

Participative Budgeting for Namibian Private Institutions of Higher Learning

Dr. Michael Moyo¹; Dr. Gibbet Murambiwa Magaisa²

^{1,2}University of Namibia, Windhoek, Namibia
Aldersgate University, Johannesburg, South Africa

Publication Date: 2025/02/27

Abstract: Participative budgeting plays a pivotal role towards the performance of organisations. The private higher education institutions in Namibia are finding it difficult to incorporate junior level employees into participative budgeting. This has a negative effect on the performance of these institutions. The study adopted the quantitative research methodology. The sample size of the study was 150 senior and junior level employees within the private institutions of higher learning drawn out of the private institutions in Namibia. It was established that the junior employees were not part of the budgeting process. The paper recommended that it is critical to involve junior employees in the budgeting processes and decision-making processes.

Keywords: Budgeting, Budgeting process, Budgeting functions, Participative budgeting, Subordinates.

How to Cite: Dr. Michael Moyo; Dr. Gibbet Murambiwa Magaisa. (2025). Participative Budgeting for Namibian Private Institutions of Higher Learning. *International Journal of Innovative Science and Research Technology*, 10(2), 718-725. <https://doi.org/10.5281/zenodo.14930531>.

I. INTRODUCTION

Participative budgeting is a procedure in which both superiors and subordinates collaborate in the formulation of the organization's budgets [1, 2]. A participative budget is one that is mutually agreed upon and deemed fair by both top management and the subordinates tasked with its implementation [2]. Senior managers may commence the budgeting process, establish the organization's budgeting criteria, and permit lower-level subordinates to prepare budgets for their particular units. Budgeting functions as a communication channel between senior management and middle management concerning the organization's objectives [3]. Budgeting may serve as a motivational factor for middle managers and enhance their performance.

Ref [4] asserts that motivation is typically elevated when subordinates participate in establishing their objectives. Participative budgets foster employee commitment. Consequently, budgeting is a crucial activity for a business, and without it, a business cannot attain significant success in its operations [5]. Engagement of subordinates in the budgeting process can provide significant advantages for the organisation, as those involved in decision-making exhibit a favourable disposition towards the budgets [1]. Ref [4] asserts that the budgeting process ought to involve lower-level managers who possess expertise in business operations. They are also driven to excel when included among the goal setters. Engaging subordinates in the budgeting process enhances the accuracy and reliability of estimates, hence facilitating employee

acceptance of the budgets [3, 5]. The primary objective of participative budgeting, from an organisational standpoint, is to enable senior officials to acquire insights from subordinates, which are utilised in the planning, monitoring, and evaluation of budgets.

The research conducted by Ref. [4] indicates a significant correlation between the degree of budget involvement and employee performance from the viewpoint of higher education institutions. This study did not examine the efficiency of budgets derived from participative budgeting, a gap that the current research addresses by assessing the impact of participative budgeting on budget efficiency in private institutions in Namibia.

II. LITERATURE REVIEW

Prior research indicates that subordinate participation in the budgeting process fosters a favorable disposition towards both the budgeting procedure and the resultant budgets [6, 7]. When subordinates participate in budgeting, they perceive the budgets favorably and trust in their attainability. Subordinates perceive budgets in which they participate as their own and dedicate their efforts to achieving the budgetary objectives [6]. Participative budgeting facilitates the unrestricted exchange of information between senior and junior managers.

Ref. [8] note that involvement in the budgeting process aids participants in comprehending the budgets and their objectives. This also enhances their individual performance

[7]. Ref. [9] propose that subordinates exhibit more commitment to budgets when they see their influence in their formulation. Subordinates' participation in the formulation of the budgets they are tasked with executing fosters their faith in the budgets' correctness and fairness. Ref [10] concur, asserting that involvement in budgeting fosters a sense of responsibility among subordinates, hence enhancing their commitment to the organization's objectives and improving their effectiveness in achieving these goals. Consequently, involvement in budgeting enhances subordinates' job satisfaction.

Employee involvement in decision-making and goal-setting fosters commitment to the attainment of organisational objectives [9]. Ref [8] contend that subordinates with strong budgetary commitment are inclined to engage with superiors and peers possessing knowledge about their work surroundings, performance objectives, task strategies, and other performance-influencing factors. Ref. [11] suggest that participative budgeting enables subordinates to acquire, supply, and disseminate information pertinent to their units, hence enhancing their decision-making process and improving performance. Ref. [6] purport that participative budgeting enhances organisational performance by facilitating effective resource allocation by superiors. When pertinent information is provided to decision-makers, they are better equipped to make informed decisions.

Ref. [12] are of the opinion that diminished involvement in budgeting results in impaired feedback information, culminating in unrealistic budgets that adversely impact the attainment of budgetary objectives. In the absence of subordinates' feedback, top management would base choices on assumptions and approximations, resulting in unrealistic budgets. This insufficient participation may also result in dysfunctional behaviour, leading to anxiety, tension, and diminished performance [12]. When employees see a lack of influence over the organization's budgets, their engagement diminishes.

Ref. [13] indicates that participative budgeting motivates employees with pertinent knowledge of the organization's operations to contribute information that improves the overall budgeting and planning process. Effective budgets are contingent upon the quality of information utilised in generating accurate forecasts. Participative budgeting consequently enhances employee commitment to the attainment of budget objectives they contributed to establishing [13, 11]. Thus, lower-level managers tend to perceive imposed budgets as unreasonable.

Ref. [14] emphasise that participative budgeting addresses the issue of information asymmetry inside organisations, allowing the company to benefit when subordinates candidly disclose their anticipated performance in the budget. Consequently, the accessibility of knowledge diminishes uncertainty and enhances profitability. Kenno, Lau, Sainty and Boles (2021) Ref. [15] also show that participative budgeting cultivates a positive environment

that encourages employees at various organizational levels to engage in the budgeting.

Prior research indicates that subordinate participation in the budgeting process fosters a favourable disposition towards both the budgeting procedure and the resultant budgets [13, 16]. When subordinates participate in budgeting, they perceive the budgets favourably and trust in their attainability. Subordinates perceive budgets they participate in creating as their own and dedicate their efforts to achieving the budgetary objectives. Participative budgeting facilitates the unrestricted exchange of information between senior and junior managers.

Ref. [10] state that involvement in the budgeting process aids participants in comprehending the budgets and their objectives. This additionally enhances their individual performance [15]. Ref. [8] also posit that subordinates exhibit greater commitment to budgets when they perceive they have had an effect on them. Subordinates' participation in the formulation of the budgets they are tasked with executing fosters their faith in the budgets' correctness and equity. Ref. [3] concur, that involvement in budgeting fosters a sense of responsibility among subordinates, hence enhancing their commitment to the organization's objectives and improving their performance in achieving those goals. Consequently, involvement in budgeting enhances subordinates' job satisfaction.

Employee involvement in decision-making and goal-setting enhances their commitment to achieving organizational objectives [3]. Ref [13] contend that subordinates with a strong commitment to their budgets are inclined to engage with superiors and peers possessing knowledge about their work surroundings, performance objectives, task strategies, and other elements influencing their performance. Ref. [17] reiterate that participative budgeting enables subordinates to acquire, supply, and disseminate information pertinent to their units, hence enhancing their decision-making processes and improving performance. Ref. [18] points out that participative budgeting enhances organisational performance by facilitating effective resource allocation by superiors. When pertinent information is provided to decision-makers, they are better equipped to make informed decisions.

Ref. [19] indicated that diminished involvement in budgeting results in degraded feedback information, which produces unrealistic budgets and subsequently impairs the attainment of budgetary objectives. In the absence of subordinate information, top management would base choices on assumptions and approximations, resulting in unrealistic budgets. This insufficient participation may result in dysfunctional behaviour, leading to anxiety, tension, and diminished performance [12]. When employees see a lack of influence over the organization's budgets, their engagement diminishes.

Ref. [20] observed that participative budgeting motivates employees with pertinent knowledge of the organization's operations to contribute information that

improves the overall budgeting and planning process. Effective budgets are contingent upon the quality of information utilised to generate accurate forecasts. Participative budgeting thus enhances employee commitment to achieving budget objectives they contributed to achievement of organisational goals [21]. This is an indication that lower-level managers are inclined to perceive imposed budgets as unreasonable.

Ref. [15] reiterates that participative budgeting addresses the issue of information asymmetry inside organisations, allowing the company to benefit when subordinates candidly disclose their anticipated performance in the budget. Consequently, the accessibility of knowledge diminishes uncertainty and enhances profitability. Ref. [7] suggests that participative budgeting cultivates a positive environment that encourages employees at various organisational levels to engage in the budgeting process, hence enhancing teamwork and promoting greater cooperation and motivation. The adoption of participative budgeting prevents subordinates from expressing dissatisfaction with budgets set by upper management. Thus, when subordinates are content with their level of

involvement in budgeting, they cannot transfer responsibility to others if they do not meet the budgeted goals.

III. RESEARCH METHODOLOGY

The quantitative research methodology was adopted to carry out the study. A sample of 150 senior and junior level employees within the private institutions of higher learning drawn out of all the private institutions in Namibia. Closed-ended structured questionnaires were used to collect quantitative data. PLS-SEM was used to analyse the collected quantitative data. The quantitative results obtained from the analysed data were reported on the next section.

IV. DISCUSSION OF RESULTS

The respondents were represented by 55% male and 45% female respondents. There were more male respondents as the male counterparts were readily available as opposed their female colleagues. However, 75% of the respondents were aged between 35-40 years and 25% were aged between 41 to 46 years. All the responds had a first degree and 25% of the respondents had excelled with a Master's Degree qualification.

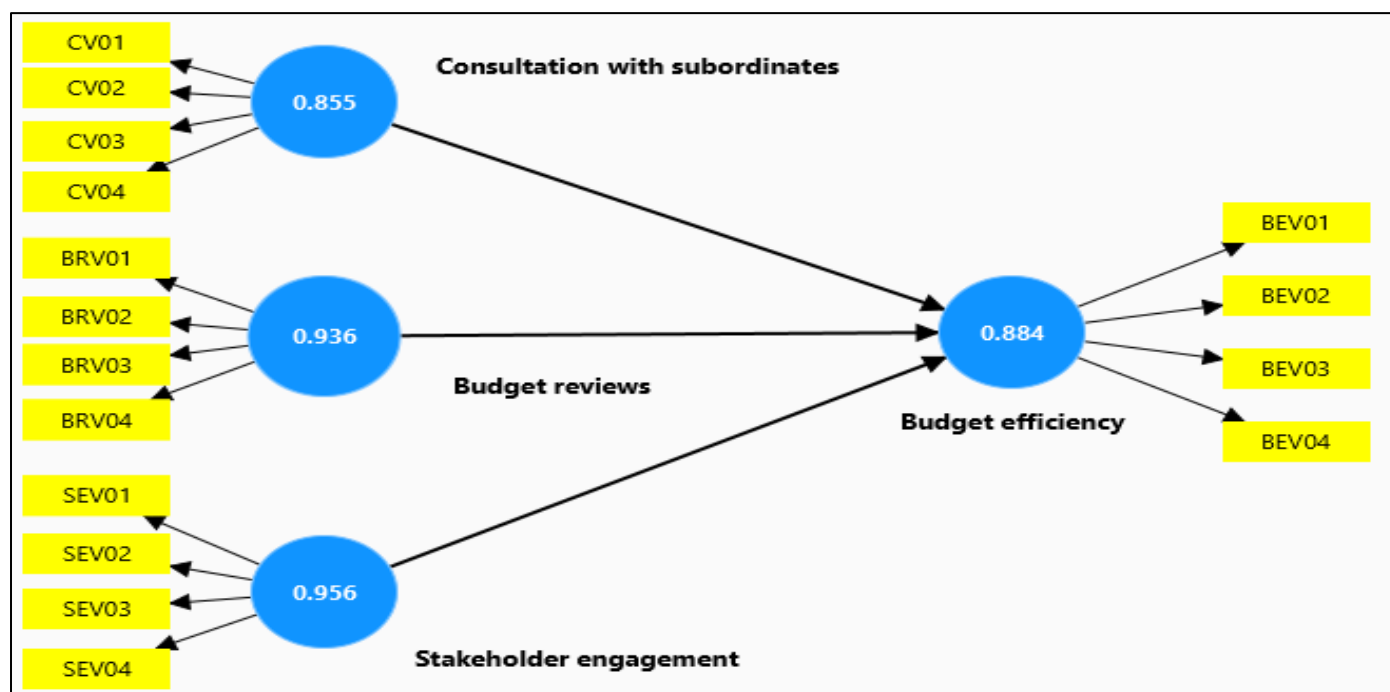


Fig 1: Cronbach's Alpha

Figure 1 above reflects the Cronbach's Alpha for the constructs that are discussed below.

The Cronbach's alpha results provide a measure of internal consistency for each construct. Budget efficiency with a Cronbach's alpha of 0.884 indicates a high level of internal reliability, suggesting that the items used to measure this construct are well-correlated and consistently reflect the underlying concept. Stakeholder engagement (Cronbach's alpha = 0.956) shows excellent internal consistency,

indicating that the items are highly related and capture the same underlying dimension reliably. Budget reviews (Cronbach's alpha = 0.936) also demonstrate strong internal consistency, suggesting that the items used are closely aligned in measuring the construct. Consultation with subordinates (Cronbach's alpha = 0.855) still maintains good reliability, although it is slightly lower than the other constructs. These values collectively support the reliability of the measures used in the study.

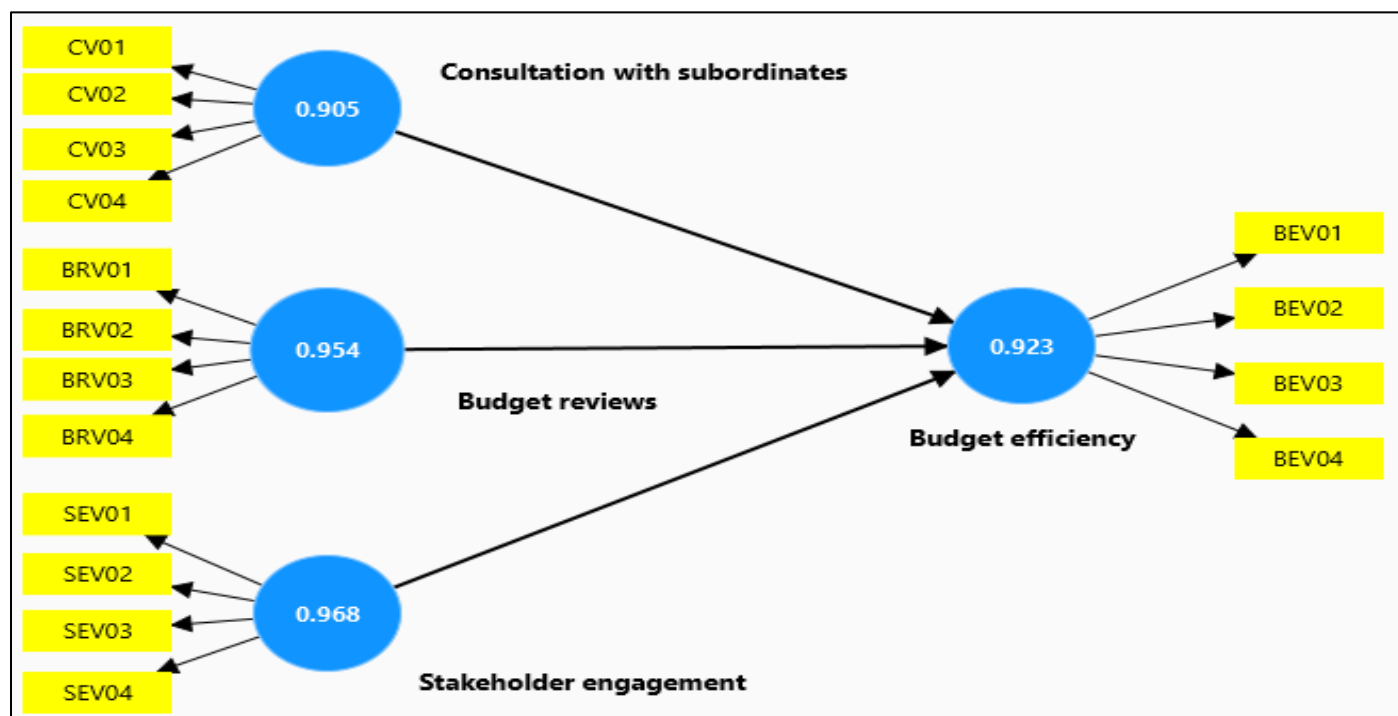


Fig 2: Composite Reliability (ρ_c)

The composite reliability (ρ_c) constructs results are presented and discussed below on Figure 2.

The composite reliability (ρ_c) results provide an estimate of the internal consistency of each construct in the model. Budget efficiency with a ρ_c of 0.923 indicates strong internal consistency, reflecting that the indicators for this construct are highly correlated and reliably measure the underlying concept. Stakeholder engagement ($\rho_c =$

0.968) shows very high internal consistency, suggesting a robust measure of the construct with indicators strongly aligned. Budget reviews ($\rho_c = 0.954$) also demonstrate strong internal consistency, indicating that the indicators consistently reflect the underlying dimension. Consultation with subordinates ($\rho_c = 0.905$) maintains good internal consistency, though slightly lower than the others. Overall, these ρ_c values suggest that each construct reliably measures its intended concept in the study.

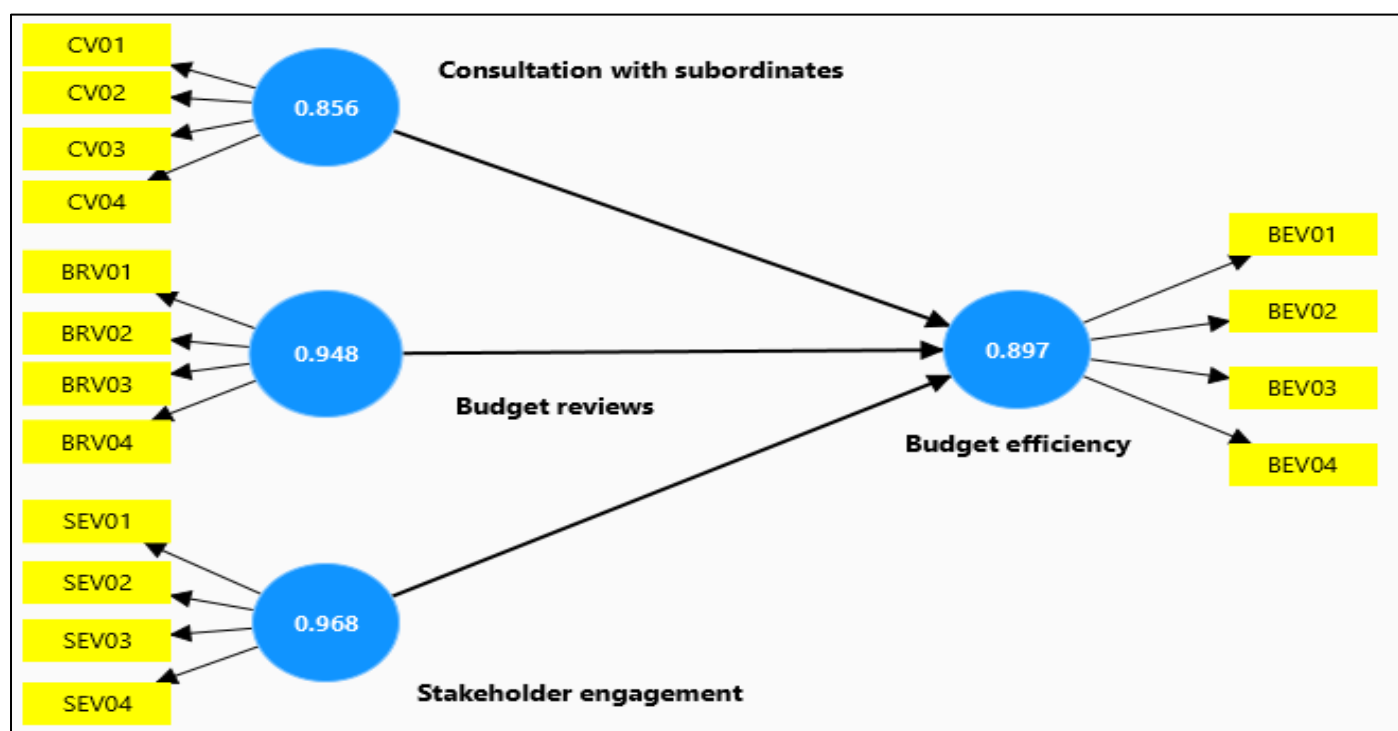


Fig 3: Composite Reliability (ρ_a)

Figure 3 above reflects the composite reliability (rho a) for the constructs that are discussed below.

The composite reliability (rho_a) results indicate the internal consistency of each construct in the study. Budget efficiency with a rho_a of 0.897 demonstrates a good level of internal consistency, suggesting that the indicators are moderately correlated and effectively capture the concept. Stakeholder engagement (rho_a = 0.968) shows very high internal consistency, indicating that the indicators are

strongly aligned and reliably measure the construct. Budget reviews (rho_a = 0.948) also reflects strong internal consistency, meaning that the indicators consistently assess the underlying dimension. Consultation with subordinate (rho_a = 0.856) has a moderate level of internal consistency but still reliably measures the construct. These rho_a values suggest that each construct is adequately measured and the indicators are consistently aligned with their respective concepts in the study.

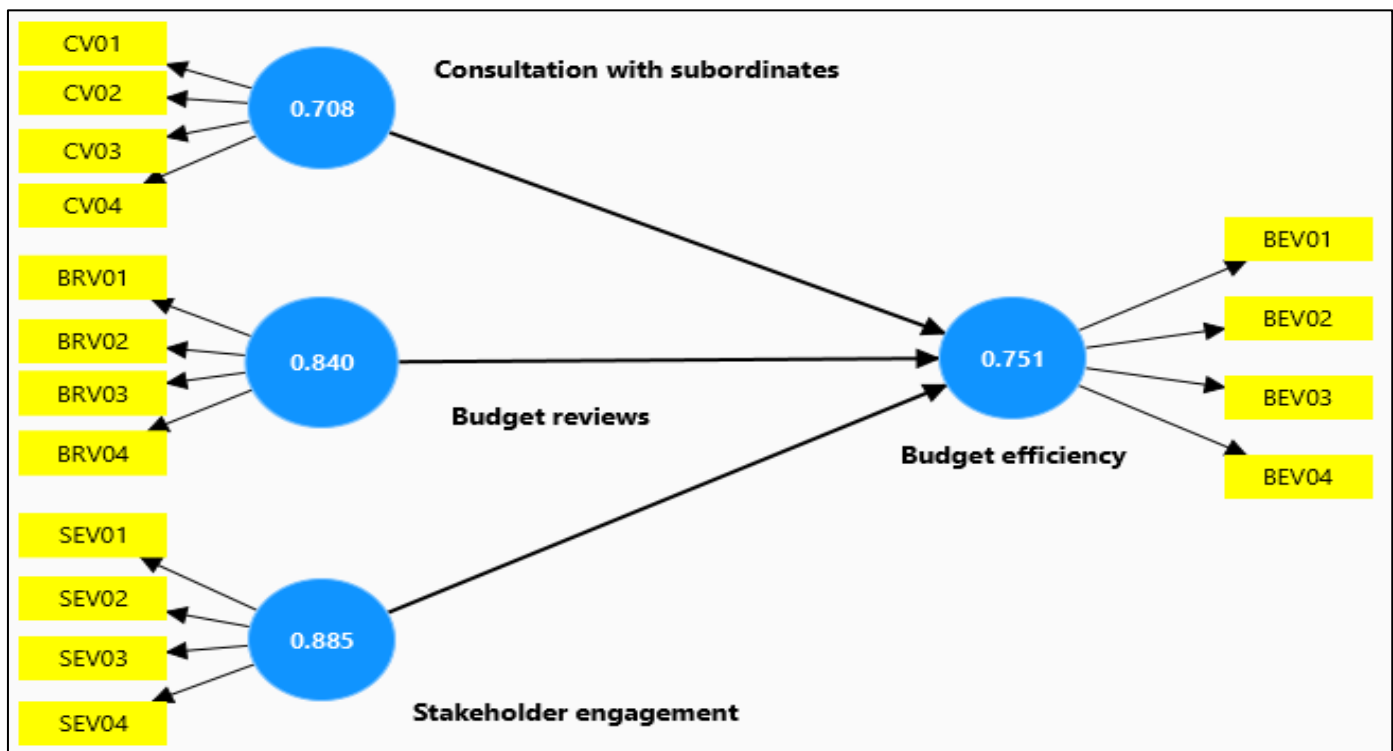


Fig 4: Average Variance Expected

Figure 4 above reflects the Average Variance Expected (AVE) constructs results which are discussed below.

The AVE results provide insight into the convergent validity of each construct in the study. Budget efficiency with an AVE of 0.751 indicates that a significant portion of the variance in this construct is captured by its indicators, suggesting strong convergence. Stakeholder engagement (AVE = 0.885) has a high AVE, indicating that it effectively represents its underlying construct and explains a large proportion of the variance. Budget reviews (AVE = 0.840) also exhibit good convergent validity, reflecting that its indicators are well aligned with the construct. Consultation with subordinate (AVE = 0.708) has a moderate AVE, indicating an acceptable level of convergent validity, with a satisfactory amount of variance explained by its indicators. Overall, these AVE values suggest that each construct is well represented and the indicators reliably measure their respective dimensions.

The PLS-SEM results highlight varying performance across the constructs of consultations with subordinates, budget review, stakeholder engagement, and budget efficiency. Consultations with Subordinates demonstrated high consistency and strong engagement (e.g., CV01 mean

= 3.796, SD = 0.403), though CV04 (mean = 2.357) revealed gaps in engagement practices. Budget Efficiency exhibited mixed outcomes, with BEV01 achieving the highest mean (3.816), while BEV02 (2.724) and BEV03 (2.510) reflected inefficiencies, further underscored by negative kurtosis and varying skewness. Budget Review showed variability, as BRV01 performed well (mean = 3.714), but BRV04 (mean = 2.112) revealed weaknesses, with positive kurtosis for BRV01 indicating concentrated responses. Stakeholder Engagement scored consistently high, especially SEV02 (mean = 3.796, SD = 0.403), signifying strong alignment, although slight negative skewness suggested a tendency toward higher ratings. Overall, the findings underline strong stakeholder engagement and consultation practices but point to significant challenges in achieving budget efficiency and consistent budget review processes, indicating areas for targeted improvement.

The correlation matrix highlights the relationships among consultations with subordinates (CV), budget efficiency (BEV), budget review (BRV), and stakeholder engagement (SEV). High within-construct correlations indicate strong internal consistency. For example, CV01 and CV02 show a strong correlation (0.843), confirming their alignment in measuring consultations with subordinates.

Similarly, BEV02 and BEV03 (0.871) demonstrate cohesiveness in assessing budget efficiency, while SEV03 and SEV04 (0.929) underscore the consistency of stakeholder engagement measures.

Cross-construct correlations reveal important interdependencies between the variables. Budget efficiency (BEV) is closely related to stakeholder engagement (SEV) and budget review (BRV). For instance, BEV04 has a high

correlation with SEV01 (0.941), highlighting the role of stakeholder involvement in achieving budgetary success. Additionally, BRV03 and SEV03 exhibit a strong correlation (0.944), emphasizing the alignment of thorough budget reviews with active stakeholder participation. Similarly, BRV04 and SEV04 have a high correlation (0.934), reinforcing the importance of collaboration between budgetary oversight and engagement processes.

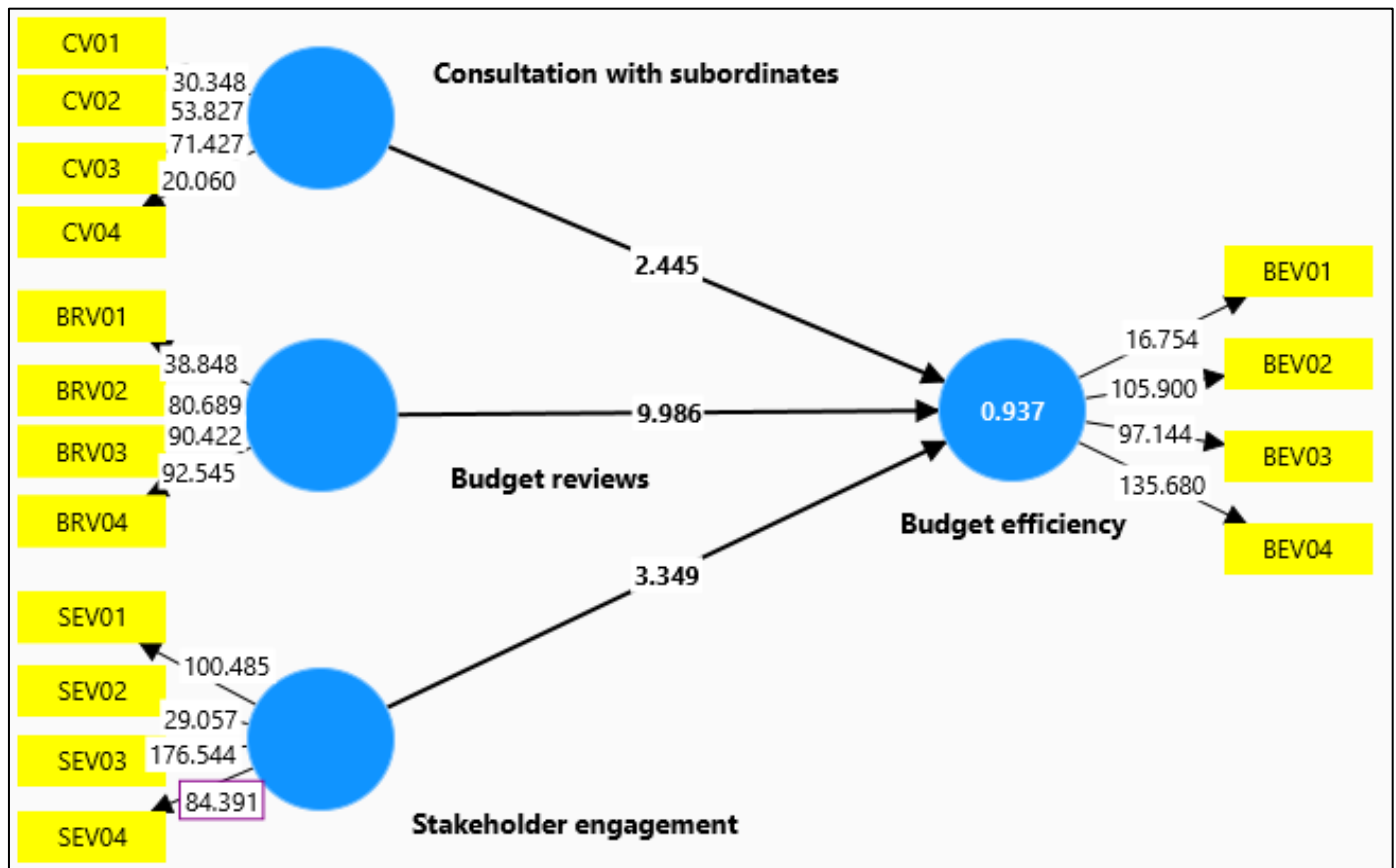


Fig 5: PLS Path Model

The PLS path model on figure 5 above explores the relationships between consultation with subordinates (CV), budget reviews (BRV), and stakeholder engagement (SEV) on budget efficiency (BEV). Consultation with subordinates (CV01 to CV04) shows a moderate positive effect on budget efficiency with a coefficient of 2.445, indicating that enhanced subordination consultation can slightly improve budget efficiency. Budget reviews (BRV01 to BRV04) have the strongest positive influence on budget efficiency, with a high coefficient of 9.986, suggesting that thorough and effective budget reviews significantly enhance budget efficiency. Stakeholder engagement (SEV01 to SEV04) also contributes positively to budget efficiency with a coefficient of 3.349, but its impact is less pronounced compared to budget reviews. This indicates that stakeholder engagement aids in budget efficiency, though to a lesser extent. Overall, the model highlights that budget reviews play the most crucial role in improving budget efficiency, followed by stakeholder engagement, and then consultation with subordinates.

The primary research findings indicated that 75% of respondents reported that they are excluded in budgets, whilst 25% concurred that they were included in budgets. This indicates that the private institutions of higher learning are not open to participative budgeting. Subordinates should be incorporated into the budgeting process. The primary research findings are however, contrary to the literature review which supports subordinate participation. Participation of subordinates in the budgeting process fosters a favorable disposition towards both the budgeting procedure and the resultant budgets [6, 7]. When subordinates engage in budgeting, they view the budgets positively and have confidence in their feasibility. Subordinates view budgets in which they are involved as their own and commit to fulfilling the financial goals [6]. Participative budgeting enables the unimpeded flow of information between senior and junior managers.

Predominantly 56.3% of respondents expressed dissatisfaction with their degree of participation, whereas 43.7% reported satisfaction. This indicates that additional efforts are required at private institutions of higher learning

to enhance subordinates' engagement in budgeting to a level that ensures their satisfaction with their involvement. Ref. [8] note that involvement in the budgeting process aids participants in comprehending the budgets and their objectives. This also enhances their individual performance [6].

The majority of the participants constituting 62.5% of respondents reported that budgetary information does not disseminate from top to bottom, whilst 37.5% concurred that it does. The private institutions of higher learning must guarantee that budgetary information disseminates from upper management to lower levels. This would furnish subordinates and lower-level employees with insight into upper management's finances and objectives. Ref. [10] concur on that involvement in budgeting fosters a sense of responsibility among subordinates, hence enhancing their commitment to the organization's objectives and improving their effectiveness in achieving these goals. Consequently, involvement in budgeting enhances subordinates' job satisfaction.

Lack of understanding of budgets or monitoring reports was confirmed by 62.5% of the respondents, whereas 37.5% affirmed their comprehension of these financial documents. This suggests that most respondents are not involved in report monitoring and are unable to make substantial contributions due to a lack of understanding of budgeting. Ref. [9] are of the view that subordinates become much committed to budgeting when they are part of the budget formulations.

The 37.5% expressed disagreement with their influence on private institutions of higher learning expenditures, 25% strongly disagreed, while an additional 25% remained undecided. A further, 12.5% strongly concurred that they possess sufficient influence over the private institutions of higher learning budgets. It is essential to solicit additional feedback from subordinates to enable their contributions to impact the organizations' budgets. Ref. [11] assert that participative budgeting enables subordinates to acquire, supply, and disseminate information pertinent to their units, hence enhancing their decision-making process and improving performance.

The study results reflected that 31.5% of respondents were uncertain about their involvement in budgetary decisions, and 31.3% disagreed that their roles encompassed input on budgets. 12.5% strongly disagreed that their roles incorporate their influence on budgets, whereas an equal 12.5% expressed agreement, and 6.3% indicated their agreement, whilst 5.9% strongly agreed about their involvement in budgetary decision making. Employee involvement in decision-making and goal-setting fosters commitment to the attainment of organisational objectives [9]. Ref. [8] contend that subordinates with strong budgetary commitment are inclined to engage with superiors and peers possessing knowledge about their work surroundings, performance objectives, task strategies, and other performance-influencing factors.

However, respondents must contribute to the budgets pertaining to their work. Moreover, 43.7% of respondents disputed that budgets are discussed with department heads, while 31.3% remained neutral. Additionally, 12.5% expressed strong disagreement, while another 12.5% demonstrated strong agreement. Consequently, private institutions of higher learning must reassess budgets with department leaders responsible for their execution. In the absence of subordinates' feedback, top management would base choices on assumptions and approximations, resulting in unrealistic budgets. This insufficient participation may also result in dysfunctional behaviour, leading to anxiety, tension, and diminished performance [12].

Half of the respondents, representing 50%, disagreed that management's budgets are consistently attainable, whereas 25% affirmed that these budgets are always doable. Only 12.5% of respondents strongly disagreed with the statement, while 6.3% were undecided and 6.2% strongly agreed. Participative budgeting consequently enhances employee commitment to the attainment of budget objectives they contributed to establishing [13, 11]. Lower-level managers, however, tend to perceive imposed budgets as unreasonable.

Only 31.3% of respondents concurred that they consistently comprehend management's budget objectives, while 25% remained ambivalent. Another 25% of respondents expressed disagreement about their comprehension of management budget goals, 12.5% strongly agreed, and 6.2% strongly disagreed. Every member of the private institutions of higher learning, particularly those responsible for implementation, must comprehend budgets. Ref. [7] reiterate that participative budgeting cultivates a positive environment that encourages employees at various organisational levels to engage in the budgeting process, hence enhancing teamwork and promoting greater cooperation and motivation.

V. CONCLUSIONS

Participative budgeting can only be achieved through consultations with subordinates, active stakeholder involvement, and thorough budget reviews; these play critical roles in driving efficiency. The high correlations across constructs suggest that collaborative and integrative practices are essential for effective organizational performance. This underscores the need for organizations to prioritize engagement and communication across these dimensions to achieve successful participative budgeting outcomes.

ACKNOWLEDGMENT

We acknowledge the contributions made by the institutions for providing the necessary data that facilitated this study on participative budgeting among institutions of higher learning in Namibia.

REFERENCES

- [1]. F. X. Suwanto, A. Subyantoro, D. Tulasi, "An analysis of the effect of budget participation on managerial performance with organizational commitment, motivation and decentralized structure as moderating variables in public sector organizations. *International Journal of Management Studies and Social Science Research Conducted*, vol. 4, Iss. 3, pp. 88-98. 2022.
- [2]. E. Idowu, & E. Patani. Budgeting, Organizational Commitment and Managerial Performance: Evidence from Nigeria. *Scandinavian Journal of Management Studies*, 17(4), 1015-1030. 2024.
- [3]. D. Agustina. The effect of budget participation and organizational commitment on budgetary slack. *Indonesian Journal of Social Science Research*, 2(2), 90-96. 2024.
- [4]. D.W. Kamotho. The application of participative budgeting as a tool for improving job performance in an institution of higher learning. *IJCIRAS*, 2(12), 25-41. 2020.
- [5]. E. Nkwinika and S.A. Akinola, S. A., The importance of financial management in small and medium-sized enterprises (SMEs): an analysis of challenges and best practices. *Technology Audit and Production Reserves*, 5(4), 12-20. 2020.
- [6]. M. Alhasnawi, R.M. Said, Z.M. Daud and H. Muhamad, Budget participation and managerial performance: bridging the gap through budget goal clarity. *Advances in Social Sciences Research Journal*, 10(9). 187-200. 2023.
- [7]. H.A. Riyadh and F.R. Nugraheni, Impact of budget participation and leadership style on managerial performance with organizational commitment as intervening variable Impact of budget participation and leadership style commitment as intervening variable. *Cogent Business & Management*, 10(1), 2023.
- [8]. F. Salman, S.A. Hashemi and D. Foroghi, Feasibility of Establishing Operational Budgeting in Iraqi Public Universities," *Risks*, 11(2), 44, 2023. doi: 10.3390/risks11020044.
- [9]. Y.W., Her, H., Shin and S., Pae, A multigroup SEM analysis of moderating role of task uncertainty on budgetary participation-performance relationship: Evidence from Korea. *Asia Pacific Management Review*, 24(2), 140–153. 2019.
- [10]. N.P. Nguyen, F. Evangelista and T.A.Kieu, The contingent roles of perceived budget fairness, budget goal commitment and vertical information sharing in driving work performance. *Journal of Asian Business and Economic Studies*, Vol. 26 No. 1, pp. 98-116. 2019.
- [11]. V.C.S. Zonatto, A. Weber and J.C. Nascimento, Effects of budgetary participation on asymmetry of information, occupational stress and managerial performance. *Revista de Administração Contemporânea*, 23(1), 67-91. 2019.
- [12]. R. Ramlall and S. Grobbelaar, Deficiencies in the traditional budgeting process cause the negative behaviour of budgetary slacking. *South African Journal of Business Management*, 55(1), a4348, 2024. doi.org/10.4102/sajbm.v55i1.4348.
- [13]. H.N. Kunnathuvalappil, Elements and success factors for an efficient budgeting. *International Journal of Emerging Technologies and Innovative Research*, 6(3), 752–759. 2019.
- [14]. H.P. Tyas, Nurkholis and E. Mardiaty, Budget participation, information asymmetry, and job insecurity as a predictor of budgetary slack. *International Journal of Research in Business and Social Science*, 10(8), 158-165. 2021.
- [15]. S. Kenno, M. Lau, B. Sainty, B and Boles, Budgeting, strategic planning and institutional diversity in higher education. *Studies in Higher Education*, 46(9), 1919–1933. 2021.
- [16]. Piosik, A. Karmańska, Impact of digitalization on budgeting functions: an investigation into contingency theory perspectives. *Journal of Applied Economic Sciences*, Volume XVIII, Winter, 4(82), 312 – 338. 2023.
- [17]. M. Bergmann, C. Brück, T. Knauer and A. Schwing, Digitization of the budgeting process: determinants of the use of business analytics and its effect on satisfaction with the budgeting process. *Journal of Management Control*, 31(1–2), 25–54. 2020.
- [18]. Dakurah, Assessing budgeting and budgetary control effectiveness of Credit Unions in the Upper West Region of Ghana. *Research Journal of Finance and Accounting*, 11(12), 1, 14. 2020. DOI: 10.7176/RJFA/11-12-01
- [19]. Y. Cabannes, Contributions of participatory budgeting to climate change adaptation and mitigation: Current local practices across the world and lessons from the field. *Environment & Urbanization*, 33(2), 356–375. 2021.
- [20]. Shybalkina and T. Nabatchi, School Participatory Budgeting: An Emerging Governance Tool and Its Managerial Considerations. *Administration & Society*, 56(4), 419-445. 2024.
- [21]. S. Yuni and I. Siti, Participatory Budgeting role in improving the performance of managerial head of department East Java. *Review of European Studies*, 8(4), 148-148. 2024. 10.5539/res.v8n4p148.