

# Challenges to Budget Implementation in Public Institutions at the Local Level of Ghana

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**Abstract:-** The process of developing and implementing a budget is important for the public sector of every country because the budget set the activities and targets for the year. Thus, it is important to understand the various challenges that affect the implementation of budgets in public institutions. This study provides insights on the challenges to budget implementation at the local government level of Ghana using Effutu Municipal Assembly as a survey district. Using well-structured questionnaires, the study collected data from one hundred and thirty-five (135) worker in the municipal assembly on the challenges to budget implementation. According to the findings of the study which was presented descriptively, the local assembly encounters political, cultural and technological challenges to budget implementations. The research concludes that these problems can be overcome if local governments adopt proper budget monitoring and review, look at historical trends and extrapolate them into the future to make revenue and expenditure projections, and create comprehensive budgets with the goal of minimising the impact of variances in implementation.

**Keywords:-** Budget Implementation, Challenges to budget implementation, Developing nation, Local Government, Public institution.

## I. INTRODUCTION

In today's world, in addition to their conventional capabilities, local government's now come with a variety of extra built-in functionalities [1]. They serve important social, economic, cultural, and environmental purposes, and they are at the front of the agendas for community development in their respective areas [2]. However, because the nature of local government functions is always shifting, they must be regularly redefined so that they are properly matched to the demands of the local people and so that they can successfully respond to and deliver on these requirements [1], [2]. According to [3], in Ghana, local governments have also been regularly readjusted, and a lot of new adjustments have been made into the country's intricate structure. The predominance of the public sector in the planning process is a feature that is characteristic of many African countries [4]. In most cases, specifics on programmes run by the public sector are included in the budgets submitted to both the national and the local levels of government [5], [6]. As a consequence of this, the budget plays a part in planning, programming, and cost control during the plan period. According to [7], one of the primary instruments with which the authorities of a government convey their goals for a period of time is the budget.

Budgeting provides the government with the ability to investigate specifics of financial plans about both the overall state of the economy and specific sectors of the economy [5]. The process of developing a budget is essential to the success of any company in several different ways. A budget has always been an essential and effective instrument in management, regardless of whether it was used for a governmental institution or a private enterprise [7]. Having a workable budget is essential to successfully manage expenses [6], [8]. A budget helps an organisation to be ready for the future by ensuring that the essential resources will be accessible at the correct time and in the right amount to make it easier to carry out the activities that have been recommended and achieve the goals that have been set [9]. As a consequence of this, the budget will often contain more specific costing information than the plan will. In spite of this, both the plan and the budget present an exhaustive picture of what is planned and anticipated, as well as the means by which the goals are accomplished [10]. The budget therefore becomes an extremely useful tool during the planning phase. The budget acts as a watchdog over the execution of the plans by ensuring that the necessary funds are made available on an annual basis and by providing a framework for the programming of the expenditures associated with putting the plans into action. On the other hand, putting a budget plan into action is equally as important as developing the budget plan itself [11]. This is because if the budget is not adequately executed, there is a greater likelihood that monies that have been allocated to institutions may be misappropriated or mismanaged [12]. There have also been cases in which managers of funds have been found guilty of misappropriating cash that were supposed to be used for the benefit of the general people [12], [13]. A prolonged fiscal issue might have negative effects that are costly to the government. Budget deficit, a problem that affects sub-national governments frequently in developed nations [14], [15], can put sub-national governments in fiscal trouble when they can't pay their bills, make payrolls, or pay off debt [15]. Another fiscal issue is budget delays, which have led some governments to halt all non-essential activities, including building projects, fire state employees, and default on financial obligations [16]–[18]. As more central governments decentralise their financial, political, and administrative authority to local governments—especially in emerging nations—the attention on local government budget issues has grown in importance [17]. In the majority of countries throughout the world, economic and public sector reform efforts centre on budgeting and financial management as the central pillars of change [13]. Budgeting in this sense refers to the process of analysing income and expenditures, as well as developing legislative and regulatory rules to regulate decisions

regarding revenue and expenditures [11], [12]. Budgets for the government are typically prepared on a yearly basis. In addition to the establishment of procedures for the preparation, execution, and reporting of budgets, guidelines and templates to assist the creation of budgets are produced and created. The availability of resources and its sufficiency are dependent on the national resource allocation and the tax collection of the government. The long procurement methods, the limited capacity of the assembly to carry out effective supervision, the limited capacity of the personnel, and the inadequate categorization system of the budget are some of the other obstacles that face budget implementation in the local government of Ghana. Therefore, obstacles that face the implementation of the budget in the local government can be grouped into political, economic, social, cultural, technological and financial challenges. This study therefore explores the challenges and implications of budget implementation at the local level, a case of Effutu municipal assembly.

## II. LITERATURE REVIEW

### A. Budgetary control theory

This idea proposes that in order to be successful, a budgeting system must take into account whether or not an organization's money is being spent effectively and efficiently [19], [20]. The amount of money that an organisation brings in is the primary factor that determines how sound its budget is [20]. According to [21], budgets may be used as an indicator of the performance of the administration that is currently in power. It is a declaration of whether or not they are capable of managing both the resources of the company as well as those of the nation [19]. Because of this, it is crucial for the organisation to have a solid understanding of its budgeting system and to assign a higher priority to pressing issues that demand attention to the organization's control mechanisms. If the corporation wants to learn more about the relationship between the budgeting system and the performance of the organisation, it has to look at the patterns of the organization's expenditures and performance. This will allow the company to better understand the relationship between the two [20], [21].

### B. The concept of budget and the budget process

[22] explains that budgeting and budgetary control include management setting goals and establishing a mechanism to express overall planned actions. Budgeting quantifies intended actions in financial terms, whereas budgetary control ensures anticipated results [23]. Budgeting is a detailed, coordinated plan by an organization's management for future operations and resources [22]. [24] describes budgetary control as establishing departmental budgets that link executive duties to policy requirements and comparing actual budgeted results to secure desired actions. Local governments, like other organizations, implement economic, social, and political policies, programs, and activities. Revenue and expenditures fund these operations [25]. Local government plan programs/activities and their financial consequences in a budget. According to [25], a budget shows how resources will be spent over time. A budget is a financial plan drawn up and authorized ahead of time that details how money will

be earned and spent over a given time frame, as well as how resources will be allocated to reach a specific goal [22], [24]. To a layman, household budgets demonstrate the family's revenue sources and daily expenses. Businesses, whether service-oriented, oil sector, manufacturing, or government organizations, all put out budgets detailing projected revenue and proposed expenditure for a specific period to "insure" themselves against calamities. Sometimes a projection is inaccurate, but it gives a framework for essential modifications, therefore budgets are supposed to be flexible [26], [27]. An organization's management establishes objectives or goals to clearly identify what it wishes to achieve in the future. These targets or goals vary among businesses.

[28] defines budgetary control as securing the policy's goal by individual action or providing a foundation for its amendment by establishing a budget that binds executive accountability to the policy and comparing actual to planned results. Regularly comparing actual performance with budgeted outcomes or standards ensures that deviations from expected results are minimized and that remedial measures are performed as soon as feasible following inquiry [29]. In unusual cases, the aim or goals may need to be revised. Budgeting and budgetary control include management setting a goal to steer its planned operations, quantified as a budget [29]–[31]. It also compares actual performance to the specified standard or objective and corrects any differences [31]. Budgeting and control are closely related, and budgetary control is the exercise of control in an organization using regulatory or policy frameworks [29]. Thus according to [30], budgetary control entails preparing multiple budgets, comparing actual performance to budgeted performance, and revising budgets in light of altered conditions.

### C. Budget process in the local government in Ghana

Planning is when the process of creating a budget gets started. The present method of district administration in Ghana includes planning as an essential component of the system. The planning and budgeting processes are carried out at each of the different levels that make up the district assembly idea [32]. Community involvement is the first step, and it's where things get started. This is when individuals in a community take on the responsibility of contributing to their own development by taking on leadership roles in the form of assembly members and sub-district structures [33]. According to the Constitution of 1992, Act 480, each District Assembly is mandated to design a specific plan that outlines strategic programs to meet the district's overall development needs. Each District Planning Coordination Unit (DPCU) is responsible for developing and implementing the Assembly's specific plans within the framework of the national plan [32]. There are two stages to the planning process. The initial stage involves the amount of engagement at the community level. This is done in order to identify the challenges and possibilities faced by the communities, and it also makes it easier for all stakeholders to become engaged through the use of public hearings [33]. In the second stage, the District Assembly synthesizes all of the inputs from the Unit Committees and the local people, and sets priorities based on those inputs,

before submitting it to the Regional Coordinating Councils and to the National Development Planning Commission (NDPC), the final body that ensures consistency and continuity in the framing and execution of development policy for the entire country [32], [33]. These efforts are incorporated into the District Plan, which is then used by the National Development Planning Commission as input for the development of national strategic plans. Consultations with the local population are advised to take place at each level of the process and throughout the collection of feedback by both the DCD and the DPO. Budgeting that is regularly evaluated by authorities is crucial because it helps businesses adjust to the ever-changing nature of the economy [34]. In conclusion, it is recommended that district assemblies keep using the specified methods, provide relevant information, and properly manage the finances by focusing on budgeted activities rather than extraneous ones [34]. If the criteria for the budget were followed, then the management would be able to make sure they are effectively using the available resources. Adoption of the monetary criteria would also be accountable for the efficient provision of services to the general population [35]. The integration and improvement of the usage of cutting-edge communication platforms like websites, email, Facebook, Twitter, and WhatsApp to augment the meetings, talks, and conferences that stakeholders attend might help achieve this goal. This is consistent with [33] stance that the tools offered by social media platforms present a significant potential for increasing the level of public engagement in the procedures governing the delivery of services. For instance, sharing photos on social media of ongoing or postponed public works projects in one's area may boost awareness, motivate residents to take action, and include more stakeholders in the budgeting process [32].

#### *D. Budget implementation challenges*

The implementation of the budget is the policy governing public expenditures; hence, the way in which public expenditures are handled will have an impact on the execution of the budget [36]. The term "implementation" or "execution" of the budget refers to the ongoing action that occurs throughout the fiscal year in contrast to the more technical and selective engagement of officials in budget design [37]. The most significant part of budgeting is the manner that different categories of income and expenses are organized for the purpose of making decisions [38]. [39] postulate that a budget is not a goal in and of itself; rather, it is a means to an end. Because of this, having a good execution is necessary to achieve success. To produce accurate estimates for the execution of programs or development using economic indicators, governmental entities in Ghana have found the implementation of budgets to be a difficult task [39]. This makes the implementation of budgets a challenge for many institutions in Ghana. Each year, the districts conduct an annual budget review to evaluate their progress and carry on any initiatives that they were unable to carry out in the previous year. When there is a change in administration, the new government will often put such projects on hold in order to concentrate on the projects that they have deemed most important [40].

Components of monitoring and assessment are included in each new composite budget that is created. Nevertheless, majority of the time, the officers in charge of the budget and planning do not obtain the funds necessary to carry out effective monitoring and evaluation of the programs and projects that are carried out [25]. The overall budget is funded through a number of different avenues, including transfers from the central government (DACF and DDF), donations, grants, and contributions from international organizations [32]. Unfortunately, the money that are created internally, which might be one of the sources of funding, are frequently quite restricted in their availability. Most of the time, the assemblies are unable to produce enough revenues to adequately implement the composite budget. Due to flaws in the planning and budgeting process, the organization now finds itself in a position where implementing the budget is a difficult issue [33]. Due to poor abilities in forecasting, budgets have been constructed without consistent and trustworthy projections of the performance of macroeconomics or analyses of the implications for the budget [32], [33]. This indicates that an accurate and trustworthy estimate of the whole resource envelop was not used as a basis for developing the future budget. It has been difficult to maintain the budget process' credibility due to the fact that projections of revenue have persistently been higher than actual receipts, which has required reductions in reasonable estimates to be made across the board [32]. Once the budget was authorized, there was no further evaluation of the budget, which was one of the difficulties for consumers. The process of creating an efficient budget must to have been successfully administered in terms of early planning, final approval, and ongoing monitoring of execution [41]. The implementation of a budget has become a challenging condition for an organization because of the lowering of a previous request and the high level of spending. Because the ceilings are often set at a level that is lower than the current rate of inflation, management is required to make internal cuts to operations and find means to do so that do not impair productivity [32], [41]. The organization functions in a demanding and competitive setting; hence, it needs financial resources to enable it to purchase cutting-edge technology in order to maintain its position as the industry frontrunner [41]. Inadequate financial resources are not the only issue contributing to the District Assemblies' poor performance; there are many other elements at play. According to [32], "it is acknowledged that reform achievement constraints include limitations to technical capacity to understand and implement technical financial reforms and informal resistance to achieve funding compliance." Moreover, [34] points out that the District Assemblies are also plagued by a shortage of skilled employees to fill roles, particularly in the fields of finance, planning, and budgeting. This problem is caused by the District Assemblies' incentive structure, which is very weak. In addition, the transfer of financial resources to the District Assemblies might potentially give rise to an additional set of difficulties in terms of performance [35]. These types of external payments are not only frequently poorly handled, but they also have the potential to act as a deterrent to the District Assemblies' efforts to effectively mobilize local resources.

### III. METHODOLOGY

For the purpose of this study, the descriptive survey design was utilized. This type of investigation is known as a survey because it asks members of a population their thoughts on a certain topic [42]. This design is appropriate because it possesses the ability to describe events in greater depth than is required, with an emphasis on various elements that are central to a variety of research methods, and to make use of quantitative statistics to organize information in an expressive manner [42], [43]. A population, circumstance, or phenomena is sought to be correctly and methodically described using descriptive research. The Effutu Municipal Assembly, which is in Ghana's Central Region, will be the location where the research will be carried out. One of the several districts that can be found in Ghana is the Effutu Municipal Assembly. Winneba, which serves as the municipality's capital, is in the south-eastern portion of the Central Region. According to the population and housing census completed in 2021, the population of the Municipality is 107,798. There are 54,723 males and 53,075 females in the population. In order to pick persons who, work at the assembly to take part in the study, the purposive sampling approach was utilized [44]. On the other hand, the convenience sampling method was utilized to select individuals who were present at the assembly and

were eager to take part in the study. The number of participants in this study comes to 135 total people. To carry out the study, questionnaires with an appropriate level of organization were utilized. This was employed since the study was a survey, and because well-structured questionnaires are easy to administer and relatively inexpensive to analyze. Both factors contributed to the decision to utilize this method. The study used descriptive statistics which involves measure of central tendency, means and standard deviation by using SPSS to analyze the data. Consent from managers and staff were taken before collecting data.

### IV. DATA PRESENTATION AND ANALYSIS

The chapter presents the data collected and analyzed. It presents the background information of respondents, reliability statistics and the three budget implementation challenges faced by the local assembly in Ghana.

#### A. Background information of respondents

Participating respondents' demographic information is presented below. Gender, age, and duration of job history are some of the demographic details provided about the respondents.

		Frequency	Percentage (%)
Gender	Male	84	62.2
	Female	51	37.8
Functional Position	Senior Staff	60	44.4
	Junior Staff	75	55.6
Years worked in assembly	Below 5 years	33	24.4
	5 – 10 years	54	40.0
	11 – 20 years	37	27.4
	21 years and above	11	8.1
Education	SSS	13	9.6
	Diploma	34	25.2
	1 <sup>st</sup> Degree	60	44.4
	Post graduate	28	20.8
Opportunity for staff in budget preparation	Yes	117	86.7
	No	18	13.3
Time given to heads to prepare budget	3 months	30	22.2
	6 months	86	63.7
	1 year	19	14.1
	More than 1 year	-	-
Individual responsible for final decision on budget proposals	Top management	31	23.0
	Budget committee	74	54.8
	Finance officer	30	22.2

Table 1: Demographic information of respondents

Source: Field study (2023)

The Table I presents the demographic information of respondents and their knowledge in the budgeting process in the organization. To begin with, the table shows that more males were represented in the study with a majority of 62.2% and females were 37.8% of the total sampled population. Also, the study comprised of 44.4% senior staff and 55.6% junior staff. Majority of the respondents who took part in the study have worked for 5 to 10 years in the assembly representing 40.0%. Respondents who have worked for below 5 years, 11 to 20 years and 21 years and above represented 24.4% 27.4% and 8.1% respectively. Respondents were asked of their educational qualification and 9.6% were SSS graduates, 25.2% were diploma graduates, 44.4% had first degrees and 20.8% were master degree holders. In understanding if staff were given the opportunity to take part in the preparation of the budget,

86.7% of the respondents indicated that they are involved in budget preparation, whilst 13.3% indicated that they were not involved in budget preparations. Respondents further indicated that heads were given 6 months to prepare the budget. Thus, most of the respondents representing 63.7% choose 6 months, whilst 14.1% and 22.2% indicated 1 year and 3 months respectively. Finally, respondents were asked of the individual responsible for the final decision on budget proposals and majority, representing 54.8% indicated the budget committee. Moreover, 23.0% and 22.2% of the respondents indicated that the final decision on budget proposals were on the top management and finance officer respectively. This shows that the respondents who took parts in the study were valid and their responsible could be relied on for further analysis.

<b>Cronbach's Alpha</b>	<b>Cronbach's Alpha Based on Standardized Items</b>	<b>N of Items</b>
<b>.995</b>	<b>.995</b>	<b>19</b>

Table 2: Reliability

Source: Field study (2023)

Cronbach's alpha results for the scales and items used to measure the constructs in the study are shown in Table 2. These results show that these measures are reliable beyond the threshold of 0.7 often considered to be adequate [45]. It may be concluded that the questions and scales used to categorize responses from respondents were very accurate and dependable for further study, as indicated by the Cronbach's Alpha values of 0.995.

*B. Political, cultural, and technological challenges of budget implementation at the local government level*

This section presents descriptive statistics on the three independent variables which are political, cultural and technological challenges of budget implementations at the local government level.

	<b>N</b>	<b>Minimum</b>	<b>Maximum</b>	<b>Mean</b>	<b>Std. Deviation</b>
<b>The interferences from government affects the implementation of budgets</b>	135	1	5	3.99	1.000
<b>The effectiveness of a budget can be impacted by government reviews, reduction in spending, and alternative ideas.</b>	135	1	5	3.90	1.014
<b>Government guidelines on budget implementation are effective and affect its implementation</b>	135	1	5	3.97	1.007
<b>Poor absorption is a result of government pressure and a shift in policy focus from technical and allocative efficiency to macroeconomic activity.</b>	135	1	5	3.93	1.001
<b>Interference by ministers and upper management with annual planning has an impact on actual spending.</b>	135	1	5	3.97	1.079
<b>Due to a lack of legal oversight, budgets are often implemented with little input from lower-level employees.</b>	135	1	5	3.92	1.037
<b>Implementation of budgets suffers from a lack of structure in their administration.</b>	135	1	5	3.93	1.045
<b>Certain campaign pledges made by the governing party can have an impact on the budget's actual execution.</b>	135	1	5	4.01	1.029

Table 3: Political challenges of budget implementation at the local government level

Source: Field study (2022)

Table III shows the political challenges of budget implementation at the local government level. The questions were asked using the 5-point Likert Scale and thus, with a mean value greater than 3.0 means that respondents agree with the assertion stated. Therefore, for the political challenges, respondents agreed with the assertions that the interferences from government affects the implementation of budgets (Mean = 3.99, SD = 1.000). Also, the effectiveness of a budget can be impacted by government reviews, reduction in spending, and alternative ideas (Mean = 3.90, SD = 1.014), government guidelines on budget implementation are effective and affect its implementation (Mean = 3.97, SD = 1.007) and poor absorption is a result of government pressure and a shift in policy focus from technical and allocative efficiency to macroeconomic

activity (Mean = 3.93, SD = 1.001). Moreover, respondents agreed that interference by ministers and upper management with annual planning has an impact on actual spending (Mean = 3.97, SD = 1.079), due to a lack of legal oversight, budgets are often implemented with little input from lower-level employees (Mean = 3.92, SD = 1.037), implementation of budgets suffers from a lack of structure in their administration (Mean = 3.93, SD = 1.045) and certain campaign pledges made by the governing party can have an impact on the budget's actual execution (Mean = 4.01, SD = 1.029). ). The findings of this study corroborates with the studies of [35] and [46]. These studies stated and found out that political challenges are major factors that affect the budget implementation process in the local government sector of Ghana.

	N	Minimum	Maximum	Mean	Std. Deviation
<b>Employees being accountable for their actions affects budget implementation</b>	135	1	5	3.93	.971
<b>The responsiveness to government directive by employees affects budget implementation</b>	135	1	5	4.04	1.028
<b>Focus on outcomes and performance management while delivering services in a fair and unbiased manner.</b>	135	1	5	3.89	1.005
<b>The effectiveness of a budget might be jeopardized if staff members don't adapt to new circumstances that arise because of putting the plan into action</b>	135	1	5	4.04	1.028
<b>The failure to keep all employees updated on the adoption of the budgeting system</b>	135	1	5	3.95	.995
<b>There is an impact on budget allocation because of the high degree of delegated authority and accountability to top management, subject to few legal limitations.</b>	135	1	5	4.04	.996

Table 4: Cultural challenges of budget implementation at the local government level

Source: Field study (2022)

Table IV shows the political challenges of budget implementation at the local government level. The questions were asked using the 5-point Likert Scale and thus, with a mean value greater than 3.0 means that respondents agree with the assertion stated. For cultural challenges to budget implementation, the respondents agreed that employees being accountable for their actions affects budget implementation (Mean = 3.93, SD = 0.971), The responsiveness to government directive by employees affects budget implementation (Mean = 4.04, SD = 1.028) and focus on outcomes and performance management while delivering services in a fair and unbiased manner (Mean = 3.89, SD = 1.005). The respondents further agreed that the

effectiveness of a budget might be jeopardized if staff members don't adapt to new circumstances that arise because of putting the plan into action (Mean = 4.04, SD = 1.028), the failure to keep all employees updated on the adoption of the budgeting system (Mean = 3.95, SD = 0.995) and there is an impact on budget allocation because of the high degree of delegated authority and accountability to top management, subject to few legal limitations. (Mean = 4.04, SD = 0.996). The findings of this study corroborates with the studies of [46], [47] and [48]. These studies stated and found out that cultural challenges are major factors that affect the budget implementation process in the local government sector of Ghana.

	N	Minimum	Maximum	Mean	Std. Deviation
<b>Lack of adequate training on technological tools affects budget implementation</b>	135	1	5	3.90	1.029
<b>Lack of adequate and appropriate monitoring equipment and measures after budget implementation.</b>	135	1	5	3.96	.973
<b>Lack of technological know-how of employees affects budget implementation at the local level</b>	135	1	5	4.01	.996
<b>Top management support in technology affects the implementation of budget at the local level</b>	135	1	5	3.95	.964
<b>There exists a lack of proper training to employees on the functioning and implementation of the budgets</b>	135	1	5	3.93	.986

Table 5: Technological challenges of budget implementation at the local government level

Source: Field study (2022)

Table V shows the political challenges of budget implementation at the local government level. The questions were asked using the 5-point Likert Scale and thus, with a mean value greater than 3.0 means that respondents agree with the assertion stated. For technological challenges, the respondents agreed that lack of adequate training on technological tools affects budget implementation (Mean = 3.90, SD = 1.029), lack of adequate and appropriate monitoring equipment and measures after budget implementation (Mean = 3.96, SD = 0.973) and lack of technological know-how of employees affects budget implementation at the local level (Mean = 4.01, SD = 0.996). Moreover, respondents agreed that top management support in technology affects the implementation of budget at the local level (Mean = 3.95, SD = 0.964) and there exists a lack of proper training to employees on the functioning and implementation of the budgets (Mean = 3.93, SD = 0.986). The findings of this study corroborates with the studies of [35], [49] and [47]. These studies stated and found out that technological challenges are major factors that affect the budget implementation process in the local government sector of Ghana.

## V. CONCLUSION

The predominance of the public sector in the planning process is a feature that is characteristic of many African countries [4]. As a consequence of this, the budget plays a part in planning, programming, and cost control during the plan period. According to the results, local government in Ghana faces significant difficulties putting their budgets into action due to a combination of technological, cultural, and political problems. The research shows that local governments may take steps to better monitor and assess their budgets by looking at historical trends and extrapolating them into the future to generate income and expenditure estimates and comprehensive budgets. The report also suggests that the government pass a legislation promoting community engagement and access to information about budgets and their execution, recruit competent people to develop and carry out the budget, and fund education and training in these areas. The government's budget is the most essential policy document it produces because it lays out the specifics of how it plans to prioritize and achieve its annual and multi-year goals. As a result, careful consideration must be given to both the creation and execution of the budget at the municipal level. The study concludes that all efforts must be put in place to ensure the smooth planning and implementation of the budget to ensure maximization of resources and growth in the economy.

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