



**THE EFFECTS OF BUDGET MANAGEMENT ON PROJECT
PERFORMANCE IN PUBLIC INSTITUTIONS: A CASE STUDY OF
UGANDA NATIONAL COUNCIL FOR SCIENCE AND TECHNOLOGY**

BY

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DECLARATION

I, Dickson Avutia, declare that the materials in this dissertation have not been presented elsewhere for award of any academic qualifications. This book is a result of my own independent research effort and investigation. Where it is indebted to the work of others, due acknowledgement has been made and therefore should never be reproduced in any form or means without the permission of the author.

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DEDICATION

This study is dedicated to my mother Mrs. Milly Avutia Nasuna, my brothers and sisters, and in memory of my father Mr. Charles Avutia whose vision guided my study and career development, my wife Florence Kyabishiki and my daughter Emily A. Nahabwe for their support throughout the period of research.

May God bless them and reward their efforts

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LIST OF ABBREVIATIONS AND ACRONYMS

DFID	Department for International Development
FAP	Finance, Accounts and Procurement Division
IDRC	International Development Research Centre
LDC	Less Developed Country
MDAs	Ministries Departments and public Agencies
MFPED	Ministry of Finance, Planning and Economic Development
MTEF	Medium Term Expenditure Framework
ODA	Organization of Development Associations
OECD	Organization for Economic Corporation and Development
PD	<i>Phytollacca Dodecandra</i> project. (Presidential Initiative project)
PISAT	Presidential Initiative Support to Appropriate Technology
PEFA	Public Expenditure and Financial Accountability
PFM	Public Financial Management
R&D	Research and Development institutions
SPSS	Statistical Package for Social Sciences
UDN	Uganda Debt Network
UGX	Uganda Shillings
UNEP	United Nations Environmental Programme
UIRI	Uganda Industrial Research Institute
UNCST	Uganda National Council for Science and Technology

ABSTRACT

This study investigated the effects of budget management on project performance in UNCST by examining the three budget management dimensions namely: budget participation, budget information and budget controls and the moderator variable was hypothesized as development partner policy influence on the relationship between the study variables. The study was guided by four specific objectives, research questions, and research hypotheses. A triangulated case-study design was used to collect data from respondents using both qualitative and quantitative data collection techniques. The study sample size was 112 comprised of management staff, finance, accounts and procurement staff, technical, administration and support staff. The response rate for the staff was 81% and the survey instrument had an overall reliability coefficient of 0.974 which indicated high reliability.

Data analysis used descriptive statistics, factor analysis, correlation, and regression statistics. The study established that each of the budget management dimensions had an effect on project performance in UNCST during the period 2001 to 2008. The study then concluded that the inability to identify project costs, and utilize financial resources on time may have been influenced by weaknesses in: budget participation; budget information; budget controls and development partner policies may have adversely affected the performance of projects. The study recommends bottom-up approach in budgeting, sharing of detailed budget information with staff and improving budgetary controls through enforcing institution guidelines. The study further recommends adoption of good development partner and government of Uganda procedures such as procurement planning and timely accountability to improve on reporting time.