

ASSESSMENT OF FINANCIAL MANAGEMENT AND RESOURCE ALLOCATION IN THE PARISH DEVELOPMENT MODEL OF UGANDA

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


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DECLARATION.

I Nakabugo Esther, certify that the research report entitled, **the assessment of financial management and resources allocation in the Parish Development Model: a case study of Ministry of Finance, Planning and Economic Development (MOFPED)** is entirely original with no instances of plagiarism or other unethical behaviour to the best of my knowledge. The only previously published work that has been utilised is only for referencing.

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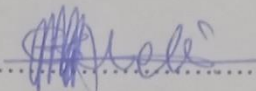
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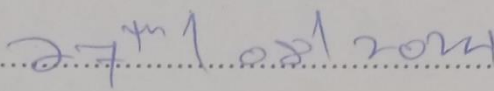
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APPROVAL

This research report by Nakabugo Esther of Reg. No. J22B34/030 entitled **“assessment of financial management and resource allocation in the Parish Development Model: a case study of Ministry of Finance, Planning and Economic Development (MOFPED)**, has been under my supervision and is now ready for submission to the School of Business board of examinations with my approval.

Signature 

MR. ALEKO GODFREY

Date 

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God bless you all.

ABSTRACT

The study established the assessment of financial management and resource allocation in the Parish development model. a case study of Ministry of Finance, Planning and Economic Development. It specifically focused on; examining the relationship between the number of years worked (level of experience) in an organization and how it leads to successful factors of financial management, finding out the relationship between best practices that can be adopted in financial management and the level of experience. The study was carried out using a descriptive research design where both quantitative and qualitative research approaches were also used. The data was collected using questionnaires and interviews during the data collection, both purposive and simple random sampling methods were used. A sample size of 39 respondents who are management and employees from MOFPED was also used in the study. The data was analyzed using Chi-square statistics with the help of SPSS version 20. From the study findings using chi-square statistics highlight the intricate interplay between level of experience and the factors to be considered for successful financial management and resources allocation together with the best practices that should be adopted for financial management. Lastly, the study recommended that the government of Uganda should prioritize creating and promoting precise frameworks for financial management that emphasize creating quantifiable targets and putting in place reliable financial control mechanisms

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CHAPTER ONE

INTRODUCTION AND BACKGROUND OF THE STUDY.

1.1 Introduction

The Parish Development Model serves as the Ugandan government's last-mile approach for providing services aimed at raising household incomes and enhancing the welfare of all Ugandans.

With the Parish serving as the lowest administrative and operational hub for providing services closer to people and for fostering local economic growth.

Several reviews of the government's planning, implementation, and results monitoring processes led to the PDM's adoption. These reviews included the following:

The NDP I End -of - Term evaluation and the NDP II Mid- term review that recommended its adoption, the evaluations identified the strategic role of a parish in improving service delivery, and strengthening production, productivity and value addition for social economic transformation and realization of NDP results.

The thorough assessment of the Decentralization Policy, which was ordered by Accordingly, the PDM was embraced by the NDP III (section 10, pages 10 and 11) as a means of boosting welfare and household income.

According to the MOLG implementation guidelines (2021/22), the model was envisaged to work in the following ways;

- i. Coordination of PDM implementation by MOLG.
- ii. Mobilization of stakeholders and non-state actors to support PDM implementation.
- iii. Popularization of PDM at national and sub national level.
- iv. Operationalization of all PDM pillars by allocation of required resources.
 - v. Filling all vacant position for parish chiefs in the district.
 - vi. Operationalization of the PDCs and PMC at parish level.
 - vii. Equipping PDCs with necessary IT equipment for data collection.
 - viii. Support capacity building of stakeholders at national and sub-national level.

- ix. Finalization of all documents.
- x. Support formation of community groups/SAACOs.
- xi. Roll out popularization and sensitization of PDM in print, electronic media and meetings.

1.2 BACKGROUND TO THE STUDY.

The Parish Development Model is a government strategy for organizing and delivering public and private sector interventions for wealth creation and employment generation at parish level as the lowest economic planning unit.

PDM serves as a paradigm for transforming smallholder farmers' socioeconomic status from the subsistence sector to a more lucrative industry. The Ugandan government and the Local Government Act of 1997, which included parishes as one of the governmental planning units, support the idea. PDM was created with the National Development Plan III in mind, but it also addresses the first and second sustainable development goals (SDGs): ending hunger and poverty.

The PDM operationalization was started by the Ugandan government in the fiscal year 2021-2022. The concept was introduced in Kibuku District on Saturday, February 26, 2022, by His excellency Yoweri Kaguta Museveni, President of the Republic of Uganda. Later, on Monday, October 11, 2022, the prime minister announced the cancellation of a direct PDM money transfer to SACCOs. PDM is being rolled out across the country with intensive campaign for the public to make use of the program.

The main goal of the PDM is to alleviate household incomes and standards of living with increased focus on the transformation of peasant households (both on-farm and off-farm, in rural and urban settings) into the monetized economy so as to eradicate poverty.

The model is to focus on increasing the effectiveness of the interaction of government and its people at the lowest level of the Parish so as to accelerate the realization of government's long-term goal of socio-economic transformation.

The model was established on 7 core pillars and these include;

- i. **Production, Storage, Processing and Marketing.** Through area-based commodity clusters, the approach is to organize and coordinate farmers, producers, and other value chain participants at the village and parish levels. This entails providing local farmers' associations and farm cooperatives with assistance in creating concise and successful business plans. The pillar places a strong emphasis on training and capacity building, farmer organizations, efficient input supply, farm power and off-farm mechanization, certification and regulation, commodity storage and bulking facilities, value addition and processing facilities, water for domestic use and production, market access, digital support, and access to business development services. Extension services for crops, animal husbandry, and fisheries are also prioritized.
- ii. **Infrastructure and Economic Services.** The PDM outlines plans to upgrade local markets, make community roads more accessible, and extend power, water, and internet infrastructure nationwide. It also calls for developing

- suitable e-services and staffing to support local governments' use of information, communication, and technology (ICT).
- iii. **Financial inclusion.** PDM intends to make resources available to households at the parish level so they can invest in businesses that will sustain family livelihoods and produce excess to sell and save.
 - iv. **Social services.** The model takes into account the following social services to improve the quality of life for households: basic healthcare, education, access to clean water, transportation, and communication. This will streamline service delivery all the way down to the local level. This will be accomplished by providing assistance to well-functioning village health teams, modernizing community primary schools, building hospitals, and making extension workers available.
 - v. **Mindset change and cross cutting issues.** In order to accomplish realistic planning and model execution, PDM aims to change the way that communities, business sector participants, and public sector authorities think. It is hoped that a right-might mentality would alter work ethics and encourage social change.
 - vi. **Parish Based Management Information System and Community data.** It is anticipated that the parish will serve as a hub for gathering primary data, and the parish head will keep an accurate parish record. The village chairpersons will be in charge of keeping a village register. In order to enable intentional planning, the procedure will facilitate community profiling, data analysis, storage, and distribution.
 - vii. **Governance and Administration.** The parish development model's whole implementation will require governance capabilities to support the coordination and execution of the PDM's objectives and programs at the local, regional, and national levels.

1.3 A Historical Perspective of the PDM.

A PDM-like program was implemented in Uganda both before and after the country gained its independence. The local government administration was successfully built upon the initiatives. The administrative framework was in place throughout that time and was essential to the political, social, and economic governing of the country. Village structures, overseen by the village head at the Parish Sub County level, strengthened this approach. Under this, parishes implemented national programs on health, education, and people's welfare in terms of food security; they also kept a registration of all community members by gender, including migrants and tourists. All births and deaths were also reported under this. As per the Ministry of Local Government's implementation guidelines (2021/2022), the Government of Uganda adopted the Parish Development Model as its approach to ensure;

- i. Establishing data systems that would continuously provide real-time information about various Parish-level interventions to the entire government. The generated and analyzed data would enhance comprehension of the distinct and varied features of households throughout the nation, thereby serving as the foundation for the implementation of focused interventions.

- ii. Committed efforts and financial investments in the coordination and organization of farmers at the parish level and other participants in the value chain via locally based commodity clusters in order to boost output and productivity in order to establish sustainable agricultural production.
- iii. Providing rural households with regular agricultural extension and education, including training in business management and financial access.
- iv. constructing the systems and infrastructure needed to handle the selling and processing of Uganda's agricultural output.
- v. Encouraging local communities to plan more actively in order to identify and resolve systemic bottlenecks that impede the growth of the local economy.
- vi. Providing households operating in the subsistence economy with bankable projects along the value chain of the 18 priority commodities with access to financial services.
- vii. Keeping an eye on, organizing, and enforcing community conformity with government policies regarding social services (health and education) and infrastructure like hygiene.
- viii. Getting households involved in self-help projects, saving and investing, working hard on the 18 enterprise crops along the value chain, and mobilizing and sensitizing them to socioeconomic development.
- ix. Addressing vulnerability at the local level among women, youth, and people with disabilities by creating and carrying out action plans that include underrepresented interest groups.

1.4 PROBLEM STATEMENT.

According to 2019/2020 Uganda National Household Survey report, 39% of Ugandan households (approximately 16 million people) were under the subsistence economy. The targeted subsistence households were characterized with low-income earnings, limited access to land (mostly tenants), mainly subsistence food growers for home consumption who sometimes depend on hand-outs. Majority of the household heads could barely afford earning more than UGX 7000 (1.9 USD) per day which was an international poverty line level. The PDM designated a parish (in a rural setting) and a ward (in a city or urban setting) as the lowest reference unit for planning, budgeting, and providing public services in response to the difficulties brought on by the subsistence economy. It is anticipated that this approach will transform Uganda's economy from one based on subsistence to one that is monetized.

1.5 Objectives of the study.

The study was guided by the following objectives;

- i. To assess financial management and resources allocation in the Parish Development Model.
- ii. To find out factors to consider for a successful financial management and resources allocation.
- iii. To identify best practices in financial management that can be adopted to improve resource allocation.

1.6 Research questions

The study sought to answer the following questions;

- i. Assess financial management and resources allocation in the Parish Development Model.
- ii. What factors should be considered for a successful financial management and resource allocation?
- iii. What are the best practices in financial management that can be adopted to improve resource allocation?

1.7 Scope of the study

1.7.1 Content scope

The Parish Development Model's resource distribution and financial management were the main focus of the study. This is due to the fact that this model is primarily used in Uganda as a last-mile approach for service delivery, enhancing the welfare and income of every Ugandan at the household level.

1.7.2 Geographical scope.

The Ministry of Finance, Planning and Economic Development (MOFPED), which is situated at Plot 2-8 Apollo Kaggwa Road, P.O. Box 8147 Shimoni Rd 1, Kampala, Uganda, is the site of this study. The government organization MOFPED was selected since it is in charge of financial management, including creating and overseeing suitable policies and plans.

1.7.3 Time scope.

The research took a period of 4 months, to ensure that this research is conducted correctly, effectively and efficiently as stipulated by the university.

1.8 Significance of study.

The Parish Development Model's resource allocation and financial management will be the main topics of the study. This will make it possible for the Ugandan

government to implement sound financial management and resource allocation, allowing citizens to transition from subsistence to highly profitable households and raising living standards and ending poverty in the country. Additionally, it will help scholars and researchers expand and deepen their knowledge on appropriate resource allocation and financial management. Future scholars with an interest in this field as well as other pertinent fields will find the study's conclusions valuable.

1.9 Conceptual Framework

Independent variable

Financial Management Practice.

- Budgeting processes
- Financial reporting
- Internal controls
- Auditing practices

Resource allocation

- Distribution of funds
- Allocation criteria
- Timeliness of fund disbursement
- equity in resource distribution

dependent variable.

Project success

- Completion rates of projects
- Achievement of project goals
- Beneficiary satisfaction
- Sustainability of projects

Operational efficiency

- Cost effectiveness
- Time efficiency in project execution
- Utilization of allocated resources.

Impact on development outcomes.

- Improvement in local infrastructure
- Economic growth within parishes
- Reduction in poverty levels

CHAPTER TWO: LITERATURE REVIEW

2.1 Introduction

Reviewing the existing literature around the topic of research is vitally important because it delves into the expensive body of research that examines the Parish Developed Model and the challenges that have hindered its successful implementation. This not only helps in understanding what the PDM is but also knowing the challenges that are hindering its successful implementation in Uganda.

2.1.1 Financial Management and Resource Allocation

The concept Financial management is a critical aspect of organizational decision-making, encompassing the processes of planning, organizing, controlling, and monitoring financial resources to achieve organizational objectives efficiently and effectively (Brigham & Houston, 2020; Gitman & Zutter, 2019). It involves strategic allocation of funds across different activities and projects, aiming to optimize returns while managing risks (Baker & Powell, 2021). The importance of financial management lies in its role in enhancing financial performance, ensuring liquidity, and supporting long-term sustainability (Arnold, 2020; Van Horne & Wachowicz, 2017).

Central to financial management is the concept of resource allocation, which refers to the distribution of available resources, including financial, human, and physical assets, among competing uses or projects (Besley & Brigham, 2018; Ross et al., 2019). Making judgments based on risk assessment, financial analysis, and strategic priorities is essential to effective resource allocation (Graham & Harvey, 2021; Weston et al., 2018). It is essential for matching organizational operations with strategic objectives and optimizing the value produced from scarce resources (Damodaran, 2016; Copeland et al., 2020).

Frameworks for comprehending how financial management choices affect resource distribution are provided by financial theories. For example, the Capital Asset Pricing Model (CAPM) assists in assessing the trade-off between risk and return while making investment decisions (Sharpe, 1964; Lintner, 1965). Diversification is emphasized in Markowitz's 1952 Modern Portfolio Theory (MPT) in order to reduce risk and maximize returns throughout an asset portfolio. Financial managers can build investment portfolios and optimize asset allocation methods with the use of these ideas (Elton et al., 2019; Bodie et al., 2020). In actuality, a number of internal and external factors have an impact on resource allocation and financial management. Organizational goals, financial resources, and risk tolerance are examples of internal influences (Hillier et al., 2018; Stulz, 2018). Financial decision-making and resource allocation techniques are also influenced by external factors, including market trends, economic situations, regulatory frameworks, and competitive pressures (Brealey et al., 2021; Fabozzi et al., 2019).

Financial managers play a critical role in managing finances and putting good resource allocation plans into practice. They are in charge of monitoring cash flows, finding investment possibilities, analyzing financial data, and capital structure optimization (Ross et al., 2021; Parrino et al., 2019). They must strike a balance between taking risks and creating value because their choices have an impact on the profitability, liquidity, and general financial health of the company (Gitman et al., 2018; Brigham & Gapenski, 2015).

Financial management practices vary across industries and sectors, reflecting differences in risk profiles, capital requirements, and regulatory frameworks (McLaney & Atrill, 2017; Smart et al., 2020). For example, financial institutions such as banks and insurance companies emphasize risk management and regulatory compliance in their financial management strategies (Saunders & Cornett, 2021; Mishkin & Eakins, 2015). In contrast, technology firms may focus on innovation and growth-oriented investment strategies to maintain competitive advantage (Brealey et al., 2018; Damodaran, 2012).

The incorporation of digital tools and technology has revolutionized financial management techniques by facilitating predictive modeling, real-time data analysis, and task automation (Brynjolfsson & McAfee, 2017; Davis et al., 2019). Fintech innovations—like artificial intelligence and blockchain technology—are changing the financial markets and having an impact on how resources are allocated (Zheng et al., 2020; Gomber et al., 2018).

2.1.2 The Parish Development Model.

The concepts of sustainable development, community involvement, and participatory decision-making served as the foundation for the parish development model. It provides a framework for cooperative initiatives including citizens, local government, non-governmental organizations, and other stakeholders to empower local communities, raise living standards, and promote socioeconomic advancement.

Theoretical Foundations and Conceptual Frameworks. Parish development model draws upon diverse theoretical foundations. For instance, community development theories, such as social capital theory (Putnam, 2000), emphasizes the importance of networks and relationships in fostering community cohesion and resilience. Participatory development approaches (Chambers, 1994) advocate for involving local residents in decision-making processes to ensure initiatives meet community needs and priorities. Sustainable development frameworks (UN, 1987) underscore the integration of environmental, social, and economic considerations to promote long-term well-being.

Historical Evolution and Contextual Adaptation: Historical and contextual modifications are reflected in the parish development model's evolution. Models frequently arose in rural areas as a result of community self-reliance and agricultural difficulties (Rural Development: Learning from China, 2012). Models for urban regions concentrate on tackling social isolation, infrastructure deficiencies, and

poverty (Agyeman, 2013). These models' adaptability to local settings highlights how flexible and sensitive they are to the many dynamics of communities.

Components and Strategies: Successful parish development models include a number of essential elements and tactics. In decision-making and resource allocation, governance frameworks are essential (Andrews, 2018). Leveraging partnerships, outside finance, and local resources are all part of resource mobilization techniques (Bebbington, 2007). Frameworks for planning and implementing projects provide methodical project execution in line with community goals and sustainable development objectives (Korten, 1980). Mechanisms for monitoring and evaluating performance offer feedback loops for determining impact, improving tactics, and guaranteeing responsibility (O'Flynn, 2007).

Case Studies and Exemplary Initiatives: Analyzing case studies yields information on effective parish development programs. Through agroforestry techniques and renewable energy projects, the Colombian hamlet of Gaviotas serves as an example of sustainable development (Sachs, 1999). According to Bolton and Patel (2010), the Self-Help Housing Programme in South Africa is an example of community-driven housing solutions that empower residents. These examples demonstrate a range of strategies and results, highlighting the significance of community ownership and context-specific interventions.

Challenges and Limitations: Parish development models have potential, but they also have certain drawbacks. Scale and sustainability of implementation are frequently constrained by resource availability (Edwards & Hulme, 1996). Effective governance and decision-making processes can be hampered by institutional obstacles like political opposition and bureaucratic delay (Mansuri & Rao, 2013). Community cohesion and engagement can be impacted by socio-cultural issues, such as ethnic tensions and gender inequality (Banks, 2005). Innovative methods, flexible plans, and inclusive laws are needed to address these issues and guarantee fair development results.

Impact and Outcomes: Assessing the effects of parish development strategies on local communities reveals a range of different outcomes. The development of jobs, revenue, and entrepreneurship are examples of economic impacts (Lipton & Ravallion, 1995). Better health, education, and social cohesiveness are examples of social benefits (Putnam, 2000). Climate resilience and sustainable resource management are the main environmental implications (Leach & Mearns, 1996). When taken as a whole, these results support the development of a community and improve the standard of living for its citizens.

Future Directions and Research Agenda: Future studies ought to concentrate on the difficulties and new trends in parish growth. Project efficiency and transparency can be improved by integrating technology, such as digital platforms for community

interaction and data-driven decision-making (Heeks, 2002). Building community resilience requires addressing adaptation and mitigation methods for climate change (Smit & Wandel, 2006). Encouraging inclusive development strategies that give vulnerable populations and marginalized groups priority is crucial for achieving equitable results (Sen, 1999). Furthermore, examining novel finance and governance frameworks can improve parish development projects' scalability and sustainability (Pfeiffer & Sridharan, 2013).

2.2 To find out factors to consider for a successful financial management and resource allocation

In organizational management, clearly defined objectives and priorities entail setting precise goals and carefully allocating resources to effectively attain them. Clear objectives are necessary to direct organizational actions and coordinate efforts toward desired outcomes, according to Kaplan and Norton (1996). This procedure entails determining quantifiable goals and creating an accomplishment schedule (Kaplan & Norton, 1996). Setting priorities makes guarantee that scarce resources—like money, people, and time—are directed toward the things that will most successfully advance these objectives (Drucker, 1954). Evaluating the significance and immediacy of various goals, taking possible risks and rewards into account, and matching resource allocation choices with broader strategy goals are all necessary for effective prioritization (Drucker, 1954; Kaplan & Norton, 1996).

Organizations can maximize the influence of their resource allocation techniques on overall performance and success, improve decision-making processes, and increase focus by establishing clear objectives and priorities (Kaplan & Norton, 1996; Drucker, 1954).

The process of creating comprehensive and practical financial plans that appropriately represent the needs and limitations of an organization's finances is a critical component of proper budgeting (Drury, 2018; Shim & Siegel, 2009). It starts with projecting income and costs using market trends, historical data, and projected shifts in the state of the economy (Horngren et al., 2013; Neely et al., 2005).

Establishing and prioritizing financial goals, distributing resources effectively between projects or divisions, and matching budgetary allotments with strategic goals are crucial stages (Hill & Houston, 2020; Hilton & Platt, 2017). Careful evaluation of numerous variables that could affect financial performance, such as interest rates, market competition, regulatory changes, and inflation rates, is another requirement for accurate budgeting (Ball, 2009; Gitman & Zutter, 2019). Accurate budgeting gives companies a clear path for financial planning and management, allowing them to

monitor performance, make wise decisions, and allocate resources wisely in order to achieve both financial stability and sustainable growth (Van Horne & Wachowicz, 2017; Baker & Powell, 2021).

By automating several procedures and offering real-time insights, technology and financial management software have drastically changed the financial management landscape, improving accuracy and efficiency. These tools make it easier to carry out complicated financial operations that were previously labor-intensive and prone to human mistake, like forecasting, financial reporting, and budgeting (Brynjolfsson & McAfee, 2017). Financial management software automation guarantees more accuracy by decreasing the possibility of mistakes in data entry and computations, in addition to streamlining workflows (Davis et al., 2019).

Financial managers can also swiftly make well-informed decisions based on the most recent financial data thanks to these technologies' real-time data analytics and dashboards (Elbashir et al., 2008). By seeing patterns and estimating future financial scenarios, features like predictive analytics—powered by AI and machine learning—further improve decision-making (Zheng et al., 2020). Furthermore, the ability to access financial data from anywhere at any time makes cloud-based financial management systems flexible and facilitates collaborative financial planning and oversight among geographically distributed teams (Peters & Panayi, 2016). These technologies, which combine several financial operations into a single platform, boost strategic financial management and operational efficiency, which in turn improves organizational performance and financial health (Moll & Yigitbasioglu, 2019).

In order to guarantee efficiency, effectiveness, and accountability, regular monitoring and evaluation in financial management entails the systematic and continuing assessment of financial activities and performance against predetermined objectives and budgets (Kaplan & Norton, 1996; Bouckaert & Halligan, 2008). In order to evaluate progress and spot deviations from predetermined goals, monitoring comprises the periodic assessment and analysis of financial data, including cash flows, income streams, expenses, and investment returns (Drury, 2018; Hilton & Platt, 2017). It gives managers up-to-date information about operational effectiveness and financial health, allowing them to take advantage of opportunities and resolve problems quickly (Brigham & Ehrhardt, 2021; Pike & Neale, 2019). In evaluation, financial performance measurements are systematically assessed in relation to benchmarks and key performance indicators (KPIs), allowing informed decision-making and strategic adjustments (Arnold, 2020; Van Horne & Wachowicz, 2017). By continuously monitoring and evaluating financial management activities, organizations enhance transparency, mitigate risks, and optimize resource allocation to achieve long-term financial sustainability and organizational objectives (Gitman & Zutter, 2019; Ross et al., 2021).

Compliance with regulations is a cornerstone of sound financial management and organizational governance, ensuring that entities adhere to the myriad of legal and

regulatory requirements that govern their operations. Adhering to these regulations is critical to avoid penalties, legal liabilities, and reputational damage, which can have significant financial and operational repercussions (Brummer, 2015; Kraakman et al., 2017). A vast array of responsibilities are included in regulatory compliance, such as tax laws, labor laws, environmental rules, financial reporting standards, and industry-specific regulations. To safeguard investors from corporate fraud, for example, the United States' Sarbanes-Oxley Act requires publicly traded corporations to maintain strict internal controls and provide accurate financial reporting (Coates, 2007; Bainbridge, 2012). Comparably, enterprises managing personal data are subject to stringent privacy and data protection regulations under the General Data Protection Regulation (GDPR) in the European Union. Non-compliance can result in harsh penalties (Voigt & Von dem Bussche, 2017). In order to identify and avoid non-compliance issues, effective compliance programs usually include staff training, risk assessments, frequent audits, and the installation of strong internal controls (Arjoon, 2005; Parker, 2002). Organizations that uphold compliance not only avoid fines and other consequences.

Transparency International emphasizes the importance of transparent processes in building confidence, lowering fraud risk, and advancing accountability and good governance (Transparency International, 2018). Transparent financial transactions and allocations give stakeholders easy access to understandable information about how money is raised, distributed, and used inside businesses or governmental entities. Increased oversight and examination are made possible by this transparency, which in turn serves to discourage resource mismanagement and corruption (Ball, 2009). Organizations and governments can improve their credibility and legitimacy in the eyes of stakeholders and the general public by fostering transparency, which will increase public trust and confidence in their operations (Heald, 2006). In addition to helping with efficient financial resource management, transparent procedures also enable informed decision-making and accountability for outcomes, aligning actions with ethical standards and regulatory requirements (Hood & Heald, 2006).

Effective internal controls are crucial for organizations to manage risks and ensure the reliability of financial reporting and resource allocation processes. Internal controls encompass policies, procedures, and mechanisms designed to safeguard assets, prevent fraud, and maintain compliance with regulations (Knechel & Salterio, 2016; Arens et al., 2019). They provide assurance that financial transactions are accurately recorded and reported, reducing the likelihood of errors or misstatements that could impact decision-making (Romney & Steinbart, 2017; Louwers et al., 2020). Strong internal controls also enhance operational efficiency by promoting transparency, accountability, and ethical behavior among employees (COSO, 2013; AICPA, 2016). By establishing segregation of duties, conducting regular audits, and implementing monitoring mechanisms, organizations can mitigate risks and detect anomalies promptly, thereby safeguarding assets and maintaining stakeholder trust (Pickett & Pickett, 2019; ACCA, 2021).

Skilled personnel are essential for effective financial management, playing a pivotal role in analyzing financial data, making informed decisions, and ensuring the overall financial health of organizations (Baker & Powell, 2021; Hilton & Platt, 2017). Their expertise enables them to perform complex financial analysis, such as cost-benefit analysis, risk assessment, and financial forecasting, which are crucial for strategic planning and resource allocation (Ross et al., 2021; Parrino et al., 2019). Skilled personnel also contribute to maintaining financial compliance with regulatory requirements and industry standards, minimizing financial risks, and optimizing financial performance (Brigham & Houston, 2020; Gitman & Zutter, 2019). Moreover, their ability to interpret financial reports and communicate financial information effectively to stakeholders enhances transparency and accountability in financial management practices (Arnold, 2020; Van Horne & Wachowicz, 2017). In summary, skilled personnel are instrumental in guiding organizations through sound financial management practices that support growth, profitability, and long-term sustainability.

A thorough framework called risk management is necessary for firms to anticipate and control financial concerns. It entails locating, evaluating, ranking, and reducing risks that might have an effect on the goals and operations of a company (Fraser & Simkins, 2010; Lam, 2003). The first step in the process is risk identification, which involves locating possible hazards in the organization's financial, operational, strategic, and external surroundings, among other areas (Hillson & Murray-Webster, 2017; Chapman & Ward, 2003). The next step is risk assessment, which entails ranking the hazards according to their importance and severity by assessing their likelihood and possible impact (Kaplan & Mikes, 2012; Hopkin, 2018). Afterwards, risk mitigation techniques are formulated to oversee and diminish the consequences of recognized hazards by means of measures like risk avoidance, risk reduction, risk sharing, or risk transfer (Pinto & Slevin, 1987; Aven, 2016). A systematic approach that incorporates risk awareness into decision-making procedures and cultivates a risk-aware culture across the entire business is necessary for effective risk management (Cooper et al., 2005; Borodzicz, 2005). In dynamic and uncertain business contexts, companies can achieve sustainable growth and competitive advantage by proactively managing risks to strengthen resilience, safeguard assets, and maximize opportunities.

In order to ensure that decisions reflect a thorough grasp of a variety of interests and expectations, stakeholder involvement in financial management is essential for matching resource allocation with organizational and stakeholder priorities (Freeman, 1984; Donaldson & Preston, 1995). Organizations can identify and prioritize activities that create value across several dimensions by including stakeholders, such as employees, customers, investors, suppliers, and community members (Mitchell et al., 1997). This all-inclusive strategy encourages accountability and transparency, which builds trust and teamwork (Greenwood, 2007). Organizations can improve their long-term sustainability and social license to operate by better anticipating and mitigating

potential conflicts through the inclusion of stakeholder perspectives in the decision-making process (Harrison & Wicks, 2013; Sachs & Rühli, 2011). Furthermore, by utilizing a variety of perspectives and areas of expertise, stakeholder involvement can stimulate innovation and enhance the effectiveness of resource allocation, which will ultimately lead to enhanced financial performance and a competitive edge (Jensen, 2001; Post et al., 2002). Robust communication channels, participatory processes, and a dedication to striking a balance between divergent interests in the pursuit of common objectives are necessary for effective stakeholder involvement (Bryson, 2004; Morsing & Schultz, 2006).

2.3 To identify best practices in financial management that can be adopted to improve resource allocation improving resource allocation.

Through best practices in financial management involves adopting a variety of strategies that ensure resources are utilized efficiently and effectively. Here are some best practices with detailed explanations:

Implementing strategic planning involves a systematic process of setting long-term goals and devising optimal strategies to achieve them. According to David (2017), strategic planning begins with environmental scanning, where organizations analyze internal strengths and weaknesses, as well as external opportunities and threats. This helps in understanding the current landscape and anticipating future trends. Setting clear objectives follows, which serve as benchmarks for measuring progress towards goals (David, 2017). Strategy formulation then involves developing detailed plans and actions to achieve the identified objectives, considering factors like competitive positioning and resource allocation (Thompson et al., 2020). Implementation is the next critical phase, where strategies are put into action through effective deployment of resources, leadership commitment, and organizational alignment (Rumelt, 2011). Finally, continuous evaluation and adjustment are essential to monitor performance, assess outcomes against objectives, and adapt strategies as needed to ensure alignment with changing circumstances (Johnson et al., 2020). This iterative process of strategic planning not only guides organizational decision-making but also enhances agility and responsiveness to market dynamics, fostering long-term sustainability and competitive.

Adopting Zero-Based Budgeting (ZBB) Zero-based budgeting (ZBB) is a budgeting technique where each budget cycle starts from scratch, requiring organizations to justify every expense regardless of whether it was included in previous budgets (Jones

& Dugdale, 2002). This approach contrasts with traditional incremental budgeting, which adjusts previous budgets by increments or percentages. ZBB involves a thorough analysis of every function and activity within an organization to determine its necessity and cost-effectiveness (Hansen & Mowen, 2007). Through a meticulous examination of every expense starting from "zero base," Zero Base Budgeting (ZBB) seeks to detect and eradicate inefficiencies, superfluous activities, and avoidable costs. This approach encourages resource allocation and decision-making that is cost-effective (Carter & Ellram, 2003). Proponents contend that ZBB guarantees that resources are distributed to activities that offer the greatest value to the company, promotes an accountability culture, and motivates managers to prioritize expenditure based on strategic objectives (Kaplan & Atkinson, 1998). Critics counter that ZBB can be difficult to adopt in companies with decentralized decision-making or sophisticated operations since it requires a lot of time and resources.

Utilizing Activity-Based Costing (ABC) is a costing methodology that assigns costs to products and services based on the resources they consume rather than using traditional methods such as direct labor or machine hours (Kaplan & Anderson, 2007; Cooper & Kaplan, 1991). By linking indirect costs to particular activities and then to goods or services depending on how these activities are used, ABC offers a more realistic view of costs (Chow et al., 1999; Innes & Mitchell, 1995). This approach enhances decision-making by empowering firms to identify inefficiencies, prioritize value-added tasks, and allocate resources as efficiently as feasible by revealing the true cost drivers of production or service delivery (Cooper & Kaplan, 1988; Kaplan & Cooper, 1998). Understanding the cost implications of various activities enables managers to make well-informed decisions on pricing, product mix, process improvement initiatives, and outsourcing strategies (Bjornenak, 1997; Bhimani, 1996). Thus, ABC promotes strategic management through increasing profitability, boosting overall operational performance, and coordinating cost management techniques with organizational goals (Shields, 1995; Bromwich & Bhimani, 1994).

Incorporating Performance-based budgeting (PBB) is a strategic approach that ties the allocation of financial resources directly to the achievement of predefined performance goals and outcomes (Behn, 2002; Brudney & England, 1983). By linking funding decisions with measurable performance metrics, PBB aims to enhance efficiency, effectiveness, and accountability within organizations and government agencies (Moynihan & Roberts, 2011; Rubin, 1995). This budgeting method incentivizes departments or programs to prioritize activities that contribute to achieving established goals, thereby optimizing resource allocation and promoting transparency in budgetary decisions (Hatry, 1999; Joyce & Rivenbark, 2017). PBB facilitates data-driven decision-making and fosters a culture of continuous improvement by identifying and scaling initiatives that demonstrate positive outcomes (Berman & Wang, 2000; Hood & Peters, 2004). Overall, PBB aligns financial planning with organizational objectives, ensuring that taxpayer or stakeholder investments yield measurable results and contribute to overall strategic priorities

(Norton, 1996; Wildavsky, 1964).

Enhancing transparency and accountability is essential for fostering trust and ensuring efficient resource allocation within organizations and governmental entities. Transparency involves the clear and open communication of financial information, policies, and decisions to stakeholders (Ball, 2009). It encourages public confidence by making organizational actions easier to comprehend and scrutinize (Heald, 2006). Conversely, accountability ensures that people and organizations follow set guidelines and standards by holding them accountable for their choices and actions (Hood & Heald, 2006). Organizations can reduce the likelihood of fraud or mismanagement by encouraging a transparent culture, which gives stakeholders access to data that helps them keep an eye on and assess how resources are being used (OECD, 2017). By guaranteeing that financial operations are carried out morally and in compliance with legal and regulatory requirements, independent audits and regular reporting serve to further strengthen accountability and transparency (International Budget Partnership, 2020).

Establishing strong internal controls is crucial for safeguarding assets and ensuring the reliability of financial information within organizations (Knechel & Salterio, 2016; Arens et al., 2017). Robust internal controls involve the implementation of comprehensive policies and procedures that govern financial transactions and operations. Key components include authorization processes to ensure that only approved individuals can initiate transactions, segregation of duties to prevent any single individual from controlling an entire transaction process, and regular reconciliations of financial records to detect discrepancies and errors promptly (COSO, 2013). These controls not only mitigate the risk of fraud and errors but also promote transparency and accountability in financial reporting (Arens et al., 2017; Graham et al., 2020). By establishing strong internal controls, organizations can enhance operational efficiency, reduce financial risks, and uphold compliance with regulatory requirements, thereby supporting sustainable business practices and maintaining stakeholder trust (Knechel & Salterio, 2016; Arens et al., 2017).

Investing in technology and automation in financial management is crucial for enhancing organizational efficiency and decision-making capabilities. Enterprise Resource Planning (ERP) systems and financial analytics platforms are examples of advanced financial management software and automation solutions that are essential for increasing accuracy and streamlining procedures (Kumar & Hilger, 2020). By automating repetitive processes like data entry and reconciliation, these technologies lower the risk of human error and free up resources for other important duties (Kallunki et al., 2019). Financial managers may quickly make well-informed decisions, allocate resources optimally, and efficiently adjust to shifting market conditions thanks to the real-time financial data these solutions give (Amir & Livne, 2019). Organizations can improve operational efficiency and obtain a competitive

advantage through improved financial management practices by strategically utilizing their technology investments (Jones & Chen, 2021).

Regular financial reviews and audits play a crucial role in maintaining organizational transparency, accountability, and financial health. According to Pike and Neale (2019), these processes involve systematic evaluations of financial data and performance metrics to assess the efficiency and effectiveness of resource utilization. They provide insights into financial performance against established goals and budgets, enabling managers to identify variances, trends, and areas needing improvement (Hilton & Platt, 2017). Moreover, audits ensure adherence to regulatory requirements and internal controls, helping mitigate risks of fraud and error (Drury, 2018). As emphasized by Brigham and Ehrhardt (2021), conducting regular financial reviews and audits not only enhances decision-making by providing reliable financial information but also fosters investor confidence and supports long-term organizational sustainability.

Financial management staff must participate in ongoing professional development to stay current with changing industry standards and retain their decision-making efficacy. Financial managers are guaranteed to have the most recent information and abilities needed to navigate challenging financial environments through ongoing training and certifications (PwC, 2021). For instance, in the finance industry, designations like the Chartered Financial Analyst (CFA) and Certified Financial Analyst (CFA) are widely regarded as indicators of proficiency in investment management and financial analysis (CFA Institute, 2021). When financial managers are always learning new skills and are able to adapt to changes in regulations, technological advancements, and financial instruments, they are better able to allocate resources in a way that supports organizational goals (Chen et al., 2020). By dedicating resources to professional development, organizations may foster a culture of learning and ensure the competency and capabilities of their financial management teams to enable strategic growth and sustainable financial performance (IFAC, 2020).

A strategic process that incorporates organizational vision and strategy into operational activities, improves internal and external communication channels, and tracks performance against predetermined strategic objectives are all part of implementing a Balanced Scorecard (BSC) approach (Kaplan & Norton, 1992; Kaplan & Norton, 1996). Four main viewpoints are usually included in the BSC framework: learning and growth, internal processes, customers, and financial (Kaplan & Norton, 2001). In order to enable a balanced picture of organizational performance and guarantee that resources are allocated efficiently to activities that contribute to long-term success, each perspective includes specific measures and targets that are in line with strategic goals (Ittner et al., 2003; Malmi & Brown, 2008). The BSC approach helps firms communicate goals across departments, define their strategy, and promote an environment of responsibility and continuous improvement by tying strategic objectives to performance indicators and initiatives (Niven, 2006; Hoque &

James, 2000). Leadership commitment, stakeholder participation at all levels, and a strong system for gathering, evaluating, and applying performance data to inform strategic adaptation and decision-making are necessary for the BSC to be implemented successfully (Kaplan & Norton, 1996; Norreklit, 2003).

Key Performance Indicators, or KPIs, are crucial metrics for assessing how well businesses or certain divisions within them are performing. According to Kaplan and Norton (1996), key performance indicators (KPIs) are quantifiable assessments that evaluate a range of performance-related characteristics, including financial success, customer satisfaction, operational efficiency, and staff productivity.

Organizations can efficiently coordinate their operations with strategic goals and objectives by establishing and tracking pertinent KPIs (Neely et al., 2005). KPIs enable continual improvement by highlighting areas that require improvement or attention, in addition to giving a clear picture of present performance levels (Parmenter, 2015). Organizations can prioritize initiatives, optimize decision-making processes based on empirical data, and allocate resources more effectively with this technique (Bourne et al., 2000). In the end, KPIs are essential to the success of a company because they guarantee that efforts are directed toward reaching important goals and improving overall performance effectiveness (Melnyk et al., 2004).

By involving a variety of stakeholders both inside and outside the company, a collaborative approach to budgeting and resource allocation may be used to guarantee a thorough grasp of the needs and objectives of the organization. Involving many departments and stakeholders in the budgeting process improves accountability and openness in financial decision-making, as well as facilitating a more accurate assessment of resource requirements, according to Krumwiede and Roth (2010). This approach helps in identifying synergies, uncovering inefficiencies, and avoiding duplication of efforts across different functions (Verbeeten, 2007). Organizations can optimize financial resources and enhance overall performance by aligning budget allocations with strategic goals and operational priorities through departmental cooperation and communication (Dekker et al., 2011; Liberatore and Miller, 2015). Additionally, collaborative budgeting fosters a culture of cooperation and mutual support, increases buy-in and commitment from stakeholders, and promotes a shared responsibility for financial outcomes (Hansen and Van der Stede, 2004; Malmi and Brown, 2008).

Effective cost management is crucial for organizational financial health, encompassing strategies to monitor and control costs to align with budgetary constraints and strategic goals. It involves identifying key cost drivers, such as labor, materials, and overhead, and implementing measures to optimize these expenditures (Drury, 2018). Organizations can more efficiently manage resources and prioritize expenditure according to strategic priorities when they have well-defined cost targets (Horngren et al., 2013). Budgeting, variance analysis, activity-based costing, and lean management strategies are some of the cost management tactics that are used to cut

down on unnecessary spending and boost operational effectiveness (Kaplan & Anderson, 2013). Organizations can reduce financial risk and increase profitability by improving cost transparency and accountability (Hilton & Platt, 2017). In addition to promoting short-term financial stability, efficient cost control also helps firms be sustainable over the long run by allowing them to capitalize on growth opportunities and adjust to shifting market conditions (Bhimani et al., 2019; Hansen & Mowen, 2018).

Prioritizing risk management is crucial for organizations to proactively safeguard their financial stability and sustainability (Fraser & Simkins, 2010; Lam, 2003). It entails a systematic approach to identifying, assessing, and mitigating potential risks that could impact operations, financial performance, and strategic objectives (Hull, 2018; Linsmeier & Pearson, 2000). By understanding the likelihood and potential impact of various risks, such as market volatility, credit defaults, operational disruptions, or regulatory changes, organizations can allocate resources more effectively and strategically (Hull, 2018; Lam, 2003). This proactive stance not only helps in optimizing financial resources and enhancing profitability but also in safeguarding against unexpected losses and maintaining resilience in dynamic business environments (Fraser & Simkins, 2010; Lam, 2003).

Leveraging Financial forecasting involves predicting future revenues, expenses, and financial outcomes based on historical data and market trends. This process helps organizations anticipate financial needs, plan investments, and set realistic goals based on expected economic conditions. Scenario planning, on the other hand, expands on financial forecasting by considering multiple potential future scenarios and their implications. This technique involves developing alternative future scenarios based on different assumptions or external factors, such as economic shifts, regulatory changes, or market disruptions. Organizations may reduce risks, better prepare for uncertainties, and spot opportunities in various future circumstances by examining these scenarios. Organizations can manage their finances and plans proactively when they combine scenario planning and financial forecasting, as suggested by Hyndman, R. J. (1998). In order to achieve long-term financial stability and growth, they enable decision-makers to make well-informed decisions, make modifications to resource allocation, and implement strategic changes. They do this by giving decision-makers insights into probable outcomes under various scenarios. In order to navigate intricate and dynamic corporate situations while being resilient and adaptable, these techniques are essential.

CHAPTER THREE: RESEARCH METHODOLOGY OF THE STUDY.

3.1 Introduction

This chapter presents the research design, target population, sample size, sampling technique, data collection instruments, validity and reliability of the research instrument, ethical consideration, data analysing techniques and presentation, Anticipated Limitations.

3.2 Research Design

The study will use a descriptive research design. The design will be used because in-depth information will collection on the variables under study. According to Cooper and Schindler (2003), a descriptive study is concerned with finding out the what, where and how of a phenomenon. Descriptive research design is chosen because it enables the study to generalize the findings to a larger population. Furthermore, both qualitative and quantitative approaches will used to collect primary data for the study.

3.3 Target population

The target population will consist of 10 top management officers, 13 middle management officers and 20 low management officers of Ministry of Finance, planning and Economic Development.

Therefore, the population of the study is 43.

3.4 Sources of Data

Data will be collected from both primary and secondary sources.

Secondary data will include text books, research papers, journals and dissertations with information related to this study.

Primary data sources will be filling questionnaires by the employees under procurement, low level managers and the top management of Ministry of Finance, planning and Economic Development.

3.5 Sample size and Selection Techniques.

The sample size for the study will be determined by the Kjerice, Robert and Morgan Table. From a population of 43 one can only select, one can only select 39 respondents into the sampling frame. Therefore, the sample size for the study is 39 as shown in the table below;

Table 1.shows the sample size for the study

Respondents	Population	Sample selected
Financial Department	7	5
Internal Audit Department	11	11
Budgeting and planning Department	8	7
Accounting Department	10	9
Human Resource Department	5	5
PPDA Department	2	2
Total	43	39

3.5 Sampling techniques

The study will use both simple random sampling technique and purposive sampling technique to select respondents into the sampling frame. With the usage of simple random sampling technique, the study will select 18 low management officers and 11 middle level management officers into the sampling frame. The technique will be used because it gives equal probability to respondents to be selected into the sampling frame. Furthermore, purposive sampling technique will be used to select top management officers of Ministry of Finance, planning and Economic Development. The technique will be used to select these respondents because they are rich in information on the variables under study.

3.6 Data collection method

The study will use both questionnaires and interview guide to collect primary data for the study.

Questionnaires

Under questionnaires a total of 39 questionnaires will be distributed to both staff members of low and middle management of Ministry of Finance, planning and Economic Development. The questionnaires will be used because it saves time more detailed information is collected pertaining the variables under study.

3.7 Data Collection Instruments

The data will be collected using a self-administered questionnaire that will comprise of the questions related to the study. Section A of the questionnaire will comprise of background information of the respondent, Section B will comprise of questions of to find out factors to consider for a successful financial management and resource allocation and section C will comprise of questions on identify best practices in financial management that can be adopted to improve resource allocation improving resource allocation.

3.8 Validity and reliability of the research instruments

Validity

The study will employ expert opinion in testing for validity of the research instrument. With the help of the supervisor items not in order will be removed from the questionnaires and replaced with well phrased questionnaires.

Reliability of the research instrument

The study will test questionnaires on other respondents from another organization. Furthermore, an alpha coefficient will be ascertained using the SPSS software and a coefficient of 0.7 and above will ascertain the reliability of the research instrument.

3.9 Validity and Reliability of the Instrument.

For validity of the instrument, the questionnaire will be prepared and pre-tested on a sample of study population to ensure that the questions included in the questionnaire are correct and in the logical order.

To ensure the validity of the questionnaire, a content validity Index (CVI) will be performed and the acceptance index will be 0.7 and above.

$$\text{Content Validity Index (CVI)} = \frac{\text{Total number of items declared Valid}}{\text{Total Number of Items}}$$

I will ensure reliability by using instruments that were previously used by other researchers to carry out research and also make conclusions on the relationship of the variables in question.

3.10 Anticipated limitations

The study will be limited by non-response by confidentiality will be assured to the respondents the data obtained is only for academic purposes

The study may also be limited by limited funds but a budget plan will be drafted to overcome this lacuna while collecting primary data for the study

In addition to that, the study may be limited by time but a work plan will be drafted to overcome this predicament while collecting primary data for the study.

3.11 Ethical Considerations

The respondent will have the freedom to decline or withdraw from the study at any point during the research period, and the researcher will make this very obvious. The participant will receive an assurance from the researcher that their information will remain secret for the reasons for which it is intended and will never be disclosed to third parties not participating in the study.

3.12 Measurement of Variables

The variables will be measured by operationally defining concepts. For instance, the questionnaire will be designed to ask responses about background information of the respondent and effects of cost estimation, quality specification and competence on supplier performance. These will be channelled into observable elements to enable the development of an index of the concept. A five-like scale namely 5-strongly agree, 4-Agree, 3-undecided, 2-Disagree, 1-strongly disagree will be used to measure both the dependent and independent variables.

3.13 Conclusion

This chapter provides the methodology that will be used to gain data, measure variables and test the quality of the questionnaire. The next chapter will present and analyse the field study findings.

CHAPTER FOUR: DATA PRESENTATION AND ANALYSIS.

4.1 Introduction

This chapter presented field data findings were discussed. After collecting different data concerning determinants influencing demand on garbage management services at **Ministry of Finance**. Findings of the research were presented and analyzed according to the study that presented inform of tables, frequencies, and percentages in line with the stated objectives and the research questions of the study. This gives interpretation and analysis of findings made in an attempt to establish the assessment of financial management and resource allocation in the parish development model. The findings are as a result of the questionnaires which were given to the respondents to fill. The study included different kinds of the respondents from **Ministry of Finance**.

4.2 Demographic information:

Demographic refers information or statistical data that describes the various characteristics of a population that may include the gender, age, education, nationality, occupation and years of experience of the respondents in the **Ministry of Finance** Organization.

4.2.1 Gender of respondents

Respondents were asked to show their gender and the findings are presented as shown in the table below

Table 4.1: gender of the respondents

Sex	Percentage (%)
Males	64
Females	36
Total	100

Source: primary data

On gender basis, majority of the respondents were males and accounted for 64% while their female counterparts accounted for 36%. This indicates that male respondents largely participated in the study. Meaning a large number of **Ministry of Finance** comprise of male employees as compared to their female counterparts.

4.2.2 Marital status.

Table 4.2: marital status of the respondents

Marital status	Percentage (%)
Single	77
Married	23

Total	100
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Source: primary data

The highest number of the respondents that was single were 77% and the married were 23% as the least.

4.2.3 Age of the respondents

Table 4.3: age of the respondents

4 Age bracket(years)	Percentage (%)
20-30	21%
31-50	62%
51 and above	18%
Total	100

Source: primary data.

The study results from table 2 above indicate that a biggest number of the respondents came from the age bracket of (31-50) represented by 62% followed by those in the age bracket (20-30) with 21%, and age bracket 51 and above had 18% of the total respondents. This indicates that all the people in different age bracket participated in the study.

Education Level of the Respondents

Table 4.4: Education Level of the Respondents

Education level	Percentage (0/0)
Certificate / diploma	23%
Bachelor degree	28%
Master's degree	8%
Doctorate	41%
Total	100

Source: Primary Data

I found out that the knowledge of the staffs was satisfactory enough because having finance ideas require a lot education and experience.

4.2.4 Category of respondents:

Table 4.5: departments in which the respondents are attached.

Occupation /Department	Percentage (%)
Human Resource	13
Accounting management	23

Finance Department	18
PPDA department	5
Internal Audit department	28
Budgeting and Planning department	13
Total	100

Source: primary data.

The study results from the table 6 above indicates that the biggest number and percentage of respondents came from the Internal Audit department with 28%, followed by the Accounting management with 23%, Finance Department Providers 18%, PPDA department with 5% while Human Resource and Budgeting and Planning department categories of employees were 13%, 13% each represented respectively. The study results reveal that at least each job role was represented by some respondents thus ensuring reliability and validity of study findings.

4.2.5 Years worked around Ministry of Finance.

Table 4.6: For how long the respondents have worked at Ministry of Finance.

Years Worked	Percentage (%)
Less than a year	8%
1-3 years	26%
4-6 years	23%
Above 6 years	44%
Total	100

Source: Primary data

The study results from the table 4.10 above indicates that the biggest number and percentage of respondents 44% has worked for above 6 years, followed by 26% that have worked for 1-3 years, 23% (4-6 years) and lastly 8% less than a year.

4.3 Presentations of the research findings as per the research objectives

4.3.1 The research findings on which of the factors are considered for a successful financial management and resource allocation do you commonly use? (Tick as Appropriate)

Indicate the extent to which you agree with the following observations on which of the factors are considered for a successful financial management and resource allocation do you commonly use at MINISTRY OF FINANCE in Uganda on a scale of (1) = strongly disagree, (2) = disagree, (3) = not sure (4) = agree (5) = strongly agree.

Table 4.16: Which of the factors are considered for successful financial management and resource allocation do you commonly use?

SECTION	FACTORS FOR A SUCCESSFUL FINANCIAL MANAGEMENT	AGREE		NOT SURE	DISAGREE		CHI-SQUARE TEST	P-VALUE (at 95% confidence interval)
		SA	A	NS	DA	SDA		
I.	Are the resource allocation objectives supportive of the organization's long term strategy?	4.0	7.0	5.0	11	12	17.074	0.029*
II.	Does your organization review and adjust your budget to reflect actual expenditures?	3.0	3.0	4.0	13.0	16.0	29.376	0.022*
III.	Has the software reduced the time spent on financial management and resource allocation?	4.0	4.0	3.0	10.0	18.0	11.026	0.808*
IV.	Does your organization conduct internal audits to ensure compliance?	10.0	11.0	9.0	7.0	2.0	22.406	0.131*
V.	Does your organization use for financial evaluation? (e.g., internal audits, external audits, financial reporting, performance metrics)	7.0	3.0	4.0	16.0	9.0	25.746	0.058*

VI.	Has regular monitoring and evaluation improved the efficiency of your financial management processes?	3.0	6.0	3.0	18.0	9.0	17.665	0.344*
VII.	Do you find these risk management tools user-friendly?	2.0	11.0	7.0	14.0	5.0	38.199	0.001*
VIII.	Does your organization have formal policies to ensure transparency in financial processes?	6.0	2.0	3.0	17.0	11.0	22.367	0.132*
IX.	Does the input from stakeholders affected your organization's financial planning and budgeting?	3.0	7.0	4.0	15.0	10.0	29.902	0.019*
X.	Does your organization employ internal controls? (e.g., segregation of duties, authorization procedures, physical controls)	7.0	10.0	4.0	8.0	10.0	25.043	0.069*

Source: Primary data 2023

Resource Allocation Objectives and Long-Term Strategy

SA (4.0), A (7.0), NS (5.0), DA (11), SDA (12)

Chi-Square Test: 17.074, P-Value: 0.029

Interpretation: The p-value (0.029) indicates a statistically significant relationship, suggesting that aligning resource allocation objectives with the organization's long-term strategy is considered important by respondents.

Budget Review and Adjustment

SA (3.0%), A (3.0), NS (4.0), DA (13.0), SDA (16.0)

Chi-Square Test: 29.376, P-Value: 0.022

Interpretation: The p-value (0.022) shows a significant relationship, highlighting the importance of reviewing and adjusting budgets to reflect actual expenditures.

Software Efficiency

SA (4.0), A (4.0), NS (3.0), DA (10.0), SDA (18.0)

Chi-Square Test: 11.026, P-Value: 0.808

Interpretation: The high p-value (0.808) indicates no significant relationship, suggesting mixed opinions on whether software has reduced the time spent on financial management and resource allocation.

Internal Audits for Compliance

SA (10.0), A (11.0), NS (9.0), DA (7.0), SDA (2.0)

Chi-Square Test: 22.406, P-Value: 0.131

Interpretation: The p-value (0.131) shows no significant relationship, indicating varied views on the role of internal audits in ensuring compliance.

Financial Evaluation Methods

SA (7.0), A (3.0), NS (4.0), DA (16.0), SDA (9.0)

Chi-Square Test: 25.746, P-Value: 0.058

Interpretation: The p-value (0.058) is close to the threshold, suggesting a borderline significant relationship regarding the use of financial evaluation methods.

Monitoring and Evaluation Efficiency

SA (3.0), A (6.0), NS (3.0), DA (18.0), SDA (9.0)

Chi-Square Test: 17.665, P-Value: 0.344

Interpretation: The p-value (0.344) indicates no significant relationship, showing mixed opinions on the impact of regular monitoring and evaluation on financial management efficiency.

User-Friendliness of Risk Management Tools

SA (2.0), A (11.0), NS (7.0), DA (14.0), SDA (5.0)

Chi-Square Test: 38.199, P-Value: 0.001

Interpretation: The p-value (0.001) indicates a highly significant relationship, suggesting that user-friendliness of risk management tools is a crucial factor.

Transparency in Financial Processes

SA (6.0), A (2.0), NS (3.0), DA (17.0), SDA (11.0)

Chi-Square Test: 22.367, P-Value: 0.132

Interpretation: The p-value (0.132) shows no significant relationship, indicating varied views on the importance of formal policies for transparency.

Stakeholder Input in Financial Planning

SA (3.0), A (7.0), NS (4.0), DA (15.0), SDA (10.0)

Chi-Square Test: 29.902, P-Value: 0.019

Interpretation: The p-value (0.019) indicates a significant relationship, highlighting the importance of stakeholder input in financial planning and budgeting.

Internal Controls

SA (7.0), A (10.0), NS (4.0), DA (8.0), SDA (10.0)

Chi-Square Test: 25.043, P-Value: 0.069

Interpretation: The p-value (0.069) is close to the threshold, suggesting a borderline significant relationship regarding the use of internal controls.

From our chi-square test, the following factors show that there is an association between the factors and financial management and these factors are,

- i. Clear objectives and priorities in organizational management.
- ii. Accurate budgeting
- iii. Risk management
- iv. Stake holder involvement in financial management.

Therefore, these factors should be considered for a successful financial management.

4.3.1 The research findings on the contribution of best practices in financial management that can be adopted to improve resource allocation at Ministry of Finance. (Tick as Appropriate)

Indicate the extent to which you agree with the following observations on the best practices in financial management adopted to improve resource allocation at MINISTRY OF FINANCE in Uganda on a scale of (1) = strongly disagree, (2) = disagree, (3) = not sure (4) = agree (5) = strongly agree.

Table 4.17: the contribution of best practices in financial management that can be adopted to improve resource allocation at the Ministry of Finance.

SECTION	BEST PRACTICES IN FINANCIAL MANAGEMENT	AGREE		NOT SURE	DISAGREE		CHI-SQUARE	P-VALUE (at 95% confidence interval)
		SA	A	NS	DA	SDA		
I.	Has strategic planning improved your organization's budgeting and forecasting capabilities?	10.0	14.0	2.0	8.0	5.0	17.824	0.334*

II.	Do you see or find potential challenges in implementing ZBB?	11.0	16.0	1.0	7.0	4.0	48.817	0.000*
III.	Do you think ZBB could improve resource allocation?	10.0	10.0	3.0	12.0	4.0	21.984	0.144*
IV.	Do you think ABC could lead to better allocation of resources?	9.0	7.0	2.0	9.0	12.0	24.513	0.079*
V.	Are you confident in the accuracy and availability of this data for budgeting purposes	13.0	10.0	7.0	6.0	3.0	21.919	0.146*
VI.	Do you have mechanisms in place to adjust resource allocation based on KPI performance?	9.0	20.0	5.0	3.0	2.0	29.463	0.021*
VII.	Does your organization prioritize investments in technology?	10.0	15.0	4.0	7.0	3.0	12.408	0.715*
VIII.	Does your organization ensure that the BSC aligns with both short-term and long-term financial goals?	8.0	15.0	5.0	5.0	6.0	25.472	0.062*
IX.	Do you believe a collaborative approach could improve resource allocation efficiency?	9.0	16.0	4.0	6.0	4.0	26.045	0.053*

X.	Does your organization currently identify and assess financial risks?	11.0	10.0	12.0	3.0	3.0	8.518	0.932*
XI.	Do you feel there is lack of transparency or accountability in financial decisions in your organization?	10.0	9.0	9.0	6.0	5.0	19.254	0.256*

Source: Primary data 2023

Strategic Planning and Budgeting

10.0SA, 14.0 A, 2.0 NS, 8.0 DA, 5.0 SDA

Chi-Square: 17.824

P-Value: 0.334 (Not statistically significant at 95% confidence interval)

Interpretation: Most respondents agree that strategic planning has improved budgeting and forecasting, but the result is not statistically significant.

Challenges in Implementing Zero-Based Budgeting (ZBB)

11.0 SA, 16.0 A, 1.0 NS, 7.0 DA, 4.0 SDA

Chi-Square: 48.817

P-Value: 0.000 (Statistically significant)

Interpretation: There is a significant agreement that challenges exist in implementing ZBB.

ZBB and Resource Allocation

10.0 SA, 10.0 A, 3.0 NS, 12.0 DA, 4.0 SDA

Chi-Square: 21.984

P-Value: 0.144 (Not statistically significant)

Interpretation: Mixed responses on whether ZBB could improve resource allocation, with no statistical significance.

Activity-Based Costing (ABC) and Resource Allocation

9.0SA, 7.0 A, 2.0 NS, 9.0 DA, 12.0 SDA

Chi-Square: 24.513

P-Value: 0.079 (Not statistically significant)

Interpretation: Opinions are divided on the effectiveness of ABC in resource allocation, with no statistical significance.

Data Accuracy and Availability

13.0 SA, 10.0 A, 7.0NS, 6.0 DA, 3.0 SDA

Chi-Square: 21.919

P-Value: 0.146 (Not statistically significant)

Interpretation: Confidence in data accuracy and availability is mixed, with no statistical significance.

Adjusting Resource Allocation Based on KPI Performance

9.0 SA, 20.0 A, 5.0 NS, 3.0 DA, 2.0 SDA

Chi-Square: 29.463

P-Value: 0.021 (Statistically significant)

Interpretation: There is significant agreement that mechanisms are in place to adjust resource allocation based on KPI performance.

Investment in Technology

10.0SA, 15.0 A, 4.0 NS, 7.0DA, 3.0 SDA

Chi-Square: 12.408

P-Value: 0.715 (Not statistically significant)

Interpretation: Mixed responses on prioritizing technology investments, with no statistical significance.

Balanced Scorecard (BSC) Alignment

8.0 SA, 15.0 A, 5.0 NS, 5.0 DA, 6.0 SDA

Chi-Square: 25.472

P-Value: 0.062 (Not statistically significant)

Interpretation: Opinions are divided on BSC alignment, with no statistical significance.

Collaborative Approach to Resource Allocation

9.0SA, 16.0 A, 4.0 NS, 6.0 DA, 4.0 SDA

Chi-Square: 26.045

P-Value: 0.053 (Not statistically significant)

Interpretation: Mixed responses on the effectiveness of a collaborative approach, with no statistical significance.

Financial Risk Assessment

11.0 SA, 10.0 A, 12.0 NS, 3.0 DA, 3.0 SDA

Chi-Square: 8.518

P-Value: 0.932 (Not statistically significant)

Interpretation: Mixed responses on financial risk assessment, with no statistical significance.

Transparency and Accountability

10.0SA, 9.0 A, 9.0 NS, 6.0 DA, 5.0SDA

Chi-Square: 19.254

P-Value: 0.256 (Not statistically significant)

Interpretation: Mixed responses on transparency and accountability, with no statistical significance.

The data indicates varying levels of agreement on different best practices in financial management. Some areas, like the challenges in implementing ZBB and mechanisms to adjust resource allocation based on KPI performance, show statistically significant results. However, many other areas do not show significant statistical differences, indicating mixed opinions among respondents.

CHAPTER FIVE: SUMMARY OF FINDINGS, CONCLUSIONS AND RECOMMENDATIONS.

5.1 Introduction

This chapter presents discussion of results that were presented in chapter four. It also relates these results to similar studies which were carried out elsewhere as revealed by different scholars.

This chapter also provides recommendations and conclusions basing on findings of the study and suggests areas of further research.

5.2 Summary of findings.

For the study that stated “factors considered for a successful financial management and resource allocation at ministry of Finance in Uganda”. Study findings revealed that Effective financial management and resource allocation need careful consideration of a number of important aspects. To make sure that all financial decisions complement the organization's overall mission and to help align resources with strategic priorities, it is imperative to establish clear financial goals and objectives (Atrill & McLaney, 2016). Another essential component is the implementation of robust financial management systems, such as budgeting, variance analysis, and forecasting. These systems allow businesses to keep an eye on their financial performance and make the required adjustments (Horngren et al., 2012). Furthermore, to enhance accountability and transparency in the allocation of resources, a robust governance framework with clearly defined roles and duties is necessary for effective financial management (Fraser & Simkins, 2010). Another important factor is the integration of technology and data analytics, which facilitates data-driven decision-making and offers insightful information about financial patterns (Warren et al., 2016). The amalgamation of these variables results in a holistic strategy for managing finances that fosters effectiveness, durability, and sustained prosperity.

5.1.2 The best practices in financial management that can be adopted to improve resource allocation

The second study was: “best practices in financial management that can be adopted to improve resource allocation “Study findings state that finest financial management methods that can be implemented to enhance resource distribution. Developing procedures that improve openness, effectiveness, and strategy coherence is necessary for effective financial management. Implementing zero-based budgeting is one such technique that makes sure resources are distributed based on present requirements and priorities rather than past trends by requiring justification of all expenditures for each new period (Pyhrr, 1977). Using performance-based budgeting, which connects resource allocation to certain performance objectives and fosters efficiency and accountability, is another recommended technique (Robinson, 2007). Furthermore, by offering real-time insights into resource use and financial performance, technology and data analytics can enhance financial decision-making (Chenhall, 2003). Aligning financial plans with stakeholder interests and organizational goals is another way that adopting a participatory approach to financial planning, which involves several

stakeholders in the budgeting process, can improve resource allocation (Hopwood, 2009). When these procedures are combined, resources can be allocated more strategically and effectively, which will eventually increase organizational performance and sustainability.

5.3 Conclusions

Based on the findings from Chapter Four, the following conclusions can be drawn:

- i) The examination of the components that result in efficient resource allocation and financial management brings to light the importance of robust control systems, technological integration, governance, and strategy alignment. By defining clear financial goals and utilizing tools like variance analysis and budgeting, companies may increase accountability and transparency, which leads to more effective resource usage. These components ensure that funds are directed toward achieving long-term objectives and that financial choices align with business objectives. Ultimately, a comprehensive approach incorporating these elements can significantly enhance the efficiency and sustainability of financial management practices over the long run.
- ii) Analyzing the best practices in financial management reveals how innovative methods, such as resource allocation using technology and data analytics, performance-based budgeting, and zero-based budgeting, may improve operations. These methods promote a more prudent and efficient use of resources by focusing on urgent needs, linking resources to performance goals, and providing real-time financial performance indicators. By taking a participative approach to financial planning, organizations can enhance organizational performance and sustainability by more effectively matching financial resources with strategic goals. These methods can be integrated into financial management processes to improve the strategic and effective use of resources.

In conclusion, a strategic combination of precise financial objectives, strong control mechanisms, and cutting-edge techniques like performance- and zero-based budgeting is necessary for efficient financial management and resource allocation. Through the use of technology and encouraging stakeholder engagement, companies can improve efficiency, accountability, and transparency. By using a comprehensive strategy, resources are guaranteed to be in line with strategic priorities and present needs, which eventually improves organizational performance and assures long-term sustainability.

5.4 Recommendations

Based on the findings and conclusions drawn from the study, the following recommendations can be made:

- i) The main priorities for policymakers should be the creation and promotion of precise frameworks for financial management that place an emphasis on creating quantifiable targets and putting in place reliable financial control

mechanisms. In order to improve accountability and transparency, it is imperative that we encourage the creation and use of comprehensive forecasting and budgeting systems. Enhancing decision-making and resource allocation can also be achieved by integrating cutting-edge technologies for real-time data analysis and funding professional training in financial management. It is imperative for policymakers to support robust governance frameworks in companies to guarantee that financial practices are in line with strategic goals and foster sustainable growth.

- ii) Policymakers should promote the implementation of best practices like performance-based budgeting and zero-based budgeting in a variety of sectors to enhance resource allocation. They ought to back the incorporation of technology tools and data analytics for improved performance tracking and financial planning. Encouraging involvement of stakeholders in the budgetary process helps guarantee that monetary distributions are in line with the objectives of the organization and the requirements of the community. Furthermore, politicians must to offer direction and resources for successfully putting these strategies into action, creating an atmosphere where the allocation of resources in an effective and planned manner becomes the norm.

5.4 Area for further research.

Certainly, here are some recommendations for further research based on the findings and limitations of the current study:

The study was carried out at Ministry of finance. Hence, future research ought to look into how techniques for resource allocation and financial management are affected by cutting edge technology like machine learning and artificial intelligence. How these technologies improve decision-making, resource optimization, and forecasting accuracy could be the subject of future research. More in-depth understanding of the efficacy and flexibility of various budgeting techniques may also be gained by looking at how they perform in other organizational contexts and industry. Study comparisons between various regions' stakeholder participation in financial planning may also point to excellent practices and areas for development.

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APPENDIX

Appendix I: Study Questionnaire

Dear Respondent,

My name is **Nakabugo Esther**, pursuing a Bachelor's degree in Science in Economics and Statistics. Registration number J22B34/030 From Uganda Christian University Mukono. You have been selected as one of the respondents in this research as I am investigating the **ASSESMENT OF FINANCIAL MANAGEMENT AND RESOURCE ALLOCATION IN THE PARISH DEVELOPMENT MODEL**

, using the Ministry of Finance, Planning and Economic Development. as my case study. All responses given are for educational purposes thus are considered confidential.

INSTRUCTIONS

Tick and fill in where necessary.

SECTION A: DEMOGRAPHIC INFORMATION

1. Gender

a) Male

b) Female

2. Marital status

a) Married

b) Single

3. Age bracket (years)

a) 18-24

b) 25-34

c) 35-44

d) 55 and above

4. Academic qualifications

a) Advanced / secondary

b) Master's degree

c) Bachelor's degree

d) Certificate / diploma

e) PhD

5. Department in which you work

a) Human Resource

b) Accounting management

c) Finance Department

d) Resource department

e) Internal Audit department

f) Imports / prodepartment

g) Budgeting and Planning department

6. For how long have you worked at the Ministry of Finance, Planning and Economic Development?

- a) Less than a year
- b) 1-3 years
- c) 4-6 years
- d) Above 6 years

SECTION B: Which of the factors are considered for a successful financial management and resource allocation do you commonly use. (Tick as Appropriate)

Indicate the extent to which you agree with the following observations on factors considered for a successful financial management and resource allocation in relation to their function and how often they have been used at the Ministry of Finance, Planning and Economic Development in Uganda on a scale of (1) = strongly disagree, (2) = disagree, (3) = not sure (4) = agree (5) = strongly agree.

	Scale	5	4	3	2	1
S/N	FACTORS FOR A SUCCESSFUL FINANCIAL MANAGEMENT	S/A	A	N/S	D	D/A
A	Clear goals and objectives					
	Are the resource allocation objectives supportive of the organization's long term strategy?	5	4	3	2	1
B	Accurate budgeting					
	Does your organization review and adjust your budget to reflect actual expenditures?	5	4	3	2	1
C	Technology and financial management software					
	Has the software reduced the time spent on financial management and resource allocation?	5	4	3	2	1
D	Compliance with regulations					
	Does your organization conduct internal audits to ensure compliance?	5	4	3	2	1
E	Regular monitoring and evaluation in financial management					
	Does your organization use for financial evaluation? (e.g., internal audits, external audits, financial reporting, performance metrics)	5	4	3	2	1
	Has regular monitoring and evaluation improved the efficiency of your	5	4	3	2	1

	financial management processes?					
F	Risk management					
	Do you find these risk management tools user-friendly?	5	4	3	2	1
G	Transparent processes					
	Does your organization have formal policies to ensure transparency in financial processes?	5	4	3	2	1
I	Stakeholder involvement in financial management					
	Does the input from stakeholders affected your organization's financial planning and budgeting?	5	4	3	2	1
J	Effective internal controls					
	Does your organization employ internal controls? (e.g., segregation of duties, authorization procedures, physical controls)	5	4	3	2	1

SECTION C: The best practices in financial management that can be adopted to improve resource allocation at Ministry of Finance. (Tick as Appropriate)

Indicate the extent to which you agree with the following observations on the best practices in financial management adopted to improve resource allocation at MINISTRY OF FINANCE in Uganda on a scale of (1) = strongly disagree, (2) = disagree, (3) = not sure (4) = agree (5) = strongly agree.

Scale		5	4	3	2	1
S/N	BEST PRACTICES IN FINANCIAL MANAGEMENT	S/A	A	N/S	D	D/A
A	Implementing strategic planning					
	Has strategic planning improved your organization's budgeting and forecasting capabilities?	5	4	3	2	1
B	Adopting zero-based budgeting (ZBB)					
	Do you see or find potential challenges in implementing ZBB?	5	4	3	2	1
	Do you think ZBB could improve resource allocation?	5	4	3	2	1
C	Utilizing activity-based costing(ABC)					
	Do you think ABC could lead to better allocation of resources?					
D	Incorporating performance-based budgeting (PBB)					

	Are you confident in the accuracy and availability of this data for budgeting purposes?	5	4	3	2	1
E	Key performance indicators (KPIs)					
	Do you have mechanisms in place to adjust resource allocation based on KPI performance?	5	4	3	2	1
F	Investing in technology automation					
	Does your organization prioritize investments in technology?	5	4	3	2	1
G	Implementing a balanced scorecard (BSC) approach					
	Does your organization ensure that the BSC aligns with both short-term and long-term financial goals?	5	4	3	2	1
H	Adopting collaborative approach in budgeting					
	Do you believe a collaborative approach could improve resource allocation efficiency?	5	4	3	2	1
I	Prioritizing risk management					
	Does your organization currently identify and assess financial risks?	5	4	3	2	1
J	Enhancing transparency and accountability					
	Do you feel there is lack of transparency or accountability in financial decisions in your organization?	5	4	3	2	1

Case Processing Summary

	Cases Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Age of the respondent *39 Has strategic planning improved your organization's budgeting and forecasting capabilities?	39	100.0%	0	0.0%	39	100.0%
Age of the respondent *39 Do you see or find potential challenges in implementing ZBB?	39	100.0%	0	0.0%	39	100.0%
Age of the respondent *39 Do you think ZBB could improve resource allocation?	39	100.0%	0	0.0%	39	100.0%
Age of the respondent *39 Do you think ABC could lead to better allocation of resources?	39	100.0%	0	0.0%	39	100.0%
Age of the respondent *39 Are you confident in the accuracy and availability of this data for budgeting purposes?	39	100.0%	0	0.0%	39	100.0%
Age of the respondent *39 Do you have mechanisms in place to adjust resource allocation based on KPI performance?	39	100.0%	0	0.0%	39	100.0%
Age of the respondent *39 Does your organization prioritize investments in technology?	39	100.0%	0	0.0%	39	100.0%

Age of the respondent *39 Does your organization ensure that the BSC aligns with both short-term and long-term financial goals	100.0%	0	0.0%	39	100.0%
Age of the respondent *39 Do you believe a collaborative approach could improve resource allocation efficiency?	100.0%	0	0.0%	39	100.0%
Age of the respondent *39 Does your organization currently identify and assess financial risks?	100.0%	0	0.0%	39	100.0%
Age of the respondent *39 Do you feel there is lack of transparency or accountability in financial decisions in your organization?	100.0%	0	0.0%	39	100.0%
number of years the39 worked has worked at the ministry * Has strategic planning improved your organization's budgeting and forecasting capabilities?	100.0%	0	0.0%	39	100.0%
number of years the39 worked has worked at the ministry * Do you see or find potential challenges in implementing ZBB?	100.0%	0	0.0%	39	100.0%
number of years the39 worked has worked at the ministry * Do you think ZBB could improve resource allocation?	100.0%	0	0.0%	39	100.0%

number of years the39 worked has worked at the ministry * Do you think ABC could lead to better allocation of resources?	100.0%	0	0.0%	39	100.0%
number of years the39 worked has worked at the ministry * Are you confident in the accuracy and availability of this data for budgeting purposes?	100.0%	0	0.0%	39	100.0%
number of years the39 worked has worked at the ministry * Do you have mechanisms in place to adjust resource allocation based on KPI performance?	100.0%	0	0.0%	39	100.0%
number of years the39 worked has worked at the ministry * Does your organization prioritize investments in technology?	100.0%	0	0.0%	39	100.0%
number of years the39 worked has worked at the ministry * Does your organization ensure that the BSC aligns with both short-term and long-term financial goals	100.0%	0	0.0%	39	100.0%
number of years the39 worked has worked at the ministry * Do you believe a collaborative approach could improve resource allocation efficiency?	100.0%	0	0.0%	39	100.0%

number of years the worked has worked at the ministry * Does your organization currently identify and assess financial risks?	39	100.0%	0	0.0%	39	100.0%
number of years the worked has worked at the ministry * Do you feel there is lack of transparency or accountability in financial decisions in your organization?	39	100.0%	0	0.0%	39	100.0%

MAY GOD BLESS YOU.