



Influence of Budgeting Practices on Performance of Local Government Entities: A Case of Kirehe District, Rwanda

Umuhoza Aimee Mireille & Tarus Thomas

University of Kigali

<https://orcid.org/0009-0001-4708-2408>

Email: umuhozamireille1@gmail.com

Abstract: The general objective of this research was to assess the influence of budgeting process on performance of local government entities in Kirehe District. The researcher adopted both descriptive and correlational design. The population of the study was 84 employees of Kirehe District. Data was analyzed using descriptive and inferential statistics. The findings revealed that for H_{01} : Budget planning does not have significant influence on performance of Kirehe District. ($\beta = 0.222$, $p = 0.027$): This shows a positive and statistically significant influence on performance. Since p -value ($0.027 < 0.05$), H_{01} is rejected. This confirms that budget planning significantly affects performance of local entities. For H_{02} : There is no significant influence of budget implementation on performance of Kirehe District. Budget Implementation ($\beta = 0.284$, $p = 0.004$): The coefficient suggests that a unit increase in budget implementation improves performance by 0.284. Since p -value ($0.004 < 0.05$), H_{02} is rejected, confirming that budget implementation significantly influences performance. For H_{03} : Budget controlling have no significant influence on performance of Kirehe District. Budget Controlling ($\beta = 0.477$, $p = 0.000$): This has the strongest positive effect on performance, with a unit increase improving performance by 0.477. Since p -value ($0.000 < 0.05$), H_{03} is rejected, proving that budget controlling significantly influences performance. The study concludes that budget planning plays a crucial role in enhancing the performance of Kirehe District. Kirehe District Finance Department should collaborate with sector leaders and community representatives to align budget priorities with local development needs.

Keywords: Budgeting Process, Budget Planning, Budget Implementation, Budget Controlling, Performance and Local Government Entities

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1. Introduction

Kirehe District has been focused on improving access to essential services such as healthcare, education, and water supply. According to the Rwanda Governance Board (RGB, 2021), the district has shown significant improvement in healthcare access with the construction and renovation of health centers. The introduction of

mobile health clinics has further improved service delivery in remote areas. In education, the district has seen increased enrollment rates in primary and secondary schools. However, challenges remain in ensuring the quality of education and the availability of learning materials (Ministry of Education, Rwanda, 2020).

The efficiency of service delivery in Kirehe District has improved due to better resource management and the implementation of performance contracts (Imihigo). The district has reported timely execution of development projects and a steady progress in infrastructure development (Ministry of Local Government, 2021).

The district's revenue sources include central government transfers, local taxes, and fees. Recent data indicates a commendable increase in local revenue generation due to enhanced tax collection mechanisms and capacity building for local tax officials (Ministry of Finance and Economic Planning, Rwanda, 2022). Performance contracts (Imihigo) have been instrumental in monitoring budget execution and ensuring accountability. Regular audits and performance evaluations have identified areas of strengths and weaknesses, enabling timely corrective actions (Office of the Auditor General, Rwanda, 2021).

A recent evaluation of Kirehe District reveals significant challenges and achievements across various sectors. The poverty rate remains a pressing issue, as reported, showing that approximately 42.8% of the population lives below the national poverty line. Although access to electricity remains limited, with only 18.4% of households utilizing it for lighting purposes, it is noteworthy that approximately 86.7% of households have access to improved water sources, reflecting ongoing efforts to enhance basic services in the district (Kirehe District, 2023).

Despite the critical effect of budgeting practices in enhancing the performance of public institutions, there is a lack of comprehensive research on the specific effect of budgeting practices on performance of Districts in Rwanda. Previous studies have not focused on the influence of the budgeting process on performance of local government entities in Kirehe district. This study aimed to address knowledge deficiencies in this area.

The general objective of this research was to assess the influence of budgeting practices on the performance of local government entities in Kirehe District.

This study had the following specific objectives:

1. To determine the influence of budget planning on performance of Kirehe District.
2. To examine the influence of budget implementation on performance of Kirehe District
3. To establish the influence of budget controlling on performance of Kirehe District.

The following hypotheses were proposed by the researcher:

H₀₁: Budget planning does not have significant influence on the performance of Kirehe District.

H₀₂: There is no significant influence of budget implementation on the performance of Kirehe District.

H₀₃: Budget controlling has no significant influence on the performance of Kirehe District.

2. Literature Review

Empirical literature review involves systematically searching, selecting, and critically evaluating relevant research studies to gain a comprehensive understanding of a specific research topic or question.

2.1 Effect of budget planning on performance of local entities

In a study conducted by Rayees (2020), the focus was on examining the impact of the budget preparation process on the financial performance of non-government organizations in the state of Bihar, located in India. The primary objective of this study was to assess the impact of the budgetary process on the financial performance of non-governmental organizations operating in the rural development and health sectors of Bihar. This investigation was conducted within the framework of the priority-based budgeting theory, which guided the analysis and interpretation of the findings. The budgetary process was found to have a significant impact on the financial performance of non-governmental organizations operating in the rural development and health sectors of Bihar, as indicated by regression analysis. The statistical significance of this finding was confirmed through tests ($r=0.419$). Hence, it can be inferred that the implementation of efficient budget management strategies yields positive financial outcomes for non-governmental organizations operating within the health and rural development domains in the state of Bihar. In the realm of policy formulation, it is imperative for governmental bodies and non-governmental organization administrators to diligently examine and implement enduring legislative measures and policies aimed at bolstering fiscal governance and expediting the financial efficacy of NGOs.

In a study conducted by Robert *et al.* (2020), the researchers examined the impact of budgetary processes on the performance of marine state agencies in Kenya. The research design employed in this study was descriptive in nature. The research was carried out within the geographical boundaries of Mombasa County, Kenya. The study was conducted with a sample size consisting of 70 respondents. The data collection instrument employed in this study consisted of questionnaires, which were administered to a sample of 70 participants. Both primary and secondary data were gathered in order to ensure a comprehensive and well-rounded analysis. The findings of the analysis indicate a noteworthy positive correlation between the budgetary processes, including intense budgetary planning, budgetary control, budgetary implementation,

monitoring, and evaluation, and the performance of the organization. The obtained regression coefficient was estimated to be 0.834a, indicating a statistically significant relationship between the variables under investigation. Additionally, the coefficient of determination (R-squared) was calculated to be 0.65, suggesting that approximately 65% of the variability in the dependent variable can be explained by the independent variables in terms of the correlation analysis conducted, it was observed that there existed a positive coefficient when examining the relationship between budgetary processes and organizational performance. The study suggests that organizations should adopt the budgetary process to achieve enhanced performance outcomes.

2.2 Effect of budget implementation on performance of local entities

Faith (2020) investigated the variables of budget execution in non-governmental organizations in Kakamega County, Kenya. The research concentrated on factors such as budget participation, budget control, and donor finance laws. To effectively achieve these goals, the study used a descriptive survey design using samples chosen from the 40 registered NGOs in Kakamega County, Kenya. The observation unit had 160 senior management employees, 80 finance staff, and 172 program staff from the 40 NGOs. As a result, the total number of respondents in this study was 412. Multiple regression analysis demonstrated that the factors influenced efficient budget implementation among NGOs in Kakamega County, Kenya, both collectively and separately. Participatory budgeting, budget control, and donor financing regulations contributed 76.7% of the variation in budget implementation (R Square = 0.767). The construct t values were also positively and significantly associated with effective budget execution when P 0.05 was used. All these factors contributed to the rejection of the null hypothesis. This suggests that NGOs' management should ensure stakeholder participation in addition to investing in budget control and adhering to NGOs' financing restrictions via their policy framework, which translates to effective budget execution.

Edwin (2019) conducted a study on the budget execution and financial performance of the Elgeyo Marakwet County Government in Kenya. To lead the examination of the specified objectives, a descriptive research design was adopted. The accounting officials in Elgeyo Marakwet County were the study's target population. The study relied on a census sample of 79 accounting officers. Primary data was gathered using standardized and validated questionnaires that were distributed via a drop-and-pick procedure. While certain processes had a favorable effect on performance, correlation and regression analysis revealed that others did not. The regression data show that budget planning, financial

resource availability, budgeting staff capacity, and audit processes all have a positive and statistically significant impact on financial performance. In order to achieve higher levels of transparency, accountability, efficiency, and financial performance, the study recommends continuous strengthening of budget planning processes, greater investment in human resource capacity, efficient allocation of financial resources to the budgeting process, and strengthening of existing audit controls and oversight systems.

Debebe (2019) conducted a study in Ethiopia on the effects of budgeting implementation on organizational effectiveness. The study used both qualitative and quantitative research approaches. The research was conducted in five woredas of the zone that were carefully chosen. Furthermore, stratified and simple random sampling procedures were used to pick a sample of 157 employees. Only 151 of the 157 respondents were used to collect data (i.e., 96% of the respondents engaged in the study). Questionnaires and document analysis were used to obtain the data. The data collected from respondents was examined using descriptive statistics as well as multiple linear regression analysis using SPSS version 20.0 software. According to the study, the contribution of budget implementation to the success of organizational effectiveness appears to be less promising than others. As a result, its significance was not as strong as that of others. Their firms' inefficient money usage and budget control were not as promising as planned. Finally, recommendations such as empowering major stakeholders in budget planning, improving budget implementation execution, establishing a budget control system, providing training programs for Employees to Improve Organizational Effectiveness in Finance Sectors, and enhancing organizational capacity in the budget process were made to address organizational effectiveness challenges in the study area.

2.3 Effect of budget controlling on performance of local entities

Augustino (2020) conducted research on the budget review and performance of Tanzanian non-governmental organizations. The study employed a case study methodology, and data were gathered through interviews and questionnaires, with the main data obtained from a total of 15 White Ribbon Alliance personnel. The data was examined qualitatively as well as quantitatively. To answer study questions, acquired data was analyzed using the content analysis method. The study discovered that the effective use of monitoring and evaluation systems performed adequately in tracking budgeted activities with respect to organizational goals and targets. Even though various shortages in the budget and budgetary procedures continue to impede the organization's effectiveness, The study revealed that budgeting has a major impact on the performance of NGOs. Finally, the study advised that NGOs create,

implement, and assess budgets on time, that budget-related information be shared with all people involved in the budgeting process, and that laws, guidelines, rules, and procedures be followed.

Elijah (2020) investigated the impact of budgetary monitoring and the effectiveness of non-governmental organizations in Rwanda. Imbaraga Farmers Organization in northern province is studied as a case study. This study used descriptive research methodology with 62 employees from the Imbaraga Farmers Organization in Northern Province as the population. A sample of 45 employees from the Imbaraga Farmers Organization in Northern Province was chosen for this investigation. Purposive sampling was utilized in this investigation. The data revealed that the coefficient of correlation (R) was 0.874, demonstrating a strong positive association between budget evaluations and the effectiveness of the Imbaraga Farmers Organization in Northern Province. According to the study, there is a favorable association between the effect of budgetary management and the efficacy of non-governmental organizations in Rwanda. Based on the data and conclusions presented above, the Imbaraga Farmers Organization Northern Province, as well as future researchers, were offered the following recommendations: Imbaraga Farmers Organization in Northern Province should ensure that they are effective at proper planning, budget monitoring and control, budget evaluation, and adequate financial resource availability. The effectiveness of non-governmental organization indicators analyzed are Imbaraga Farmers' Organizational Performance and Sustainability in Northern Province.

3. Methodology

This section discussed the study methodology, outlined the research plan, and described the research methodology.

3.1 Research Design

The researcher conducted both descriptive and correlational research design. Descriptive research design used to collect information on a variety of issues and correlational studies research design examined at the links that exist between variables under the study.

3.2 Study population

The population of the study was 84 employees of Kirehe District including administrative staff, Finance unit, HR and administration unit, Planning monitoring and evaluation unit, Business development and employment unit, Agricultural and natural resource unit, good governance unit, social department unit, health unit and Education unit. The researcher applied a census

technique because the population was relatively small size.

3.3 Data Collection Instruments

Participants received closed ended questionnaires with short, Strongly Disagree, Disagree, Neutral, Agree and Strongly Agree answers for this research. With response options, the respondents presented with a number of options from which to choose an answer.

Documentary technique involves analyzing existing documents, records, or archival materials to extract relevant information for research purposes. Documents include reports, letters, memos, articles, or any written or recorded material.

3.4 Data analysis

Statistical Package for Social Sciences (SPSS) was used in the study. For descriptive statistics, A 5-point scale was utilized for respondents to indicate their level of agreement or disagreement, with options ranging from 1 for Strongly Disagree to 5 for Strongly Agree.

Correlation analysis measured the strength and direction of the relationship between budget management factors (planning, implementation, and control) and the performance of local entities.

The multiple regression model used in the study took the form below:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \epsilon$$

Where: Y= Performance of local entities

X₁= Budget planning

X₂= Budget implementation

X₃ = Budget controlling

β₀= Constant Term

β= Beta Coefficient –These measure how many standard deviations a dependent variable will change, per standard deviation increase in the independent variable.

3.5 Ethical Considerations

The researcher followed the freedom of expression by respecting the rights and privacy of the respondents. Ethical conduct was a must in regard to each human being involved in the study. Selecting respondents conducted freely and fairly with no discrimination based on religion, sex, race, etc. The researcher protected the privacy of the participants and made sure that their participation in the study did not affect their personal or professional lives. All data collected was exploited solely for the research.

4. Results and Discussion

This chapter presents, analyzes, and interprets the findings of the study on how budgeting practices

influence the performance of local government entities in Kirehe District.

The analysis is based on responses obtained from the distributed questionnaires, and it includes the response rate.

4.1 Response Rate

Table 1: Response rate

Questionnaires	Frequency	Percent
Returned	82	97.62
Unreturned	2	2.38
Total	84	100.00

Source: Field data, 2024

The response rate was very high, with 97.62% (82 out of 84) of the questionnaires distributed. A high response rate suggests that the data collected is reliable and representative of the target population. The low non-response rate (2.38%) minimizes the risk of non-response bias, meaning the findings can be considered valid and reflective of the views of the respondents.

implementation, and budget controlling on the performance of Kirehe District. The findings include correlation analysis and regression analysis to test the hypotheses. The significance level of 0.05 was used to determine statistical significance.

4.2.1 Correlation analysis

4.2 Inferential Statistics

Inferential statistics were conducted to examine the relationships between budget planning, budget

Correlation analysis measures the strength and direction of the relationship between budget management factors (planning, implementation, and control) and the performance of local entities.

Table 2: Correlation matrix table

		Budget planning	Budget implementation	Budget controlling	Performance of local entities
Budget planning	Pearson Correlation	1	.431**	.629**	.595**
	Sig. (2-tailed)		.000	.000	.000
	N	82	82	82	82
Budget implementation	Pearson Correlation	.431**	1	.577**	.602**
	Sig. (2-tailed)	.000		.000	.000
	N	82	84	82	82
Budget controlling	Pearson Correlation	.629**	.577**	1	.716**
	Sig. (2-tailed)	.000	.000		.000
	N	82	82	82	82
Performance of local entities	Pearson Correlation	.595**	.602**	.716**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	82	82	82	82

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

Source: Field data, 2024

Table 2 shows the correlation between budget planning and performance of local entities is $r = 0.595$ ($p = 0.000$): This shows a moderate positive correlation, indicating that budget planning influences performance. Since p -value is less than 0.05, the relationship is statistically significant. In agreement with Anhar and Abdur (2021) Budget planning involves identifying financial goals and objectives, estimating revenue sources, and allocating resources to different departments or programs based on priorities and projected needs.

The correlation between budget implementation and performance of local entities is $r = 0.602$ ($p = 0.000$): This indicates a moderate positive correlation, meaning that budget implementation significantly impacts performance. The results are in line with Koech (2020) revealed that the budget has been approved by the

governing body, it should be implemented, and monitoring and assessment should begin.

The correlation between budget controlling and performance of local entities is $r = 0.716$ ($p = 0.000$): This suggests a strong positive correlation, implying that budget controlling has the greatest influence on performance. All predictor variables (budget planning, budget implementation, and budget controlling) are significantly correlated with one another ($p = 0.000 < 0.05$), meaning they are interrelated and collectively with performance of Kirehe District.

Similarly, Robert *et al.* (2020) finds a strong correlation between structured budgetary planning and enhanced organizational performance in marine state agencies. These findings align with the study's assertion that

effective budget planning contributes to the improved financial and operational performance of local entities.

4.2.2 Regression analysis

Regression analysis examines how one dependent variable (performance) is influenced by one or more independent variables (budget planning, implementation, and control). By assessing how budget management factors influence performance, regression analysis helps quantify their effect.

Table 3: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.770 ^a	.593	.577	.31312

a. Predictors: (Constant), Budget controlling, Budget implementation, Budget planning

Source: Field data, 2024

The model summary shows the R value (0.770) indicating a strong relationship between the independent variables (budget planning, budget implementation, and budget controlling) and the dependent variable (performance of local entities). The R Square value (0.593) shows that 59.3% of the variance in performance of Kirehe District is explained by budget planning, budget implementation, and budget controlling. 40.7%

was not accounted for by explanatory variables. Likewise, Edwin (2019) finds that structured budget planning, resource availability, and audit processes positively affect performance in local government entities. These insights support the study's premise that efficient budget implementation enhances the performance of Kirehe District.

Table 4: ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	11.121	3	3.707	37.811	.000 ^b
	Residual	7.647	78	.098		
	Total	18.769	81			

a. Dependent Variable: Performance of local entities

b. Predictors: (Constant), Budget controlling, Budget implementation, Budget planning

Source: Field data, 2024

Table 4 indicates that the F-statistic (37.811, $p = 0.000$) shows that the regression model is statistically significant at $p < 0.05$, meaning that budget planning, budget implementation, and controlling collectively have a significant influence on performance of local entities. Since the p value was less than 0.05, model fit to be used in predicting study variable. The significant ANOVA results confirm that the predictors significantly

explain the variations in performance of Kirehe District. Elijah (2020) corroborates this by demonstrating that budgetary monitoring and control significantly influence the effectiveness and sustainability of NGOs in Rwanda. These findings correspond with the study's argument that proper budget control mechanisms enhance the performance and financial management of Kirehe District.

Table 5: Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients		Sig.
		B	Std. Error	Beta	t	
1	(Constant)	.054	.362		.148	.883
	Budget planning	.222	.099	.211	2.253	.027
	Budget implementation	.284	.097	.261	2.938	.004
	Budget controlling	.477	.114	.433	4.191	.000

a. Dependent Variable: Performance of local entities

Source: Field data, 2024

Table 5 shows the results and makes decisions on each hypothesis. The following hypotheses were proposed by the researcher:

4.2.3 Hypotheses testing

Hypothesis 1 stated that budget planning does not have significant influence on performance of Kirehe District.

Budget Planning ($B = 0.222$, $p = 0.027$): This shows a positive and statistically significant, unit increases influence on performance. Since p -value ($0.027 < 0.05$), First hypothesis was rejected. This confirms that budget planning significantly affects performance of local entities. The findings are in agreement with Markovic and Todorov (2021) conducted a thorough analysis of performance budgeting in the Western Balkans, aiming to evaluate its current application and effectiveness.

Hypothesis 2 stated that there is no significant influence of budget implementation on performance of Kirehe District. Budget Implementation ($B = 0.284$, $p = 0.004$): The coefficient suggests that a unit increase in budget implementation improves performance by 0.284. Since p -value ($0.004 < 0.05$), second hypothesis rejected, confirming that budget implementation significantly influences performance. The findings are not far for Debebe (2019) conducted a study in Ethiopia on the effects of budgeting implementation on organizational effectiveness. The contribution of budget implementation to the success of organizational effectiveness appears to be less promising than others.

Hypothesis 3 stated that budget controlling has no significant influence on performance of Kirehe District. Budget Controlling ($B = 0.477$, $p = 0.000$): This has the strongest positive influence on performance, with a unit increase in improving performance by 0.477. Since p -value ($0.000 < 0.05$), Third hypothesis was rejected, proving that budget controlling significantly influences performance. Ochieng and Wawire (2023) explored how various budgeting methodologies correlate with the performance of public institutions in Kenya. Their results established a clear positive relationship between performance-based budgeting methods and public institutions' operational effectiveness.

5. Conclusion and Recommendations

5.1 Conclusion

The study concluded that budget planning plays a crucial role in enhancing the performance of Kirehe District. Well-defined budgetary goals, alignment with strategic priorities, and structured revenue-expenditure plans contribute to efficient governance. Effective planning ensures that resources are allocated optimally, fostering better financial management and service delivery.

Budget implementation significantly impacts the district's operational effectiveness. Adhering to financial guidelines, timely fund utilization, and making necessary budget adjustments improve efficiency in executing planned activities. A well-executed budget allows for better resource distribution and enhances accountability in service provision.

Budget controlling has the strongest influence on district performance. Regular monitoring, systematic evaluation,

and corrective measures help maintain financial discipline and ensure that funds are used efficiently. Strong budget control mechanisms enhance transparency and contribute to sustained improvements in governance and service delivery.

5.2. Recommendations

To enhance budget planning, implementation, and control, Kirehe District should adopt the following measures:

Kirehe District Finance Department should collaborate with sector leaders and community representatives to align budget priorities with local development needs.

Kirehe District Council should establish a structured framework for long-term financial planning to promote sustainability and resilience in resource allocation.

The Finance Department Kirehe District should ensure that funds are disbursed on time by improving coordination between district treasury offices and implementing entities.

The Internal Audit Unit in Kirehe District should implement a real-time financial tracking system to monitor expenditure and detect irregularities before they escalate.

5.3 Area for Further Research

Future researchers are encouraged to consider the following areas: Researchers should investigate the impact of digital financial tools and e-governance systems on budgeting efficiency and transparency in local government institutions. A study on how citizen engagement and participatory budgeting influence financial accountability and service delivery in district-level governance.

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