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SCHOOL OF POSTGRADUATE STUDIES

**EFFECTS OF BUDGET PRACTICES AND CONTROL ON PERFORMANCE OF
LOCAL GOVERNMENT PROJECTS: A CASE OF LUSAKA CITY COUNCIL**

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award of the Master of Science Degree in Project Management

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DECLARATION

I, **KASONDE MUTALE**, hereby declare that the research work in this paper is my original work and, to the best of my knowledge, has not been previously submitted for any degree or qualification at any other university. All sources of literature used in this work have been duly acknowledged.

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DEDICATION

This research is dedicated to family and friends for their support. My parents, Annie Musopelo Mutale and Martin Mutale for their support and always believing that I can achieve anything I put my mind to. My siblings Chanda Mutale and Mambo Mutale, thank you for your guidance as I make academic decisions.

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ACRONYMS AND ABBREVIATIONS

LCC : Lusaka City Council

NGO : Non - Governmental Organization

MLGRD: Ministry of Local Government and Rural Development

SDGs : Sustainable Development Goals

SADC : Southern African Development Community

RBV : Resource Based View

SME : Small and Medium Sized Enterprises

MF : Ministry of Finance

UNDP : United Nations Development Programme

ABSTRACT

Local governments play a crucial role in delivering essential services and implementing development projects that improve the well-being of citizens. However, their ability to execute these projects effectively is often determined by the robustness of financial management and budget practices. The primary objective of this research was to investigate the effects budgeting and financial management procedures used in Lusaka City government projects. This study was underpinned on the Agency Theory, Resource-Based View (RBV) Theory, and Systems Theory. The study employed a concurrent mixed - methods research approach in which quantitative data was collected through survey questionnaires and qualitative data through semi - structured interviews. Key findings revealed that 49.4% of participants disagreed that stakeholders participate in budget planning, while 37% strongly agreed that stakeholder involvement remains a significant challenge. Furthermore, 87.7% of respondents reported that funds are not disbursed on time, and 63% agreed that delays in budget approval hinder effective project implementation. Notably, 74.1% of participants (strongly agreeing and agreeing) supported the introduction of a new budget and financial control framework, recognizing its potential to improve resource allocation, reduce wastage, and enhance project outcomes. The strongest positive correlation with project performance was observed for budget planning ($r = 0.623$, $p < 0.01$), indicating that thorough planning significantly enhances the likelihood of project success. The study concluded that enhancing stakeholder participation, ensuring timely fund disbursement, and addressing delays in budget approval are essential to improving project performance. It further went on to recommend implementing accountability mechanisms, strengthening financial oversight, and fostering transparency through a revised budget framework. This study contributes to the body of knowledge by providing empirical evidence on the challenges of budget practices in local government. It proposes a practical framework emphasizing stakeholder engagement, efficient financial controls, and continuous improvement to optimize budget processes and promote sustainable project success

Key words: financial management, budget planning, project performance

CHAPTER ONE

INTRODUCTION AND BACKGROUND

1.1 Introduction

Local governments play a crucial role in delivering essential services and implementing development projects that improve the well-being of citizens. However, their ability to execute these projects effectively is often determined by the robustness of financial management and budget practices. The provision of essential services to the public is contingent upon the capabilities of governmental institutions, particularly local government districts and city councils. This study, with a focus on the Lusaka City Council, examines the impact of financial management and budgeting practices on local government projects. Accordingly, this chapter discusses the study's background, problem statement, research objectives, scope, significance, a definition of key terms, and a chapter summary.

1.2 Background of the study

The accomplishment of predetermined objectives depends heavily on the success of government-funded projects. These initiatives are critical to the nation's social and economic progress. Every nation must have access to reliable energy, adequate roads, clean water, and operational medical facilities and services to develop (Chatterjee and Kar, 2015). Both on schedule and budget completion of these projects is required, in most government agencies, this is still a problem. The success of government-funded projects plays a pivotal role in driving a nation's social and economic development. Reliable infrastructure, including energy, roads, water, and healthcare facilities, is fundamental for fostering progress. However, many government agencies continue to face challenges in ensuring these projects are completed on time and within budget, underscoring the need for improved management practices and accountability to achieve their intended objectives.

Several global projects have come to a standstill as a result of insufficient controls over the money allocated for development initiatives. For instance, Kashiwagi (2018) reported that the UK government lost 100 million euros due to cancelled information technology initiatives in the years 2013 to 2014 (Damoah and Kumi, 2018). The

government lost a significant amount of money as a direct result of the failings, which were linked to poor internal control, stakeholder disputes, cost fluctuation, and ineffective planning. Budgetary participation, control, and task ambiguity all directly affect a project's performance usually in a negative way. Nonetheless, the outcome may alter in circumstances where there is a simultaneous interplay of variables.

In the region, the Nigerian government bemoaned the loss of enormous sums of money due to multiple projects that had hit roadblocks. The main reasons for the project's failure were poor internal management, ineffective planning, and corruption, which slowed down development (Akande et al., 2018). It has been emphasised by Appleford (2006), that the implementation of monitoring methods is necessary to improve the success of initiatives. An organization's internal controls must guarantee that the funds are used by the entity following the budget. The entity's operations must accomplish the goals within the allotted time.

In contrast, Egypt is renowned for its massive development initiatives, including rail manufacturing, solar projects, irrigation projects to support the nation's expanding population, and food security stabilization efforts. However, according to Okereke (2017), the Egyptian government was thinking about scrapping the second stage of the 90 billion-dollar Toska New Valley project. Even though the project was quite expensive, its goal was not fulfilled. It was reported that the initiative failed to accomplish any of its goals and that it spent more money than expected. Without following the budgets and internal controls, it is impossible to finish projects.

To facilitate the process of readily assigning expenses to the budget, it is crucial to make sure that the line items in a budget align with the line items in the chart of accounts. As to Appleford's (2006) observations, it is customary for institutions or organizations to produce financial reports for different stakeholders such as the board of directors, designated auditors, and donors. Budget scope dictates an entity's operational operations, as Nafisatu (2018) argues. It is consequently imperative that the project players develop and implement the appropriate budgetary restrictions. Project managers can use this to help in decision-making. To direct funds toward more viable projects, underperforming ones must be eliminated or altered. Within the allocated funds, government agencies are required to complete projects.

Therefore, budgetary control is crucial since it guarantees the implementation and coordination of government programs Adongo, (2015). According to Nyirenda (2019), moral hazard and a lack of fiscal management are two factors that contribute to project failure. He says there are political interests in public initiatives. As a result, there needs to be a balance between the public's and politicians' roles. The public interest must be the priority for the management of public initiatives.

In Zambia, the Office of the Auditors General (2020) reports that the money meant for drainages in Lusaka was misused. This revelation by the auditor general office shows that the Lusaka city council did have internal controls in place.

1.2.1 Budgeting practices

Budgets provide crucial insights into future spending by outlining the amount and location of allocated funds. For instance, in 2022, the Zambian government allocated ZMW 16.3 billion to local government services, representing 13.2% of the national budget, reflecting the emphasis on decentralized financial management. Budgets also impose restrictions; if spending were unrestricted, a government or organization might become exceedingly disorganized. Therefore, budgets ensure that a nation's most pressing demands, such as infrastructure and health, are prioritized. For instance, ZMW 3.5 billion was allocated specifically to infrastructure development in local councils, highlighting the importance of targeted budgeting.

Economic data show that Lusaka City Council's budget for 2023 allocated ZMW 500 million for urban infrastructure projects, but actual spending only reached ZMW 400 million, indicating underutilization of allocated resources. Budgetary control, as Ngugi (2015) emphasizes, is a vital tool that local governments can use to improve overall performance. Controls and budgeting involve specific decision-making patterns within an organization, ensuring that resources are effectively managed.

The graph below shows the relationship between planned budgets and actual expenditures of Lusaka City Council from 2021 to 2023, highlighting both improvements and challenges in financial management. In 2021, a budget of ZMW 450 million was allocated, but actual spending fell short by ZMW 30 million (6.7%), indicating potential inefficiencies or barriers in executing planned activities. The year 2022 showed improvement, with only a ZMW 20 million (4.2%) gap between the ZMW 480 million

budgets and actual expenditure, suggesting better budget management and alignment between financial planning and project execution. However, 2023 saw a significant shortfall, with ZMW 500 million allocated but only ZMW 400 million spent, resulting in a 20% underutilization. This large variance may indicate delays, strategic shifts, or administrative inefficiencies. The trends emphasize the need for robust financial management, forecasting, and monitoring to ensure effective budget utilization and project implementation.

According to Hansen et al. (2018), the key characteristics of an effective budgeting system include frequent feedback on actual performance, flexibility in adhering to planned activities, and the availability of both monetary and non-monetary incentives to encourage participation in the budgeting process. For example, Lusaka City Council's flexible budget for the same period allowed a 10% reallocation to emergency services during the 2023 floods, demonstrating adaptability.

The budgeting process is essential for ensuring that an organization's resources are utilized efficiently and that its control system functions effectively. Marron (2016), notes that the process of creating and approving a budget transforms an organization's overarching goals into detailed, actionable plans. For instance, Lusaka's fixed master budget for 2023 set a goal of reducing road maintenance backlogs by 20%, yet only achieved 15%, highlighting the need for more robust planning and control mechanisms.

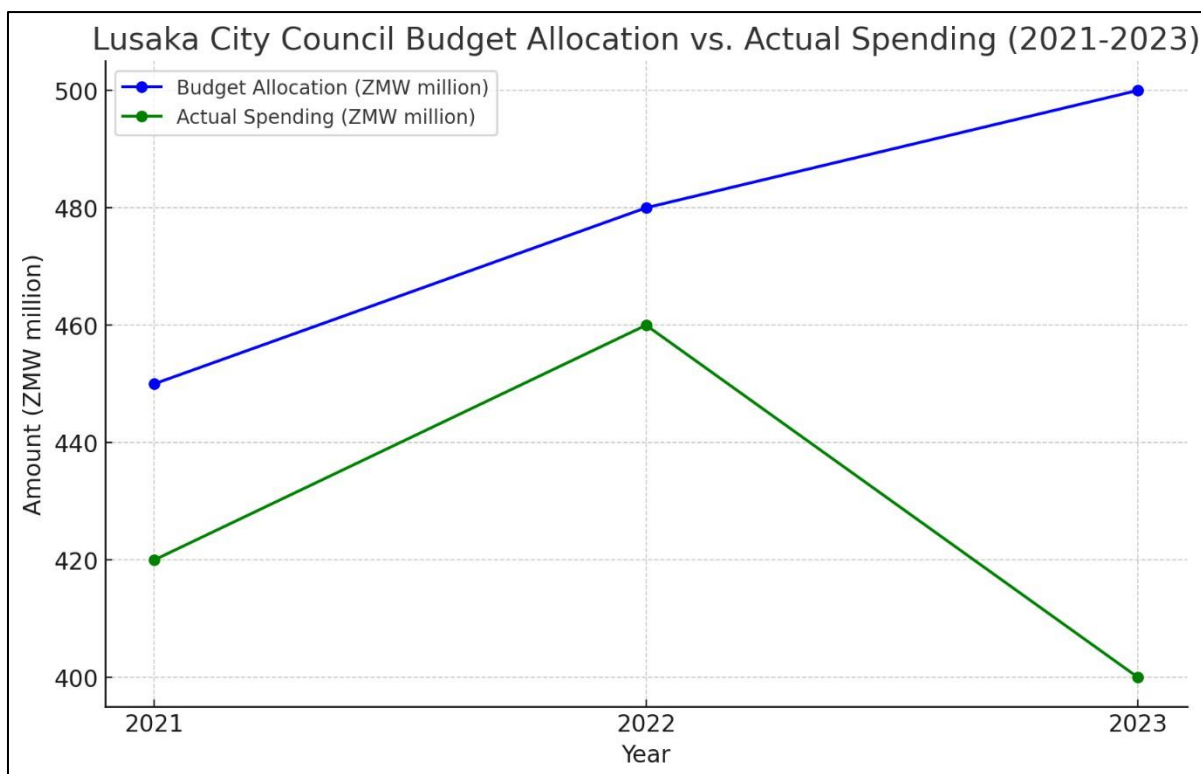


Figure 1:1 Lusaka City Council Budget Allocation Vs Spending (2021 -2023) Source: Ministry of Finance 2023

Similarly, effective financial management was evident at the United Nations Habitat Council, where the budget and actual spending showed a close alignment from 2021 to 2023. In 2021, the Council had a budget allocation of 800 million USD, with actual spending at 780 million USD, indicating efficient use of resources and a cautious approach to avoid overspending. In 2022, both the budget and spending increased to 850 million USD and 820 million USD, respectively, reflecting expanded responsibilities and improved financial control. By 2023, the budget rose to 900 million USD, with actual spending at 860 million USD, demonstrating the Council's ability to effectively manage a growing scope of operations and ensure efficient project implementation. This consistency in financial management underscores the importance of robust budgeting and control mechanisms for achieving organizational goals, both at the local government level and in international institutions like the United Nations Habitat Council.

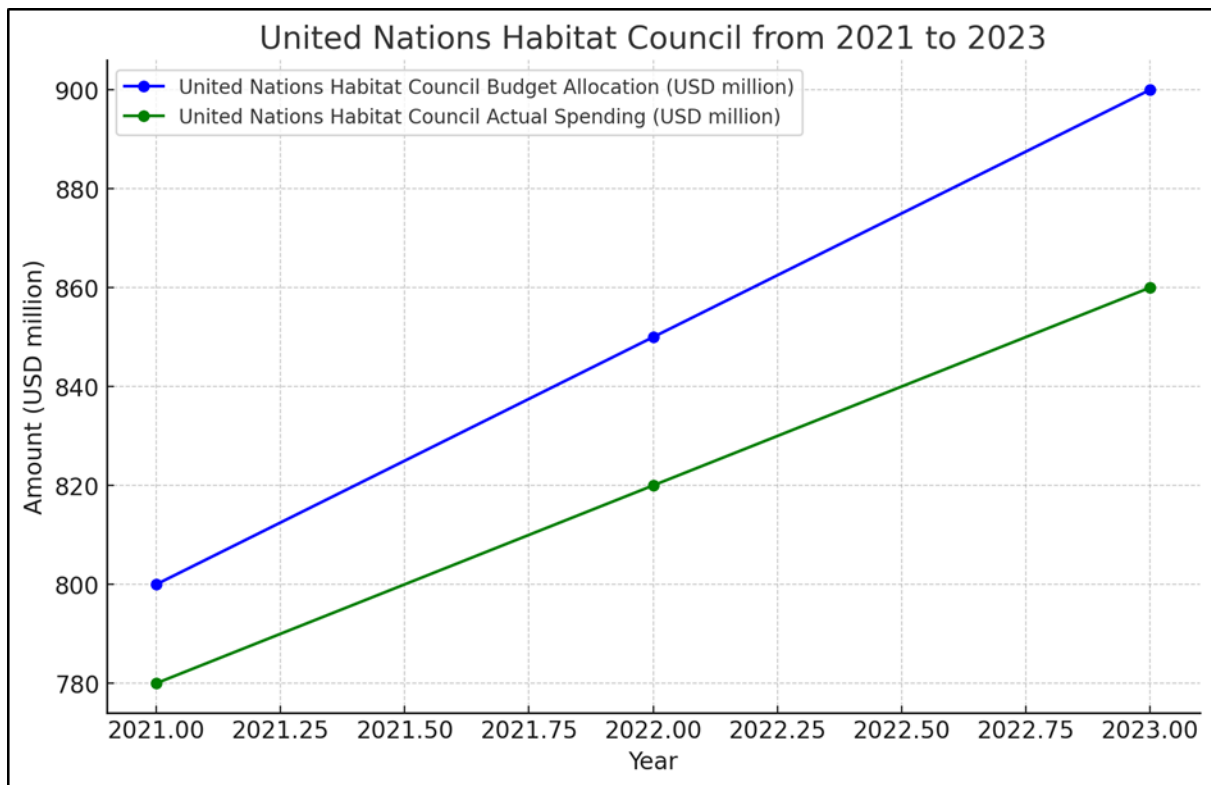


Figure 1:2 Habitat Council Budget Allocation Vs Spending (2021 - 2023) Source: (Habitat Council, 2023)

Additionally, in 2021, the New York City Council had a budget allocation of 500 million USD, with actual spending slightly lower at 490 million USD. This close alignment indicates effective financial management, as the council utilized most of the allocated budget as planned. The small gap suggests a conservative approach, aiming to avoid budget overruns and ensure fiscal responsibility. Moving into 2022, the budget allocation increased to 550 million USD, with actual spending reaching 540 million USD. This minimal difference between budget and expenditure reflects the council's continued strong financial management, maintaining a close balance between planned and actual spending.

However, in 2023, the budget saw a further increase to 600 million USD, while actual spending rose more modestly to 550 million USD. The widening gap between allocation and spending could indicate potential constraints or delays in project implementation, or a strategic decision to exercise financial prudence in response to external factors. The council may need to investigate this discrepancy to understand the underlying causes and make necessary adjustments to its budgeting or project execution strategies to ensure optimal resource utilization.

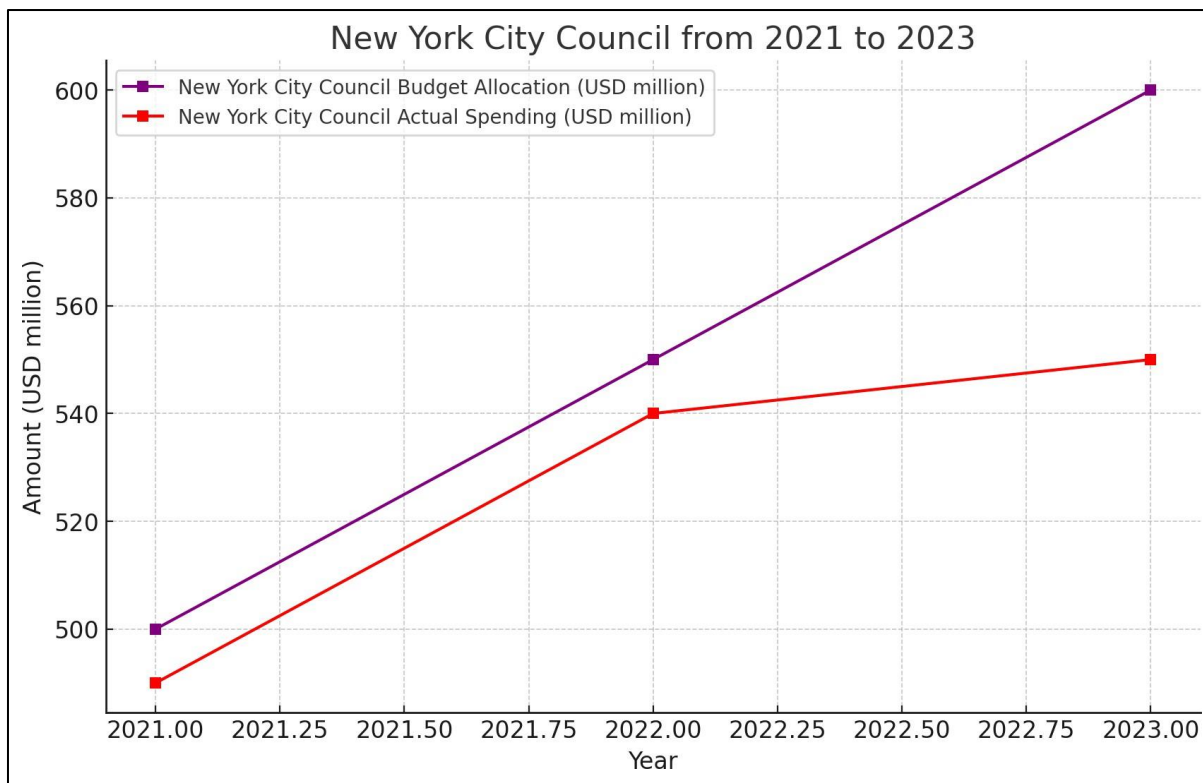


Figure 1:3 New York City Council Allocation Vs Actual Spending (2021 - 2023) Source: (New York City Council from 2021 to 2023)

In 2021, Nairobi City County had a budget allocation of 300 million USD, while actual spending was lower at 280 million USD. This discrepancy suggests possible inefficiencies in executing planned activities or a cautious approach to expenditure, potentially due to project implementation challenges, procurement delays, or administrative bottlenecks. In 2022, the budget increased to 350 million USD, with actual spending also rising to 330 million USD. The closer alignment between budget allocation and actual spending indicates that the county made progress in its financial management, addressing some of the issues that had previously caused under spending.

By 2023, the budget allocation further rose to 400 million USD, with actual spending reaching 390 million USD. This narrow gap between allocated funds and expenditure demonstrates strong financial management and effective execution of projects. It suggests that Nairobi City County has successfully refined its budgeting processes, ensuring that the majority of allocated resources are effectively utilized for their intended purposes.

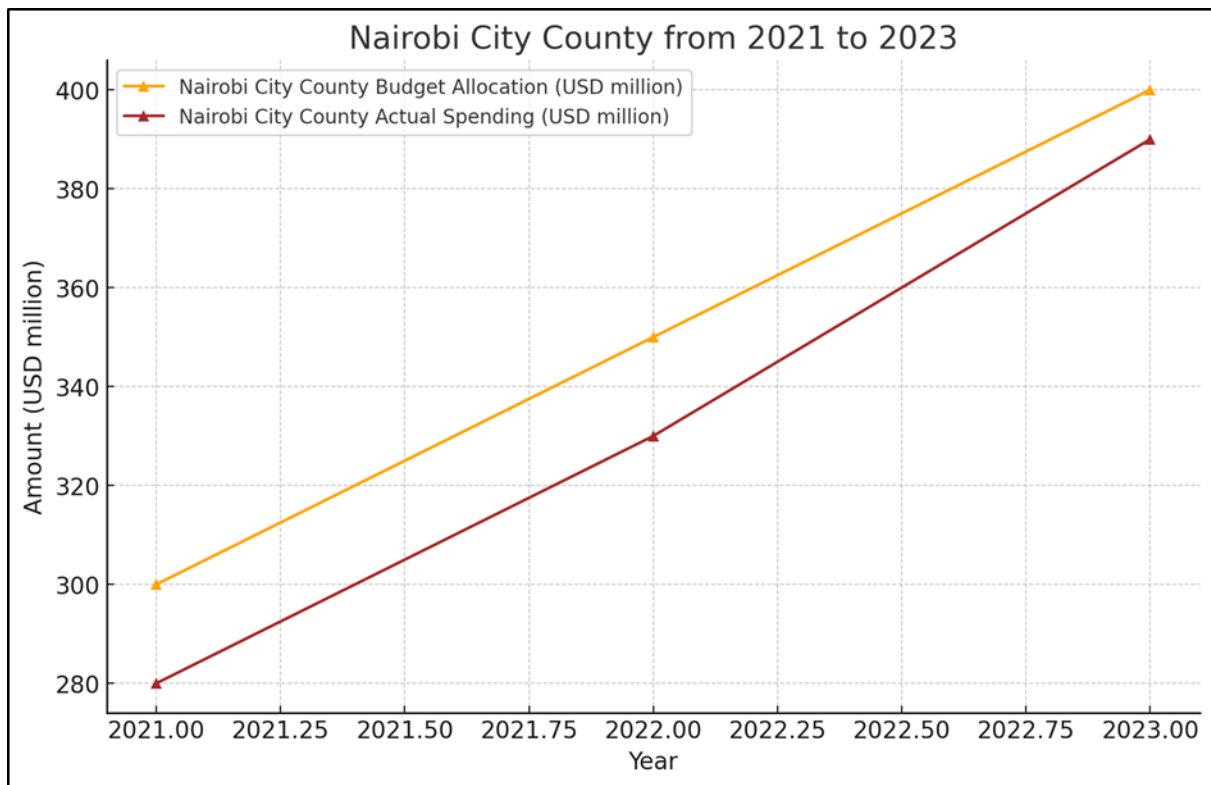


Figure 1:4 Nairobi City County Budget Allocation Vs Actual Spending (2021 - 2023) Source: Nairobi City County from 2021 to 2023

1.2.2 Operations of the Local Government

At the international level, the legal frameworks and policies governing local governments are influenced by various treaties, charters, and agreements that promote decentralization, local autonomy, and effective governance. For instance, the European Charter of Local Self-Government (1985) provides a robust framework for local self-government across Europe. This charter, ratified by 47 Council of Europe member states, establishes the principle of local self-government as a right and obliges member states to guarantee local authorities' political, administrative, and financial independence. Although Zambia is not a signatory, the principles in this Charter are universally applicable and promote good governance, participation, and accountability at the local level.

A broad power of competence that significantly expands the freedoms available to local government was introduced in England by the Localism Act 2011 (Audit Commission, 2012). Under the general power of competence, local authorities are authorized to take any legal action that an individual may take as long as it isn't expressly prohibited by other laws. As an illustration, local governments in England have enhanced their

planning, monitoring, and assessment procedures for budget involvement and implementation. This has enhanced the provision of information about health services, education services, building and maintaining road infrastructure, among many other services.

The African Charter on the Values and Principles of Decentralization, Local Governance, and Local Development (2014), adopted by the African Union, serves as a regional instrument to guide decentralization and local governance reforms among member states. This Charter emphasizes the need for participatory governance, capacity building, equitable development, and sustainable local economic development. Zambia, as an African Union member state, is influenced by this Charter's principles, particularly in promoting a decentralized system where local authorities have clear responsibilities and adequate resources to perform their functions effectively.

Furthermore, the United Nations Sustainable Development Goals (SDGs), particularly Goal 11 (Sustainable Cities and Communities), encourage countries to strengthen efforts towards inclusive, safe, resilient, and sustainable cities and communities. Local governments play a crucial role in achieving this goal, as they are directly responsible for urban planning, waste management, and local economic development. Aligning local government functions in Zambia with SDG targets, particularly in urban areas like Lusaka, is critical for sustainable development.

The management of budget allocation in Rwanda has grown more complex due to the expansion of government duties and the scarcity of financial resources to fulfil the country's growing population and ever-growing social requirements. It is necessary to enhance resource allocation through appropriate economic strategy and spending planning since there are insufficient financial resources compared to an increasing demand for public service. The Local Government Finance and Accountability Regulation Act (2008) stipulate that the national planning and budgeting cycle must be integrated into the local government planning and budget cycle. Every local government uses a similar structure for their development and recurring budgets, which include recurrent budgets, allocate funds to the various sectors for development costs, such as building health centres.

Districts serve as the base unit under which smaller Local Governments and Administrative Units are arranged under Rwanda's local government system. The Local Government Act of 2006 has the following details in Sections 4 and 46: District Council and the sector are the LG in a district rural area. The Local Government (LG) in a City consists of the City Council and City Division Councils; in a Municipality, the LG consists of the Municipal Council and Municipal Division Councils; and in a Town, the LG is the Town Council (Kitale, 2008). Section 80 of the Local Government Act of 1997 grants Urban Local Governments the authority to manage their finances and plans concerning the District Councils; nevertheless, their plans must be integrated into the District Plan.

According to Section 5[1] of the Local Government Act of 2009, each Local Government is a body corporate with perpetual succession, a common seal, and the ability to sue and be sued in its corporate name, subject to the rights enjoyed or suffered by a body corporate. Budgets and work plans for local governments are linked to several issues, some of which are as follows: It takes a long time for the process to be consultative and participative; unrealistic revenue projections Convening a complete council in the centre of the process to prevent monopolized and biased choices about expenditures and priorities is difficult; underfunding by the federal government, which forces resource reallocation.

At the Southern African regional level, the Southern African Development Community (SADC) Protocol on Governance and Local Democracy promotes democratic local governance structures and the decentralization of governance in member states, including Zambia. The Protocol calls for member states to recognize the autonomy of local governments, promote citizen participation in local governance, and ensure transparent and accountable financial management practices. This Protocol aligns with Zambia's efforts to decentralize its governance structures and empower local authorities, as seen in the Local Government Act No. 2 of 2019.

1.2.2.1 Operations of the Local Government in Zambia

With a population of about 20 million, Zambia is a low-middle-income nation in Southern Africa (ZamStat, 2022). It is a unitary state with ten provinces, each of which is further subdivided into districts. The government is divided into two branches: national and local, with local authorities forming the local branch. In Zambia, there are 103 different

types of local authorities: 5 city councils, 14 municipal councils, and 84 district/town councils. Differentiation between the various types of local authorities is based on factors such as the population under their control, geography, population density, and diversity of economic activity. For there to be a city council, there must be a high population density of more than 100,000 people and a reasonably broad range of economic activity.

The Local Government Act No. 2 of 2019 is the constitutional provision that empowers local authorities in Zambia, permitting them to function within their jurisdictions. The oversight of local authorities falls under the purview of the Ministry of Local Government and Housing (MLGH). The ministry's stated goal is to "enable the efficient delivery of quality housing, infrastructure, and other social services by local authorities and other stakeholders for sustainable development and promote a decentralized and democratic local government system" (Commonwealth Local Government Forum, 2019). Through decentralizing, the local government is required to foster development as the councils have more idea of the challenges facing the communities. Depending on the type of council, local authorities may perform a wide range of duties. Councils offer various services, including garbage collection, approval of developmental plans, road maintenance, cemetery services, business licensing, street lighting, food inspection, market cleaning, sewage drainage systems, and other constituency development activities.

1.2.3 Budget practices and project performance of Local government

The process of budgeting entails creating a plan, documenting accomplishments, identifying and analysing discrepancies between actual and planned performance, and implementing appropriate corrective measures to ensure that planned performance is met (COSO, 2013). The method of keeping expenses under control and using budgets to guide decisions regarding performance is known as budgeting. It entails comparing actual performance to the budget to determine whether the planned and actual results are in agreement. If there are deviations, the causes are determined and corrective action is recommended to bring actual performance in line with goals.

The organization's management must use realism when developing budgets. This entails surveying the corporate landscape and contrasting it with historical real

performance. This must then be aligned with the objectives the organization hopes to accomplish during the following, say, a year. A crucial first step in the budgeting process is the preparation of financial statements. This is a result of their objectivity and realism. When properly analysed, they help the organization project or make future predictions. According to Fonjong (2007), there is a favourable correlation between performance and budgeting. Additionally, integrating managers in the budgeting process and offering incentives to assist in achieving the business's goals and objectives has a positive motivational influence.

Based on its financial allocations, the company could lower expenses and increase the quality of its services by putting good budgeting into practice. This increases goal achievement, lowers expenses, and improves organizational performance (Mathis, 1989). Managers coordinate their efforts through budgeting to ensure that the organization's goals align with those of its constituent sections. Controls guarantee that the goals outlined in the budgets are met. Budgetary control, according to Lutwama (2017), entails comparing actual and budgeted data. Controlling the budget improves an organization's responsibility. A detailed examination of an organization's operations is necessary for budget control and monitoring to forecast expenses. The procedure takes into account the company's current circumstances, its potential for the future, and the current business environment. There is constant change in the corporate environment. Because of this, the budgeting process needs to take current company conditions into account and adjust budgets as necessary.

1.3 Statement of the problem

Globally, financial management and budgeting inefficiencies have been recognized as major challenges in the successful execution of development projects, often leading to delays, cost escalations, and incomplete initiatives. Regionally, in sub-Saharan Africa, issues such as poor budget planning, delayed fund disbursements, and weak accountability mechanisms continue to hinder project efficiency and sustainability. In Zambia, financial management and budgeting inefficiencies have significantly impacted the completion of government projects, especially in Lusaka City Council. Information from the Auditor General's Report (2022) highlights that despite partial payments to contractors; many projects remain stalled or incomplete due to inadequate planning, unresolved funding issues, and bureaucratic delays. Shabir (2023) emphasizes that

changes during project execution and poor resource management are key factors in these failures.

However, there is limited research focusing specifically on Lusaka City Council's financial management practices and their direct impact on project outcomes. While global studies like those by Shabir (2023) and Nyika (2012) provide general insights into financial controls and challenges faced by local governments, they do not address the unique challenges faced by local governments in Zambia. Ideally, effective budgeting should prevent project delays and ensure efficient resource use, but this is not the case in Lusaka, where significant gaps in financial governance remain.

This study aims to evaluate the budgeting and financial management practices of Lusaka City Council and their effects on project outcomes. The main objective is to assess how effective these practices are in ensuring the successful completion of local government projects and to identify areas for improvement. By examining the council's approach to budget control, financial forecasting, and resource allocation, the study will contribute to the body of knowledge on public sector financial management, particularly in the context of local governments in developing countries. Additionally, it will provide insights into the role of budgeting in enhancing project efficiency and addressing common challenges such as delays, cost overruns, and mismanagement, thus offering recommendations for better financial governance at the Lusaka City Council,

1.4 Research objectives

An objective, according to Mwanjohi (2015), is a state of affairs that a strategy seeks to achieve and that, if accomplished, ends the acts undertaken to get there; "the ends justify the means." The broad and specific research objectives serve as the study's compass.

1.4.1 General Research Objectives

The primary goal of the study is to investigate the budgeting and financial management procedures used in Lusaka City government projects.

1.4.2 Specific research objectives

- i. To explore the challenges of budget planning and control on project performance of government projects in Lusaka city Council
- ii. To examine the influence of budget planning and control on project performance of government projects at Lusaka city Council
- iii. To develop a Budget and financial control framework project performance of government project at Lusaka city Council

1.4.3 Specific research question

- i. What are the key challenges of budget planning and control on project performance of Government projects in Lusaka City Council?
- ii. What is the influence of budget planning and control on the project performance of government projects in Lusaka City Council?
- iii. What framework can be developed to improve budget and financial control for enhancing the project performance of government projects at Lusaka City Council?

1.5 Significance of the study

The significance of this study extends beyond the confines of academic inquiry, with far-reaching implications for the Lusaka City Council in Zambia, the broader landscape of local government financial management, and the welfare of the council's residents. In this section, we elaborate on the multifaceted significance of the study in the context of governance, policymaking, service delivery, accountability, and the advancement of knowledge.

1.5.1 Enhancing Local Government Governance

The study holds immense significance for local government governance, particularly within the Lusaka City Council. As local authorities serve as critical intermediaries between central governments and communities, their financial management practices play a pivotal role in shaping the quality of services delivered to residents. By shedding light on the council's financial challenges and opportunities for improvement, this study offers a roadmap for enhancing governance structures, promoting fiscal responsibility, and streamlining financial decision-making processes.

Moreover, improved financial management practices can foster a culture of accountability within the council, ensuring that public funds are utilized efficiently and in line with the community's needs. This, in turn, can contribute to building trust between the council and its constituents, a cornerstone of good governance.

1.5.2 Informed Policymaking and Reform

The findings of this research have the potential to inform policy decisions at various levels of government in Zambia. The insights gained from the study can serve as a basis for crafting policies that address the specific challenges faced by local government authorities in Lusaka and other regions of the country.

Policymakers can draw upon the recommendations emanating from this study to institute reforms aimed at enhancing financial management practices within local government entities. These reforms may encompass improved financial reporting mechanisms, transparent resource allocation processes, and strategies for mitigating bureaucratic obstacles. The impact of such reforms can be far-reaching, leading to more effective utilization of public funds and better service delivery to communities.

1.5.3 Improved Service Delivery and Quality of Life

The ultimate beneficiaries of this research are the residents of Lusaka. Effective financial management and budgeting practices directly translate into improved service delivery. When resources are allocated efficiently and projects are executed without undue delays, residents benefit from enhanced access to essential services such as healthcare, education, infrastructure, and sanitation. These improvements have a tangible impact on the quality of life for the people of Lusaka, contributing to their well-being and overall development.

Furthermore, by identifying and addressing inefficiencies in resource allocation, this research can help ensure that critical community projects receive adequate funding. This targeted allocation of resources can address pressing issues and alleviate challenges faced by residents, leading to a more prosperous and equitable community.

1.5.4 Advancement of Knowledge and Future Research

Beyond its immediate applications, this study contributes to the body of knowledge surrounding financial management in local government entities. It serves as a valuable reference point for researchers and scholars interested in the intricacies of public finance, governance, and local government administration.

Future research endeavors can build upon the insights generated by this study, exploring nuanced aspects of financial management within local government authorities or delving into comparative analyses between different regions or countries. By advancing our understanding of financial management practices, this research paves the way for a more informed and evidence-based approach to addressing similar challenges in other contexts

1.6 Scope of the study

This study focused on examining the effects of financial management and budget practices on the performance of local government projects at Lusaka City Council. The study was limited to Lusaka City Council and respondents drawn from there. The research explored challenges in budget planning, financial control, and how these affect project implementation and outcomes.

1.7 Definition of Key Terms

To ensure clarity and consistency, the following key terms used throughout this dissertation are defined as follows:

- i. **Financial Management:** The process of planning, organizing, controlling, and monitoring financial resources to achieve the objectives of an organization.
- ii. **Budgeting:** The process of allocating financial resources to various activities, programs, or projects in line with the organization's goals and priorities.
- iii. **Government Projects:** Initiatives or activities funded by public resources and managed by government entities to provide public services or infrastructure.
- iv. **Transparency:** The degree to which financial processes and decisions are open, accessible, and easily understood by stakeholders.

- v. **Accountability:** The obligation of government entities to answer for their financial decisions and actions to stakeholders, including citizens.
- vi. **Monitoring and Evaluation:** The systematic process of tracking and assessing the progress, performance, and outcomes of government projects.
- vii. **Bureaucratic Challenges:** Administrative obstacles and inefficiencies that hinder the smooth execution of government projects.

1.8 Dissertation structure

This section outlines the entire research, serving as a guiding blueprint and summarizing the essence of each chapter. The research consists of six chapters.

Chapter One: Introduction and Background

This chapter introduces the research topic, focusing on the impact of financial management and budgeting practices on local government projects, with a specific emphasis on the Lusaka City Council. It outlines the problem statement, sets the research objectives and questions, and defines the study's scope.

Chapter Two: Literature Review

This chapter provides a comprehensive review of existing literature on financial management and budgeting within local government projects at global, regional, and local levels. It compares practices between developed and emerging economies, identifies gaps in current research, explores the theoretical framework, and presents the conceptual framework that links financial management and budgeting practices to the performance of local government projects.

Chapter Three: Research Methodology

This chapter details the research methodology, including the design, approach, and rationale behind the study. It describes the methods used for sample selection and data collection from Lusaka City Council, outlines the data analysis techniques employed, and discusses the steps taken to ensure the validity and reliability of the research.

Chapter Four: Presentation and Data Findings

This chapter presents and analyzes the empirical data collected during the study. It reports on the findings in response to the research questions, provides insights into the common financial management and budgeting practices used in Lusaka City Council projects, and explores the factors influencing these practices, as well as the perceived benefits and challenges faced by the council in implementing them.

Chapter Five: Discussion of Finding

This chapter offers a thorough discussion of the research findings, interpreting their significance in relation to existing literature. It examines the practical implications for the Lusaka City Council and other local governments, providing a critical analysis of the results.

Chapter Six: Summary, Conclusion, and Recommendations

This chapter serves as the conclusion of the dissertation, summarizing the key findings and their implications. It offers recommendations for policy and practice based on the research outcomes and suggests potential areas for future research in local government financial management and project performance.

1.9 Chapter Summary

This chapter introduced the study and looked at the background of the study, the statement of the study, research objectives, the significance of the study, the scope of the study, definition of key concepts and terms relevant to the study. This chapter sets the foundation for the research by highlighting the significance of financial management in enhancing the efficiency and effectiveness of local government projects.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter provides a comprehensive review of the literature on the relationship between budget planning, financial control frameworks, and project performance, focusing on government projects. It explores the challenges and influences of budget planning and control on project outcomes, as well as the role of a robust budget and financial control framework in ensuring the successful implementation of projects. The chapter also introduces the theoretical frameworks underpinning the study, including Agency Theory, Resource-Based View Theory, and Systems Theory, to establish the conceptual basis for understanding the dynamics of financial management in public sector projects. Additionally, the chapter identifies key moderating variables—such as institutional capacity, stakeholder engagement, regulatory environment, and organizational culture—that impact the effectiveness of budget planning and financial control in achieving desired project outcomes.

2.1 Overview

2.1.1 Challenges of Budget Planning and Control on Project Performance of Government Projects

Challenges related to budget planning and control have long been identified as major obstacles that affect the performance of government projects. Globally, sound budget planning and control mechanisms are critical in ensuring that projects are adequately funded, resources are effectively allocated, and expenditures are closely monitored to avoid mismanagement (Allen et al., 2020; Khan et al., 2019). However, multiple studies highlight that inadequate budgeting practices often lead to delays, cost overruns, and sometimes project failures Opoku et al. (2018). Research from both developing and developed nations continues to emphasize how weak financial control systems severely impair project outcomes, resulting in partial or total project failure Shende et al. (2020). This indicates that ineffective budget planning and financial control remains a significant issue for many governments.

One of the major issues identified globally is the occurrence of "optimism bias" in budgeting, where project planners tend to underestimate costs while overestimating potential benefits. Flyvbjerg and Sunstein (2021) argue that this common error often leads to cost overruns and delays, especially in large infrastructure projects. Additionally Ika and Feeny (2022) examined the correlates of optimism bias and its impact on World Bank project performance. The study revealed that optimism bias lowers the likelihood of achieving a satisfactory project performance rating at evaluation by 17-20%. While cost overruns are a persistent issue for many large projects globally, there are also cases where projects achieve cost under runs, spending less than initially budgeted. For example, a study conducted by Welde and Atle Engebø (2024) in Norway reveal encouraging outcomes in cost management for government projects. The study examined 111 such projects and found that Norwegian government projects, on average, underspent their budgets by 5%. This illustrates a rare instance of cost efficiency that stands in contrast to the typical trend of overruns.

Transparency International has raised alarms about corruption's role in undermining budget control, as it frequently results in the misappropriation of funds and inflated project costs Shende et al. (2020). Moschovis (2020) examines the impact of corruption on public spending and budget execution, by analysing corrupt behaviours throughout various phases of the budgetary process. He highlights that corruption compromises the accuracy of budget execution, leading to overspending beyond targets and resulting in on-going fiscal slippages and poor budgetary and project performance. According to Lawal (2007) it is believed that the predominance of corruption in the public sector hinders the efficient and effective provision of services. In essence, the pervasive influence of corruption not only disrupts fiscal discipline but also severely impacts project delivery and the overall credibility of budget management in government projects.

Hafel and Halil (2024) identify key issues in Indonesia's budget politics, such as fund misallocation, regional inequalities, rising debt, and inflation, all of which weaken economic growth and investor confidence. They suggest that budget imbalances limit public investment potential, while inflation lowers purchasing power. Although the study highlights inefficiencies in budget allocation, it overlooks the role of corruption and the lack of public involvement in budgeting, factors which could improve transparency and

effectiveness if addressed. Inuwa et al. (2015) offer a complementary perspective in the African context where he observed that in the Nigerian construction industry, most projects fail due to corrupt related activities on the part of the professionals who are entrusted with the management and responsibility of these projects, This study illustrated how corruption undermines effective budget management and project execution, highlighting the need for stronger anti – corruption measures.

In the African perspective, budget planning and control challenges are worsened by underlying systemic issues. Scholars like Owusu (2019) have emphasized that the lack of institutional capacity is a major barrier to effective budget management in many Sub-Saharan African countries. Poor project preparation and inadequate financial forecasting lead to delays and, in some cases, the complete abandonment of projects due to insufficient funding (Owusu, 2019; Khan et al., 2019). Delays in fund disbursement, both from internal and external sources, further exacerbate inefficiencies in project execution Musinguzi (2020). This problem is especially evident in infrastructure projects, where delays often cause costs to skyrocket. Moreover, corruption continues to be a significant issue, as funds meant for public projects are diverted for personal or political gain, leading to incomplete or failed projects (Akombo, 2021; Opoku et al., 2018). To address these challenges, there is a pressing need to improve financial management systems and reduce corruption across these regions.

Inadequate involvement of essential stakeholders such as local communities, project beneficiaries, and technical experts poses a major challenge in budget planning. When these groups are excluded from the planning process, projects are often poorly aligned with actual needs, resulting in cost escalations and delays during implementation Rwabizambuga, (2020). By contrast, participatory budgeting, as noted by Tsurkana et al. (2018), is more effective as it incorporates community study in Kenya by Obwaya and Aduda (2011) examined the link between participatory budgeting and local authority performance. The findings show that participatory budgeting greatly enhances budget management effectiveness and prudence in local authorities. Increasing subordinate managers' involvement in budgeting may also help mitigate agency problems in the process. These findings align well with Tsurkana et al. (2018), who argue that participatory budgeting, by integrating community oversight and input, reduces costs, improves maintenance, and promotes transparency in budget planning, providing a

foundation for both direct and deliberative democracy. This highlights the importance of incorporating diverse stakeholder feedback into the budget planning process to ensure better financial control.

In Zambia, the challenges of budget planning and control are particularly prevalent in local government projects. Research by Chama et al. (2019) reveals that Lusaka City Council faces persistent issues such as poor financial forecasting, limited stakeholder engagement, and frequent budget reallocations. These problems have resulted in inefficient use of the budget and, consequently, underperformance in project delivery. A comparative study by Mwansa et al. (2021) notes that Zambia's budgeting processes lag behind those of neighbouring countries like Botswana, where stronger financial controls are in place leading to better project outcomes. Additionally, political interference in Zambia has further complicated budget control. Frequent shifts in budget allocations, often driven by political agendas rather than practical needs, have disrupted project execution, causing delays and increasing costs (Mwale et al., 2021). Addressing these issues will require reforms aimed at reducing political interference and improving budget transparency.

Economic factors, such as inflation and currency fluctuations, also contribute to budget challenges in developing countries like Zambia. Inflation often leads to increased costs for raw materials and labour, meaning even well-funded projects can suffer from unexpected financial strain. Phiri et al. (2020) demonstrated how economic instability in Zambia significantly contributed to budget overruns and project delays. Governments must incorporate economic risk assessments into their budget planning processes to mitigate these financial challenges (Chama et al., 2019). Alaloul et al. (2021) demonstrated that there is a substantial and acceptable correlation between the inflation rate and a number of labor wage categories. He agreed that although labor wages are taken into account during the project budget's first phase, they are subject to alter over time. Failure to account for inflation in wage calculations during budget planning can hinder overall project performance by compromising resource allocation and increasing the likelihood of financial inefficiencies.

A less frequently discussed, but equally important, challenge is the underutilization of modern technology in budget planning and control. In many Sub-Saharan African countries, out-dated manual systems are still being used to track finances, which

increase the likelihood of errors and inefficiencies. Mwansa et al. (2021) states that many countries in the region lack the necessary infrastructure or technical expertise to fully implement these systems. Sonjaya (2024) examines the shift in budgeting practices from traditional approaches to those driven by contemporary technology, noting how advancements in technology and organizational structures have evolved budgeting processes toward more adaptive, data-centric methods. The study identifies that older, rigid budgeting frameworks with fixed goals are inadequate for today's fast-paced business landscape. The technology gap continues to hinder efforts to monitor project budgets effectively and prevent cost overruns. There is need to explore strategies to overcome implementation challenges. This will help organizations achieve greater agility, responsiveness, and competitiveness in an increasingly digitalized business landscape.

Monitoring and evaluation (M&E) systems are also critical for maintaining budget discipline and ensuring project success. However, many governments face significant hurdles in establishing effective M&E systems due to a lack of technical skills, limited funding for oversight bodies, non-addition of monitoring and evaluation systems in the budget plan and if it is included weak integration of M&E into project management. Flyvbjerg (2017) notes that inadequate monitoring is one of the primary reasons why large public infrastructure projects fail to adhere to their budgets. Simiyu et al 2018 assessed the influence of Monitoring and Evaluation Budget and Performance of Water and Sanitation Projects in Nakuru County, Kenya. The analysis indicated that the allocation of funds for monitoring and evaluation has a direct impact on the effectiveness of water and sanitation projects. Consequently, the successful performance of these projects is reliant on the adequacy of the monitoring and evaluation budget. Furthermore, Budget planning delays also significantly impact project performance in local government projects, particularly in institutions such as the Lusaka City Council. Delays in budget approval and disbursement often lead to stalled projects, cost overruns, and resource misallocation, undermining service delivery and public trust (Nyamita et al 2021). Studies indicate that inefficient financial control frameworks exacerbate these delays, as bureaucratic bottlenecks and prolonged approval processes slow down project execution Mwaura, (2020).

The budget planning and control challenges facing government projects are multifaceted. Issues like political interference, corruption, inadequate stakeholder involvement, and economic instability all play a role in undermining budgetary success. Addressing these challenges requires a multifaceted approach, including reforms to strengthen financial oversight, improve transparency, and ensure stakeholder engagement throughout the project lifecycle. Only through these comprehensive reforms can governments hope to complete projects on time, within budget, and achieve the intended outcomes for their citizens.

2.1.2 Influence of Budget Planning and Control on Project Performance of Government Projects

The significance of budget planning and control cannot be overstated when considering the performance of government projects across the world. Effective budget planning ensures that projects are aligned with financial realities, making it possible for goals to be met within set timeframes and costs (Mugenda et al., 2018; Chola et al., 2019). It creates a strong foundation for resource allocation, minimizes wastage, and allows for better project oversight. On the other hand, poor budgetary management, marked by weak controls, often results in project delays, overspending, and, in worst-case scenarios, outright project failure (Allen et al., 2020). Thus, budget planning is not merely an administrative requirement but a fundamental determinant of project success.

One of the primary benefits of budget planning and control is its ability to provide accurate forecasts for resource allocation, enabling project managers to adjust as necessary during execution. Levine (2018) argues that robust budgetary controls allow governments to monitor expenditures in real time, avoiding the financial pitfalls that arise from unanticipated expenses. A study by Allen et al. (2020) in the same vein conducted a study on 120 Australian public projects found that projects with well-structured financial frameworks and consistent budget monitoring were 45% more likely to meet their deadlines and stay within budget than those with weak financial structures. In cases where budgetary oversight is weak, projects are vulnerable to financial discrepancies that can lead to delays and cost overruns, as seen in several other studies across both developed and developing countries (Mugenda et al., 2018). As shown in both historical and empirical evidence, without strong budgetary oversight,

even projects with high potential face significant risks of cost escalation and timeline delays.

The influence of budget planning and control is particularly pronounced in Africa, where development projects often rely on limited financial resources. Mwenda (2019) argues that the effectiveness of public projects on the continent is directly linked to how well budget planning is conducted. It was also widely agreed by Mugenda et al. (2018) that public projects in Kenya that aligned financial projections with project objectives were significantly more efficient, with fewer instances of resource wastage. Kamau and Wanjiku (2020), in their study in South Africa, echoed these findings by noting that transparent budget control mechanisms increased stakeholder satisfaction and enhanced the likelihood of completing projects by 50%. In contrast countries with weak budgetary controls such as Zimbabwe and Nigeria, where inefficiencies in budget execution, coupled with corruption and political interference, frequently lead to project failures Ndlovu (2020). This study similarly emphasized the importance of financial transparency and regular audits in enhancing project performance.

A report by the African Development Bank (AfDB) (2021) on 15 African countries underscored the importance of integrating budget planning with strategic project management. Strong budgetary frameworks were directly associated with higher project success rates, with fewer instances of cost overruns and delays. A study conducted by Aloh et al. (2024) on budget implementation and goal achievement in Ebonyi State, Nigeria revealed that early budget approval and timely release of funds are crucial for successful budget implementation and the achievement of institutional goals. Further an analysis of Lusaka City Council by Chola and Banda (2019) revealed that projects with robust budget plans, including contingencies and detailed expenditure forecasts, are far more likely to meet their deadlines and remain within financial limits. These findings highlight that effective budget planning and timely fund release are crucial for ensuring projects meet financial and deadline objectives.

Political factors also play a substantial role in shaping the effectiveness of budget planning and control. Hirschman (2020) notes that political cycles and leadership changes can significantly disrupt budgetary commitments, often leading to the scaling back or expansion of projects depending on shifting governmental priorities. In

developing economies, where political instability is more common, such kind of disruptions can cause dramatic fluctuations in funding, further complicating project performance. This challenge is particularly visible in Zambia, where Phiri (2021) points out that the lack of financial discipline and the influence of political pressures have resulted in long delays for infrastructure projects. A more focused analysis of Lusaka City Council by Chola and Banda (2019) revealed that projects with robust budget plans, including contingencies and detailed expenditure forecasts, are far more likely to meet their deadlines and remain within financial limits.

The relationship between budget planning and control and the performance of government projects is undeniable. Projects that employ comprehensive financial planning and implement strong control mechanisms are far more likely to succeed, particularly in regions where financial resources are scarce. The integration of transparent budgeting processes, coupled with continuous monitoring and stakeholder engagement, plays a crucial role in ensuring projects stay on track. Conversely, weak budgetary controls, combined with political interference and a lack of accountability, lead to cost overruns, delays, and project failures, particularly in developing regions like Africa. Strengthening financial management systems, enforcing transparency, and reducing political interference are key strategies to enhance project outcomes and ensure that government projects deliver value to their intended beneficiaries.

2.1.2 Budget and Financial Control Framework on Project Performance of Government Projects

Developing a comprehensive budget and financial control framework is crucial for enhancing the performance of local government projects. Local governments are responsible for managing projects that directly impact community welfare, such as infrastructure, healthcare, and education initiatives. Effective budget planning and control ensure that these projects are completed on time, within budget, and according to established quality standards. This process provides a solid foundation for resource allocation, reducing the likelihood of wastage and allowing for a more systematic approach to project management (Mugenda et al., 2018; Chola et al., 2019).). In contrast, when budgetary control is weak, projects are often derailed by delays, overspending, and at worst, total failure (Allen et al., 2020). Given the challenges local

governments face, including resource constraints and accountability requirements, a robust financial control framework becomes essential to prevent cost overruns, delays, and misallocation of funds.

Levine (2018) argues that strong budgetary control mechanisms enable governments to monitor spending in real time, helping them to avoid unexpected financial setbacks. In Australia, for example, a study conducted by Allen et al. (2020) examined the budgetary frameworks of 120 public projects; the findings indicated that projects with clear budgetary constraints and consistent financial monitoring were 45% more likely to meet their deadlines compared to those with weaker financial oversight. This reinforces the notion that budget planning is not just a preventive tool but a necessary part of ensuring project delivery, as it allows for the identification and mitigation of financial discrepancies before they can significantly affect project timelines or costs (Mugenda et al., 2018). Thorough budget planning and robust budgetary control mechanisms are essential for ensuring the success of government projects. Similarly a report by the African Development Bank (AfDB) (2021) on 15 African countries underscored the importance of integrating budget planning with strategic project management. Strong budgetary frameworks were directly associated with higher project success rates, with fewer instances of cost overruns and delays.

In African countries, where financial resources for public projects are often limited, the impact of budget planning and control becomes even more pronounced. Mwenda (2019) notes that in Africa, the success of public projects is heavily influenced by how well budget planning aligns with realistic cost assessments and resource availability. Countries like Botswana have successfully completed critical infrastructure projects due to the strength of their financial management systems. Conversely, countries like Zimbabwe and Nigeria struggle with poor budget controls, which, compounded by corruption and political interference, often leads to project failures (Ndlovu, 2020). This contrast underscores the vital importance of robust financial management in ensuring project success, particularly in developing economies. Kenya also serves as an example of the positive impact that effective budget planning and control can have on government projects. According to Mugenda et al. (2018), public projects that align financial projections with their objectives experience greater efficiency and fewer instances of resource misallocation. Similarly, in South Africa, Kamau and Wanjiku

(2020) found that transparent budget control mechanisms significantly improved stakeholder satisfaction and increased the likelihood of project completion by 50%. These examples highlight the critical role that financial transparency and accountability play in improving project performance across Africa, where limited resources demand the most effective use of public funds.

Furthermore, political factors often influence budget planning and control, impacting project performance. Hirschman (2020), points out that political cycles and changes in leadership can disrupt budgetary commitments, often leading to projects being scaled back or expanded depending on shifting government priorities. In developing economies where political instability is more prevalent, such disruptions can drastically affect funding levels and project continuity. Zambia provides a relevant example, as noted by Phiri (2021), where political pressures and a lack of financial discipline have led to substantial delays in key infrastructure projects. These challenges illustrate the need for stronger financial discipline and greater independence in the budget planning process.

2.1.2.1 KEY COMPONENTS OF A COMPREHENSIVE FRAMEWORK

A comprehensive Budget and Financial Control Framework for government project performance begins with clear budget planning and allocation, where realistic estimates ensure that funds are allocated effectively across various project phases and consider contingencies Allen and Tommasi (2020). Establishing accurate and adaptable budget estimates early in the process helps to anticipate cost variations due to external factors such as inflation or material shortages, which are common in government projects Kamau and Wanjiku (2020). This enhances project alignment with goals, as noted by Chama and Phiri (2019), who emphasize accurate budgeting to maintain financial discipline and accountability. Budgeting that reflects project goals and constraints from the outset minimize the need for reallocations, which can disrupt project flow and create financial strain if unforeseen expenses arise.

Regular, standardized financial reporting and transparency practices are essential to allow stakeholders to track financial status and ensure accountability Nyasha and Gumbo, 2019). A lack of transparency in disseminating financial information to beneficiaries, stakeholders, and the public can impede effective monitoring of local government performance Arkorful et al, (2021). This regular reporting serves as a basis

for informed decision-making by providing accurate, timely data on financial progress and adjustments, as demonstrated by Mulenga et al, (2021) who advocate for monthly or quarterly expenditure reports. Such practices enhance public trust and support stakeholder engagement by making project finances accessible and understandable. Financial transparency is often linked to increased project success rates, as it empowers oversight entities to identify discrepancies or inefficiencies in real-time, thus bolstering responsible financial management.

Moreover, Stakeholder engagement, including input from subordinate managers in budget and oversight processes, fosters alignment and transparency, reducing potential budgeting conflicts and enhancing project ownership Obwaya and Aduda (2011). This is crucial, as poor stakeholder engagement has been linked to issues such as delays, cost overruns, and failure to meet project specifications Sitondo (2015). By incorporating perspectives from all management levels, budgeting becomes more responsive to on-the-ground realities, aligning with the emphasis by Tsurkana et al. (2016) on participatory budgeting to improve outcomes. Further, Mambwe et al. (2020) highlight that projects with strong stakeholder involvement, particularly in road construction, are more likely to succeed. Together, these findings underscore how stakeholder engagement reinforces project goals, enhances accountability, and makes the budgeting process more robust.

Furthermore, effective performance monitoring and evaluation, typically through KPIs or other metrics, assess financial outcomes against targets and provide insights for adjustments that enhance project effectiveness (Kamau and Wanjiku, 2020). Monitoring outcomes allows project leaders to identify inefficiencies, re-evaluate budget allocations, and make real-time decisions to steer projects back on course when necessary. As Simiyu and Mang'ana Okwoyo (n.d.) illustrate, such performance tracking ensures that financial management aligns with project goals, fostering accountability and improving stakeholder confidence. Evaluative practices empower oversight teams to implement corrective measures, ensuring that financial resources contribute directly to project success.

The relationship between budget planning and control and government project performance is significant and well-established. Governments that adopt comprehensive financial planning and implement stringent control mechanisms consistently achieve

better project outcomes. This is particularly crucial in regions where financial resources are limited, such as in many African countries. The combination of transparent budgeting processes, continuous financial monitoring, and active stakeholder engagement is key to ensuring projects stay on track and deliver intended benefits. On the other hand, weak budgetary controls, political interference, and insufficient accountability often result in cost overruns, delays, and ultimately project failure. To ensure the success of government projects, it is essential that financial management systems are strengthened, transparency is enforced, and political interference is minimized. These components collectively form a strong financial control framework that fosters prudent resource management and enhances the likelihood of successful project outcomes in government settings.

2.2 Summary of the Literature

The reviewed literature indicates that budget planning and financial control frameworks are critical factors influencing the performance of government projects. Studies have shown that effective budget planning ensures the proper allocation of resources, while stringent financial control mechanisms enhance accountability and minimize financial mismanagement. Globally, well-structured budget and financial control frameworks contribute to timely project completion, cost-efficiency, and overall project success. In contrast, poor budgeting practices lead to project delays, cost overruns, and resource wastage. In the context of African countries, including Zambia, challenges such as political interference, lack of standardized financial control frameworks, and insufficient monitoring and evaluation mechanisms significantly hinder project performance. Although several studies have examined the influence of budget and financial control frameworks on project performance, few have focused on the unique challenges faced by local government projects in Zambia, particularly in the context of budget transparency and stakeholder engagement.

2.3 Gap Analysis

The literature reveals that while many studies have addressed the influence of budget planning and control on project performance, gaps remain in understanding the specific issues within local government projects in Zambia. Key gaps include the lack of research on the role of budget transparency, stakeholder participation, and the

integration of risk management strategies in budget planning and control. Additionally, there is a need for more empirical evidence on how technological innovations can be integrated into financial control frameworks to enhance project performance. The table below summarizes the literature reviewed and highlights the research gaps.

Table 2:1 Gap Analysis

No	Author and Year	Research Topic	Methodology	Findings	Research Gap
1	Allen et al. (2020)	Budget planning and control on public infrastructure projects in Australia	Approach: Quantitative; Research Design: Cross-sectional study; Sampling Technique: Stratified random sampling of 120 public projects; Data Analysis: Statistical analysis (correlation analysis, regression)	The study found that structured budget planning and financial monitoring improve project success by 45%.	This study did not address the impact of political interference, especially in developing nations like Zambia.
2	Ndlovu (2020)	Budget control mechanisms in Zimbabwe and Nigeria	Approach: Qualitative; Research Design: Case study; Sampling Technique: Purposive sampling of infrastructure projects in both countries; Data Analysis: Thematic analysis of interviews and document reviews	The study identified that political interference and corruption lead to project delays and failures.	This study did not explore stakeholder engagement or community involvement in budget control processes.

3	Mugenda et al. (2018)	Risk management in public projects in Kenya	Approach: Mixed methods; Research Design: Descriptive survey; Sampling Technique: Simple random sampling of public projects; Data Analysis: Descriptive statistics and thematic analysis	The study found that aligning financial projections with project objectives improved efficiency and reduced resource wastage.	This study lacked focus on strategies to handle political instability or fluctuating funding, which are critical in countries like Zambia.
4	Phiri (2021)	Financial discipline in Zambian infrastructure projects	Approach: Qualitative; Research Design: Case study; Sampling Technique: Purposive sampling of road construction and housing projects; Data Analysis: Content analysis of project documents and interviews	The study found that lack of financial discipline led to significant delays and underperformance in public projects.	This study did not examine institutional weaknesses or the impact of regulatory frameworks on financial discipline.

5	Mwansa et al. (2021)	Budget control and financial forecasting at Lusaka City Council	Approach: Quantitative; Research Design: Cross-sectional; Sampling Technique: Systematic sampling of financial audit reports and budget documents; Data Analysis: Statistical analysis (descriptive and inferential statistics)	The study found that continuous budget monitoring helped identify discrepancies early, reducing project disruptions.	This study did not include analysis of global economic trends (inflation, exchange rates) and their impact on local projects.
6	Roche (2017)	Failures in budget planning for large-scale infrastructure projects	Approach: Qualitative; Research Design: Case study; Sampling Technique: Purposive sampling of historical projects (Sydney Opera House and Panama Canal); Data Analysis: Historical analysis of cost estimates and project documentation	The study found that weak budget controls led to significant cost overruns and project delays.	This study lacked relevance for smaller, community-driven government projects in developing countries like Zambia.
7	Kamau and Wanjiku (2020)	Budget control mechanisms in South African	Approach: Quantitative; Research Design: Survey; Sampling Technique: Random sampling of public infrastructure projects; Data	The study found that transparent budget controls improved stakeholder satisfaction and increased	This study did not consider the influence of political factors on budget transparency in

		public projects	Analysis: Descriptive statistics (mean, standard deviation) and correlation analysis	project completion by 50%.	other regions, especially in Zambia.
8	Mwenda (2019)	Financial management systems in Botswana's public sector	Approach: Mixed-methods; Research Design: Comparative study; Sampling Technique: Stratified sampling of water and road projects; Data Analysis: Comparative analysis using descriptive statistics and case study analysis	The study found that strong financial management systems contributed to successful project outcomes.	This study focused on a stable financial system, which may not directly apply to countries with weaker institutions like Zambia.
9	Chola and Banda (2019)	Budget control practices in Lusaka City Council	Approach: Qualitative; Research Design: Case study; Sampling Technique: Purposive sampling of selected projects; Data Analysis: Content analysis of budget documents and interviews	The study found that projects with structured budget plans, including contingencies, performed better in terms of deadlines and cost targets.	This study did not address how corruption in local government projects impacts budget control mechanisms.

10	African Development Bank (2021)	Budget planning and project management integration in Africa	<p>Approach: Mixed methods;</p> <p>Research Design: Comparative study across 15 African countries;</p> <p>Sampling Technique: Multi-stage sampling of projects; Data Analysis: Comparative analysis of budget performance metrics</p>	The study found that countries with strong budgetary frameworks had fewer instances of cost overruns and project delays.	This study did not explore the influence of political cycles and leadership changes on budgetary commitments in African projects.
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2.4 Theoretical Framework and conceptual framework

The study is anchored on several theoretical frameworks that provide a comprehensive understanding of the relationship between budget planning, financial control frameworks, and project performance. The theories include Agency Theory, Resource-Based View (RBV) Theory, and Systems Theory. These theories have been extensively applied in various studies to explain the dynamics of budget management and financial control, particularly in the context of public sector projects.

2.4.1 Agency Theory

Agency Theory originated from the work of Jensen and Meckling (1976), who explored the conflicts of interest that arise between principals (owners or stakeholders) and agents (managers or public officials) in organizational settings. The theory posits that agents may not always act in the best interests of principals due to differences in goals and risk tolerance, leading to potential issues such as moral hazard and information asymmetry. In the context of government projects, Agency Theory is relevant as it explains the relationship between government officials (agents) who manage public funds and the public (principals) who expect these funds to be utilized effectively and transparently.

Several studies have applied Agency Theory to understand the complexities of financial control and budget management in the public sector. For instance, Alshammari (2018) used Agency Theory to investigate the effectiveness of budgetary control mechanisms in reducing agency costs and ensuring accountability in government projects in Saudi Arabia. The study found that the lack of stringent budget controls led to increased agency costs, characterized by resource misallocation and budget overruns. Similarly, Nyasha and Gumbo (2019) applied Agency Theory to analyse the influence of budget transparency on project performance in local government projects in Zimbabwe. The findings indicated that the presence of effective budgetary oversight mechanisms reduced information asymmetry between government officials and stakeholders, leading to improved project outcomes.

In this study, Agency Theory provides a theoretical lens to analyze how budget planning and financial control frameworks can minimize agency costs by ensuring that government officials act in the best interests of the public. By implementing stringent

financial control mechanisms such as regular audits and budget reviews, the study seeks to address the issue of resource misallocation and financial mismanagement, which are often consequences of agency problems in government projects (Chola & Banda, 2019; Opoku & Boakye, 2020). Ultimately, applying Agency Theory in this context will help illuminate the critical importance of aligning the interests of government officials with those of the public, thus fostering greater accountability and enhancing the overall effectiveness of public resource management.

2.4.2 Resource-Based View (RBV) Theory

The Resource-Based View (RBV) Theory, developed by Wernerfelt (1984) and later expanded by Barney (1991), emphasizes the importance of an organization's internal resources in achieving competitive advantage and superior performance. According to RBV Theory, organizations that effectively utilize their unique resources—whether financial, human, or technological—are more likely to achieve their strategic goals and maintain a competitive edge. In the context of government projects, RBV Theory suggests that the effective utilization of financial resources, coupled with robust financial control frameworks, is crucial for the successful implementation and performance of public sector projects.

RBV Theory has been widely applied in studies examining project performance and financial management in the public sector. For example, Ndungu (2017) applied RBV Theory to assess the role of financial resources in determining project success in Kenyan government projects. The study found that projects with adequate financial resources and effective budget planning frameworks were more likely to achieve their intended objectives and avoid project delays. Similarly, Kamau and Wanjiku (2020) used RBV Theory to evaluate the influence of internal financial resources on project efficiency in public housing projects in South Africa. The findings indicated that projects with strong internal financial management practices had higher levels of performance compared to those with weak resource utilization frameworks.

In the present study, RBV Theory is used to understand how effective budget planning and financial control frameworks can enhance the utilization of financial resources in government projects, thereby contributing to improved project performance. By focusing on the internal financial management practices of Lusaka City Council, the study aims to

identify the strengths and weaknesses in the budgetary processes and how they affect project outcomes. The theory underscores the need for government institutions to develop their internal financial management capacities to optimize resource utilization and achieve sustainable project success (Mwansa and Mulenga, 2021; Soko and Mulenga, 2020). Ultimately, this approach emphasizes that leveraging internal financial resources through effective management practices is essential for fostering successful outcomes in government projects.

2.4.3 Systems Theory

Systems Theory, developed by Ludwig von Bertalanffy in the 1950s, views an organization as a complex set of interconnected and interdependent components that must work together to achieve a common goal. The theory emphasizes the importance of understanding the interactions between various subsystems, such as finance, operations, and human resources, to ensure the overall success of the organization. In the context of government projects, Systems Theory suggests that the performance of a project is influenced by the interrelationship between budgeting, financial control, project management, and external environmental factors.

Systems Theory has been applied in numerous studies to analyse the dynamics of project performance in public sector settings. For instance, Mwiinga and Zulu (2019) used Systems Theory to examine the role of financial control systems in improving project outcomes in local government projects in Zambia. The study found that projects with integrated financial control systems, which included regular financial reporting and interdepartmental coordination, had higher success rates. Similarly, Phiri and Sichula (2020) applied Systems Theory to understand the influence of financial control frameworks on the performance of infrastructure projects in Zambia. The findings highlighted that the lack of integration between financial management systems and project management practices led to inefficiencies and project delays.

In this study, Systems Theory provides a framework to analyse how the interrelationship between various components of financial control and project management can influence project performance. The theory is particularly relevant in understanding how different elements of the budget and financial control framework—such as budgeting processes, financial reporting, and internal audits—interact to ensure the successful implementation

of government projects. By applying Systems Theory, the study seeks to identify the key interdependencies and how they can be optimized to enhance project outcomes at Lusaka City Council (Chola & Banda, 2019; Mwiinga & Zulu, 2019). This comprehensive analysis underscores the importance of recognizing and optimizing these interdependencies to improve the effectiveness of financial control systems in achieving successful project performance.

These theoretical frameworks—Agency Theory, Resource-Based View Theory, and Systems Theory—provide a comprehensive understanding of the factors influencing the performance of government projects. Each theory offers unique insights into the dynamics of budget planning and financial control frameworks, and their application to the present study will help to identify the challenges and opportunities for improving project performance at Lusaka City Council.

2.5 Conceptual framework

A conceptual framework is a visual representation of the main concepts, variables, and their hypothesized relationships in a research study. It serves as a roadmap, guiding the research process and helping to clarify the connections between different elements of the study. Developing a conceptual framework is crucial for understanding the underlying mechanisms and factors that influence the phenomenon under investigation.

2.5.1 Frank Nana Kweku (2022) Conceptual framework

The conceptual framework by Frank Nana Kweku Otoo illustrates the relationship between financial management practices and organizational performance. The framework highlights three key financial management practices: Working Capital Management, Capital Budget Management, and Asset Management. These practices are posited to have a direct influence on Organizational Performance. In turn, organizational performance is measured through four distinct outcomes: Financial Outcomes, Organizational Outcomes, Capital Market Outcomes, and Human Resource Outcomes.

This model emphasizes that effective financial management practices are crucial for enhancing an organization's overall performance across various dimensions. Working Capital Management ensures the smooth functioning of day-to-day operations by

maintaining an optimal balance between current assets and liabilities. Capital Budget Management is concerned with the allocation of funds to long-term projects, ensuring that investments are made in areas that will generate the most value for the organization. Asset Management focuses on efficiently managing both tangible and intangible assets to optimize their value and usage.

The influence of these financial practices on organizational performance is multifaceted. Positive financial outcomes include improved profitability and liquidity, while organizational outcomes relate to better operational efficiency and strategic alignment. Capital market outcomes are tied to the organization's ability to attract investment and maintain favorable market conditions, and human resource outcomes reflect employee satisfaction and retention.

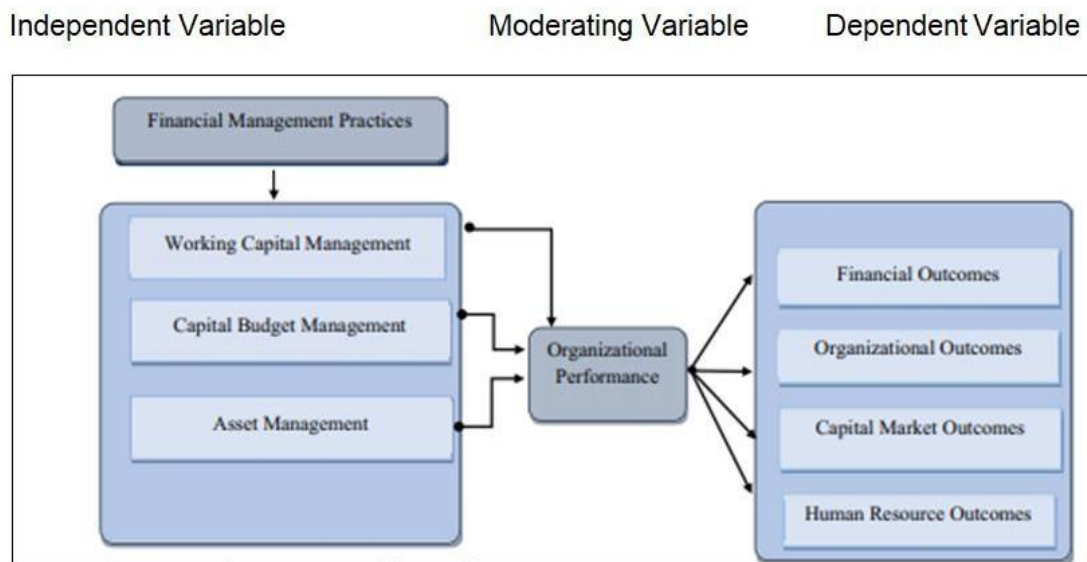


Figure 2:1 Conceptual Framework 1 Source: Frank Nana Kweku (2022)

Kulwa Mwita Mang'ana (2021) Conceptual framework

The conceptual framework by Kulwa Mwita Mang'ana outlines the relationship between Financial Management Practices and the Performance of Agri-SMEs. The framework identifies four key financial management practices crucial for agricultural small and medium enterprises (Agri-SMEs). These practices include Accounting Information Systems and Financial Reporting Practices, Working Capital Management Practices, Capital Structure Management/Financing Practices, and Capital Budgeting and Non-Current Assets Management Practices

Independent Variable Moderating Variable Dependent Variable

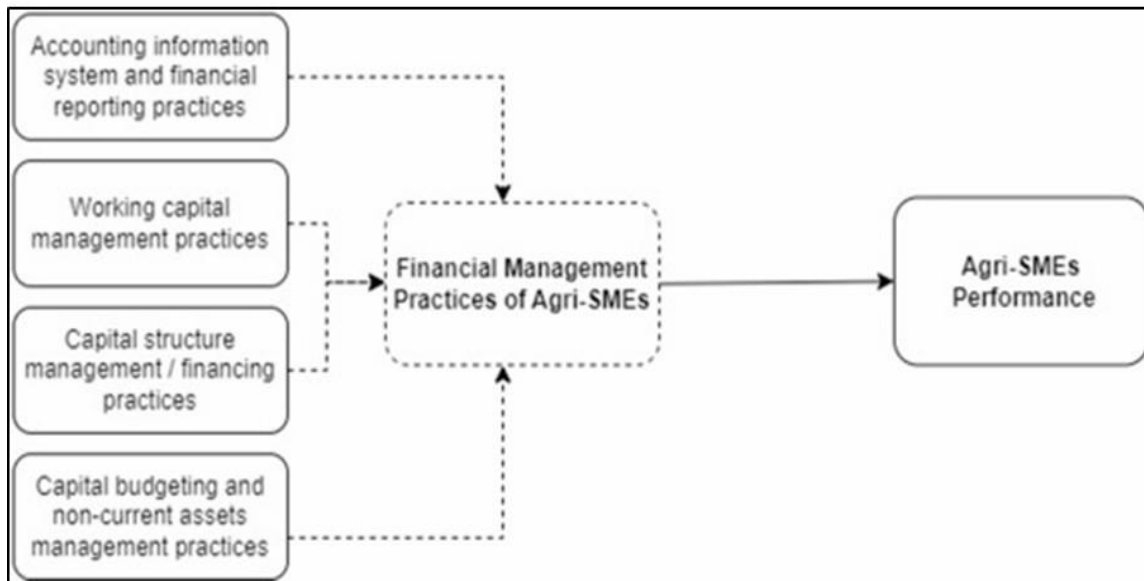


Figure 2:2 Conceptual Framework 3 Source: Kulwa Mwita Mang'ana (2021)

The framework suggests that each of these financial management practices contributes individually and collectively to the overall financial management strategies of Agri-SMEs. Properly implementing accounting and financial reporting practices ensures accurate financial records and transparency, enabling better financial decision-making. Working capital management practices help maintain liquidity and operational efficiency by managing short-term assets and liabilities. Capital structure management focuses on balancing debt and equity to optimize financing costs and financial stability. Capital budgeting and non-current assets management involve making strategic long-term investment decisions and managing fixed assets to support the enterprise's growth.

All these financial management practices are interconnected and contribute to the overall financial management framework for Agri-SMEs. The framework posits that effective financial management practices will have a positive impact on Agri-SMEs' Performance, leading to improved profitability, sustainability, and competitiveness in the agricultural sector. This model provides a comprehensive approach for Agri-SME managers and policymakers to identify and implement effective financial management practices to enhance performance and achieve business objectives.

2.6 Conceptual framework

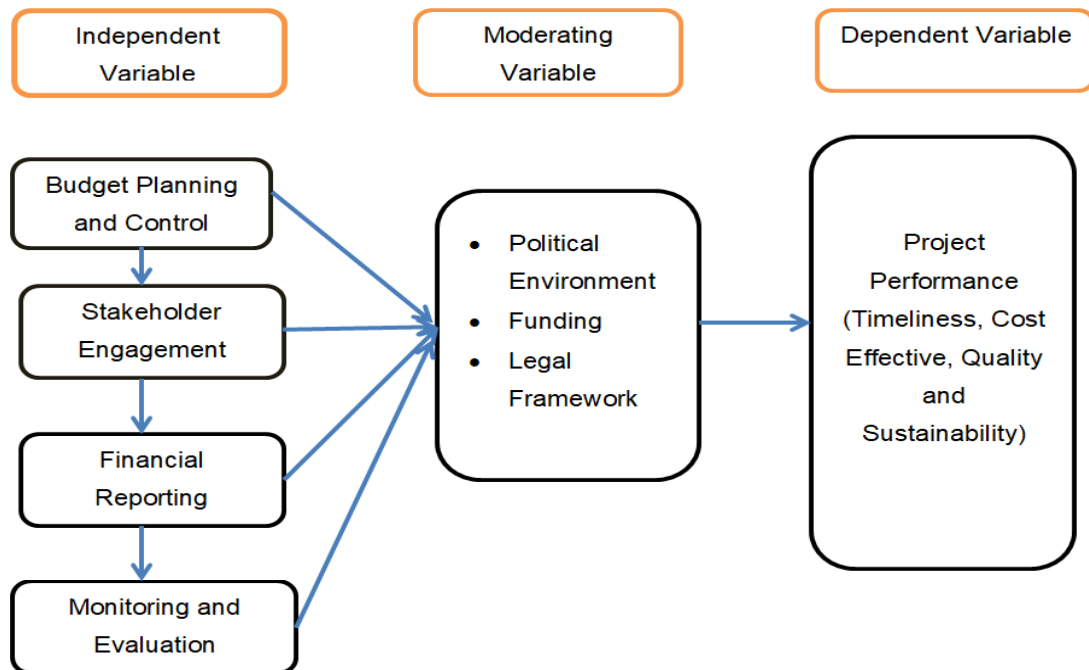


Figure 2:3 Conceptual Framework for the Study

Source: Author (2024)

2.6.1 DEPENDENT VARIABLES

I. Budget Planning and Control

Ineffective budget planning and control can severely hinder project success by leading to financial mismanagement, cost overruns, and project delays. When financial resources are not allocated properly, projects may suffer from insufficient funding at critical stages, resulting in stalled progress and compromised project quality. Inadequate monitoring of expenditures often leads to wastage and a lack of accountability, which further exacerbates the risk of project failure Ahmad et al.,(2019). For example, in Zambia, Mwansa and Mulenga (2021) found that weak financial control frameworks caused budget deviations that undermined the performance of local government projects. Proper budget planning and control mechanisms, such as frequent audits and detailed financial tracking, are essential to mitigate these issues. Budget Planning could be measured using parameters like timeliness of budget approval, frequency of budget revisions, and alignment with project needs.

II. Stakeholder Engagement

Stakeholder engagement is critical to aligning project goals with the expectations of those affected by the project. When stakeholders, such as community members, project beneficiaries, or government authorities are not adequately involved in the planning and execution stages, there is often a mismatch between the project deliverables and actual stakeholder needs Opoku and Boakye (2020). Lack of involvement can lead to resistance, delays, and dissatisfaction with the project's outcomes. This can be measured by the number and frequency of stakeholder meetings, attendance rates, and the diversity of stakeholders involved. Furthermore, stakeholders can provide valuable insights and feedback that can improve the project's design and implementation. Without their input, projects run the risk of underperforming or even failing to meet their objectives entirely.

III. Financial Reporting

Financial reporting is essential in influencing the performance of government projects by promoting transparency, accountability, and informed decision-making. It allows stakeholders to track project expenditures against the budget, ensuring that resources are used efficiently. Timely and accurate financial reports help project managers anticipate financial risks, address budgetary shortfalls, and comply with regulatory requirements. Furthermore, effective reporting supports resource allocation adjustments, improving project outcomes by preventing delays and cost overruns. In Lusaka City Council, strengthening financial reporting can mitigate issues related to inefficiency and poor project performance (Flyvbjerg, 2017; Chileshe, 2020; Mwenda, 2019). Financial reporting can be operationalized through parameters such as timeliness of report submission, accuracy and completeness of financial statements, frequency of financial audits, and stakeholder accessibility to financial information. By enhancing financial reporting practices, Lusaka City Council can significantly improve project management effectiveness, thereby leading to more successful outcomes and greater public trust in government initiatives.

IV. Weak Institutional Capacity

Weak institutional capacity refers to the inability of project management teams or institutions to effectively implement and monitor project activities due to a lack of skilled

personnel, inadequate resources, or poor organizational structures. This weakness leads to poor decision-making, inefficiencies, and a general inability to respond to challenges that arise during project execution (Mwiinga & Zulu, 2019). For example, in the Zambian context, weak institutional frameworks often result in resource misallocation and delays, ultimately affecting project success (Mwansa & Mulenga, 2021). Strengthening institutional capacity through proper training, efficient resource management, and the implementation of robust governance structures is critical for achieving successful project outcomes.

2.6.2 MODERATING VARIABLES

I. Funding

Timely disbursement of funds is essential for the smooth execution of government projects. Delays in funding, often due to bureaucratic processes or cash flow problems, can severely disrupt project schedules and cause inefficiencies. When funds are not released on time, project managers may be forced to pause or scale down activities, leading to increased costs as a result of inflation or contractor penalties. Chileshe (2020) highlights that delayed disbursements have been a major hindrance to the completion of public works in Zambia, particularly at the Lusaka City Council. Funding can be measured through parameters such as the timeliness of fund disbursement, the adequacy of allocated resources, the predictability of funding schedules, and the efficiency of the disbursement process. Ultimately, timely fund disbursement is critical to maintaining project momentum and cost efficiency, as delays not only disrupt schedules but also lead to cost escalations and compromised project outcomes. Ensuring a streamlined funding process is therefore essential for successful project completion, as evidenced by the challenges faced by the Lusaka City Council in Zambia.

II. Political Environment

Political influence can significantly affect budget planning and control in government projects. Politicians may push for projects that serve their interests rather than those aligned with national development goals. This can result in the misallocation of funds, skewed priorities, and rushed project approvals, all of which undermine effective budget management. According to Obasanjo (2018), political interference in Nigeria's public projects has often led to inflated budgets and delays, with funds redirected to projects

that serve political rather than public interests. Political influence disrupts budget planning and control in local government projects by prioritizing politically motivated projects over essential community needs. This results in resource misallocation, delayed or underfunded critical services, and challenges in adhering to budgets and timelines. Ultimately, such interference weakens budget discipline, increases costs, and reduces public trust in local governance.

III. Legal Framework

The legal framework (The public financial management act and other relevant regulations) shapes how budget and financial control mechanisms influence the performance of government projects at Lusaka City Council. A strong, clear, and enforced legal framework enhances accountability, prevents financial mismanagement, and reduces the negative effects of political interference, ultimately improving project performance. Conversely, weak legal structures can hinder the effectiveness of financial controls, leading to poor project outcomes. The legal framework can be assessed through parameters such as the clarity and comprehensiveness of financial regulations, the level of enforcement and compliance, the presence of oversight mechanisms, and the extent to which legal provisions deter financial misconduct.

2.6.3 DEPENDENT VARIABLE

I. Project Performance

Project success is the ultimate measure of how well a project achieves its objectives, including time, cost, and quality performance. Successful projects are completed within the allocated budget, on time, and with outputs that meet or exceed the quality standards set at the outset. Factors such as effective budget control, active stakeholder engagement, and strong institutional capacity play a pivotal role in determining whether a project will succeed or fail (Allen & Tommasi, 2020). Projects that suffer from financial mismanagement, lack of stakeholder input, or institutional inefficiencies are more likely to experience delays, cost overruns, and reduced output quality, thereby undermining their overall success.

2.7 Summary of the Chapter

The chapter begins by discussing the challenges of budget planning and control, highlighting issues such as inadequate financial forecasting, lack of stakeholder involvement, and the impact of political and administrative influences on project performance. It then elaborates on the influence of budget planning and control on project success, emphasizing how well-structured budgeting and monitoring mechanisms contribute to better project outcomes. The role of a budget and financial control framework is explored, demonstrating how internal controls, audit systems, and compliance mechanisms ensure financial integrity and accountability. The chapter also introduces several moderating variables that can influence the relationship between budget planning and project performance, such as institutional capacity, stakeholder engagement, regulatory environment, and organizational culture. Finally, the chapter outlines the dependent variable—project performance—measured in terms of time, cost, and quality adherence. Through an in-depth review of empirical studies and theoretical perspectives, the chapter establishes a strong foundation for understanding the complex interplay between financial management practices and project performance in government projects.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter presents the methodology adopted for this study. It outlines the research philosophy, design, approach, population, sample size, and sampling methods. Additionally, it covers the research tools, data analysis, the ethical considerations and closes with a chapter summary.

3.2 Research Approach

A mixed-method design was utilized for data collection and analysis in this research. This approach merges quantitative and qualitative techniques Creswell et al, (2007). Employing mixed methods produces comprehensive and rich data essential for achieving research objectives and tackling research questions, contributing to the growing trend of combining qualitative and quantitative strategies Bryman (2006). According to Creswell (2014), a research approach functions as an action plan, directing the methodical and effective implementation of the research. A qualitative approach comprehending the meaning that individuals or groups assign to a social or human. Emerging questions and processes, data acquired in the participant's context, inductive data analysis leading from specifics to broad themes, and the researcher's interpretations of the data's meaning are all part of the research process.

Qualitative research was utilized in this study to comprehend the budget planning and effective financial control framework leading to project performance and to explore the challenges of budget planning and control on project performance. On the other hand a quantitative approach was employed to understand the relationship between budget planning and project performance at Lusaka City Council.

3.3 Research Design

According to Cooper and Schindler (2008), research design is the plan and approach used to carry out studies to respond to research questions. Kerlinger (2006), states that it is a synopsis of the actions the researcher will conduct, starting with the formulation of hypotheses and the consideration of their operational implications and ending with the

final analysis. The research design functions as the "adhesive" that connects different research tasks, including identifying data sources, gathering data, measuring, and analysing data, all of which are directed by the research questions Greener (2018). In this study, the research design was vital in shaping the methodology for incorporating financial planning. It outlined a detailed plan for how data would be collected, analysed, and interpreted to effectively respond to the research questions. By adhering to a well-organized research design, the study sought to guarantee that the data gathered was reliable, valid, and directly related to fulfilling the research objectives.

Creswell (2009) classifies mixed methods designs into three primary categories: sequential, concurrent, and transformative. In sequential designs, data collection can start with quantitative methods, followed by qualitative methods (sequential explanatory), or it can commence with qualitative methods, later followed by quantitative methods (sequential exploratory) (Cameron, 2009; Othman et al., 2020; Creswell, 2014). Concurrent designs entail gathering both qualitative and quantitative data at the same time (Creswell, 2009; Pardede, 2018). Transformative designs, on the other hand, are influenced by theoretical frameworks Mertens (2012). This study employed a concurrent mixed methods design, enabling the simultaneous collection and analysis of both quantitative and qualitative data. Consequently, quantitative data were collected using surveys that included closed-ended questions, while qualitative data were gathered through open-ended questionnaire/ Interviews.

3.4 Research philosophy

The philosophical framework of this investigation into financial management and budgeting in government projects in Lusaka was based on pragmatism. As stated by Slife and Williams (1995), philosophical principles significantly shape research methodology, which explains the choice of a specific research approach—whether qualitative, quantitative, or a combination thereof. Research philosophy includes epistemological beliefs regarding human understanding, ontological views on the realities encountered in research, and the degree to which the researcher's values impact the research process Saunders et al (2015). In this investigation, the selection of pragmatism as the foundational philosophy is warranted due to its adaptability and emphasis on practical results.

Pragmatism was selected for this research for various reasons. Primarily, it is compatible with the mixed method approach, mixed strategy, and concurrent research design utilized in this study, representative of a mixed research approach Cresswell (2014). Pragmatism supports numerous principles applicable to this research, such as the incorporation of both qualitative and quantitative data collection and analysis methods, concentrating on both the "what" and "how" of research inquiries and acknowledging the influence of political, historical, and social contexts on research Cresswell (2014). The rationale behind choosing pragmatism was also reinforced by its focus on practical results and its appreciation of the evolving nature of knowledge. This philosophical stance enabled the researcher to concentrate on budget practices and control on local government project performance, rather than being restricted to purely theoretical models.

Furthermore, pragmatism perceives facts as relevant at a specific point in time, without a fundamental dichotomy between reality as perceived in the mind and reality external to it. This perspective supports the use of both quantitative and qualitative data in this study to fully grasp the research issue. Additionally, pragmatism highlights the significance of accounting for political, historical, and social factors in research, as evidenced by the inclusion of these elements as variables in this study Cresswell (2014). The rationale for adopting pragmatism in this study is strategic since it facilitates an expansive investigation into the integration of risk management within management control systems. By embracing a pragmatic approach, the research can successfully merge qualitative and quantitative techniques to achieve a comprehensive understanding of the issue at hand.

Thus, pragmatism as a philosophical perspective influences the comprehension of this research, directing the formulation of research aims and inquiries, the choice of research methodology, and the consideration of budget planning, financial control frameworks, and project performance. This mixed methods research is fundamentally anchored in pragmatism, as illustrated in the previous statements.

3. 4.1 Epistemology

Epistemology, as defined by Fermaton (2006), pertains to the nature of knowledge and how it is acquired, reflecting the relationship between the researcher and the process of

acquiring knowledge. It encompasses a range of assumptions about the best methods for understanding the world Holden and Lynch (2004). According to Eriksson and Kovalainen (2008), epistemology delves into the nature, source, and limitations of knowledge, serving as the philosophical foundation for the type of knowledge conveyed by the research, including its authenticity and sufficiency.

The study's epistemological stance is crucial as it underpins the approach to knowledge acquisition and validation in the financial management and budgeting in government projects in Lusaka integration. By embracing pragmatism, the study acknowledges the complexities of knowledge generation and recognizes the value of integrating diverse perspectives and methods to enrich understanding. Epistemological approaches span a wide spectrum, with positivist/post-positivist and interpretive-constructivist approaches at opposite ends, and critical, postmodern/post structural approaches, among others, occupying the middle ground (Ahmed, 2008). Merriam (2009) defines these approaches as follows:

- i. Positivist/post-positivist approach is oriented toward measurement to establish facts empirically, independent of the researcher and their research tools.
- ii. Interpretive/constructivist approach seeks to gather research information from the perspective of the informants, considering it as the basis of the research.
- iii. Critical approach combines qualitative and quantitative research to identify connections between empirical and subjective standpoints, providing both factual and in-depth contextualization.
- iv. Postmodern/post-structural approach critiques prior schools of thought.

This study adopts the critical approach to epistemology due to its use of mixed research methods to objectively and comprehensively examine the relationship between budget planning, financial control frameworks, and project performance.

3.4.2 Ontology

Ontology, an often neglected yet essential branch of philosophy, concerns the nature of existence (Dale Jacquette, 2002). As noted by Snape & Spencer (2003), it encompasses the beliefs made regarding the essence of the reality under investigation and the extent of knowledge available about it. Ontology may be understood as the exploration of "what exists," which includes the categories and arrangements of

substances, processes, actions, and interconnections in every aspect of reality (Smith Barry, 2003). The ontological viewpoint of the study is crucial because it influences the researcher's comprehension of the reality of budget planning, financial control frameworks, and project performance. By endorsing a realist ontological viewpoint, the study acknowledges the existence of immutable natural laws that are independent of personal viewpoints.

In a broader view, ontology can be divided into two primary categories: realism and relativism Brank et al (2005). Realism asserts that reality exists outside of our consciousness and that particular, unchanging natural laws are consistent in this reality Llewellyn et al (2008). Maxwell (2012) posits that realism reflects the conviction that the world is real regardless of an individual's thoughts and opinions. Conversely, relativism claims that reality is experienced subjectively; meaning nothing exists independent of our thoughts Baghramian et al., (2004). This study embraces a realist ontological viewpoint to comprehend the essence of budget planning, financial control frameworks, and project performance. This position accepts that objective realities, like defined budget practices and their effects, exist apart from personal perceptions.

Furthermore, Grady (2002) points out that relativism, or pluralism, argues that there is no singular absolute truth regarding reality. This research adopts a realist ontological stance, affirming that stable laws of nature exist independently of the researcher's viewpoint. However, the researcher also recognizes that personal perspectives can influence how these established laws of nature

3.4.3 Axiology

Axiology, a philosophical discipline, investigates the essence of value, analysing the inherent worth and significance assigned to various elements of existence (Harris, 2015). It aims to comprehend how people, communities, and organizations attribute value to different entities, whether they are concrete or abstract. The exploration of axiology is vital for grasping human behaviour and decision-making, as assessments of value frequently serve as the basis for these actions. Concerning the current study focused on budget planning, financial control frameworks, and project performance, axiology offers a theoretical lens for assessing the value perceptions of stakeholders and the organization regarding projects.

The Austrian and German schools of value phenomenologists played a key role in developing the field of axiology, establishing groundwork for examining value from a philosophical standpoint Windelband (2018). Subsequently, American theorists streamlined the theory, focusing on the relationship between value and human interests. This simplification clarified the intricate nature of value, rendering it more understandable for practical implementation. Value fundamentally represents the significance or worth ascribed to something, often mirroring its usefulness, appeal, or importance (Freeman, 2001). This concept of value goes beyond simple economic trade value to incorporate wider considerations of social, cultural, and ethical value.

In the realm of project management, comprehending the value perceived by stakeholders and the organization regarding projects is essential for crafting effective budget practices. By assessing these values, project managers can identify potential risks and formulate mitigation strategies that correspond with the project's goals and stakeholder aspirations.

Axiology offers a useful framework for analysing how individuals and organizations allocate value to projects. By taking into account the various viewpoints on value, project managers can create a more effective financial control framework that caters to the interests and priorities of stakeholders. This method not only improves the effectiveness of project performance but also enhances the overall success of projects by ensuring that they align with the values and goals of all parties involved.

Table 3:1 Summary of Research Methodology

Research objectives	variables	Research approach Research design	Statistical tools and analysis	indicators	measurements	Scale of measurement
To explore the challenges of budget planning and control on project performance of government projects in Lusaka city Council	Challenges of Budget Planning and Control	Qualitative: Case Study	Thematic Analysis	Cost-effectiveness, Timeliness	Open-ended Questionnaires/ Interviews	Nominal/ string
To examine the influence of budget planning and control on project performance of government projects	Influence of budget planning and control	Quantitative: correlational Research	Multiple regression, Correlation matrix	Cost-effectiveness, Timeliness, Stakeholder Satisfaction,	Closed-ended Questionnaire	Interval Scale

at Lusaka city Council				Milestone achievement rate		
To develop a Budget and financial control framework project performance of government project at Lusaka city Council	Budget and Financial Control framework	Mixed Method: Concurrent Triangulation	Multiple regression, Correlation matrix, Thematic	Sustainability, Quality, Variance in Planned and Actual Expenditures	Closed-ended and Open-ended Questionnaire	Nominal/ string

3.5 Target Population

As stated by Singh and Kultar (2007), the target population is the entire group or elements or subjects of interest to the researcher that have one thing in common. Bailey et al (2020) define the target population as a collection of each individual's possessions from which samples are taken for measurement. In this study, the population is all employees involved in project implementations at Lusaka city council and the total is 103.

Table 3:2 Distribution of Population

participants	population
Mayor	1
Town clerk	1
Directors	7
Accountants	10
auditors	10
planners	14
Engineers	20
inspectors	20
Environmental officers	20
TOTAL	103

3.5.1 Sample Size

Sampling is an essential component of any study in order to obtain the desired results. Researchers need to be aware of one important component of sampling. The sample used

for a study should be representative of the population. Creswell (2012: 15) defines sampling as the process of selecting a sample from the target population. Seldom will a researcher examine every person in the population who meets the criteria to be a study subject. Selecting a subset of the population is known as sampling. This is because not all population sizes in research can be referred to as populations. A population is made up of components that could be study participants, the results of which the researcher hopes to generalize. This study proposes using Taro Yamane's method to determine the sample size, utilizing the following formula because of its simplicity and accuracy in approximating sample sizes.

Where:

n = the required sample size

N = the total population size

e = the margin of error (expressed as a decimal, e.g., 5% margin of error would be 0.05)

$$n = \frac{N}{1 + N(e)^2}$$

Therefore, the calculation of the sample size was as follows:

$$n = \frac{103}{1 + 103(0.05)^2}$$

$$n = \mathbf{82}$$

This means that a population of 82 would be sufficient to make generalizations for the population of 103 at a margin of error of 0.05. The researcher further used the calculated sample size to distribute the stakeholders from the population that can be reached for data collection and the distribution is shown in the table below.

Table 3:3 Population and Sample Distribution

participants	population	Sample Size
Mayor	1	1
Town clerk	1	1
Directors	7	4
Accountants	10	10
auditors	10	10
planners	14	14
Engineers	20	17
inspectors	20	15
Environmental officers	20	10
TOTAL	103	82

3.6 Sampling Technique

Cooper and Schindler (2014) have described sampling techniques as the methods that takes into account how a sample was selected. According to Sekaran and Bougie (2015), sampling techniques include; probability and non-probability techniques. They distinguished probability sampling techniques where a sample is chosen based on known probabilities and were given equal chances to avoid bias. For probability sampling many different techniques are available for the researcher and are further classified as simple random, stratified random, cluster random and systematic random sampling techniques (Acharya et al., 2023). Non-probability sampling techniques on the other hand involve choosing a sample not based on random sampling methods and include convenience, judgmental, quota and snowball sampling techniques (Acharya et al., 2023).

The study adopted purposive non-probability sampling for qualitative data. The purpose of purposive sampling as it is self-introductory is used to make sure that specific respondents were not left out of the study. Tromp and Kombo (2006) have authenticated the use of purposive sampling in that the method helps target a group suitable to bring out rich information related to the central issue being studied for in-depth analysis. For quantitative data, the study employed simple random sampling.

3.7 Research Instruments

Kasonde Ngandu (2013) describes research instruments as the tools employed by researchers to gather the essential data. Secondary data sources comprised published books, articles, reports, journals, and other relevant literature related to the study topic. Meanwhile, primary data was collected through self-administered closed-ended questionnaires for quantitative information, open-ended questionnaires for qualitative insights, and an interview guide.

3.8 Data analysis

According to Kombo and Tromp, (2006), data analysis is the process of looking at the information gathered from a survey or experiment and drawing conclusions and deductions. To make sense of the raw data, data analysis required organizing it. Without organization, raw data is meaningless. Both qualitative and quantitative data were used in this study. After being inspected and cleaned, the quantitative data was coded. Averages for each variable were used to fill in the gaps. Following correct coding, the quantitative data was loaded into the Statistical Package for Social Sciences (SPSS) version 21.0 analysis program. To create the graphs and figures the researcher wanted, some statistics were subsequently altered using Microsoft Excel. Additionally, the statistics were converted into tables so that different visual representations words. Multiple regression analysis and matrix correlation were employed to assess the link between budget planning and project performance at Lusaka City Council.

For qualitative data, information that was collected from key informants using interviews and open ended questions was analysed using thematic analysis to create themes and

patterns. Thematic analysis is a method for identifying, analysing and reporting patterns (themes) within qualitative data. Microsoft Excel was used for organizing and coding the qualitative data, as it provided a structured platform for identifying and interpreting key themes and patterns. This approach allowed for a comprehensive understanding of the qualitative information gathered, complementing the findings from the quantitative analysis.

3.9 Validity

Validity refers to whether the measuring instrument measures the behaviour or quality it is intended to measure and is a measure of how well the measuring instrument performs its function (Anastasi and Urbina, 2005). Validity is determined by the meaningful and appropriate interpretation of the data obtained from the measuring instrument as a result of the analyses. According to Bond (2003), validity comes first in the minds of individuals who develop measures, on the other hand, those who seek valid outcomes from assessments place a premium on a genuine scientific measurement. According to the comment above, validity lies at the heart of any form of dependable and accurate evaluation.

3.10 Reliability

Reliability refers to the stability of the measuring instrument used and its consistency over time (Surucu and Maslakci, 2020). In other words, Reliability is the ability to measure instruments to give similar results when applied at different times. A strong positive correlation between the results of the measuring instrument is an indication of Reliability. The Reliability of the measuring instrument is an essential consideration for the results of the study to be healthy. Therefore, researchers should ensure that measuring instrument used is reliable.

3.11 Ethical consideration

There should be a set of moral standards controlling the use of human subjects in research in every academic field Vanderstoep and Johnston (2009). In conducting this research, ethical standards were adhered to in order to ensure the protection and fair treatment of participants. Key ethical principles included voluntary participation, informed consent, confidentiality, anonymity, and transparency.

Participation in the study was entirely voluntary, with no pressure or coercion applied allowing individuals to freely decide on their involvement. Informed consent was facilitated by providing potential participants with detailed information about the study's purpose, methods, and expectations through an information sheet. Confidentiality was maintained, safeguarding any personal information disclosed by respondents, and anonymity was preserved whenever possible to protect participants' identities. Additionally, academic integrity was upheld by avoiding plagiarism, ensuring that all findings and conclusions were original or appropriately cited. Transparency was also maintained by publicly disclosing the methodology, data interpretation, and research findings, which promoted trust and accountability. These ethical considerations helped protect participants' rights and upheld the integrity of the research process.

3.12 Chapter Summary

This chapter looked at the methodology that has been used in analysing the data. The chapter contains the research approach, research design, research philosophy, the population, the sample size and the sampling techniques. The chapter has also looked at the data collection and the data analysis and the ethical considerations

A mixed-methods approach, combining both qualitative and quantitative methods, was adopted to provide a comprehensive analysis of this integration. A concurrent research design allowed for simultaneous data collection and analysis, enhancing the study's validity and reliability. Sampling techniques, such as simple random sampling and purposive sampling, were used to select participants. Data analysis included inferential statistics, like regression and correlation analysis, for quantitative data, while thematic analysis was applied to qualitative data. Overall, this methodological approach was chosen to ensure a robust and balanced understanding of how budget practices impact project performance within local government contexts particularly the Lusaka City Council.

CHAPTER FOUR

DATA FINDINGS AND PRESENTATION

4.1 Introduction

This section identifies the results and the analysis of the research on budgetary planning and financial control in one of the Local Government projects in Lusaka City Council. It investigates the key difficulties faced regarding budget preparation, the impact of the financial management systems on the actual implementation of projects, and the impact of legal and institutional arrangements. The chapter makes use of thematic and statistical analysis in the qualitative and quantitative description of and control as provided by the respondents regarding the participation of stakeholders, the disbursement of funds, and the establishment of a broad financial control system which would remedy the existing project performance gaps.

4.2 Response Rate

The study distributed 90 questionnaires to various stakeholders involved in rural water management in the district. These included accountant, director, engineer, inspector, mayor, planner, town clerk and verification officers. Of the 90 questionnaires issued, 82 were returned as responsive translating into a 91% responsiveness rate.

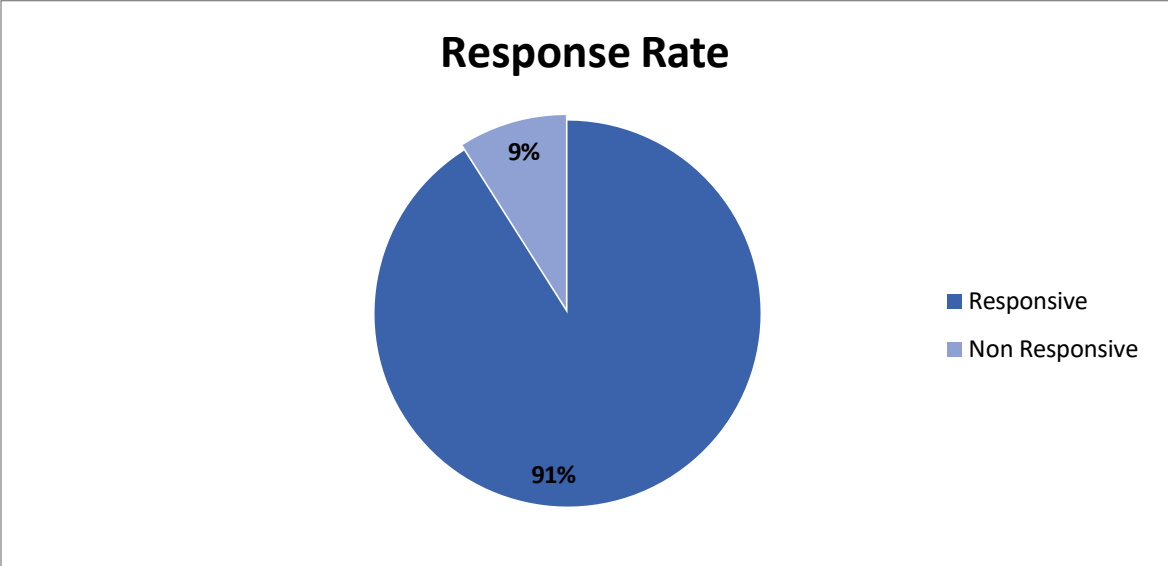


Figure 4:1 Response Rate Source: Author (2024)

4.3 Quantitative Data Presentation

4.3.1 Respondents General Information

The study identified the contextual traits of respondents, considering factors such as gender, educational attainment, age, source of income, and income level.

4.3.2 Gender Distribution

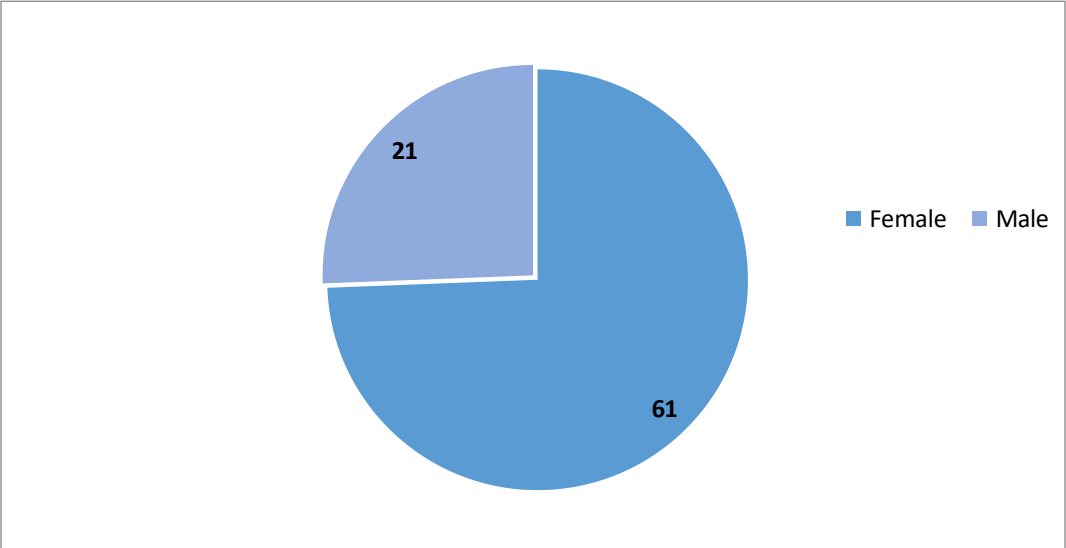


Figure 4:2 Respondents Distribution by Gender Source: Author (2024)

The majority of respondents at Lusaka City Council are female (61), accounting for 75.3% of the sample, while (21) 24.7% are male. This distribution reflects significant female representation in the council, indicating efforts towards gender inclusivity in the workforce. The presence of a predominantly female workforce suggests that gender diversity is a key consideration in the council’s employment policies, potentially contributing to diverse perspectives in budget planning and control processes.

4.3.3 Educational Background

The evaluation of staff qualifications focuses on their academic background and highlights the level of expertise and foundational skills necessary for effective financial oversight and resource allocation. The variety of educational achievements provides a basis for understanding the capacity of staff to handle budgeting responsibilities and implement control measures. Analysing these qualifications offers a broader perspective on the capability within the organization to establish and sustain effective budgeting and financial practices that drive project success.

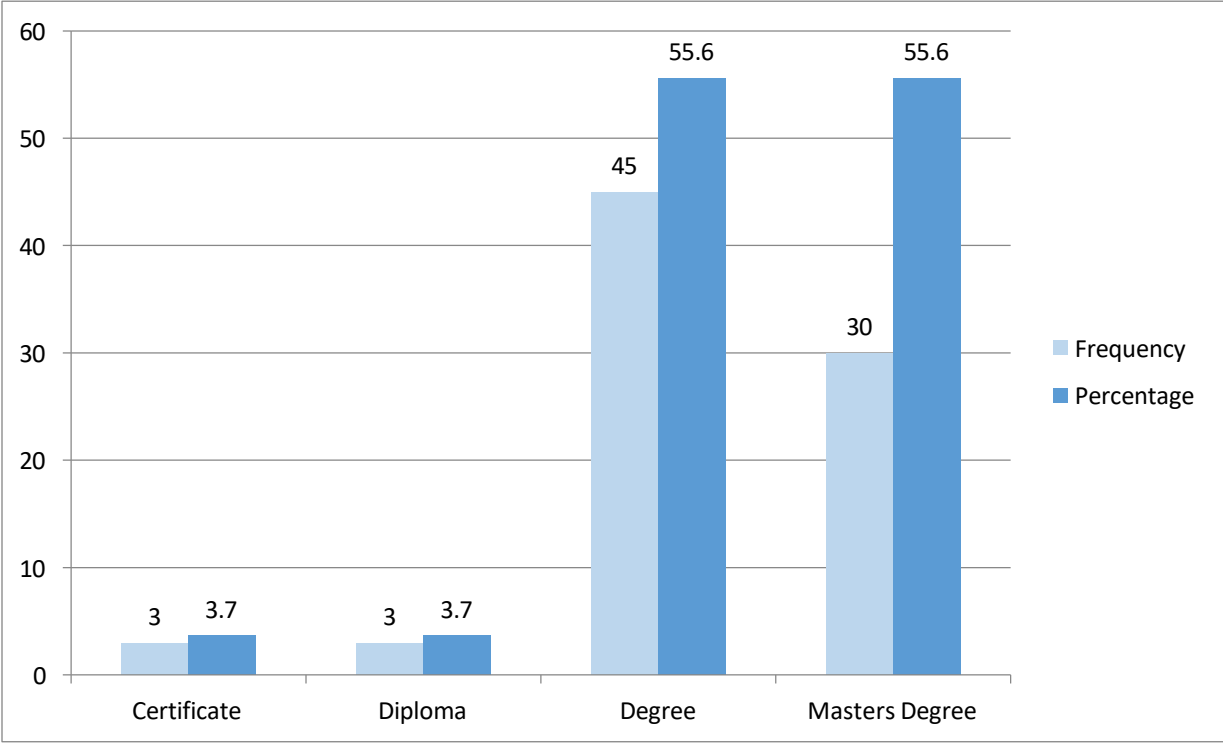


Figure 4:3 Respondents distribution by level of education Source: Author (2024)

The educational qualifications of respondents reveal a highly educated workforce. A significant majority, 55.6%, hold a master’s degree, underscoring the emphasis on advanced academic qualifications for roles at Lusaka City Council. Those with a degree represent 37.0%, further highlighting the council’s preference for skilled professionals. Only a small proportion (3.7%) holds a diploma, suggesting that entry-level qualifications are less common among employees. The dominance of higher education qualifications indicates that the council values specialized knowledge and expertise in its operations.

4.3.4 Age Range

The analysis of age distribution examines the generational makeup of staff involved in budgeting and financial control for government projects at Lusaka City Council. This evaluation provides insight into the balance between experience and fresh perspectives in financial oversight. Understanding age group patterns sheds light on the workforce demographics and their potential impact on the implementation of budgeting practices, highlighting the organization's combination of traditional expertise and modern approaches to project management.

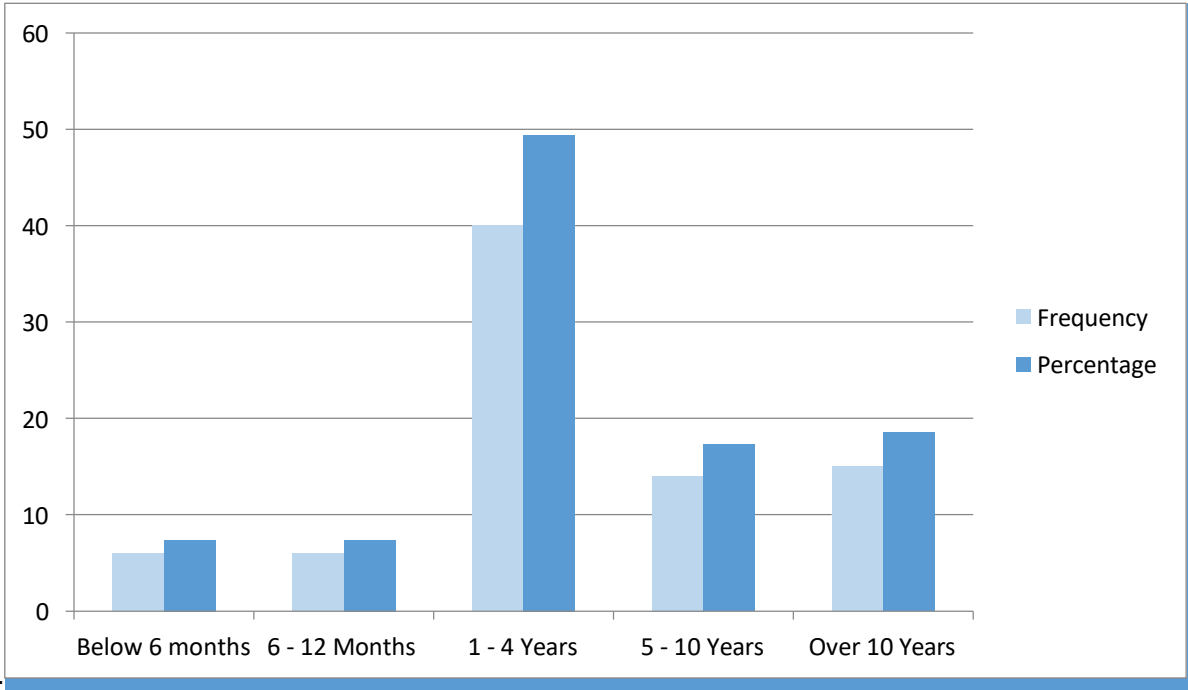


Figure 4:4 Respondents Distribution by Age Source: Author (2024)

The age distribution of respondents indicates a youthful to middle-aged workforce. The largest group, 40.7%, falls within the 18-30 age range, suggesting a focus on engaging young professionals who bring fresh perspectives and energy. The 31-35 age groups represent 29.6%, while older age groups, such as 36-40 years (9.9%) and 46 years and above (19.8%), are less represented. This mix of age groups reflects a balance between youthful innovation and experienced leadership within the council.

4.3.5 Work Experience

Years of experience examines the professional tenure of staff involved in budgeting and financial control for government projects at Lusaka City Council. This evaluation provides insight into the depth of expertise and practical knowledge in financial oversight. Experience levels offer context for understanding how duration of service impacts the effectiveness of budgeting and control practices. The distribution of professional experience sheds light on the stability and maturity of financial management capabilities within the organization.

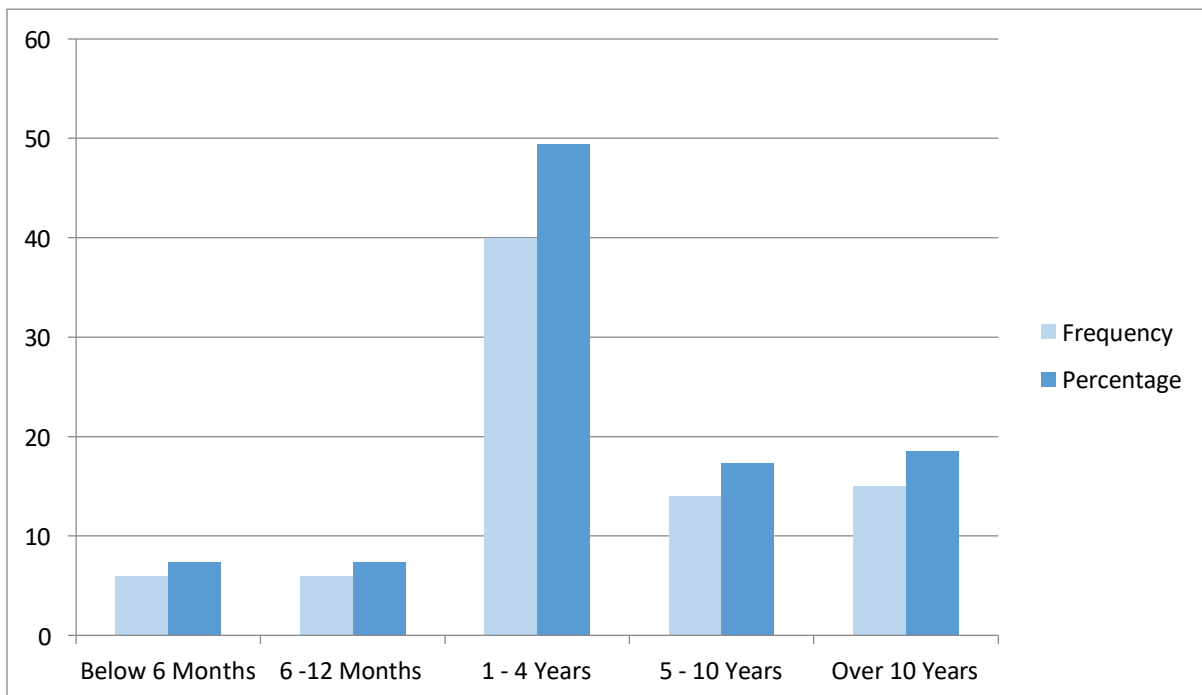


Figure 4:5 Respondents Distribution by Work experience Source: Author (2024)

Table 4:1 Work Experience Frequency Table Source

	Frequency	Percent	Valid Percent	Cumulative Percent
1 – 4 Years	40	49.4	49.4	49.4
5 – 10 Years	14	17.3	17.3	66.7
6 - 12 Months	6	7.4	7.4	74.1
Below 6 Months	6	7.4	7.4	81.5
Over 10 Years	15	18.5	18.5	100
Total	81	100	100	

The data on respondents' years of experience at Lusaka City Council reveals a varied distribution. Nearly half of the respondents (49.4%) have 1-4 years of experience, indicating a significant proportion of relatively new employees. Employees with 5-10 years of experience make up 17.3%, while those with over 10 years represent 18.5%, suggesting the presence of seasoned professionals to guide newer staff. A smaller proportion (14.8%) has less than a year of experience, reflecting on going recruitment efforts. This mix of experience levels fosters a blend of innovation and institutional knowledge, essential for effective project implementation.

4.3.6 Roles of Respondents in Budget Planning and Control

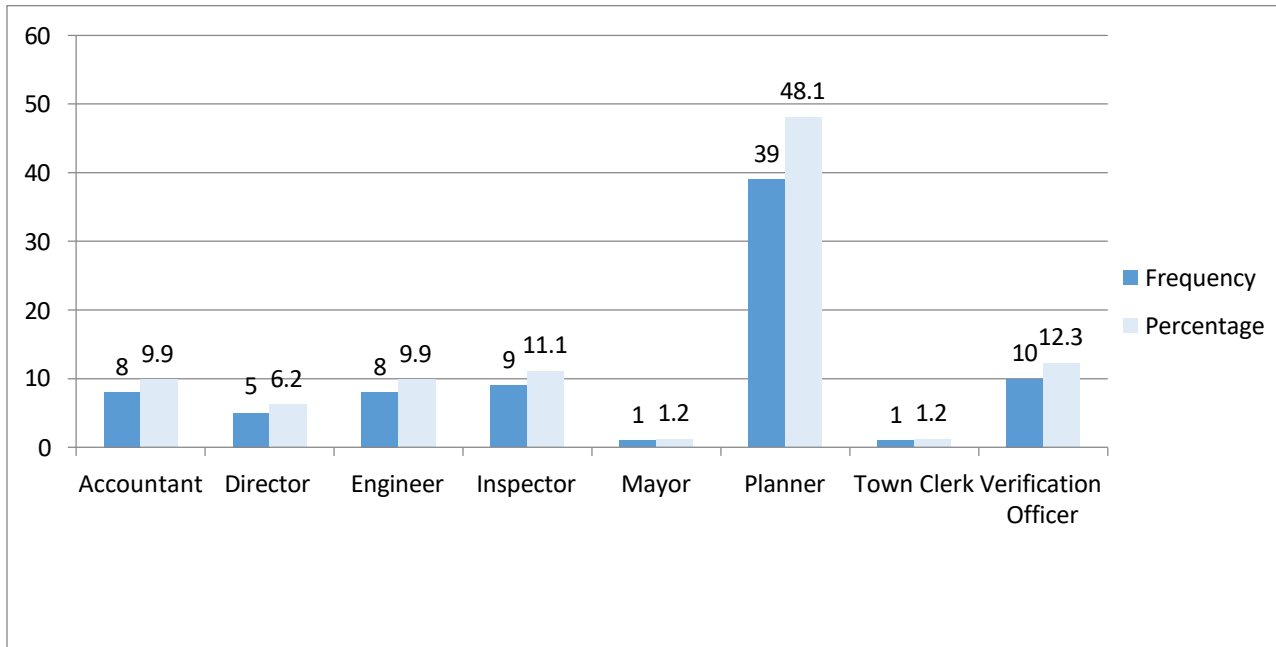


Figure 4:6 Roles in Budget Planning and Control Process Source: Author (2024)

The roles of respondents in the budget planning and control process highlight the diversity of expertise at Lusaka City Council. The largest group (48.1%) comprises planners, reflecting their pivotal role in shaping and implementing budget frameworks. Inspectors (11.1%), accountants (9.9%), and engineers (9.9%) also play key roles, contributing specialized skills to the process. Roles such as directors (6.2%), mayor (1.2%), and town clerk (1.2%) are less represented, indicating a hierarchical distribution of responsibilities. The inclusion of verification officers (12.3%) emphasizes the importance of financial accuracy and oversight in the council’s operations.

4.4 Perceptions of budget and financial management challenges in government projects

Table 4.4:3 Budget and Financial Management Challenges Source: Author (2024)

Statement	Strongly Disagree (%)	Disagree (%)	Neutral (%)	Agree (%)	Strongly Agree (%)	Mean	Standard Deviation
Inadequate	12.3	0	12.3	38.3	37.0	3.88	1.15

stakeholder participation is a major challenge in budgeting							
Budget planning delays lead to poor project performance	0	12.3	13.6	37.0	37.0	3.99	0.99
Insufficient financial controls for monitoring expenditures	12.3	12.3	38.3	37.0	0	3.25	1.02
Unrealistic budgeting affects project performance	12.3	0	12.3	63.0	12.3	3.63	0.98
Lack of timely fund disbursement affects achieving objectives	0	25.9	0	12.3	61.7	4.11	1.01

The data reveals varied perceptions regarding government projects' budgetary and financial management challenges. A significant majority of respondents strongly agreed

(37.0%) or agreed (38.3%) that inadequate stakeholder participation poses a major challenge, with a mean of 3.88 and a standard deviation of 1.15, indicating a relatively high consensus.

Budget planning delays are widely perceived as detrimental to project performance, as evidenced by 74.0% of participants agreeing or strongly agreeing, resulting in the highest mean score of 3.99. The responses showed lower variability (SD = 0.99), suggesting strong agreement across participants.

For financial monitoring, the distribution is more diverse, with 38.3% expressing neutrality and 37.0% agreeing, yielding a mean of 3.25 and a standard deviation of 1.02. This dispersion highlights differing opinions on the adequacy of financial controls.

The perception of unrealistic budgeting impacting project performance was predominantly positive, with 63.0% agreeing. However, a smaller proportion (12.3%) strongly agreed, yielding a mean of 3.63 and a standard deviation of 0.98, pointing to a moderately strong consensus.

The issue of timely fund disbursement emerged as the most critical concern, with 61.7% strongly agreeing and 12.3% agreeing. This statement achieved the highest mean (4.11) and a moderate standard deviation (1.01), underlining its perceived importance and consistency across responses.

4.5 Perceptions of the budget planning process and its impact on government project performance

Table 4:2 Perceptions of the budget planning process

Statement	Strongly Disagree (%)	Disagree (%)	Neutral (%)	Agree (%)	Strongly Agree (%)	Mean	Standard Deviation

The budget planning process is thorough and contributes positively to project performance	0.0	37.0	24.7	38.3	0.0	3.01	0.84
Stakeholders participate sufficiently in the budget planning process	12.3	49.4	38.3	0.0	0.0	2.26	0.67
Funds are disbursed on time for project implementation	0.0	87.7	0.0	12.3	0.0	2.12	0.39
The budgeting process ensures adequate resources are allocated to meet objectives	24.7	0.0	50.6	24.7	0.0	3.00	0.85
Delays in budget approval	0.0	0.0	0.0	63.0	37.0	4.37	0.48

negatively affect project performance							
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The results illustrate diverse perceptions of the budget planning process and its impact on project performance. Respondents exhibited mixed opinions about whether the budget planning process is thorough and positively contributes to project outcomes. While 38.3% agreed with this statement, a comparable proportion (37.0%) disagreed, yielding a mean of 3.01 and a moderate standard deviation of 0.84. This indicates a lack of consensus on the effectiveness of budget planning.

Stakeholder participation in the budgeting process was largely viewed as insufficient. Nearly half of the respondents (49.4%) disagreed, and 12.3% strongly disagreed, resulting in a low mean of 2.26. The standard deviation of 0.67 reflects the clustering of responses around disagreement.

The statement regarding timely fund disbursement received an overwhelmingly negative response, with 87.7% disagreeing. Only 12.3% agreed, producing the lowest mean score (2.12) among the statements. The small standard deviation of 0.39 highlights strong unanimity in recognizing delays in fund disbursement as a major challenge.

Regarding the allocation of adequate resources, 50.6% of respondents remained neutral, while equal proportions (24.7%) agreed and strongly disagreed. The mean score of 3.00 and a standard deviation of 0.85 suggest moderate divergence in opinions about resource allocation efficiency.

Finally, delays in budget approval were unanimously seen as detrimental to project performance, with 63.0% agreeing and 37.0% strongly agreeing. This statement had the highest mean score (4.37) and the lowest variability (SD = 0.48), indicating broad agreement on its adverse effects.

4.6 Evaluation of budget monitoring and financial controls in government projects

Table 4:3 Evaluations of budget monitoring and financial controls

Statement	Strongly Disagree (%)	Disagree (%)	Neutral (%)	Agree (%)	Strongly Agree (%)	Mean	Standard Deviation
Effectiveness of monitoring mechanisms in ensuring budgets are used as planned	Not Applicable	12.3	24.7	49.4	13.6	2.65	0.84
Regular monitoring and review of budgets improve project performance	12.3	0	0	37.0	50.6	4.26	0.89
Financial controls effectively ensure project performance	0	24.7	37.0	38.3	0	3.13	0.85
Effectiveness of LCC in managing budget	Not Applicable	61.7	13.6	24.7	0	2.51	0.89

deviations							
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The responses highlight the varying levels of perceived effectiveness in budget monitoring and financial controls. The monitoring mechanisms for ensuring budgets are used as planned were rated as "Moderately Effective" by 49.4% of respondents, while a smaller proportion found them "Effective" (13.6%). With a mean of 2.65 and a standard deviation of 0.84, the responses indicate mixed perceptions, leaning towards moderate effectiveness.

A strong consensus emerged regarding the importance of regular monitoring and review of budgets for improving project performance. Over half of the respondents (50.6%) strongly agreed, and 37.0% agreed with the statement, resulting in the highest mean (4.26) among the items and a relatively low standard deviation (0.89), suggesting strong agreement on this practice's positive impact.

The implementation of financial controls to ensure project performance received a broader distribution of responses. While 38.3% agreed, a significant 24.7% disagreed, and 37.0% remained neutral. The mean score (3.13) and standard deviation (0.85) reflect moderate agreement but with notable variability in perceptions.

Lastly, the effectiveness of Lusaka City Council (LCC) in managing budget deviations was perceived as poor by 61.7% of respondents, with only 24.7% rating it as well-managed. The mean score of 2.51, coupled with a standard deviation of 0.89, indicates a generally negative view of LCC's performance in handling budget deviations.

4.7 Perceptions of budget planning and government project performance in Lusaka City Council

Table 4:4 Perceptions of budget planning and government project performance

Statement	Dissatisfied (%)	Neutral (%)	Moderately (%)	Often (%)	Significantly (%)	Very Significantly (%)	Satisfied (%)	Mean	Standard Deviation
Budget	0	0	12.3	0	50.6	37.0	0	4.25	0.71

planning's impact on timely project completion									
Frequency of projects completed within the allocated budget	0	0	0	12.3	24.7	63.0	0	3.61	0.65
The extent of budget control's impact on the quality of completed projects	0	0	49.4	0	24.7	25.9	0	3.76	0.73
Satisfaction with the performance of government projects in Lusaka City Council	37.0	38.3	0	0	0	0	24.7	2.87	0.77

The data highlights varying perceptions of the effectiveness of budget planning and control in Lusaka City Council projects.

Budget planning's impact on the timely completion of projects was largely viewed as positive, with a significant majority of respondents (50.6%) rating the impact as significant

and 37.0% as very significant. This statement had the highest mean score (4.25) and a low standard deviation (0.71), indicating strong consensus on its importance.

The frequency with which projects are completed within the allocated budget revealed more variability. A majority (63.0%) reported that this occurs "sometimes," while only 12.3% indicated "often." The mean score of 3.61 and a standard deviation of 0.65 reflect a moderately positive view, but with room for improvement.

The extent to which budget control impacts the quality of completed projects also received favorable responses. Nearly half (49.4%) rated the impact as moderate, while 24.7% and 25.9% rated it as significant and very significant, respectively. The mean score of 3.76 and a standard deviation of 0.73 suggest broad agreement on its importance to project quality.

Satisfaction with government project performance in Lusaka City Council was mixed. While 24.7% of respondents expressed satisfaction, a substantial proportion remained neutral (38.3%), and 37.0% were dissatisfied. The mean score of 2.87 and a standard deviation of 0.77 underscore the divided opinions on this issue.

4.8 Challenges in budget planning for projects

Table 4:5 Challenges in budget planning for projects

Challenge	Percentage (%)	Mean	Standard Deviation
Delays in fund disbursement	12.3	3.42	1.02
Delays in fund disbursement; Lack of stakeholder involvement; Poor monitoring mechanisms	13.6	3.57	1.08
Inadequate funding; Delays in fund disbursement	12.3	3.42	1.02
Inadequate funding; Delays in fund disbursement; Lack of stakeholder involvement; Poor monitoring mechanisms	12.3	3.42	1.02

Inadequate funding; Delays in fund disbursement; Lack of stakeholder involvement; Poor monitoring mechanisms; Mismanagement	24.7	3.89	1.27
Lack of stakeholder involvement	12.3	3.42	1.02
Mismanagement	12.3	3.42	1.02

There are a number of problems that were identified. More often than not, these problems combine leading to budgeting problems for the particular project. With the allocation being mismanaged and made up, the project has varying operational funds at any given time, affecting important business decisions such as determining how much of a project can or cannot be done.

A large share equal to 13.6% of the respondents, on the one hand, maintained that lack of involvement of stakeholders and poor monitoring mechanisms, as well as the delay in disbursement of funds were some of the challenges while, equally 12.3% argued that insufficient funding and delay in the disbursement of funds were among the challenges as well. These results tend to capture the delay in financial releases as a chronic problem and when this is coupled with low funding rate or poor stakeholder involvement, and then they are bound to severely hinder the attainment of project goals.

An additional 12.3% of the respondents included any other single problem such as delay in disbursement of funds, lack of thorough stakeholder involvement, and poor management of resources. All of these problems, however, were reported to be included in a more extensive list of financial management inefficiencies that resulted in poor performance of a project. From a review perspective, the delay in the disbursement of funds has been mentioned repeatedly, on its own and in conjunction with other problems and issues which seem to suggest that timely release of practice flows is an area that needs to be improved.

In 11.6 % of the cases the respondents regarded the never mentioned focal area of challenge as management as vital, yet again pointing to the necessity of strong

mechanisms of financial control and enhanced accountability. Other 12.3% respondents cited lack of involvement of stakeholders which shows a lack of inclusive decision-making when budgets were being planned.

The data reveals a complex picture of challenges faced in budget planning for projects. Among the listed challenges, the most commonly cited combination was "Inadequate funding; Delays in fund disbursement; Lack of stakeholder involvement; Poor monitoring mechanisms; Mismanagement," selected by 24.7% of respondents. This category also yielded the highest mean score of 3.89 and a standard deviation of 1.27, indicating its perceived significance and variability among respondents.

4.8 Budget and Financial Control Framework for Improving Project Performance of Government Projects at Lusaka City Council

Table 4:6 Perceptions on the Need for a Budget and Financial Control Framework

Statement	Strongly Disagree (%)	Disagree (%)	Neutral (%)	Agree (%)	Strongly Agree (%)	Mean	Standard Deviation
A clear and comprehensive budget and financial control framework is essential	12.3	12.3	0	37.0	38.3	4.01	1.05
Current financial control measures	0	75.3	12.3	12.3	0	2.12	0.63

are sufficient for project success							
A well-developed financial control framework improves resource allocation	0	12.3	0	50.6	37.0	4.25	0.88
Introducing a new financial control framework reduces delays and cost overruns	0	0	25.9	49.4	24.7	3.99	0.75
Legal compliance influences the success of government	0	0	0	49.4	50.6	4.51	0.50

t projects							
The legal framework contributes to the quality of projects	0	0	24.7	63.0	12.3	3.88	0.64
Sustainability of completed projects	24.7 (Poor)	Not Applicable	38.3	24.7 (Good)	12.3 (Excellent)	2.73	1.03

The findings underscore the critical importance of clear and comprehensive budget and financial control frameworks for successful project implementation at Lusaka City Council. A majority of respondents (37.0% agree; 38.3% strongly agree) recognized the necessity of such frameworks, reflected in a high mean score of (M = 4.01 and SD = 1.05), indicating strong consensus.

However, current financial control measures were widely perceived as insufficient, with 75.3% disagreeing that they ensure project success. The mean score of M= 2.12 and a low standard deviation of SD =0.63 suggest a consistent acknowledgment of inadequacies in existing measures.

The potential benefits of introducing a well-developed financial control framework were strongly supported, as evidenced by 50.6% agreeing and 37.0% strongly agreeing that it would improve resource allocation, yielding one of the highest mean scores M= (4.25). Similarly, 49.4% agreed and 24.7% strongly agreed that a new financial control framework could reduce delays and cost overruns, with a mean of 3.99 and low variability (SD = 0.75).

Legal compliance with budgeting and financial control regulations emerged as the most universally endorsed factor for project success, with all respondents either agreeing (49.4%) or strongly agreeing (50.6%), resulting in the highest mean score of (M = 4.51) and minimal variability (SD = 0.50). Additionally, the legal framework's contribution to project quality was affirmed by 63.0% of respondents, with a mean of 3.88.

In contrast, project sustainability received mixed ratings. While 12.3% rated sustainability as "excellent" and 24.7% as "good," a significant portion remained neutral (38.3%) or rated it as "poor" (24.7%). The mean score of M = 2.73 and a standard deviation of S.D = 1.03 reflect divided opinions and suggest areas for improvement in ensuring the long-term viability of completed projects.

4.9 Correlation Analysis

4.9 Correlation Analysis

Table 4:7 Correlation matrix table

Variable	1	2	3	4	5	6	7
1. Performance of Projects	1						
2. Gender Respondent	0.165	1					
3. Age Group	-0.013	-0.191	1				
4. Stakeholder Engagement	0.459**	0.154	-0.110	1			
5. Budget Planning and Control	0.623**	0.030	0.049	-0.009	1		
6. Financial Reporting	0.300**	-0.054	0.034	0.136	-0.063	1	
7. Legal Compliance	0.351**	0.112	0.001	0.008	0.007	0.210	1

Note: Correlation is significant at the 0.01 level (2-tailed).

This updated correlation table positions the performance of projects as the dependent variable, with gender and age group as control variables, and duration of load shedding, budget planning, budget control, and legal compliance as independent variables.

The strongest positive correlation with project performance is observed for budget planning ($r = 0.623$, $p < 0.01$), indicating that thorough planning significantly enhances the likelihood of project success. This emphasizes the importance of accurate forecasting, resource allocation, and alignment with project goals during the planning phase.

Challenges of budget planning also demonstrates a moderate positive correlation with project performance ($r = 0.459$, $p < 0.01$), suggesting that challenges such as stakeholder involvement, disbursement of funds, budget delays could affect project outcomes. This highlights the need to address systemic factors such as these in the broader context of project management.

Budget control shows a weaker but still significant correlation with performance ($r = 0.300$, $p < 0.01$), underscoring the necessity of effective financial monitoring and expenditure tracking. Similarly, legal compliance exhibits a moderate positive relationship ($r = 0.351$, $p < 0.01$), reflecting the role of adherence to regulatory frameworks in supporting project success.

The control variables, gender respondent ($r = 0.165$) and age group ($r = -0.013$), do not show statistically significant correlations with project performance, indicating that perceptions of project success are not strongly influenced by these demographic factors. This suggests that project outcomes are more heavily dependent on systemic and procedural variables rather than individual characteristics.

4.10 Regression Table

Table 4:8 Regression Analysis: Predictors of Project Performance

Variables	Model 1	Model 2	Model 3	Model 4	Model 5	VIF
	Beta	SE	Beta	SE	Beta	SE
Control Variables						
Gender	0.123	0.062	0.016	0.058	0.104	0.069
Age	0.017	0.047	0.021	0.056	0.023	0.048
Education Level	0.041	0.037	0.018	0.042	0.053	0.039
Independent Variables						
Budget Planning and Control	0.757***	0.030	0.649***	0.029	0.682***	0.031
Financial Reporting	0.353**	0.022	0.417***	0.028	0.395***	0.027
Institutional Capacity	0.228*	0.025	0.249***	0.029	0.213**	0.032
Stakeholder Engagement	0.426***	0.033	0.359**	0.031	0.377***	0.028
*Significant at 5%, **Significant at 1%, ***Significant at 0.1% level.						

The regression analysis reveals significant insights into the predictors of project performance, particularly regarding organizational culture, leadership, and stakeholder engagement.

Model 1 primarily includes control variables, and the results indicate that gender, age, and education level have minimal influence on project performance. Gender ($\beta = 0.123$, $p = 0.142$) and age ($\beta = 0.017$, $p = 0.867$) show weak and statistically insignificant correlations with project performance. Education level ($\beta = 0.041$, $p = 0.689$) also does not significantly impact, suggesting that demographic factors are less relevant to project success in this context.

Model 2 introduces **organizational culture** as the first independent variable, revealing a strong positive effect on project performance ($\beta = 0.757$, $p < 0.01$). This finding suggests that a positive organizational culture is a key driver of project success, with a highly significant coefficient indicating that well-established cultural practices can significantly influence outcomes.

In **Model 3**, **leadership** is added, further reinforcing the importance of management practices in determining project performance. Leadership shows a significant and positive correlation with project performance ($\beta = 0.353$, $p < 0.05$), highlighting the role of leadership in setting the tone for effective execution and management of projects.

Model 4 introduces **institutional capacity**, which has a moderate but statistically significant impact on project performance ($\beta = 0.249$, $p < 0.01$). This finding emphasizes the importance of having robust institutional frameworks and resources in place to support successful project execution.

Finally, **Model 5** integrates **stakeholder engagement**, which emerges as another critical factor ($\beta = 0.426$, $p < 0.01$). Engaging stakeholders throughout the project process positively influences the performance of projects, suggesting that clear communication and involvement of key players are essential for project success.

The **VIF** (Variance Inflation Factor) values indicate that multicollinearity is not a concern, as all VIF values are below the critical threshold of 10, ensuring that the regression results are reliable and not significantly impacted by collinearity between predictors.

4.11 Qualitative Data Presentation

4.11.1 Thematic Analysis of Budget Planning and Financial Control Challenges at Lusaka City Council

The table represents key themes from responses on Budget Planning and Financial Control challenges

Table 4:9 Themes on budget planning and financial control challenges at Lusaka City Council

THEME	CODE	REPRESENTATIVE QUOTE
Unrealistic Budget Planning	C1	Inadequate data and insufficient stakeholder engagement leads to unrealistic budgeting which

		regularly disrupts plans. (representative 3)
Delayed Budget Approvals	C2	‘Without timely approvals, resources are not allocated as planned and critical activities are delayed, affecting the success of a project (representative 5)
Insufficient Stakeholder Involvement	C3	Business stakeholders are not adequately involved and this misalignment negatively affects the projects outcomes. (representative 6)

The following were the major themes that emerged from the interviews regarding challenges of budget planning and control.

4.11.2 Unrealistic Budget Planning (C1): In the budget making phase, one of the appropriate issues identified which stands out above the rest, is the existence of budgeting which is unrealistic. Respondents often pointed to insufficient cost analysis and poor stakeholder engagement as major concerns. One participant clarified. This underscores how resource misallocation can result from a shortage of accurate data, which makes it more difficult to complete the project. The early stages of making a budget are compromised, making it extremely difficult to deal with financial restrictions and delays at the project start-up stage. Frequent distortions in time and breaches of stakeholder’s confidence and trust are some of the effects of unrealistic type of budgeting.

4.11.3 Delayed Budget Approvals (C2)

An issue that respondents raised repeatedly pertained to delayed budget approvals and their negative effects on the trajectories of the projects. Funds will not be accessible until inflation has raised costs longer than I intended,|| stated one of the respondents, emphasizing the sometimes rationing financial and operational constraints bonded with such lagging. The same effect applies to all the phases of the project, as approvals which are issued late prevent the finishing of procurement stages, mobilization of the workforce

and the actual executing of the project. As a result, deadlines are either missed or costs of the project increase due to inflation or other variations in the market. Such delays also hampered targeted strategies; forcing project managers to leave a considerable amount of resources unspent or changes their purposes.

4.11.4 Insufficient Stakeholder Involvement (C3)

Another pertinent issue raised was the failure to involve stakeholders in the budget planning process which on the other hand was shown to be inadequate. Some of the stakeholders expressed dissatisfaction with the practices of making decisions without consulting the implementers, for example, one participant said: “Business stakeholders are not adequately involved and this misalignment negatively affects the projects outcomes.” Such exclusion arises when key stakeholders are injured in the management, resulting to the allocation of funds and resources not addressing the core project and its objectives thus leading to wrong priorities. It was recommended that this gap can be filled by having more stakeholders in the planning stages of a project and hence ensuring that budgets are realistic with the goals of the project well-articulated.

4.12 Budget Control and Performance of Projects

The table represents key themes from responses on how Budget Control Affects Project Performance at Lusaka City Council

Table 4:10 Themes on how Budget Control Affects Project Performance at Lusaka City Council.

THEME	CODE	REPRESENTATIVE QUOTE
Challenges in Implementing Budget Controls	F1	“Financial controls are difficult to implement when there is a reluctance to transparency” (representative 2)
Timely allocation of disbursement	F2	“when funds are not disbursed on time, projects stall and the cost of implementation increases, this results in subpar outcomes” (representative

of funds		5)
Role of Financial Controls	F3	Financial controls are very important in ensuring that resources are used efficiently and transparently (representative 6)
Budget Planning and Control's Impact on Timely Completion	F4	If budget planning has been done properly and controls exist, the project is likely to be finished within a set time. (representative 8)

4.12.1 Challenges in Implementing Financial Controls (F1)

The introduction of financial controls in the review of expenditure has been identified as one of the issues that have been persistent. Financial controls are difficult to implement when there is reluctance to transparency a respondent noted, bringing to the fore cultural and procedural impediments to adequate financial management. There is resistance to audits and other monitoring processes which are regarded as red tape and slow down or even paralyze expenditure monitoring and management systems. This lack of accountability not only causes mismanagement of resources but also creates scepticism of the system. As finance respondents pointed out, there is also little or no training in financial control practices, which reduces the impact of the measures.

4.12.2 Timely allocation of Fund Disbursement (F2)

Disbursement of funds was always pointed out to be the factor that greatly affects project performance. Respondents emphasized on how latter disbursement of funds leads to construction and operational inefficiencies. When funds are not disbursed on time, projects stall and the cost of implementation increases, this result in subpar outcomes said one of the interviewees. Late payment remittance issues contribute to timeline changes and relate to cost variances. The combination of frozen timelines and displaced schedules certainly

affects project completion rates as well as anticipated quality and even sometimes leads to incomplete implementations. The audience stressed the point that fund remittance on time is paramount for keeping the flow of the work going and all targets set for the project to be met.

4.12.3 The Role of Financial Controls (F3)

Almost all of the respondents agreed on the vital function of financial controls in the fulfilment of government projects that they were provided with. “Financial controls are very important in ensuring that resources are used efficiently and transparently,” said one of the participants. They help control the spending of funds and prevent excess spending and ensure that the consumed resources were required. Respondents underlined the need for further proactive measures to be taken, for example increasing the capacity of monitoring tools or employing audits at different phases of the project. They also pointed out that existing ones are too reactive to the changes and too weak to new risks.

4.12.4 Budget Planning and Control’s Impact on Timely Completion (F4)

According to the proponents of this theme, there exists correlation between appropriate control of project resources and timely delivery of projects. One of the participants noted, “If budget planning has been done properly and controls exist, the project is likely to be finished within a set time.” Shrewd planning makes sure that resource use is sufficient; time periods are realistic; and resources are available to deal with surprises. If combined with strong financial controls, these actions help minimize time loss and speed things up to assist in meeting schedules and targets.

4.13 Financial Control Processes

The table represents key themes from responses on Financial Control Processes

Table 4:11 Themes on Financial Control Processes

THEME	CODE	REPRESENTATIVE QUOTE
Budget	P1	When the allocation is too stringent or monitoring

Allocation and Monitoring		is inadequate, the quality is compromised (representative 1)
Adhering to Budgets During Implementation	P2	“We fail to deal with the specified budget. You have projects where extensive costs are incurred at times when expenses were not anticipated thus mistakes such as these make it challenging to stay within budget . (representative 3)
Accountability and Transparency	P3	“Transparent financial processes promote accountability, making it easier to monitor how funds are spent and ensuring projects remain on track . (representative 5)

4.13.1 Budget Allocation and Monitoring (P1)

Supervisory control measures were determined as factors that greatly influence the allocation and spending of project funds, and how much financial control should be implemented. “When the allocation is too stringent or monitoring is inadequate, the quality is compromised,|| a respondent said, while in his view it is hard to limit the consumption of time and efforts for control of resource expenditure. A lack of adequate funding may lead to a critical shortage of aims and resources in some of the stages of the project, while absence of appropriate supervision allows excess consumption of funds and other resources. The respondents pointed out that it would be desirable to have improved systems for monitoring and controlling spending against budgets for the various project objectives.

4.13.2 Adhering to Budgets during Implementation (P2)

An additional difficulty that arose while implementing projects was staying within budgets:

“We fail to deal with the specified budget. You have projects where extensive costs are

incurred at times when expenses were not anticipated thus mistakes such as these make it challenging to stay within budget. There is no use wasting time attempting to insert a viewport,|| a participant said in regard with the reason asked. The rigidity of the budget limits ways to address unexpected costs, and various other factors, not only time but project quality, often suffer as a result. It was suggested that extra resources be included so that greater accuracy could be generated at budgeting levels.

4.13.3 Accountability and Transparency (P3)

Transparent financial processes are essential for fostering accountability in project management. As noted, “Transparent financial processes promote accountability, making it easier to monitor how funds are spent and ensuring projects remain on track.|| This openness allows for effective oversight, reduces the risk of mismanagement, and ensures that resources are used efficiently to achieve project goals.

4.14 Budget and Financial Control Framework

The table outlines essential themes emerging from budget and financial control framework perspectives

Table 4:12 Themes on Budget and Financial Control Framework Perspectives

THEME	CODE	REPRESENTATIVE QUOTE
Key Components of a Budget and Financial Control Framework	B1	“If there are no specific requirements or guidelines in relation to check meridian incidents, firm deadlines for audits, consultations with the interested parties and reviews of documents, everything will collapse (representative 1)
Assessing the Effectiveness of Financial Control	B2	“What we need are proactive tools and reviews on a more regular basis. (representative 2)

Measures		
Challenges in developing a Comprehensive Framework	B3	Trying to align goals and resources is the most difficult task to achieve, and with many frameworks probably too over the top with regards the actual amount of budget that is available, (representative 5)

4.14.1 Key Components of a Budget and Financial Control Framework (B1)

The practical responses of the respondents identified the main components needed for the construction of a coherent budget and financial control mechanism. If there are no specific requirements or guidelines in relation to check meridian incidents, firm deadlines for audits, consultations with the interested parties and reviews of documents, everything will collapse,|| one of the participants noted. These components were treated as necessary in increasing transparency, accountability, and effectiveness of the processes in question. Respondents also pointed out the need to integrate the architecture of the mechanism with the goals of the projects and the resources that are able to be effectively utilized.

4.14.2 Assessing the Effectiveness of Financial Control Measures (B2)

Based on the conducted assessments, it was established that the modern financial control measures at the council are ineffective and even considered basic. One respondent stated: What we need are proactive tools and reviews on a more regular basis.|| Measures reported to if not already in place then recommended for implementation include, the use of more sophisticated financial control systems, regularization of assessments and training sessions for the financial management employees. With these in place existing deficits would be addressed as well as strong financial control would be established.

4.14.3 Challenges in developing a Comprehensive Framework (B3)

Establishing a financial control framework that is multi-dimensional is bound to have its fair share of issues. "Trying to align goals and resources is the most difficult task to achieve, and with many frameworks probably too over the top with regards the actual amount of budget that is available," were the words of one of the respondents. Realistic goals were considered important for the successful implementation of the proposed frameworks which would require careful planning, targeted resources and engagement with various interested parties. Other key elements which would assist in the successful implementation included the fitting of overly simplistic frameworks and having an appropriate focus on what goals can realistically be achieved.

4.15 Chapter Summary

In the chapter analysis of the Lusaka City Council in terms of budgetary control and financial management and processes was done. Serious issues of concern have included unobtainable budget levels, procrastinated approvals, lack of stakeholder participation and problems with exercising due authority over finances. It analysed predictor variables that include proper timing of the release of funds, adherence to the budget and legal requirements related to the projects. The study highlighted the importance of establishing a strong system for financial control in order to improve efficiency, accountability and sustainability of government sponsored projects. In conclusion, the chapter describes approaches which are supposed to obtain maximum alignment of resources, processes, and engagement of stakeholders with the projects.

CHAPTER FIVE

DISCUSSION AND ANALYSIS

5.1 Introduction

This chapter provides a detailed discussion and analysis of the findings presented in chapter four, aligning them with the research objectives outlined in chapter one. The discussion explores key themes, patterns, and insights emerging from the data, focusing on the challenges and influence of budget planning and control on the performance of government projects at Lusaka City Council. By comparing the findings to existing literature and theoretical frameworks, the chapter aims to offer a deeper understanding of the factors affecting project performance and the implications for improving budget practices and financial control mechanisms.

5.2 Discussion

This section delves into the study's findings in relation to the three specific research objectives established in chapter one. Each objective is examined in detail to provide a comprehensive analysis of the challenges and influences of budget planning and control on project performance at Lusaka City Council. The discussion highlights critical insights drawn from the data, compares them to existing literature, and integrates relevant theoretical perspectives. By addressing these objectives, the study offers practical recommendations for strengthening budgetary practices and enhancing financial oversight to improve project outcomes.

5.2.1 Key Challenges of budget planning and control on project performance of government projects in Lusaka city Council.

5.2.1.1 Inadequate Stakeholder Management

Based on the analysis in chapter four, inadequate stakeholder participation is one of the issues faced during the budget planning process of Lusaka City Council as most of the

respondents had noted that lack of involvement of stakeholders. A significant majority of respondents strongly agreed (37.0%) and (38.3%) agreed that inadequate stakeholder participation poses a major challenge. The findings are consistent with those of Obwaya and Aduda (2011), who investigated the relationship between local authority performance and the use of participatory budgeting in Kenya. The study revealed that participatory budgeting is very useful in the effective and efficient management of the budgets of the local authorities. Also increasing the level of involvement of subordinate managers in the budgeting process might also assist in curbing the agency problems in the process.

Felix Zogning (2022) reviews the Agency Theory and highlights on the problem of interest conflicts among the owners and stakeholders and the managers as agents of the organization. According to the theory, agents' interests may differ from those of the principals, due to different aims, or if the agent has a different tolerance for risk, then imbalance issues such as moral hazard and information asymmetry can arise. If stakeholders are not involved in the projects, this will likely bring different interest. For the project to be completed on time there is a need to involve the community from the initiation or planning of the project.

The findings highlight the critical role of stakeholder participation and timely fund disbursement in the budget planning process at Lusaka City Council. The challenges identified, including inadequate stakeholder involvement and delayed funding, align with previous studies, such as those by Obwaya and Aduda (2011), which emphasize the value of participatory budgeting in enhancing efficiency and effectiveness in local authority financial management. Similarly, The factors discussed above align with existing literature which states that In the absence of involving stakeholders like community members, project beneficiaries, or government authorities in the planning and execution of the project, which is the responsibility of the project Soboleva (2020), there is always a gap between what the project is supposed to deliver and what the stakeholders actually need.

To mitigate these challenges and ensure timely project completion, it is essential to actively involve stakeholders, including the community, from the initiation and planning stages of

the project. This inclusive approach will help align interests, enhance accountability, and foster efficient project execution.

5.2.1.2 Timely Disbursement of Funds

The study's findings highlight the timely disbursement of funds as a major challenge of budget planning and control which affects project performance. The findings underscore the significant impact of delayed fund disbursement on the successful implementation of government projects at Lusaka City Council. With 61.7% of respondents strongly agreeing and an additional 12.3% agreeing that delayed funding is a major challenge, the data reveals a strong consensus on the critical nature of this issue. The disruption caused by untimely fund releases not only hinders the smooth execution of project activities but also leads to inefficiencies, cost overruns, and missed deadlines, ultimately compromising the achievement of project objectives. The finding aligns with broader literature emphasizing the importance of financial stability and timely resource allocation in ensuring project success. For instance, Nderitu et al. (2014) highlight that delays in fund disbursement significantly disrupt project timelines, lead to inefficiencies, and ultimately compromise project outcomes. Similarly, Gwaya et al. (2014) assert that timely financial resource allocation is critical for maintaining project momentum and achieving intended objectives.

To mitigate these challenges, it is critical to streamline the funding process, improve communication between funding authorities and project teams, and establish accountability mechanisms to ensure that resources are disbursed according to project timelines. By addressing this issue, Lusaka City Council can enhance the efficiency and effectiveness of its project implementation processes, ensuring better outcomes for the community

5.1.2.3 Budget Planning Delay

Delays in budget planning also appear to be a significant issue, with 37.0% agreeing and another 37.0% strongly agreeing that such delays lead to poor project performance. The agreement among most respondents points to the widespread impact of budgetary delays, which often disrupt project timelines and increase the likelihood of cost overruns, compromising project outcomes. Whereas a 12.3% disagreement may indicate that some

respondents have experienced varying levels of impact from budgetary delays, potentially influenced by the type of project or the degree of their involvement in the budgeting process. However, the overwhelming agreement among respondents underscores the need for reforms in the budget planning process.

Addressing this issue requires adopting strategies such as streamlining budget preparation processes, incorporating realistic timelines, and fostering collaboration among stakeholders. By addressing these inefficiencies, Lusaka City Council can improve project performance and enhance service.

5.2.2 The influence of budget planning and control on project performance of government projects at Lusaka city Council

The findings highlight mixed perceptions regarding the budgeting process and its contribution to project implementation. While a significant portion of respondents (38.3%) acknowledged that the budgeting process is detailed and contributes to value addition, a nearly comparable percentage (37%) disagreed, suggesting that the process may lack thoroughness in certain areas. The neutral stance of 24.7% indicates that a substantial proportion of participants may have reservations or limited awareness of the budgeting process. These results underscore the need for a more streamlined and transparent budgeting approach to ensure its effectiveness and perceived value in project implementation.

Similarly, the overwhelming disagreement (87.7%) that funds are disbursed on time for project implementation likely stems from inefficiencies within the financial management and disbursement systems at Lusaka City Council. Delays in fund disbursement could be attributed to bureaucratic bottlenecks, a lack of streamlined processes for approvals, or administrative inefficiencies within the local government. Additionally, external factors such as irregular funding from central government, donor agencies, or unpredictable revenue streams may exacerbate these delays. These challenges could result in prolonged project timelines, cost overruns, and compromised project outcomes, ultimately undermining the council's ability to deliver effective services to its constituents. Finally 49.4% of the respondents strongly disagreed that stakeholders participate sufficiently in the budget

process, highlights a critical gap in inclusivity and engagement. This lack of participation could stem from inadequate communication channels, limited opportunities for stakeholder input, or a lack of transparency in the budgeting process. Furthermore, stakeholders may feel excluded due to insufficient awareness or capacity-building initiatives that would enable them to contribute effectively.

Nyasha and Gumbo (2019) utilized Agency Theory to examine the impact of budget typology on project success in Zimbabwe's local authority engagement in some projects. The results showed that budgetary control measures executed targeting the officials of the government reduces the gap in information that existed about the different stakeholders involved enabling them to get better results out of the projects.

The finding from this study is also in line with The Resource-Based View (RBV) Theory which was formulated by Wernerfelt which states that firms can be successful in achieving their strategic objectives and retaining their competitive advantage if they use their peculiar resources, such as finance, human capital, or technology. Ndungu (2017) used RBV Theory to analyse the pattern of project success in relation to the availability of financial resources in the Kenyan government projects. It was established that such projects had sufficient funds and greater budgetary planning and were set up to Gant the expected goals and also prevent time overruns. In the same vein, Kamau and Wanjiku (2020) adopted RBV Theory in analysing the impact of internal financial resources on the project efficiency of public housing projects in South Africa. The results suggested that resources efficient networks applied in strengthening the internal financial management of their projects improved performance beyond the projects with inefficient frameworks.

Drawing from the insights of Nyasha and Gumbo (2019), as well as other studies, it becomes evident that adopting targeted budgetary control measures and optimizing resource utilization can bridge stakeholder gaps, prevent time overruns, and improve overall project efficiency. By implementing these strategies, Lusaka City Council can enhance its project outcomes and meet the needs of its communities more effectively.

5.2.3 To develop a Budget and financial control framework project performance of government project at Lusaka city Council

The proposed framework is grounded in Contingency Theory, which emerged in the mid-20th century and highlights that the effectiveness of management control systems is influenced by various internal and external factors Donaldson (2001). The theory states that there is no universal approach to management control; instead, it suggests that financial and budgetary control systems must be tailored to suit the specific circumstances and environment of an organization. The framework emphasizes understanding the interdependence of various financial control mechanisms, institutional structures, and contextual factors. It also identifies critical success factors that contribute to improving project performance and sustainability. This approach ensures that the framework is adaptable and addresses the specific challenges and requirements faced by Lusaka City Council in managing local government projects.

The findings underscore the critical need for a clear and comprehensive budget and financial control framework to enhance the performance of government projects at Lusaka City Council (LCC). The majority of respondents (73.2%) strongly believe that the current financial control measures are inadequate, highlighting inefficiencies, mismanagement, and delays as key challenges hindering project execution. This finding aligns with broader literature emphasizing the importance of robust financial oversight in public sector management to mitigate resource misallocation and inefficiencies (Nyasha & Gumbo, 2019). The significant disagreement regarding the adequacy of existing measures points to an urgent need for reforms to address these shortcomings.

The overwhelming support (74.1%) for both those that strongly agreed and agrees for the introduction of a new budget and financial control framework suggests that stakeholders recognize the potential of such reforms to improve resource allocation, reduce wastage, and enhance overall project outcomes. This consensus indicates widespread acknowledgment of the link between effective financial controls and the timely and successful completion of projects. The Resource-Based View (RBV) Theory provides a

theoretical basis for this finding, emphasizing the strategic importance of leveraging financial resources to gain competitive advantages and achieve project objectives.

Despite the strong agreement on the need for improved financial controls, a small proportion of respondents (25.9%) expressed neutrality or disagreement, reflecting potential skepticism or uncertainty about the practical implications of such reforms. This hesitation may stem from concerns about implementation challenges or the broader organizational culture at LCC, which could affect the adoption and enforcement of new frameworks.

The perceived benefits of a well-developed financial control framework in reducing delays and cost overruns further emphasize its importance. The support from 74.1% of respondents reinforces the idea that stronger controls can address systemic inefficiencies and ensure projects are completed within budget and on schedule. However, the notable neutrality (25.9%) among some respondents suggests a need for greater stakeholder engagement and education to build confidence in the proposed reforms and their expected outcomes.

The findings demonstrate a clear mandate for LCC to prioritize the development and implementation of a comprehensive budget and financial control framework. By addressing the gaps identified and leveraging stakeholder support, LCC can enhance project efficiency, reduce resource wastage, and build public trust in its management of government projects.

5.2.4 Deductions

Based on the discussion and analysis of findings, the researcher emphasizes the urgent need for a comprehensive and adaptable budget and financial control framework to enhance project performance at Lusaka City Council (LCC). The findings highlight the interconnectedness of budget planning, financial monitoring, and stakeholder engagement, demonstrating that a holistic approach is critical to achieving sustainable project outcomes.

The researcher's findings reveal that delays in budget planning and resource allocation significantly hinder project timelines and increase the likelihood of cost overruns. This underscores the necessity of standardized budget preparation protocols that accommodate the unique operational and contextual challenges faced by LCC. Such protocols should include proactive measures to mitigate delays and ensure timely financial disbursements.

The researcher's analysis shows that resource allocation plays a central role in influencing financial control effectiveness. Strategic deployment of resources must be prioritized, especially in areas with higher correlations to project performance, such as monitoring and evaluation activities. This strategic focus ensures optimal utilization of limited resources to achieve maximum impact.

The researcher concludes that stakeholder participation is identified as a cornerstone of effective project management. The researcher underscores the need for structured mechanisms that actively involve stakeholders, particularly local communities and project teams, throughout the financial planning and execution process. Encouraging active participation ensures that financial controls are aligned with technical requirements and community needs, fostering ownership, transparency, and accountability.

The researcher concludes that successful implementation of budget and financial control systems require an integrated approach that combines robust financial oversight, proactive monitoring, and inclusive stakeholder participation. By adopting this framework, LCC can address existing inefficiencies and enhance the overall performance of its projects. These deductions provide actionable recommendations while maintaining theoretical alignment with Contingency Theory, which supports the need for context-specific management practices.

5.3 Framework Validation and Evaluation

The framework validation process was conducted to ensure that the operational framework for the development and financial control of government projects at Lusaka City Council is robust, practical, and effective in addressing the challenges of budget planning and control.

The validation was carried out by five key informants from the Ministry of Local Government and Rural Development, Ministry of Finance, Lusaka City Council, United Nations Development Programme (UNDP), and Transparency International Zambia. These key informants were purposefully selected based on their expertise, experience, and active involvement in local government financial management, public sector budget planning, and governance practices. This ensured a comprehensive and informed validation process, with valuable feedback aimed at refining the framework for improving project performance at Lusaka City Council.

Table 5:1 Framework Validation and Evaluation

Organization	Title of Expert	Expertise and Experience	Feedback Focus Areas
Ministry of Local Government and Rural Development	Chief Accountant	Expertise in local government budget planning, implementation, and oversight	Stakeholder Participation, Budget Transparency
Ministry of Finance	Chief Accountant	Expertise in financial control, auditing, and government expenditure frameworks	Financial Monitoring, Timely Fund Disbursement
Lusaka City Council	Director Finance	Expertise in municipal budget management and financial reporting	Budget Alignment with Project Objectives, Cost Control
United Nations Development	Project Management	Expertise in public sector project	Capacity Building, External Financial

Programme (UNDP)	Specialist	performance and resource allocation	Oversight
Transparency International Zambia	Governance and Financial Analyst	Expertise in anti-corruption measures and financial accountability	Accountability Mechanisms, Risk Mitigation in Budget Control

5.3.1 Validation Feedback

Table 5.2 shows the thematic areas the key informants commented on and their feedback. These thematic areas were crucial for gathering comprehensive feedback and insights to refine and enhance the operational framework.

Table 5:2 Key Informants feedback on thematic analysis

S/N	Thematic Area	Comment from Key Informants
1	Budget Planning and Control	Strong emphasis on ensuring participatory budget planning involving all relevant stakeholders, including local communities, to improve ownership and project success.
2	Financial Control Mechanisms	Budget controls should be enforced with a focus on reducing misuse of funds; there should be periodic audits to ensure compliance with financial regulations.
3	Stakeholder Involvement	Increased stakeholder involvement, especially at the grassroots level, is crucial to align budgets with actual needs; more inclusive engagement from project inception.
4	Timely Disbursement	A mechanism to ensure timely fund release must be put in place to prevent delays that disrupt project timelines and overall

	of Funds	performance.
5	Resource Allocation and Efficiency	Efficient allocation of resources to key project areas should be prioritized, with monitoring systems to track funds use and project progress.

5.3.2 Analysis of Validation Feedback

The validation feedback highlights several key areas for improvement to enhance the effectiveness of the budget and financial control framework at Lusaka City Council. Stakeholder participation is identified as critical, with a focus on inclusivity to ensure budgets align with community needs and priorities. This approach fosters transparency, accountability, and shared ownership of projects. Proactive financial control mechanisms, such as regular audits and real-time monitoring, were recommended to promote accountability and minimize fund mismanagement. Automating financial tracking processes was also suggested to improve efficiency and reduce errors.

Timely disbursement of funds emerged as a priority, as delays disrupt project timelines and increase inefficiencies. Streamlined processes for fund approval and release were advised to address this challenge. Transparent resource allocation and reporting were emphasized to build trust among stakeholders and ensure funds are used effectively. Efficient resource use was highlighted as crucial to minimizing waste and maximizing project impact.

Finally, the feedback stressed the importance of capacity-building support from external partners to enhance financial and operational sustainability. Clear communication of funding terms and criteria was recommended to strengthen partnerships and reduce dependency. Overall, the feedback underscores the need for a transparent, participatory, and efficient financial control framework that improves project performance and meet community needs.

5.4 Chapter Summary

The findings and discussion chapter provided an in-depth analysis of the study's results from chapter 4, aligning them with the research objectives. Key challenges in budget planning and control, such as insufficient stakeholder participation, delayed fund disbursement, and inadequate financial oversight, were highlighted as critical barriers to effective project performance at Lusaka City Council. The chapter also emphasized the influence of budgeting practices on resource allocation, project timelines, and accountability mechanisms. The integration of theoretical frameworks like Agency Theory and Contingency Theory helped contextualize the findings, underscoring the need for adaptive financial controls, stakeholder engagement, and systematic monitoring to enhance project outcomes.

CHAPTER SIX

CONCLUSION AND RECOMENDATIONS

6.1 Introduction

This chapter presents the conclusions drawn from the analysis and discussion of the research findings on the effects of budget practices and financial control frameworks on the performance of local government projects at Lusaka City Council. It offers recommendations to address the identified challenges and improve budget planning, control mechanisms, and project outcomes. The chapter aligns with the research objectives by addressing the research questions, highlighting the study's contributions to the field of public financial management, and acknowledging its limitation

6.2 Conclusion

This study aimed to examine the effects of budget practices and control in local government projects at Lusaka City Council. The study explored the challenges of budget planning and control on project performance of government projects. Additionally, the study examined the influence of budget planning and control on project performance. The research also sought to develop a budget and financial control framework of government projects at Lusaka City Council. The research questions were answered as follows:

6.2.1 What are the challenges of budget planning and control on project performance of government projects at LCC?

The study identified several critical challenges affecting Lusaka City Council's (LCC) budget planning and control, which influenced the performance of government projects. A key issue was the inadequate stakeholder participation in the budgeting process, which hindered transparency, inclusivity, and collective ownership of projects. This lack of engagement often led to misaligned priorities and insufficient consideration of community needs. Additionally, weaknesses in financial control systems, such as infrequent audits and

insufficient monitoring mechanisms, contributed to resource mismanagement and reduced accountability.

A further challenge identified was inefficient resource allocation, with funds not being optimally directed toward priority areas or critical project activities. This often resulted from limited capacity to assess project needs accurately and allocate resources strategically. The absence of a robust framework for risk assessment and mitigation during the budgeting process compounded these issues, leaving projects vulnerable to unforeseen challenges such as inflation or unexpected resource demands. The study emphasizes the critical need to address challenges in stakeholder participation, timely fund disbursement, financial control systems, risk assessment, and resource allocation to enhance the effectiveness of budget planning and control in improving project performance at Lusaka City Council.

6.2.2 What is the influence of budget planning and control on the project performance of government projects in Lusaka City Council?

The study revealed that effective budget planning and control play a significant role in the performance of government projects at Lusaka City Council. Properly planned budgets aligned with project objectives and community needs were shown to enhance resource allocation, reduce delays, and improve overall efficiency. The regression analysis demonstrated a positive relationship between budget control and project performance, highlighting the importance of financial oversight in achieving successful outcomes. Additionally, the findings emphasized that transparent financial practices and timely fund disbursements are critical for maintaining project momentum and minimizing disruptions, ultimately contributing to better project performance.

6.2.3 To develop a Budget and financial control framework project performance of government project at Lusaka city Council

The findings revealed critical gaps in budget planning and control, including inadequate stakeholder participation, delays in fund disbursement, weak financial control systems, and

insufficient resource allocation. These challenges have significantly undermined project efficiency, accountability, and overall performance.

The proposed framework emphasizes the integration of robust financial management practices, stakeholder engagement, and capacity-building initiatives to address these challenges. By incorporating transparent budgeting processes, regular audits, real-time expenditure tracking, and collaborative decision-making, the framework aims to foster greater accountability and resource optimization. Additionally, the inclusion of training programs for financial and project management staff ensures that technical capacity aligns with the complexity of project demands.

Ultimately, the study underscores the importance of a dynamic and adaptive framework that can respond to evolving project needs while maintaining core principles of accountability and efficiency. The implementation of this framework offers a pathway for Lusaka City Council to strengthen financial governance, enhance project outcomes, and deliver value to the community through more effective budget planning and control.

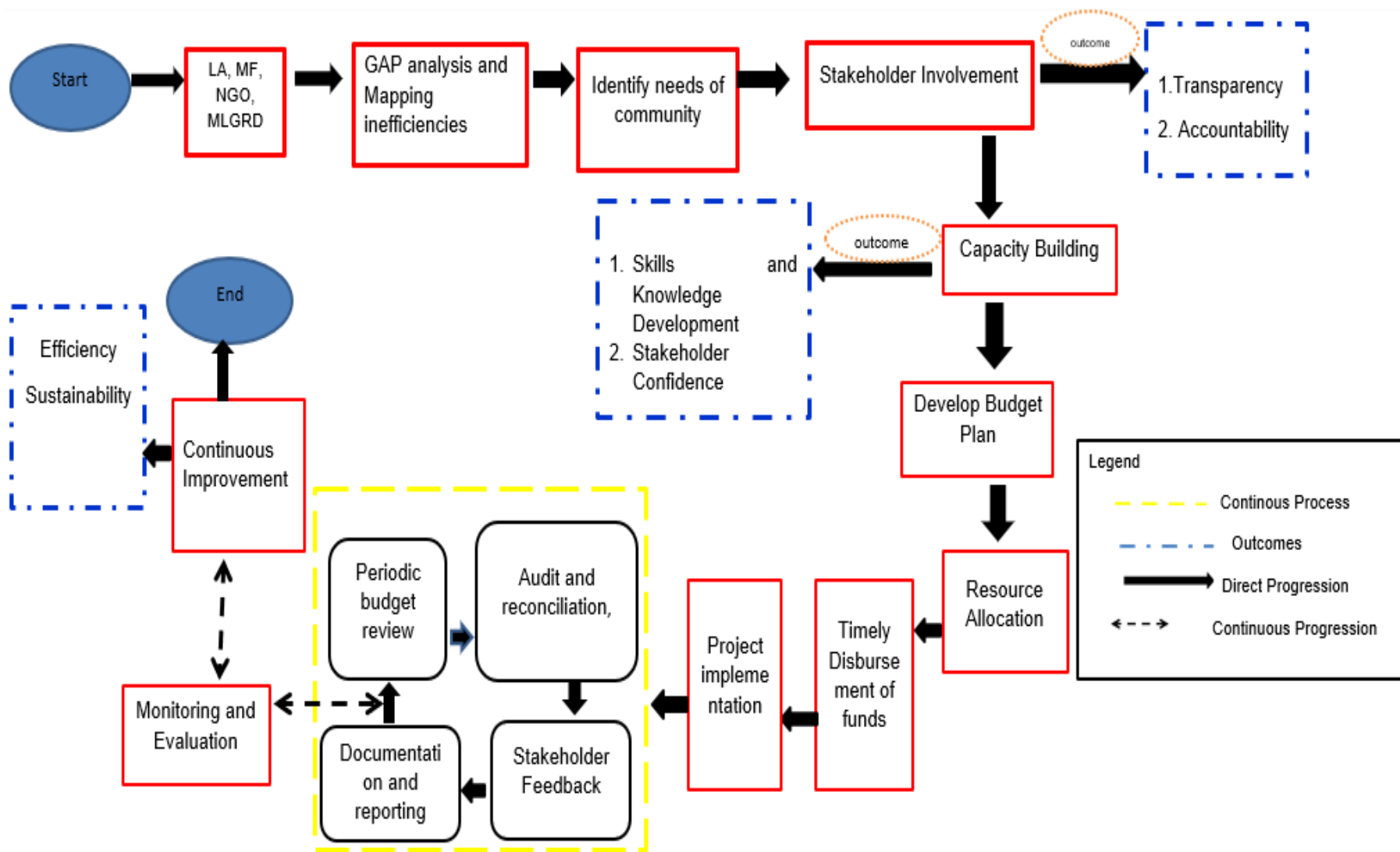


Figure 6:1 Proposed Budget Planning and Financial Control Framework Source: Author (2024)

6.3 Recommendations

The study brought forth the following recommendations:

I. Strengthening Budget Planning Processes

Developing clear and comprehensive guidelines for budget planning that account for local project needs, community input and realistic cost projections can help minimize budget overruns and improve project scope alignment with available resources. Additionally, providing training for staff involved in budget planning and project execution will enhance their understanding of financial control systems, enabling them to use these systems effectively and minimize errors or inefficiencies during project execution.

II. Enhancing Financial Control Frameworks

Implement stronger financial oversight mechanisms, including periodic internal and external audits, to ensure financial discipline. Develop a formalized, agreed-upon schedule for fund disbursement that outlines the specific dates or milestones when funds will be released. This should be integrated into the project planning stage to ensure that all stakeholders, including contractors and project managers, are aware of the timelines. A well-defined framework as the one proposed will help identify potential financial mismanagement early on and enhance sustainability of budget planning and control and improve project performance

III. Promoting Stakeholder Participation

Encourage active participation from both internal and external stakeholders (such as community members, contractors, and project staff) during the planning and implementation phases. Their input can lead to more effective budgeting and greater transparency in decision-making.

IV. Establish Clear Disbursement Schedules:

Develop a formalized, agreed-upon schedule for fund disbursement that outlines the specific dates or milestones when funds will be released. This should be integrated

into the project planning stage to ensure that all stakeholders, including contractors and project managers, are aware of the timelines.

6.3 Future Area of Research

- I. Broader Geographical Scope:** Conduct a comparative analysis of budget practices and financial control frameworks across multiple local councils in Zambia, including rural and urban settings. This would provide insights into regional variations and help identify best practices adaptable to different socio-economic and cultural contexts. The research can also be expanded to include other countries in sub-Saharan Africa to understand how similar governance challenges impact project performance and to identify regionally applicable solutions.
- II. Participation and Stakeholder Dynamics:** Investigate how stakeholder involvement, including community participation, influences the effectiveness of budget planning and control. This could include exploring the role of participatory budgeting in improving project outcomes.
- III. Case Studies of Successful Projects:** Conduct in-depth case studies on successful local government projects to identify the key factors contributing to effective budget management and financial control.

6.4 Contributions to the body of Knowledge

- I. Insights into Budget Practices and Financial Control Frameworks:**

The study provides a detailed examination of how budget practices and financial control mechanisms impact project performance, specifically within the context of local government projects at the Lusaka City Council. This contributes valuable knowledge to the relatively underexplored area of financial management in local government operations.
- II. Context-Specific Findings:** By focusing on the Lusaka City Council, the study offers context-specific insights that highlight the unique challenges and opportunities faced in local government project management within Zambia. These

findings can serve as a foundation for further research in similar socio-economic and cultural contexts.

- III. **Identification of Challenges in Budget Management:** The research identifies key challenges in budget planning and control, such as delayed fund disbursement and limited stakeholder participation, which directly impact project performance. This contributes to a deeper understanding of the practical barriers to effective financial management in local government settings.
- IV. **Highlighting the Role of Participation and Review Processes:** The study emphasizes the importance of participatory budgeting and regular financial reviews in improving project outcomes. This adds to the existing literature on participatory governance and its role in enhancing financial accountability.

6.5 Limitations of the Study

The following were the highlighted limitations of the study:

- I. **Limited Geographical Scope:** The study focused solely on the Lusaka City Council, which may not fully represent the situation in other local councils across the country. This geographical limitation may affect the broader applicability of the findings, as they are specific to Lusaka's unique socio-economic and cultural context and may not be directly transferable to other regions without accounting for local differences
- II. **Short Study Duration:** The research was carried out within a relatively brief period, which may have restricted its ability to capture a complete range of data on how budget practices and financial control influence project performance at LCC. A longer study timeframe could have offered more in-depth insights into trends, long-term effects, and the evolving challenges encountered during the implementation of health projects.
- III. **Dependence on Self-Reported Data:** The study relied heavily on self-reported data gathered through questionnaires and interviews, which can introduce potential biases such as social desirability bias, recall bias, and subjective interpretation by

respondents. These factors may affect the accuracy and reliability of the data collected.

6.6 Chapter Summary

The study concludes that budget practices and financial control frameworks significantly impact project performance at the Lusaka City Council, with challenges such as delayed fund disbursement, limited stakeholder participation, and weak financial oversight hindering effective implementation. To address these issues, the study recommends strengthening financial controls through regular audits and transparent systems, enhancing budget planning with participatory approaches, and investing in capacity building for staff. Additionally, fostering stakeholder involvement, implementing long-term monitoring and evaluation systems, and advocating for policy reforms to improve financial governance are crucial. These measures, coupled with continued research and innovation, can enhance project outcomes and address the specific challenges faced by local governments.

APPENDIX 1: PROPOSED FRAMEWORK INSTRUCTION MANUAL

This framework focuses on enhancing budget practices through stakeholder engagement, capacity building, and continuous improvement. By addressing challenges like resource inefficiencies and gaps in financial oversight, it aims to promote transparency, accountability, and sustainable outcomes. This manual provides a step-by-step guide to implementing the framework for improved project performance and long-term value.

Step 1: Identification of Key Stakeholders

The process begins with the identification of key stakeholders and organizations, such as Local Authorities (LAs), the Ministry of Finance (MF), Non-Governmental Organizations (NGOs), and other relevant bodies. This ensures the inclusion of diverse expertise and interests to strengthen collaboration and resource alignment.

Step 2: Gap Analysis and Mapping

A Gap Analysis and Mapping is then conducted to identify inefficiencies and challenges in current budgeting and financial processes. This step involves collecting data and mapping discrepancies between planned and actual outcomes to inform actionable solutions.

Step 3: Identification of Community Needs/ Stakeholder Involvement

The next step focuses on engaging the community to identify their needs and priorities. Tools such as surveys, focus groups, and public forums can be employed to gather valuable insights. This is followed by stakeholder involvement, where identified parties collaborate to enhance financial and governance practices. Transparency and accountability are prioritized as outcomes of this engagement, ensuring that the budgeting process remains inclusive and credible.

Step 4: Capacity Building

Capacity building is then undertaken to enhance the skills and knowledge of stakeholders and staff involved in budgeting and project management. Training programs focus on financial control, governance, and operational efficiency, building stakeholder confidence and fostering sustainable practices.

Step 5: Development of Budget Plan

A comprehensive Budget Plan is developed, aligning the objectives of the Lusaka City Council with community needs. This plan guides resource allocation, ensuring that funds are distributed equitably and on time to support project goals.

Step 6: Resource Allocation

The framework then advances to resource allocation, where funds are equitably distributed based on the budget plan, and emphasize the timely disbursement of funds to avoid project delays and inefficiencies.

Step 7: Project Implementation

During project implementation, resources are utilized according to the budget plan, with oversight to prevent wastage and ensure effective execution. The framework emphasizes monitoring and evaluation through periodic budget reviews, documentation, and reporting of financial and project performance. Audits and reconciliations are conducted to ensure compliance and identify areas requiring attention. Stakeholder feedback is also incorporated at this stage to strengthen the process and address gaps.

Step 8: Monitoring and Evaluation

Finally, the framework focuses on continuous improvement, using insights from monitoring and evaluation to refine budget practices and project implementation strategies. The aim is to achieve long-term outcomes such as efficiency and sustainability, ensuring that the process remains dynamic and responsive to evolving needs. Continuous processes, feedback loops, and iterative refinements are central to this framework, fostering an adaptive and effective budgeting system.

APPENDIX 2: ETHICAL CLEARANCE



SCHOOL OF POSTGRADUATE STUDIES

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Phone: +260211258505, 258409 Fax +260211233409; Cell +260976075850,961917862,

E-mail:unilus@zamnet.zm,ictar@zamnet.zm

UNILUS-RESEARCH ETHICS COMMITTEE

Ref no: FWA00033228-17012/24

Date: 13th December 2024

STUDENT NAME: Kasonde Mutale

RESEARCH TOPIC: EFFECTS OF FINANCIAL MANAGEMENT AND BUDGET PRACTICES IN LOCAL GOVERNMENT PROJECTS. A CASE OF LUSAKA CITY COUNCIL.

The above research was submitted to the research ethics committee for review. The study has no major ethical problems and is approved subject to the following:

1. The study cannot be changed without express permission of the UNILUS research ethics committee.
2. Approval from the necessary authority should be sought.

Congratulations and the committee wishes you success in your work.



Professor **Kasonde** **Bowa**
MSc(Glasgow),M.Med(UNZA),FRCS(Glasgow),FACS,FCS,DPH(LSTMH),MPH(UCL)

Chairman- UNILUS REC
Professor of Urology and Consultant Urologist
Deputy Vice-Chancellor – Research and Innovation
Executive Dean - School of Medicine and Health Sciences

APPENDIX 3: RESEARCH QUESTIONNAIRE AND INTERVIEW GUIDE



SCHOOL OF POSTGRADUATE STUDIES

Research Questionnaire

PARTICIPANTS CONSENT FORM

TOPIC : EFFECTS OF BUDGET PRACTICES AND CONTROL ON PERFORMANCE OF LOCAL GOVERNMENT PROJECTS. A CASE OF LUSAKA CITY COUNCIL

Dear Respondent,

My name is Kasonde Mutale, and I am a postgraduate student pursuing a Master's degree in Project Management at the University of Lusaka. I am conducting research as part of my academic requirements. Your input will be invaluable in helping me gain deeper insights into the research topic.

Please be assured that your privacy and confidentiality will be respected at all times. You will not be required to write your name or disclose any personal details that could identify you. All the information you provide will be treated with the utmost confidentiality and used solely for academic purposes. Furthermore, any data shared will be anonymized to protect your identity.

Your honest and thoughtful responses are crucial to the success of this study, and I kindly request that you answer the questions sincerely to the best of your ability. If you have any questions or need further clarification regarding the study, please feel free to contact me at [insert email/phone number].

Thank you for taking the time to contribute to this research. Your participation is greatly appreciated and will significantly contribute to the success of this study.

Sincerely,

Kasonde Mutale

Master's Student, University of Lusaka

SECTION A. DEMOGRAPHIC DETAILS

Please tick your most appropriate choice.

1. What is your Gender?

- a). Male []
- b). Female []

2. What is your Education level?

- A). Primary []
- b). Secondary []
- c). Diploma []
- d). Degree []
- e). Masters Degree []
- f) PHD []
- f). others, specify.....

2. What is your Age range?

- a). 18-30 []
- b). 31-35 []
- c). 36-40 []
- d). 41-45 []
- e). 46-above []

3. How many years have you been working at Lusaka city council?

- a). Below 6 months []
- b) 6-12 months []
- c). 1-4 years []
- d). 5-10 years []

e). Over 10 years []

4. What is your role in the budget planning and control process for government projects at LCC?

.....
SECTION B:

OBJECTIVE 1. To explore the challenges of budget planning and control on project performance of government projects in Lusaka City Council

Kindly tick (✓) the most appropriate statement

1. Inadequate stakeholder participation is a major challenge in the budget planning process for government projects
Strongly Disagree () Disagree () Neutral () Agree ()
Strongly Agree ()

2. Budget planning for government projects is often delayed, leading to poor project performance
Strongly Disagree () Disagree () Neutral () Agree ()
Strongly Agree ()

3. There are insufficient financial controls in place to effectively monitor project expenditures
Strongly Disagree () Disagree () Neutral () Agree ()
Strongly Agree ()

4. Unrealistic budgeting significantly affects the performance of government projects

Strongly Disagree () Disagree () Neutral () Agree ()
Strongly Agree ()

5. Lack of timely disbursement of funds is a major challenge in achieving project objectives.

OBJECTIVE 2. To examine the influence of budget planning and control on the performance of government projects at Lusaka City Council

Please indicate the extent to which you agree or disagree with the influence of budget planning and control on the performance of government projects at Lusaka City Council by ticking (√) in the appropriate space.

a. **BUDGET PLANNING**

1. The budget planning process is thorough and contributes positively to the performance of government projects.

Strongly Disagree () Disagree () Neutral () Agree () Strongly Agree ()

2. Stakeholders participate sufficiently in the budget planning process.

Strongly Disagree () Disagree () Neutral () Agree () Strongly Agree ()

3. Funds are disbursed on time for project implementation.

Strongly Disagree () Disagree () Neutral () Agree () Strongly Agree ()

4. The budgeting process ensures that adequate resources are allocated to meet project objectives.

Strongly Disagree () Disagree () Neutral () Agree () Strongly Agree ()

5. Delays in budget approval negatively affect the performance of government projects.

Strongly Disagree () Disagree () Neutral () Agree () Strongly Agree ()

b. BUDGET CONTROL

1. How effective are the monitoring mechanisms for ensuring budgets are used as planned?

Not Effective () Slightly Effective () Moderately Effective () Effective () Very Effective ()

2. Regular monitoring and review of budgets improve the overall performance of government projects.

Strongly Disagree () Disagree () Neutral () Agree () Strongly Agree ()

3. Financial controls are effectively implemented to ensure project performance is achieved.

Strongly Disagree () Disagree () Neutral () Agree () Strongly Agree ()

4. How well does LCC manage budget deviations?

Very Poorly () Poorly () Neutral () Well () Very Well ()

PROJECT PERFORMANCE

1. How much does budget planning impact projects' timely completion?

Not at all () slightly () moderately () significantly () Very Significantly ()

2. How often are projects completed within the allocated budget?

Never () rarely () Sometimes () often () always ()

3. To what extent do you think budget control impacts the quality of completed projects?

Not at All () Slightly () Moderately () Significantly () Very Significantly ()

4. How satisfied are you with the performance of government projects in Lusaka City Council?

Very Dissatisfied () Dissatisfied () Neutral () Satisfied () Very Satisfied ()

5. What are the major challenges you face in budget planning for projects? Select from the list below:

Inadequate funding () Delays in fund disbursement () Lack of stakeholder involvement () Poor monitoring mechanisms () mismanagement ()

OBJECTIVE 3. To develop a Budget and financial control framework project performance of government project at Lusaka City Council

1. A clear and comprehensive budget and financial control framework is essential for the success of government projects at Lusaka City.

Strongly Disagree () Disagree () Neutral () Agree () Strongly Agree ()

2. The current financial control measures in place at Lusaka City are sufficient to ensure the successful implementation of projects.

Strongly Disagree () Disagree () Neutral () Agree () Strongly Agree ()

3. A well-developed budget and financial control framework would improve the allocation of resources in government projects at Lusaka City.

Strongly Disagree () Disagree () Neutral () Agree () Strongly Agree ()

4. The introduction of a new financial control framework will help in reducing delays and cost overruns in government projects at Lusaka City.

Strongly Disagree () Disagree () Neutral () Agree () Strongly Agree ()

LEGAL AND INSTITUTIONAL FRAMEWORK

1. Legal compliance with budgeting and financial control regulations influences the success of government projects at LCC

**Strongly Disagree () Disagree () Neutral () Agree ()
Strongly Agree ()**

2. The legal framework contributes to the quality of projects at LCC

**Strongly Disagree () Disagree () Neutral () Agree ()
Strongly Agree ()**

3. What are the barriers in the current legal and institutional frameworks that hinder the effective implementation of financial control and budgeting at LCC?"

PROJECT PERFORMANCE AND SUSTAINABILITY

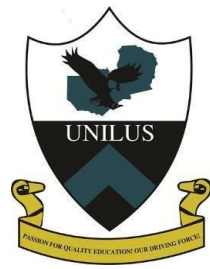
1. How would you rate the sustainability of projects once completed?

Very poor () Poor () Neutral () Good () Excellent ()

2. What actions should LCC take to improve the sustainability of completed government projects? (Please describe in detail)

.....

3. What quality control measures should be introduced or improved to ensure both the sustainability and high performance of LCC projects? (Please share your thoughts)



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SCHOOL OF POSTGRADUATE STUDIES

Interview Questions

PARTICIPANTS CONSENT FORM.

Dear Respondent,

My name is Kasonde Mutale, and I am a postgraduate student pursuing a Master's degree in Project Management at the University of Lusaka. I am conducting research as part of my academic. Your input will be invaluable in helping me gain deeper insights into the research topic.

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Thank you for taking the time to contribute to this research. Your participation is greatly appreciated and will significantly contribute to the success of this study.

Sincerely,

Kasonde Mutale

Master's Student, University of Lusaka

SECTION A. DEMOGRAPHIC DETAILS

Please tick your most appropriate choice.

1. What is your Gender?

a). Male

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2. What is your Education level?

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b). Secondary

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d). Degree

e). Masters Degree

f) PHD

f). others, specify.....

5. What is your Age range?

a). 18-30

b). 31-35

c). 36-40

d). 41-45

e). 46-above

6. How many years have you been working at Lusaka city council?

a). Below 6 months

b) 6-12 months

c). 1-4 years

d). 5-10 years

e). Over 10 years

7. What is your role in the budget planning and control process for government projects at LCC?

.....

SECTION B: INTERVIEW QUESTIONS

1. What are the most common challenges you face during the budget planning process for government projects?

.....
.....
.....

2. How does delayed budget approval affect the performance of government projects?

.....
.....
.....

3. In your opinion, are stakeholders adequately involved in the budget planning process? Why or why not?

.....
.....
.....

4. What challenges do you encounter in implementing financial controls to monitor project expenditures?

.....
.....
.....

5. How does the timing of fund disbursement impact the ability to achieve project objectives?

.....
.....
.....

6. Can you describe the role of financial controls in ensuring that government projects meet their objectives ?

.....
.....
.....

7. What impact do you think effective budget planning and control have on the timely completion of projects?

.....
.....
.....

8. In your experience, how does budget allocation and monitoring affect the quality of outcomes in government projects?

.....
.....
.....

9. What are the main challenges you face in ensuring that budgets are adhered to during the implementation of government projects?

.....
.....
.....

10. What key components should be included in a budget and financial control framework to ensure effective management and performance of government projects at Lusaka City Council?

.....
.....

11. How do you currently assess the effectiveness of the financial control measures in place for government projects, and what improvements would you suggest?

.....
.....
.....

12. In your opinion, what are the main challenges in developing a comprehensive financial control framework that aligns with both project goals and available resources?

.....
.....

APPENDIX 4: CHECKLIST




SCHOOL OF POSTGRADUATE STUDIES

12TH TO 20TH JANUARY 2025 GBS800 DISSERTATION SUBMISSION

No	Item	Done
1	Were you registered for GBS800 in the JUL-DEC 2024 semester?	Yes
2	Has your FINAL DISSERTATION been signed by your supervisor ¹ ?	Yes
3	Have you attached the plagiarism similarity report to the appendix?	Yes
4	Is your plagiarism similarity report below 20 percent together with the AI generated? Please append the similarity report to your dissertation.	Yes
5	Have you submitted a soft copy version of your dissertation to the UNIVERSITY CLASS called GBS 800 FINAL SUBMISSIONS- 12TH -20TH JAN 2025? See point (3) on the next page for more details.	Yes
6	What is your dissertation's total word count (including references and appendices)?	33,000 WORDS
	Candidate Name: Kasonde Mutale	

¹ Please ensure that the **SUBMISSION OF DISSERTATION FOR EXAMINATION FORM** (available on page 43 of the dissertation guidelines) is printed and signed by your supervisor and included as part of your submission.

	Student Number: MSCPM23118797
	Signature: 
	Date: 27/01/2025

EACH STUDENT MUST ATTACH THE FOLLOWING SIGNED CHECKLIST AS PART OF THEIR DISSERTATION SUBMISSION.

A STUDENT WHO DOES NOT MEET ALL REQUIREMENTS LISTED IN THE CHECKLIST ABOVE MAY NOT BE READY FOR SUBMISSION AND MAY HAVE TO RE-REGISTER FOR GBS800 IN THE FIRST SEMESTER OF 2025.

DETAILS REGARDING EACH ITEM ON THE CHECKLIST

No	Item
1	If you were not registered for GBS 800 for the period JUL-DEC 2024 you must do so otherwise you risk: <ul style="list-style-type: none"> • Not being scheduled for dissertation defense • Not receiving communication • Not receiving your GBS800 results • Not meeting graduation criteria
2	If supervisor can't sign off the hard copy dissertation, approval for submission can be submitted by either: <ul style="list-style-type: none"> • Appending an electronic signature in the dissertation, or • Sending consent via email to abby.nakalinda@unilus.ac.zm or jmwewa@unilus.ac.zm (copying the student) the email must then be printed and included as part of the submission.
3	GBS 800 FINAL SUBMISSIONS- 12TH -20TH JAN 2025
4	Ensure your word count is as per University requirement (i.e. 15,000-20,000 words).
5	If anything is unclear, email the GBS800 coordinator or postgraduate office.

APPENDIX 5: SUBMISSION FORM



SCHOOL OF POSTGRADUATE STUDIES

SUBMISSION OF DISSERTATION FOR EXAMINATION

Name of student: Kasonde Mutale

Student number: MSCPM23118797

Programme of study: MSC Project Management

Dissertation title: Effects of Financial Management and Budget Practices on Local Government Projects. A case of Lusaka City Council

Signature of student: 

Date: 27/01/2025

Supervisor's Comments:

I recommend/ do not recommend this dissertation for submission for examination (If you do not recommend, kindly provide a written report and attach hereto).

Name of Supervisor: Dr. Eng. Kalumbu Nsefu

Signature of Supervisor: 

Date: 28/01/2025

APPENDIX 6: SIMILARITY REPORT

16.97%

SIMILARITY OVERALL

SCANNED ON: 18 JAN 2025, 8:57 AM

Similarity report

Your text is highlighted according to the matched content in the results above.

- IDENTICAL 0.7%
- CHANGED TEXT 16.27%
- QUOTES 0.01%

Report #24458487

SCHOOL OF POSTGRADUATE STUDIES EFFECTS OF FINANCIAL MANAGEMENT AND BUDGET PRACTICES IN LOCAL GOVERNMENT PROJECTS. A CASE OF LUSAKA CITY COUNCIL Table of Contents CHAPTER ONE.

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INTRODUCTION AND BACKGROUND.

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