the ministry under review is invoked through acquisition of all required resources. Therefore, much is needed to improve the situation.

Statement 15: *When it comes to budget implementation, all stakeholders are involved.*

The statistical findings revealed that stakeholders are not involved in the budget implementation. Donaldson and Preston (1995) under the Stakeholder Theory, posited on the idea that the interests of all stakeholders are of intrinsic value in budget implementation and therefore failure to involve stakeholders in the budgeting process negatively affects the implementation.

Statement 16: *When it comes to budget implementation, resources are available.*

The study disclosed that when it comes to budget implementation, resources will be unavailable at the ministry under review. This shows that the financial resources might be inadequate and the governance of the ministry will be poor.

Statement 17. *The stakeholders are given feedback on budget implementation*

The statistical findings revealed that stakeholders are given feedback on budget implementation.

Statement 18. *Budget performance is a matter of importance in the ministry of Ministry of Home Affairs and Immigration in Namibia*

The findings show that it's clear that the ministry under review values its budget performance. Overly, the findings under this section revealed that the government financial regulations have great impact on the budget implementation at the ministry under review. This was exposed when

the majority of the respondents indicated that the budget exercise does not involve everyone, the budget is successfully supervised by ministerial management and the budget is not invoked through acquisition of all required resources although the stakeholders are given feedback on budget implementation and budget performance is a matter of importance in the ministry of Ministry of Home Affairs and Immigration in Namibia.

4.13. Summary

This chapter presented, analysed and discussed the findings from the field. The chapter disclosed that the ministry under review has no specific period for the revision of its budget to determine whether their spending is in line with the budgeted resources, the participants have a time when they are informed on budgetary issues and they are also time when they are not considered on issues concerning the budget within their organisation. The Ministry under review is inefficient in reducing the ministerial wage bill. It is averagely capable of reducing ministerial stock of pending bills, is efficient in resolving stalled projects, shifts composition of expenditure and is efficient in increasing absorptive capacity of development resources. The findings under this chapter revealed that the government financial regulations have a great impact on the budget implementation at the ministry under review. All in all, specific strategies were proposed to improve the budget implementation in the Ministry under review.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1. Introduction

In this last chapter of the thesis, the researcher summarised the key findings of the study with the conclusions and some recommendations of the study. This study was investigating the factors affecting budget implementation in the Namibian Ministry of Home Affairs and Immigration, with the aim of contributing better insights on the strategies that can improve budget implementation at this government agent.

5.2. Conclusions of the study

The conclusions of this study are clustered according to the specific study objectives. These specific objectives were developed to understand the main research objective. The specific objectives and their corresponding conclusions grounded on the primary data results discussed in Chapter 4 are as follows:

To investigate the organisational financial policy factors that affect budget implementation at the Ministry of Home Affairs and Immigration in Namibia.

The study concludes that monitoring is important on effective budget implementation. The ministry under review have no specific period for the revision of its budget to determine if their spending is in line with the budgeted resources. This finding reveals that these participants have a time when they are informed on budgetary issues and there is also time when they are not considered on issues concerning the budget within their organisation. The study also found that the ministry under review do not train its employees on budget implementation. This finding

reveals that monitoring the budget have been considered important by most of the participant although the ministry have been found not effectively monitoring its budget implementation.

To analyse the availability of financial resource factors that affect the effectiveness of budget implementation at the Ministry of Home Affairs and Immigration in Namibia

The study also concluded that having adequate finance at all time because without financial resources the Ministry will be unable to implement any activity. The study found that failure by the Namibia Ministry of Finance to exercise financial decentralisation impacted the effective implementation of the budget by the ministry under review. Additionally, the study discloses that the Ministry under review sometimes overspend on operational budget and it rarely overspend on developmental budget. The study found that the Ministry under review can deviate or set new priorities on the spending of the funds allocated to it. This was found resulting in conflicts of interest among the Ministry staff on which services to allocate more funds and on which service to rank as most important which will gradually affect the effectiveness of the budget implementation plan within the Ministry under review. The Ministry employees were found not sure on expected results for any spending incurred and the Ministry was also found very flexible when it comes to resource allocation.

To assess the monitoring factors that affect the effectiveness of budget implementation at the Ministry of Home Affairs and Immigration in Namibia;

The study explored that the Ministry under review is inefficient on reducing of ministerial wage bill, is averagely capable of reducing ministerial stock of pending bills, is efficient in resolving staled projects, shifts composition of expenditure and is efficient in increasing absorptive capacity of development resources. This supported the notion that the availability of financial resources is

very important for the effective implementation of the budget at the Ministry under review. The study ruled that the budget implementation will be unsuccessful basing on unavailability of financial resources. The current financial policies at the ministry under review have been found undermining the effectiveness of the ministry on its budgetary implementation. The study noted that the scope of autonomy within the ministry under review is limited and there is no managerial flexibility in the department level in relation to efficient use of resources.

Moreover, the findings of this study show that the government financial regulations have great impact on the budget implementation at the ministry under review. This was exposed when the majority of the respondents indicated that the budget exercise does not involve everyone, the budget is successfully supervised by ministerial management and the budget is not invoked through acquisition of all required resources although the stakeholders are given feedback on budget implementation and budget performance is a matter of importance in the ministry of Ministry of Home Affairs and Immigration in Namibia.

To determine strategies required to improve budget implementation at the Ministry of Home Affairs and Immigration in Namibia.

The study suggested that all stakeholders should work together from operational level to corporate level for the improvement of the budget implementation. Additionally, it was proposed that the ministry under review should come up with internal polices which outlines how budgeting should be done and then outlines on guidelines on how to release funds which will guide managers to plan on activities. It has been suggested to improve the link between the budget and the current strategic plan. Furthermore, the study suggested that guidance from the Finance should be given in time, a clear timely two-way communication between the budget office and all divisions in the ministry

and adequate financial resources should be timely disbursed to the ministry for the effective implementation of the budget at the ministry under review.

5.3. Recommendations of the Study

The researcher put forward the following recommendations of the study with the aim of contributing better insights on the strategies to improve the implementation of the budget at the organisation under study:

- The study recommends that for the Ministry of Home Affairs and Immigration to curb challenges in budget implementation, there is need for procedures and guidelines in the allocation of funds and operational implementation policies. For successful implementation of the budget, it requires the institution to train its staff on the processes involved in budget preparation and key factors they should consider when making proposals. A budgeting process that is well understood proves to be practical and will be good for planning hence reduces resistance in budget implementation. A detailed action plan needs to be identified and the programmes to be undertaken in the training. One format should be adopted which should be circulated to functional managers who are in charge of departmental operations.
- There seems to be existence of a budget committee but not all staff is aware of its existence. The budget committee needs to be more vibrant in their role and not only be convened when budget time comes. The budget committee should understand the user department needs and challenges they face. Before adjusting as per user request, they should ask functional managers to justify their budget. This will make the user department understand

the reasons why budget proposal might not have been approved as requested by the budget committee.

- Consultations, integration and co-ordination between the departments should be made compulsory by the ministry;
- There should be proper control on allocations to avoid overspending;
- Technology should be employed to manage the budgetary process and ensure transparency and accountability;
- Stakeholders should be engaged in the budgetary process to encourage participation and transparency;

5.4. Recommendations for Further Research

The researcher makes the following recommendations for further research: the study only covered one ministry; therefore, a similar study should be carried out using other ministries across Namibia. Following this, these particular findings cannot be generalised for the whole nation. The researcher suggested that future research should be carried out under this topic using a bigger sample. A pure quantitative methodology should therefore be adopted to see the relationship between the factors that hinder the implementation of the budget.

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LIST OF APPENDIX

Appendix A: Questionnaire

A QUESTIONNAIRE ON THE INVESTIGATING THE FACTORS AFFECTING BUDGET IMPLEMENTATION IN THE NAMIBIAN MINISTRY OF HOME AFFAIRS AND IMMIGRATION

Dear Respondents

A Purposive sampling techniques was used to choose you as a respondent in the above titled study which will be submitted in partial fulfilment of the requirement for master degree of Masters of business administration in finance of the University of Namibia. Your cooperation in filling this questionnaire will ensure success of the study. Please feel free to give your views on the items given by answering all the questions and indicate your choice by putting a tick in the checkbox before the answer you feel most appropriate, or Fill in the gaps by giving reasons or information in relation to a particular question. The responses will be for academic purposes only and will be treated with utmost confidentiality.

Your cooperation is highly appreciated

Juliana Shifonono

MBA student, University of Namibia

SECTION A: DEMOGRAPHIC INFORMATION

Please put a tick (✓) in the box next to the appropriate response:

1. Please indicate your gender

Male

Female

2. Please indicate your age bracket

25-29 years

30-34 years

35-39 years

40-44 years

45 years and above

3. Please indicate the highest academic level you have attained

Secondary

Tertiary (College Diploma/Certificate)

University (Graduate)

University (Post graduate)

Others specify.....

4. For how long have you worked in the Ministry of Home Affairs and Immigration?

0-5 years

6 - 10 years

11 - 15 years

16 years and above

SECTION B: EFFECT OF MONITORING ON EFFECTIVENESS OF BUDGET IMPLEMENTATION

5. How often is the budget revised in your organization?

Monthly

Quarterly

Biannual

Annual

Any other specify.....

6. How often do the various departments in your ministry coordinate on budgetary issues?

Always

Very often

Sometimes

Rarely

Never

7. Have you undergone any training in budget implementation?

Yes

No

8. If yes what type of training?

Formal

Informal

Others specify.....

9. What are the effects of monitoring on effectiveness of budget implementation?

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SECTION C: THE EFFECT OF AVAILABILITY OF FINANCEIAL RESOURCES

10. How often do you overspend in:

i. Operational budget

Always

Very often

Sometimes

Rarely

Never

ii. Development budget

Always

Very often

Sometimes

Rarely

Never

11. Indicate the extent to which you agree or disagree to the statement below

(1) Always (2) Very often (3) Sometimes (4) Rarely (5) Never

Statement	1	2	3	4	5
Spending is in accordance with set government priorities					
There are regular review of the efficiency of existing spending					
There is clear specification of expected results for any spending incurred					
There is flexibility in resource allocation					
The budgetary allocation are adequate					
The ministry release the approved budget in adequate time					

12. How efficient is your Ministry in terms of the following?

(1) Very Poor (2) Below Average (3) Average (4) Above Average (5) Excellent

Statement	1	2	3	4	5
Reduction of ministerial wage bill					
Reduction of ministerial stock of pending bills					
Resolved staled projects					
Shifting composition of expenditure					
Increasing absorptive capacity of development resources					

13. How can you rate the success of budget implementation in the Ministry in relation to availability of financial resources and ensuring expenditure prioritization?

- Always successful
- Often successful
- Sometimes successful
- Rarely successful
- Never successful

Justify your opinion on question 13

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SECTION D: EFFECTS OF ORGANIZATIONAL FINANCIAL POLICIES

14. Developing countries are often faced with a multitude of challenges when conducting government activities making it more necessary to adopt effective corporate governance structures.

In your ministry;

a. Are there multiple lines of reporting and accountability?

- Yes
- No

b. Is there political interference in the running of the operation of your Ministry?

- Yes
- No

c. If yes what is the extent of the political interference specify

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d. What is the scope of autonomy in your Ministry?

- Limited
- Unlimited

e. Is there managerial flexibility in the department level in relation to efficient use of resources?

- Yes
- No

f. Is there conflict of interest between the management and the stakeholders?

- Yes
- No

15. What are the effects of organizational financial policies on budget implementation?

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SECTION E: EFFECTS OF THE GOVERNMENT FINANCIAL REGULATIONS

16. How efficient is the Namibian government in terms of the following?

(1) Strongly Agree (2) Agree (3) Not Sure (4) Disagree (5) Strongly Disagree

	1	2	3	4	5
Accountability					
Everyone is involved in the budget exercise					
The budget is successfully supervised by ministerial management.					
The budget is invoked through acquisition of all required resources					
Execution					
When it comes to budget implementation, all stakeholders are involved					
When it comes to budget implementation, resources are available					
Reporting					
The stakeholders are given feedback on budget implementation					
Budget performance is a matter of importance in the of Ministry of Home Affairs and Immigration in Namibia					

17. What are the effects of the government financial regulations on the budget implementation?

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SECTION F: STRATEGIES REQUIRED TO IMPROVE BUDGET IMPLEMENTATION

18. In your own opinion what are the strategies required to improve the budget implementation at the Ministry of Home Affairs and Immigration in Namibia?

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Thank you for your time and cooperation!

Appendix B: Interview Guide

INTERVIEW GUIDE

1. How long have you worked at the Ministry of Home Affairs and Immigration in Namibia?
2. What are the effect of monitoring on effectiveness of budget implementation?
3. In your own opinion, what are the effect of availability of financial resources on effectiveness of budget implementation?
4. How do organizational financial policies affect budget implementation at your ministry?
5. Explain how government financial regulations affect the budget implementation at your ministry?
6. What strategies are required to improve budget implementation at your ministry?
7. Do you have anything to share regarding the budget implementation at your ministry?

Dr.GM

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LANGUAGE & COPY-EDITING CERTIFICATE

31st July 2020

RE: LANGUAGE, COPYEDITING AND PROOFREADING OF JULIANA SHIFONONO'S THESIS FOR THE MASTER OF BUSINESS ADMINISTRATION DEGREE OF THE NAMIBIA BUSINESS SCHOOL OF THE UNIVERSITY OF NAMIBIA

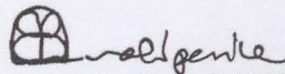
This certificate serves to confirm that I copyedited and proofread **JULIANA SHIFONONO's Thesis for the MASTER OF BUSINESS ADMINISTRATION DEGREE** entitled: **INVESTIGATING THE FACTORS AFFECTING BUDGET IMPLEMENTATION IN THE NAMIBIAN MINISTRY OF HOME AFFAIRS AND IMMIGRATION**

I declare that I professionally copyedited and proofread the thesis and removed mistakes and errors in spelling, grammar, and punctuation. In some cases, I improved sentence construction without changing the content provided by the student. I also removed some typographical errors from the thesis and formatted the thesis so that it complies with the University of Namibia's guidelines.

I am a trained language and copy editor and have edited many Postgraduate Diploma, Masters' Thesis, Dissertations and Doctoral Dissertations for students studying with universities in Namibia, Zimbabwe, Eswatini, South Africa and abroad. I have also copy-edited company documents for companies in the region and abroad.

Please feel free to contact me should the need arise.

Yours Sincerely,



The Rev. Dr. Greenfield Mwakipesile



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