

**ASSESSMENT OF BUDGETARY CONTROL PROCESSES IN THE
PERFORMANCE OF PUBLIC ORGANIZATIONS OF TANZANIA: A CASE
OF DODOMA URBAN WATER SUPPLY AND SANITATION
AUTHORITY**

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**A DISSERTATION SUBMITTED IN PARTIAL FULFILMENT OF THE
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AND EVALUATION (MAME)**

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CERTIFICATION

The undersigned certify that he has read and hereby recommends for acceptance by The Open University of Tanzania dissertation entitled; “**Budgetary Control Processes in The Performance of Public Organization in Tanzania: A Case of Dodoma Urban Water Supply and Sanitation Authority**” in fulfillment of the requirements for the Master degree in Monitoring and Evaluation of the Open University of Tanzania.

.....

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.....

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DECLARATION

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.....
Signature

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Date

DEDICATION

This work is dedicated to my beloved wife who gave me encouraging words, moral and material support for the entire period of pursuing my studies at the university and accomplishment of this dissertation to be how it is today, may God protect and keep you alive to enjoy the fruits that will come with this work.

ACKNOWLEDGEMENT

The accomplishment of this work has been made possible due to contribution and support from different individuals. First and foremost, I give much thanks to Almighty God for giving me health, courage and spiritual power and strength for pursuing this program to its end. Moreover, my special appreciations for the wonderful cooperation go to my supervisor Dr. Felician Mutasa (PhD) for being close and dedicate his precious time in guiding me and provide skills in all stages of this dissertation without his enormous support this study would be difficult to success. Furthermore, my precious thanks should go to my family who always gives me courage, inspiration and power to pursue my studies, I'm eternally grateful and thank you for your endeavor support.

ABSTRACT

This study was conducted at Dodoma Urban water supply and Sanitation Authority (DUWASA) to assess the budgetary control process in the performance of public organization of Tanzania. The specific objectives were; to examine the staff involvement in the components of the budgetary control processes at DUWASA; to assess staff awareness on the impact of budgetary control process towards organization performance at DUWASA; to identify obstacles that hinder budgetary control processes in enhancing organization at DUWASA; to explore core strategic used to make budgetary control processes effective at DUWASA. Interview, questionnaire and document review were used to collect primary data from a sample of 70 DUWASA employees. A cross-sectional research design was used whereby simple random sampling technique was used to identify respondents. It was concluded that most 98.6% of the respondents agreed that budgetary control process support organization performance by increasing efficiency 57.1% while only 1.4% did not agreed to the statement that budgetary control process support the organization performance and most 52.9% of respondents were involved in the budget process compared to those who are not involved corresponding to 47.1%. Moreover, insufficient water supply (37.1%), slow pace outstanding bills (25.7%) and the directives from the leaders (1.4%) are the obstacles hindering the budget control processes in public organization. The study is highly recommending public organizations to strengthen budget control processes and increase employees' involvement in budget processes for better public organization performances.

Keywords: *Budgetary Control, Performance, Public Organizations, Water.*

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LIST OF ABBREVIATION AND ACRONYMS

DUWASA	Dodoma Urban Water and Sanitation Authority
EWURA	Energy and Water Utility Regulation Authority
OUT	Open University of Tanzania
UWSS	Urban Water Supply and sanitation Authorities
ZBB	Zero Base Budgeting

CHAPTER ONE

BACKGROUND OF THE STUDY

1.1 Introduction

This section provides the explanation of background of the problem, statement of the problem, research objectives (general objective and specific objectives) and research questions, scope of the study and the significance of the study by relating with the key them of the study that is budget control processes in the performance of public organization of Tanzania.

1.2 Background to the Problem

Globally, the role of budgetary control has been revealed to achieve predictable results in the public funds expenditure control and improves organizational performance through sufficient resources allocation (Hassani 2015; Ojera (2021). Hendricks (2012) revealed that regulatory agencies in most European countries put it that financial audit roles are one of the greatest helpful strategies to curtain and progress association performance. In Africa, many countries have been experienced the comprehensive public sector reform aiming at improving budgetary control mechanism by setting principles and procedures for achieving given objectives through the budget control tools commonly debating and approval for budget (William & el, 2008; Samuelsson, 2016). The budgetary control signifies and set standards to coordinate and control the budget process in the advanced procedures (Dauda 2019).

In the context of United Republic of Tanzania, since independence various public organizations including (the Dodoma Urban Water Supply and Sanitation Authority

commonly DUWASA) have been introduced to ensure quality service delivery to the community. The Dodoma Urban Water Supply and Sanitation Authority (DUWASA) established under Water Supply and Sanitation Act No. 12 of 2009 aiming to provide sustainable management and adequate operation and transparent regulation of water and sanitation services. However, its performance has been reported vulnerable ranging from its services provided that is water supply and sanitation services manifested by resources allocation and poor financial control (Sylister 2020).

Miraji, (2017), studied on the impact of budgetary control in the organizational performance on public institution in Tanzania and revealed that public institutions do not perform well due to poor budget executions. Makwale (2015), conducted a study on factors affecting the performance of water and sanitation project in Dodoma were low public awareness on sewage services and the critical area hinder the performance of Dodoma urban water supply and sanitation Authority some public institution not paying their bills on timely.

In responses to these challenges of alike in the public organizations the government has been introduced budgetary control as a method to deal with financial expenditure despites of the number of challenges facing the system (Lassoou et al. 2018; Nafisatu 2018). Nafisatu (2018), revealed that budgetary control in Tanzania public sector organization is delayed because of organization standard and set objective due to insufficient and poor control mechanism to obey the budgetary control process. Despites of these efforts put by the government of Tanzania the Chief Auditing General report of financial year 2021/2022 reported a poor performance of Dodoma

urban water supply and sanitation Authority due to mismatched of records of issued materials as a result of weak inventory control management although the organization have internal unit control (CAG report, 2022). Therefore, this study aimed at assessing the budgetary control processes in the performance of public organizations of Tanzania.

1.3 Statement of the Problem

Budgetary control means to establish the budgets focused on the responsibilities to give the intended budgetary results and objectives over period of time. Following its significant role in the public institutions the United Republic of Tanzania has taken different initiatives includes the introduction of internal unit control to deal with financial and managerial controls to ensure proper execution of budgets for organization performance. Despites of these efforts, it has been reported that stakeholder's involvement in budgetary control processes is limited with manifestation on organizational performance (MoF, 2008).

The Chief Auditing General (CAG) report of financial year 2021/2022 reported malpractices in the budgetary control like procurement without tender prior approval, mismatched records and the payment for non- delivery procurements and these organizations Dodoma Urban Water Supply and Sanitation Authority which reduced the organizational performances (CAG report, 2022). This research aims to bridge this gap by conducting a comprehensive study on budgetary control processes in the performance of public organizations in Tanzania to provide insight for policy makers, economist with other development actors regarding the role of budgetary control processes, with a particular emphasize at the Dodoma Urban Water Supply

and Sanitation Authority to bridge the aforementioned gap.

1.4 Research Objective

1.4.1 General Objective

The general objective of this study was to assess the budgetary control processes in the performance of the public organizations: A case of Dodoma Urban Water supply and Sanitation Authority (DUWASA)

1.4.2 Specific Objectives

- i. To examine staff involvement in the budgetary control processes at the Dodoma Urban Water supply and Sanitation Authority (DUWASA).
- ii. To assess the staff awareness of budgetary control processes towards organizational performance by Dodoma Urban Water Supply and Sanitation Authority (DUWASA)
- iii. To identify obstacles that hinder budgetary control processes in enhancing organizational performances by Dodoma Urban Water supply and Sanitation Authority (DUWASA)
- iv. To explore strategies used to ensure budget control processes effective at Dodoma Urban Water supply and Sanitation Authority (DUWASA)

1.5 Research Questions

- i. How staffs are involved in the budgetary control processes at Dodoma Urban Water supply and Sanitation Authority (DUWASA)?
- ii. How staffs are aware with the budgetary control processes towards organizational performance at Dodoma Urban Water Supply and Sanitation

Authority (DUWASA)?

- iii. What are obstacles that hinder budgetary control processes in enhancing organizational performances at the Dodoma Urban Water supply and Sanitation Authority (DUWASA)?
- iv. What are the strategies used to ensure budget control processes effective by Dodoma Urban Water supply and Sanitation Authority (DUWASA)?

1.6 The Scope of the Study

The delimitation of this research is to provide a clear picture that portrays the assessment of the budgetary control process owned public organization performance the study was conducted in Tanzania country at Dodoma region particularly Dodoma Urban Water Supply and Sanitation Authority. The study base on Dodoma urban Water Supply and Sanitation Authority as platform because DUWASA only urban use underground water. The researcher interesting to investing budgetary control process to attain performance and also due to convenience for having the familiarity of areas as researcher spent part of his life, in Dodoma and easy access of data and information required for research question is among the factors which make Dodoma Urban Water Supply and Sanitation Authority to be prefer for this study.

1.7 Significance of the Study

This study is said enhance the essence of budgetary control in relations to the public owned organizational performances. Also, the study is said to contribute towards enhancing service delivery. Furthermore, the study is said to strive at contributing to the existing literature on budgetary control and public organizational performance.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter covers definition of terms, theoretical and empirical reviews. Theoretical review covers theoretical perspectives concerning the issues of budgetary control and organization performance. The empirical literature reviews present the overview of various researches on the subject under study in various organizations. It is from the empirical literature review that the research gap was identified.

2.2 Definition of Concept

Budget: The term budget appears to have derived from the French word baguette which means little bag or container of documents and accounts. A budget is an accounting plan it is a formal plan action expressed in monetary term (Mongabay, 2021). This is a predetermined statement of managerial policy in a given period of time which shows a standard for comparison with results actually achieved. According to this study a budget is a policy statement which describes income and expenses is a given period of time.

Organization Performance: It is a set of financial and non- financial output which offers information on the degree of achievement of objectives and results.

The Purpose of Budgeting: The main purpose of budgeting for any organization are planning the future course of actions, cording various activities within the organization communicating various department or budget centers, controlling, and

motivation employees and evaluating the performance function on the organization at all. Moreover, Pandey (2002) expressed the purpose of budgeting as, to state the organization expectation (goal) in clear and formal to avoid confusion and facilitate their attainability. Budget generally form a cornerstone of management control and management control system they were the multipurpose management tool supporting planning control, coordination communication, performance evaluation and motivation.

Budgetary control: Generally, budgetary control is a system of management control in which actual results for a period are compared with specific budget in a period of time. Budgetary control is the establishment of budgets focused on the responsibilities of executives to the requirements of a policy and the continuous monitoring with the budgeted results, objectives based on the policy.

2.3 Theoretical Literature Review

2.3.1 The theory of Budgeting

Budget control theory was developed by Buckley in 1972 centrally it explained the relationship between budgetary control and financial performance of the organization. The major intention is on the effective budgetary control how it solves an organization's need to plan and consider how to confront future potential risks and opportunities by establishing an efficient system of control (Agbenyo, Danquah, & Shuangshuang, 2018). According to this theory a specific budgetary control is a process that applied by an organization as a framework that deals with revenue and expenditure allocation. Indeed, according to this theory, a good budgetary control system must be able to address the efficiency and effectiveness of the organization's

expenditure. A good budget is determined by the level of income of the organization (Schick, 2018).

This theory of budgeting is a detector of variances between organizational objectives and performance. Budgets are considered to be the core element of an efficient control process and vital to the effective budgetary control (Osebo, Debebe, & Eshetu, 2019). This is an indicator of the performance of the ruling government. It is a statement of whether they are competent in administering the organization and the national resources. It is therefore essential for the organization to understand its budgeting system and give priority to urgent matters that require attention to its control tools (Phyrr, 1970).

This theory is related to this study because explained the relationship between budgetary control and performance of an organization. The budgetary control is related on the budgetary control process, the policy use for budgetary control and the contribution of budgetary control in the performance of DUWASA. Therefore, an organization like DUWASA must specifically determine the pattern of expenditure and the respective performance.

2.4 Empirical Literature Review

Nafisatu (2018) conducted study in Tanzania on the effect of budget and budgetary control on the firm performance. The findings showed that budgetary control is based on the effective control on the management system. Therefore, Governments should set yearly objectives for each performance indicator of their budgetary control system so that organization workers and other employees should bear in

mind the yearly objectives to be achieved, and employees should work hard to achieve the yearly set objectives for each indicator.

Schick (2018) focused on the budgeting for results, collected data through the use of questionnaire and interview. The data were analyzed by the use of SPSS package. The findings showed that expected organizational performance stipulated Zero base budgeting. This promoted the expense in the respective period of each year. The policy review budgetary control system. Henttu (2018) the role of rolling forecasting in budgetary control systems to focus on the differences in the design and control systems towards the planning. The findings showed that forecast of budgeting uses two approaches. In the proactive planning a rolling forecasting was used o deals with more realistic forecasts to avoid monetary deviations between plan and target. This is required to promote more stable budgeting and avoid deviations, in which control is appropriate.

Sastrawan, et al., (2019) focused on the effect of budgetary participation on managerial performance. Budgetary control system is applied for non-profit organization for the purpose of managing contribution and expenditure. These are specifically important to meet the goal of the organization in a specific time frame. This is specifically needed in order to manage wastage of resource. This is quite important to manage resource while avoiding wastage. Rugutt (2019) focused on the public financial management reform strategies and performance in Kenya. Findings showed that the role of the budget as a tool for managerial and policy guidance have been emphasized by the respondents. To make clear the researcher focus to examine the controls from an organization.

According to Dauda, (2019) A functional budget system supported by a careful implementation program can lead to cost minimization and increase in revenue, which in turn can result in maximization of profit. Therefore, researcher interest to evaluate factors which influence budget during implementation. According to Gunawan, et al., (2020) in Ghana who studied on the budget control effectiveness and they revealed that supports budgeting that facilitates and enables rational technical decision making in the organization as one among factors can be attributed to ineffective budgetary control, one of such factors is weakness of the existing budgetary control itself to serve the purpose. The budget is concerned, a budget manual should contain sufficient information to enable authorities to operate the budgeting system within a particular organization or department and it should also explain all the terms which within Are used in the budgeting system. it also necessary a budget manual to lay down the budgeting procedures, organization structure, design nations of responsibilities and budget time.

The study by Agbenyo, et al., (2018) on budgeting and financial performance of the organization in Ghana revealed that there is a positive relationship between budgetary control and financial performance. Budgetary aspects showed the ability to predict financial target of the organization. This is achieved through relevant financial objectives and allocations of funds. Therefore, management and employees must work effectively on the budgetary control towards the performance of the organization in terms of financial and relevant objective attainment.

Mutungi (2017) in Kenya focused on the effect of budgeting and control on financial performance in Nairobi. Budgeting is relied on the specific goals, reporting and

performance towards the achievement of goals. Budgetary control relied on the forecast of revenues and expenditures. The findings showed that there is a weak positive effect of budgetary control towards the performance of Non-Governmental Organization in Kenya. The study recommends that employees need to be alerted on the budgetary control for performance of the organization.

Ojera (2021) conducted study on the impact on the performance of Dar es salaam Bank of Tanzania. The findings showed that the effectiveness of budgetary control is based on the responsibility of accounting and zero budgeting for budget control towards the efficiency. The variance cost analysis may not affect performance alone but it will influence the respective decision making that will in turn affect organizational performance. The organizational staff needs to be trained on the budgetary control techniques for decision making in the improvement of performance and productivity.

2.5 Information Gap

Several studies have been conducted on budgetary control processes like those by Ojera (2021) who studied on effect of budgetary control on performance of Bank of Dar es salaam also Mutungi (2017) focused on the effect of budgeting and control on financial performance. These previous studies have been examined the budgetary control processes in private organizations and different from public organization (DUWASA). However, there is little research on how budgetary control processes can enhance performance of public organization in Tanzania. Therefore, this study was conducted at the Dodoma Urban Water Supply and Sanitation Authority (DUWASA) to assess how budgetary control process influence performance of

public organization in Tanzania

2.6 Conceptual Framework

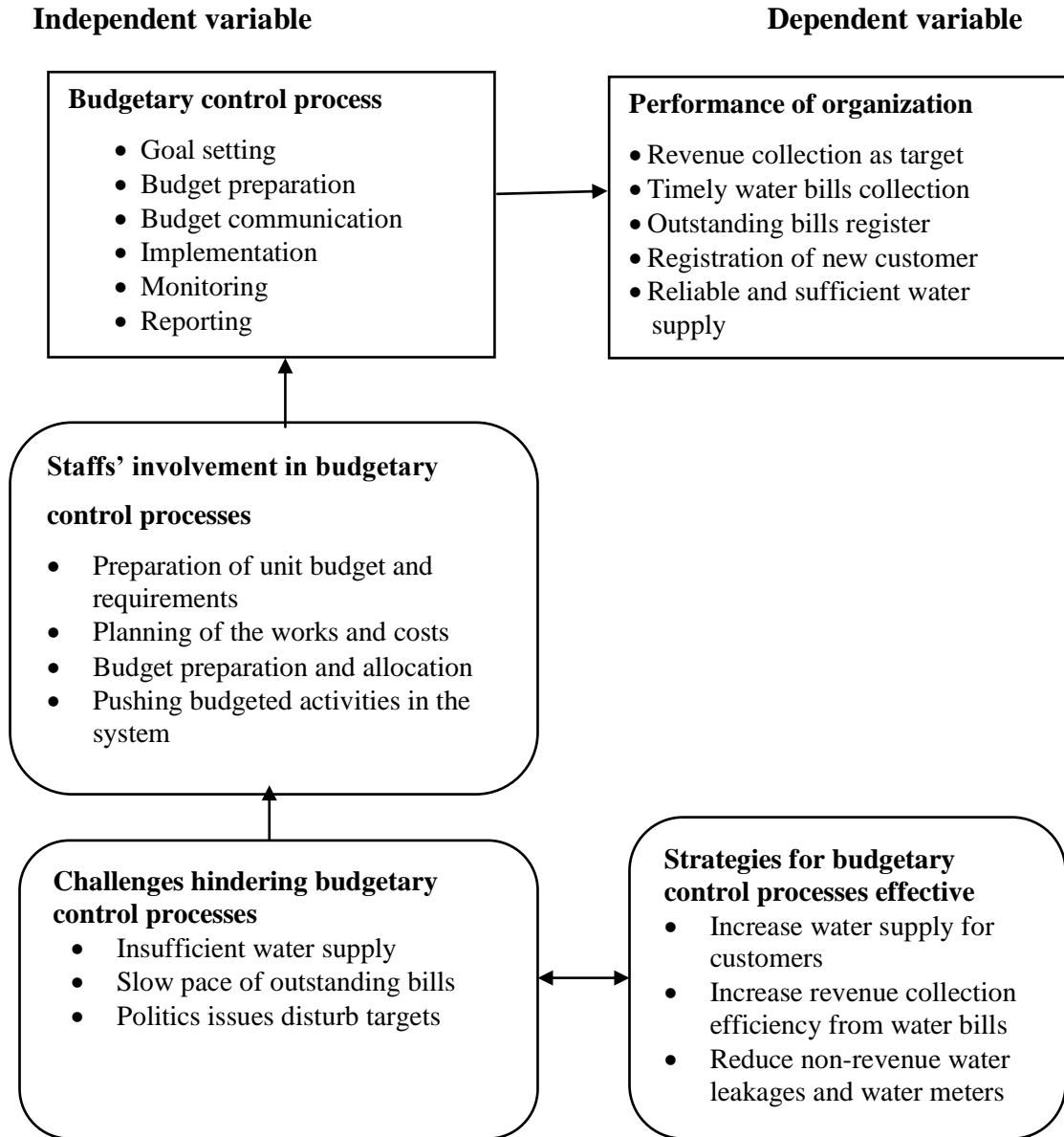


Figure 2.1: The Conceptual Framework

Source: Researcher, 2024

The study assumes that the budgetary control processes in goal setting, budget preparation, and budget communication, implementation, monitoring and reporting address regular activities influence the performance of public organization ranging

from revenue collection target, timely water bills collection, reliable and sufficient water supply, registration of new customers and outstanding bills register.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

Research methodology involves the systematic procedures by which the researcher starts from the initial identification of the problem to its conclusions. This chapter describes methodology on the study. It covers the description and justification of the study area, research design and sampling procedures, data collection methods, data analysis, reliability and validity and research ethical issues.

3.2 Area of the Description

This research was carried out in Dodoma Urban Water Supply and Sanitation Authority (DUWASA) public institution. The selection of the study area was influenced by the different reports provided by Chief Auditing General for different financial years like financial year 2021/2022 which revealed ineffective budgetary control process and poor performance of the organization.

3.3 Research Approach

The concept of research approach has been conceptualized by different scholars but Creswell (2012) defined research approaches as plans and the procedures for research that span the steps from broad assumptions to detailed methods of data collection, analysis, and interpretation. In this study the researcher used mixed research approach to include both qualitative and quantitative approaches.

3.4 Research Design

This study employed cross sectional research design. The main reason for selecting this method was that, cross sectional research design was suitable for both qualitative

and quantitative data analysis, also, it allows collection of data from many different individuals at a single point in time.

3.5 Target Population

The target population for this study was the current entire employees working at DUWASA. These employees are from different departments and units like Technical, Commercial, Finance, and Administration Departments as well as Procurement Management Unit (PMU), Communication, Legal and ICT units.

3.6 Sampling Techniques

3.6.1 Sample Size

The sample size was drawn from the 230 employees who are currently employed by DUWASA.

Table 3.1: Target Population for Sample Size

Departments	Target population	Sample size
Administration	16	8
Commercial	20	12
Finance	18	7
Internal Audit	8	4
ICTO	6	2
Procurement	10	4
Technical	152	33
Total	230	70

$$n = N/1+N (e)^2$$

Where by

N= Targeted population = 230

n = Sample size

e = the level of precision (Confidence level which is 10%)

$$n = 230 / 1 + 230 (0.1)^2 = 70$$

3.6.2 Sampling Procedure

Simple random sampling was applied in drawing the needed sample. Apart from simple random technique purposive sampling technique was applied to obtain head of departments, internal auditors for interviews. The key informants for interview were selected purposely to provide information for this study.

3.7 Types and Sources of Data

This study was used both primary and secondary data. For the case of this study, primary data were collected through interviews and questionnaires from the respondents and questions were asked to the DUWASA staff through questionnaire and head of department through interviews. Secondary data were obtained through documentation method or reviewing of the existing documents and reports on the budgetary control and organization performance. And for this study different types of documents were reviewed to obtain information required to the fulfillment of this study. Books, journals, articles and different internet materials were used as guidelines towards fulfilling the research objectives.

3.8 Data Collection Methods

A questionnaire was used to get information from DUWASA staff to explain their opinions and views on the budgetary control on the organization performance. This method was assisted the researcher to obtain quantitative information. For the

purpose of this study, a structured questionnaire was used to solicit information from DUWASA staff. The questionnaire was prepared in English and then translated into Kiswahili for ease of understanding by the respondents. Closed questions were mostly used in the questionnaire. The questionnaire was self-administered by the respondents all of whom could read. A close follow up were made to encourage the respondents to fill in the questionnaire. The data were collected through the structured questionnaires from DUWASA staff.

This study was used interview guide to collect data from key respondents. On the part of Interviews data were collected by using this method on the structure of organization from head of departments in Administration departments including; Managing director and Internal Audit and Finance departments including; Finance manager, accountant, cashier, assistance accountant, revenue collector, assistance accountant expenditure, store and procurement and assistance store and procurement. This study was also collected secondary data from both published and unpublished on the budgetary control on the organization performance. Through this method, various books, articles, and journals were consulted on the budgetary control and organization performance. Data were collected using documentary method, all the objectives were collected for fulfilling the requirement of this study.

3.9 Data Processing and Analysis

This study was employed both qualitative and quantitative data analysis technique, Qualitative data were analyzed through the application of pattern matching strong explanation building and comparison of data and information. By other hand, quantitative data were analyzed using application on tables, frequencies, and

percentage. In employing quantitative analysis technique methods, excel spreadsheet, statistical package for social science (SPSS) was highly utilized.

CHAPTER FOUR

DATA PRESENTATION OF THE FINDINGS

4.1 Overview

This chapter explain the analysis and discussion of finding from collection data guided by research objectives and research questions outline in chapter one also presents the demographic characteristics were firstly discussed, secondly the staff involvement in the key components of the budgetary control processes at Dodoma Urban Water supply and Sanitation Authority (DUWASA). Thirdly, staff awareness on the impact of budgetary control processes towards organizational performance by Dodoma Urban Water Supply and Sanitation Authority (DUWASA), fourthly obstacles that hinder budgetary control processes in enhancing organizational performances of Dodoma Urban Water supply and Sanitation Authority (DUWASA) and fifthly the core strategies used to make budget control processes effective in Dodoma Urban Water supply and Sanitation Authority (DUWASA). The presentation and discussion are clearly stipulated in terms of section and subsection as follows;

4.2 Demographic Characteristics of Respondents

It discussed respondents in terms of gender, age, education level and experience.

4.2.1 Gender of Respondents

Gender of respondents presents the composition of males and females appeared in this study. Although gender of respondents is not the main focus of this study but it is relevant in the influence of budgetary control processes in the performance of the public organizations in Tanzania.

Table 4.1 The result indicated that majority of respondent about 44 out of 70 equivalent to (62.9%) were male while 26 (37.1%) responded were female. These findings show that males are majority than female staff at DUWASA simply because employment sector in Tanzania public owned organization has historically dominated with male than female counterparty. These findings imply that budgetary control processes depend on both male and female towards the performance of the public organization. These findings appeared with majority males and minority females counterparty in the budgetary control process. These findings related to that of Nafisatu (2018) who focused on the effect of budget and budgetary control on the firm performance. In this study majority males are reported with involvement in the whole budget process while females in that particular firm had less involvement.

Table 4.1: Gender of Respondents

Category	Frequency	Percent
Male	44	62.9
Female	26	37.1
Total	70	100.0

Source: Research Data, (2024).

4.2.2 Age of Respondents

Age distribution of respondents is the factor towards budgetary control processes in the performance of the public organizations in Tanzania. Table 4.2 the result indicated that a large proportion (34.3%) of respondents composed of 28 – 37 age group, compared to (5.7%) who fall in the age group category of 57 years and above. These findings show that majority of employees in the public sector organization like DUWASA are in the active age group. This is the catalyst for budgetary control

processes in the performance of the public organizations in Tanzania. These findings related to that of Mkasiwa (2019) who content that the active age group involvement in the budgetary control process is special ingredient for performance. Thus, public owned organizations are advised to apply the potential active age group for the performance of the organization.

Table 4.2: Respondents' Distribution by Age

Age	Frequency	Percent
18 – 27	9	12.9
28 – 37	24	34.3
38 – 47	22	31.4
48 – 57	11	15.7
57 and above	4	5.7
Total	70	100.0

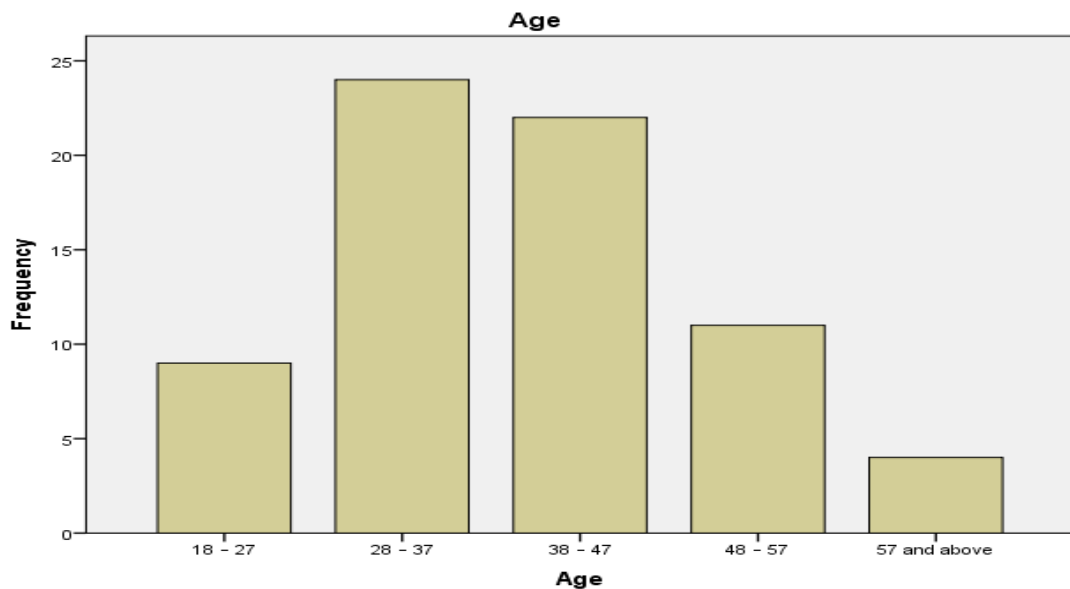


Figure 4.1: Showing Gender of Respondents

4.2.3 Education Level of Respondents

Respondents in terms of education level are considered relevant in the influence of budgetary control processes in the performance of the public organizations in

Tanzania. Findings in Table 4.3 show that about half (50%) of respondents are degree holders compared to (4.3%) who had secondary education respectively. These findings showed that staffs for budgetary control process in large majority are in a bachelor degree category since it meets public sector categorization criteria. Thus, education level is not a barrier for effective budgetary control process. These findings related to that of Ojera (2021) while addressing the impact on the performance of organization content that education level is not a barrier for organization performance, simply because potential staff are already in the organization.

Table 2.3: Education level of Respondents

Education level	Frequency	Percent
Secondary	3	4.3
Certificate	8	11.4
Diploma	15	21.4
Degree holder	35	50.0
Post-graduate	9	12.9
Total	70	100.0

Source: Research data, (2024).

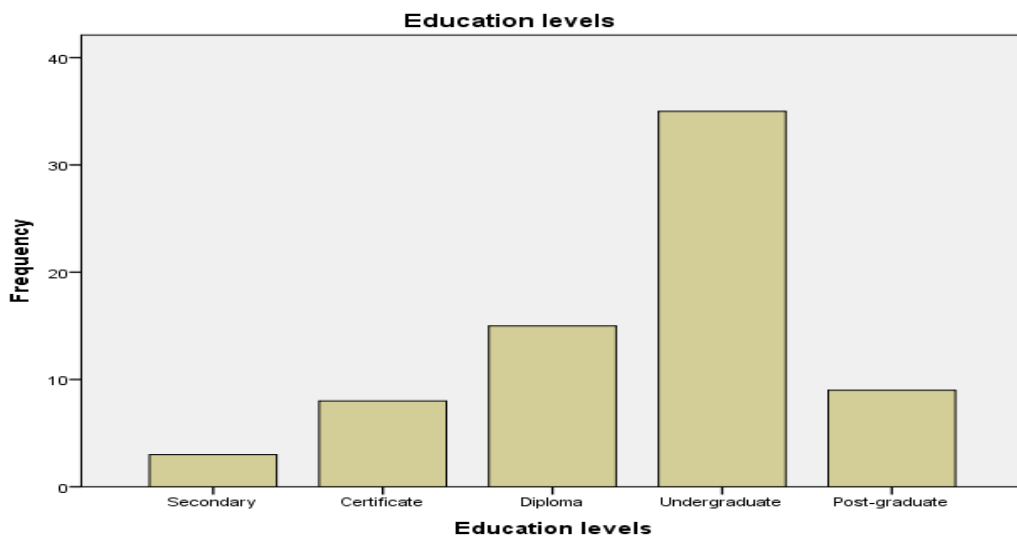


Figure 4.2: Showing Education level of Respondents

4.2.4 Respondents Distribution by Level of Work Experience

The findings in Table 4.4 The result indicated that the level of work experience of respondents with budgetary control process. About (40.0%) of respondents had 10 – 14 years’ experience with DUWASA budgetary control process, compared to (1.4%) of respondents who had 20 years and above experience in the budgetary control process. These findings imply that respondents had enough experience with DUWASA budgetary control process which is considered to be a catalyst for its performance.

Thus, level of experience among staff in the budgetary control section is not a barrier for effective budgetary control process. These findings related to those by Rugutt (2019) studied on the public financial management reform the key component for any financial aspect as far as budgetary control process is concern is the experience that staff performing the duty have. Thus, experience was not a barrier for effective budgetary control process that could address the performance of organization.

Table 4.4: Respondents Distribution in Terms Level of Work Experience

Category	Frequency	Percent
0 -4 years	10	14.3
5- 9 years	15	21.4
10 – 14 years	28	40.0
15 -19 years	16	22.9
20 years and above	1	1.4
Total	70	100.0

Source: Research data, (2024).

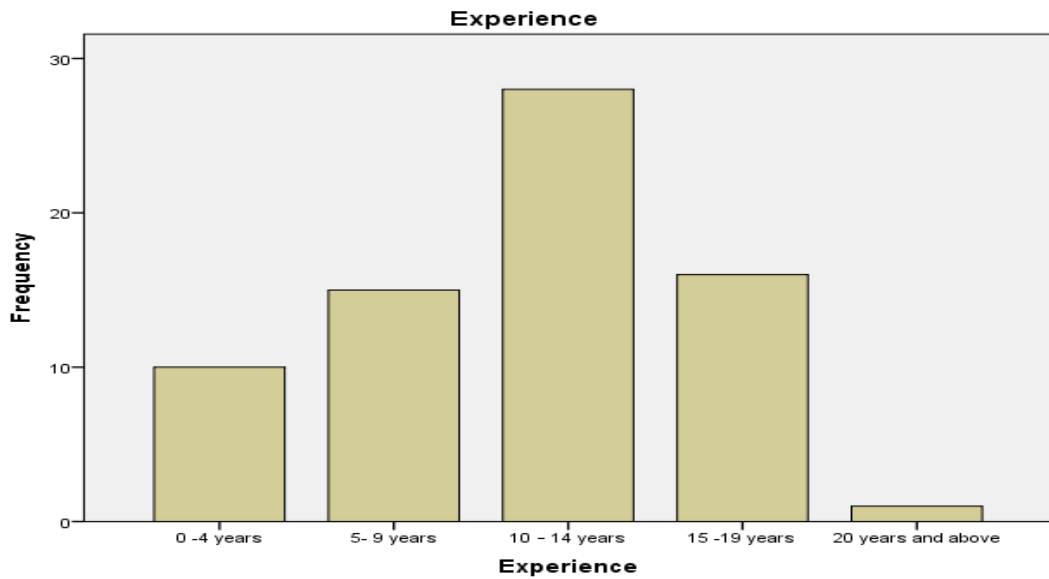


Figure 4.3: Showing Respondents Distribution in Terms Level of Work Experience

4.3 Staff Involvement in the Key Components of the Budgetary Control Processes

This section presented the first objective that sought to examine the staff involvement in the key components of the budgetary control processes in Dodoma Urban Water supply and Sanitation Authority (DUWASA). It considered the budgetary process involvement, the specific area involvement of budgetary control process and rate of budgetary control process involvement specific area.

4.3.1 Involvement in the Budgetary Process

Findings in Table 4.5 presented respondents distribution by involvement in the budgetary control process. A large proportion (52.9%) suggested being involved in the budgetary control process compared to a slight minority (47.1%) who are not involved in the budgetary control process. These findings imply that budgetary control process involvement is emphasized for public owned organization

performance. Similarly, Schick (2018) argued that a good budget is determined by the level of income of the organization and likewise staff involvements in the budgetary control process also depend on the level of income to perform the duty.

Table 4.5: Involvement in the Budgetary Process

Category	Frequency	Percent
Involved	37	52.9
Not involved	33	47.1
Total	70	100.0

Source: Research data, (2024).

4.3.2 The Specific Area for Involvement in the Budgetary Control Process

This section presents areas for involvement in the budgetary control process. Findings in Table 4.6 showed that most (57.1%) of respondents were not involved in the preparation of unit budget and requirements compared to those (42.8%) who are involved in the process. Also, (72.9%) of respondents were reported not being involved in the budget preparation and allocation, and minority (27.1%) are involved. These findings showed that less attempt already considered in the budget preparation and allocation.

The findings imply that staffs are less involved in the budgetary control processes in the pushing budget activities. A large proportion (97.1%) are not involved in the planning of the works and cost, while a slight minority (2.9%) reported to be involved in the planning of works and cost. These findings imply that less involvement is considered in the planning of the works and cost of the organization.

These findings related to that of Henttu (2018) who worked upon the forecasting in budgetary control systems. Found that less involvement of key budget stakeholders is considered in the budget preparation, budget activities and planning of the activities.

Table 4.6: Minority Involvement of Budgetary Process (n=70)

Category	Involved	Not involved
Preparation of unit budget and requirements	30(42.8)	40 (57.1)
Budget preparation and allocation	19 (27.1)	51(72.9)
Pushing budgeted activities in the system	19 (27.1)	51(72.9)
Planning of the works and cost	2 (2.9)	68(97.1)

Source: Research data, (2024).

4.3.3 Rate of Budgetary Control Process Specific Area Involvement

Findings in Table 4.7 presented the rate of budgetary control process specific area involvement, a large proportion (70%) of respondents reported to be not involved at all in the goal setting, compared to a slight minority (2.9%) who extremely involved with mean score of 1.7286 and deviated at 1.19080 which denote that stakeholders are inadequately involved in the goal setting. The implication of the findings is that stakeholders are not adequately involved in goal setting, and therefore fail to accomplish set goals within a time frame. Similarly, Ojera (2021) argued that involvement in the budgeted control process is limited with specific area for involvement, for example stakeholders in the budget process are not all involved in the goal setting. Since management and administrative staff isolate in the goal setting for the direction of the organization.

Findings on the budget preparation areas revealed that (37.1%) of respondents were partially involved in the budget preparation compared to (2.9%) who reported extremely involvement in the budget preparation with a mean score of 2.7286 and standard deviation of 0.99158 respectively which indicates that there is low involvement of stakeholders during budget preparation. These findings imply that budget preparation stakeholders are not adequately involved which reduces the effectiveness of the budget control processes for the performance of DUWASA. The finding concurs with those by Ojera (2021) provided that limited participation of stakeholders in budget control process manifest the performance of the organization in different aspects.

Budget communication area, a large proportion (44.3%) are not at all involved in the budget communication, compared to a slight minority (1.4%) who extremely reported to be involved in budget communication. The mean score 2.1571 which denote partially involvement and 1.26989 standard deviation respectively. These findings imply that budget communication is partially involved in the whole budget process of the public owned sector. Ojera, (2021) public fund management partially involvements are considered to meet the financial procedure criteria. Hassani, (2015) argued that the major intention for partial involvement is to address the financial resource allocation criteria.

Budget implementation, findings indicated that about (60.0%) of respondents reported to be moderate involved in the budget implementation, compared to (7.1%) of respondents who suggested not at all involved in the budget implementation. The mean score of 3.2000 which denote moderate and deviated at .98687 respectively.

These findings imply that budget implementation less consider stakeholder in the whole budget process. Similarly, Mutungi (2020) pointed out that less stakeholder's involvement led to inadequate organization performance. The stakeholder in the budgetary control process is based on the side of implementation, which is less emphasized for man power search.

Budget monitoring, findings show that about (50.0%) of respondents suggested are not involved at all in the budget monitoring, while a slight minority (1.4%) of respondents reported to be extremely involved, with mean score of 2.3143 that deviated at 1.41977, which indicate partially involvement. The budget monitoring is partially considered the stakeholders from different departments of public owned organization. These findings related to that of Dauda (2019) who addressed the budget monitoring for effective performance of the organization, organization perform well unless budget monitoring is well consider the involvement of various stakeholders of diversity category.

Reporting suggested by about (41.4%) of respondents who reported not at all involved in reporting process and a slight minority (12.9%) of respondents who suggested to be partially involved in budget reporting. These findings imply that the rate of budgetary control process involvement in the budget reporting of public owned sector failed to accomplish goal. Agbenyo et al. (2018) pointed out that rate of budgetary control process involvement takes into account on the rate budgetary control process.

Table 4.7: Respondents Distribution by rate of Budgetary Process Involvement (%)

Statement	Not at all	Partially	Moderate	Good	Extremely	Mean	S. D
Goal Setting	49(70)	1(1.4)	12(17.1)	6(8.6)	2(2.9)	1.7286	1.19080
Budget preparation	6(8.6)	26(37.1)	21(30.0)	15(21.4)	2(2.9)	2.7286	.99158
Budget communication	31(44.3)	16(22.9)	5(7.1)	17(24.3)	1(1.4)	2.1571	1.26989
Implementation	5(7.1)	4(5.7)	42(60.0)	10(14.3)	9(12.9)	3.2000	.98687
Monitoring	35(50.0)	4(5.7)	6(8.6)	24(34.3)	1(1.4)	2.3143	1.41977
Reporting	29(41.4)	9(12.9)	17(24.3)	15(21.4)	0(0)	2.2571	1.21209

Source: Research data, (2024).

4.4 Staff Awareness on the Impact of Budgetary Control Processes

This section presented the staff awareness on the impact of budgetary control processes towards organizational performance at Dodoma Urban Water Supply and Sanitation Authority (DUWASA).

4.4.1 Influence of Budgetary Control Process on the Organization

Performance

Findings in Table 4.8 presented the influence of budgetary control process on the organization performance. A large proportion (98.6%) suggested budgetary control process influence organization performance, while a small proportion (1.4%) suggested otherwise. These findings imply that organization depend on the budgetary control process.

Table 4.8: The Influence of Budgetary Control Process on the Organization Performance

Category	Frequency	Percent
Yes	69	98.6
No	1	1.4
Total	70	100.0

Source: Research data, (2024).

4.4.2 The Aspects Budgetary Control Process Influence Organization

Performance

Findings in Table 4.9 presented the aspects budgetary control process influence organization performance. About (57.1%) suggested to increase efficiency, followed by (12.9%) suggested it influence the objectives and plans, compared to a slight minority (11.4%) who suggested it help an organization to perform work as per activity, and about (7.1%) reported on the awareness among staff in the budgetary participation process. These findings imply that budgetary control process tends to influence performance once is designed to increase efficiency.

Table 4.9: The Aspects Budgetary Control Process Influence Organization Performance

Category	Frequency	Percent
It influences in the objectives and plans	9	12.9
It increases efficiency	40	57.1
It helps an organization to perform work as per activity	8	11.4
Awareness among staff on the authority through full participation in the budget process	5	7.1
Total	62	88.6

Source: Research data, (2024).

4.4.3 The Rate of Budgetary Control Process on the Performance Indicators

Revenue Collection as Per Target

Findings in Table 4.10 show that most (60.0%) suggested good revenue collection as per target as performance indicator with mean score of 3.9286 deviating at 0.66641. These findings imply that revenue collection based on the target is the indicator of organization performance.

Timely water bills collection: Findings in Table 4.10 show that most (77.1%) of respondents suggested good timely water bills collection rated budgetary control process on the performance of organization compared to those reported untimely water bills collection corresponding to (1.4%) with a mean score of 3.8143 and deviated at 0.59692. The implication is that timely water bills collection is a specific indicator rated for performance of the public owned organization.

Outstanding bills register: Findings in Table 4.10 show that most (61.4%) of respondents suggested moderate outstanding bills register as indicator for performance with mean score of 3.3143 and standard deviation of 0.71308 respectively. These findings imply that moderate outstanding bills register limit the performance of public owned organization.

Reliable and sufficient water supply: Findings in Table 4.10 shows 39(55.7) of respondents suggested moderate reliable and sufficient water supply while (2.9%) suggested poor water supply with mean score of 3.3571 and standard deviation of .81713.

Registering of new customers: Findings in Table 4.10 revealed that most (44.3%) of respondents admitted to have registration of new customers which identified as the indicator of good performance compared to minority (4.3%) who suggested poor register of new customer with a mean score of 4.1571 which deviated for 1.01633 revealing good performance. These findings imply that register of new customer at DUWASA public owned organization mainly considered as a performance indicator.

Table 4.10: The Rate of Budgetary Control Process on the Performance Indicators

Statement	Frequency (%)					Mean	S. D
	Poor	Very poor	Moderate	Good	Very Good		
Revenue collection as per target.	0(0)	1(1.4)	15(21.4)	42(60.0)	12(17.1)	3.9286	.66641
Timely water bills collection	1(1.4)	1(1.4)	11(15.7)	54(77.1)	3(4.3)	3.8143	.59692
Outstanding bills register	2(2.9)	1(1.4)	43(61.4)	21(30.0)	3(4.3)	3.3143	.71308
Reliable and sufficient water supply	2(2.9)	3(4.3)	39(55.7)	20(28.6)	6(8.6)	3.3571	.81713
Registering of new customers	3(4.3)	2(2.9)	7(10.0)	27(38.6)	31(44.3)	4.1571	1.01633

Source: Research data, (2024).

4.5 Obstacles that Hinder Budgetary Control Processes

This section presented the third specific objective that sought to identify obstacles that hinder budgetary control processes in enhancing organizational performances at Dodoma Urban Water supply and Sanitation Authority (DUWASA).

4.5.1 Existence of Obstacle Hinder Budgetary Control Processes

Findings in Table 4.11 show that a large proportion (74.3%) of respondents suggested on the existence of obstacle that limit budgetary control process while few (25.7%) were not accepted to the existence of these challenges limiting effective budget control processes.

Table 4.11: Existence of Obstacle that Hinder Budgetary Control Processes

Category	Frequency	Percent
Yes	52	74.3
No	18	25.7
Total	70	100.0

Source: Research data, (2024).

4.5.2 Obstacle that Hinder Budgetary Control Processes in the Organization Performance

Findings in Table 4.12 presented the obstacles that limit budgetary control process. A large proportion (37.1%) of responses mention insufficient water supply, followed by (25.7%) suggested slow pace outstanding bills, (15.7%) revealed on the politics issues that disturb targets while only few (1.4%) identified directives from the leaders regards the use of money out of the budget and limited ceiling respectively.

Table 4.12: Obstacles for Budgetary Control Process

Category	Frequency	Percent
Slow pace of outstanding bills	18	25.7
insufficient water supply	26	37.1
Politics issues disturb targets	11	15.7
Directives from the leaders regards the use of money out of the budget	1	1.4
Limited ceiling	1	1.4
Total	57	81.4

Source: Research data, (2024).

4.5.3 The Component of Budgetary Control Processes Faces a Lot of Challenges at DUWASA

Goal Setting: Findings in Table 4.13 presented responses on the component of budgetary control process that face challenges. A large proportion (88.6%) suggested that goal setting mainly face challenges in the budgetary control process for the

performance of organization whereas (11.4%) reported on the counterpart with a mean score of 1.9649 and deviated at 0.86530 respectively. These findings imply that goal setting encounter challenge which limit DUWASA performance.

Budget preparation: Findings in Table 4.13 revealed that (78.6%) of respondents they did not face challenge during budget preparation compared to only few who accepted to face challenge with a mean score of 1.9649 and deviated at .41329 respectively. These findings imply that challenges are not obstacle for budget preparation.

Budget communication: Findings in Table 4.13 show that most (70%) of respondents revealed budget communication being a challenge for budget control with a mean score of 1.3000 and deviated at 0.46157 respectively. These findings imply that budget communication is limited with challenges in the budgetary control process.

Table 4.13: The Component of Budgetary Control Processes Faces a Lot of Challenges at DUWASA

Category	Frequency (%)		Mean	S. D
	Yes	No		
Goal Setting	62 (88.6)	8(11.4)	1.9649	.86530
Budget preparation	15(21.4)	55(78.6)	1.7857	.41329
Budget communication	49(70.0)	21(30.0)	1.3000	.46157
Implementation	57(81.4)	13(18.6)	1.1857	.39168
Monitoring	41(58.6)	29(41.4)	1.4143	.49615

Core strategies for effective budget control processes: This section presented the fourth objective that focused to explore core strategies for effective budget control processes at Dodoma Urban Water supply and Sanitation Authority (DUWASA). It comprised the requirement for effective strategies in the budgetary control process and the required strategies for budgetary control process.

4.5.4 The Effective Strategies in the Budgetary Control Process

Findings in Table 4.14 presented the existence of effective strategies for budgetary control process. A large proportion (70%) suggested that budgetary control process core strategies are effective compared to a slight minority (30%) who suggested otherwise. These findings imply that core strategies used for budgetary control process are effective in the public owned organization like DUWASA.

Table 4.14: Respondents Distribution by Effective Strategies

Category	Frequency	Percent
Yes	49	70.0
No	21	30.0
Total	70	100.0

Source: Research data, (2024).

4.5.5 The Core Strategies for Effective Budgetary Control Process

Findings in Table 4.15 indicated the core strategies for effective budgetary control process. A large proportion (87.1%) of respondents suggested increase revenue collection efficiency from water bills is the core strategies for effective budgetary control process, followed by (84.3%) of respondents suggested to increase water supply for customers and reduce non-revenue water leakages and water meters corresponding to (64.3%) respectively. These findings imply that water supply increase and revenue collection are strategies for effective budgetary control process at DUWASA.

Table 4.15: Core Strategies for Effective Budgetary Control Process (n=70)

Category	Frequency	Individual case, n=70
Increase water supply for customers	59	84.3
Increase revenue collection efficiency from water bills	61	87.1
Reduce non-revenue water leakages and water meters	45	64.3

Source: Research data, (2024).

4.6 Summary of the Findings

The findings shows that most of the respondents are aware with the budgetary control processes (98.6%) while most (70%) of respondents were not involved in goal setting and further, most (44.3%) of employees did not involve in budget communication. Moreover, respondents were involved in budget control processes in different aspects including Preparation of unit budget and requirements (42.8%), Budget preparation and allocation (27.1%), pushing budgeted activities in the system (27.1%) and Planning of the works and cost (2.9%).

Furthermore, increase revenue collection efficiency from water bills (87.1%), Increase water supply for customers (84.3%) and Reduce Non-Revenue water leakages and water meters (64.3%) are the strategies set for effective budgetary control processes. Moreover, it has been revealed that insufficient water supply (37.1%), Slow pace of outstanding bills (25.7%), directives from the leaders regards the use of money out of the budget (1.4%) and Limited ceiling (1.4%) are the challenges hindering budget control processes at DUWASA

CHAPTER FIVE

DISCUSSION OF THE FINDINGS

5.1 Introduction

This chapter presents the discussion based on research objectives, the finding of the research as well literature review. The objective being to link and compared what was found from and real world (the actual finding from the field). To show things simple and more presentable, the discussion has been set based on sequential of the specific research objective so presented.

5.2 Discussion

From the finding of this study, it has been proved that, there has been the impact of process on budgetary control system in public institution. Moreover, respondents differ on the nature and magnitude of the issues that has much impact yet both do agree that there has been such impact, by ranking the question on whether the system available ensures attainment of value for performance has attracted much attention. Most people are with opinion that the available budgetary control system was very rigid and does not allow or give room for flexibility.

Rao (2011) has similar observation that flexibility should be considered as one of the requisites of sound and effective budgetary control system. Agbenyo, Danquah, & Shuangshuang (2018) described that a specific budgetary control is a process that applied by an organization as a framework that deals with revenue and expenditure allocation. Osebo, Debebe&Eshetu (2019, Budgeted considered as the core element of an efficient control process and consequently vital part to the umbrella concept of an effective budgetary control, Budgetary used as detector of variances between

organization objectives and performance. It can be generally said that, what have been found in connection to the first study objective that aimed at identifying the impact of process related issues on budgetary control system in public owned organization has close link to literature on the topic under study.

Another objective of this study aimed at assessing the obstacles in budgetary control process facing performance public owned organization in Tanzania. It has been learned from the findings that, greater part of staff (about 57.1%) fills that were not fully involved. Moreover, the same people were the consumers of the budget. This is attributed existing assumptions that a certain department or people are the one who are concerned with budgeting activities. Grabam (2011) presents the budgeting cycle which shows the budgeting process and different levels through which individuals can take part in budget preparation, implantation as well controlling.

Rao (2011), on the other hands also established that, influence is a one of the requisitions of effective budgetary control system that can enhance budgetary control and improve its effectiveness. As such notion persists; there is a need for actors to improve participation in budgeting process. Another area which has been sighted that needs improved goal setting and budget commutation existing obstacle facing public owned organization in budgetary control. It is rather providing the room for influence performance of public owned organization. On the other hand, the respondents are in the opinion that involvement in budgetary control process with components of budget communication and goal setting still the problem that needs to be addressed. As Rao (2011) pointed out, transparency is also one of the criteria that need to be maintained when designing effective budgetary control system.

Looking at suggestions to improve budgetary control process on performance in public organization in Tanzania as another objective of the study, the proposed measure is not different from opinion to addresses the weaknesses or the deficiency in budgetary control process as seen by staff. It is worth noting that, similar observations have been identified as areas to be taken into account in developing an effective budgetary control for public owned organization. Rao (2011), point out some of the areas being inclusiveness (wider participation of stakeholders) in the budgetary process. While Graham (2011), insists on the need to improve the need to whole budget cycle to be timely effective, inclusiveness and focused.

CHAPTER SIX

SUMMARY, CONCLUSION AND RECOMMENDATIONS

6.1 Introduction

This chapter discusses the finding of the study by drawing together all the issues of research and link back to the aim and objectives which were on listed at chapter one. The general objective of this study was to assess the budgetary control process on performance in public organization in Tanzania and eventually suggest improvements measures for improving budgetary control process in public organization of Tanzania.

6.2 Conclusion

Firstly, it has been concluded that staffs were inadequate involved in budgetary control process and therefore reduce the performance of the public organization (DUWASA) in service delivery. Moreover, the findings concluded that employees at the DUWASA were aware with the budgetary control processes in enhancing organization performance at increasing revenue collection efficiency from water bills, increase water supply for customers and reduce non-revenue water leakages and water meters. Furthermore, insufficient water supply, Slow pace of outstanding bills, Directives from the leaders regards the use of money out of the budget and Limited ceiling are the challenges hindering budget control processes at DUWASA

Lastly in the list, increasing revenue collection efficiency from water bills, increase water supply for customers and reduce non-revenue water leakages and water meters were the strategies for effective budget control processes.

6.3 Recommendation

Based on the research findings, the following recommendation are proposed

The budgetary control process should be more inclusive and allow wider involvement and participation of more staff. Such involvement should be at all levels and at all stage of the budgetary control process.

Laws, rules and regulation related to budgetary control process should be flexible to prevent fraud and any misuse of fund.

On job training concerned budgetary control process should be practice frequently to improve performance of a public organization.

6.4 Recommendation for Further Studies

This study recommends that other studies should be conducted focus on establishing what measures need to be taken to improve budgetary control process and determine other factors contributed in performance of public owned organization in Tanzania.

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APPEDIXES

Appendix I: Schedule of Activities

NO	MONTH ACTIVITY	YEAR 2022/2023											
		AUGOST- OCTOBER,2022				NOV- JAN,2023				FEBR,2023			
1	Preparation of proposal and submission	■	■										
2	Survey and familiarization of the organization			■	■								
3	Data collection					■	■	■	■	■			
4	Data analysis										■	■	
5	Report writing												
6	Adjusting final report and Submission												■
7	Research defending												■

Appendix 11: Research Budget

S/n	Particular	Description	Amount (Tsh.)	SOURCE OF FUNDS
1.	Research proposal Preparation 1st&2nddraft	Drafting papers (A4) Ream @ 10,000/= Typing and printing 50 page @ 100=/ Photocopy 50 pages@ 50/=	10,000/=	Researcher's Own Fund
	Sub total		17,000/=	
2.	Pre testing research tools	Allowance -Researcher 2 days@ 60,000/= -Photocopy of research questionnaires/=copies x15x50/= -Transport 1 persons x2 days x10,000/=	120,000/=	Researcher's Own Fund
	Sub total		147,500/=	
3.	Data collection	Allowance Research 30 days @ 60,000/= Transport 1 person x 30days x10,000/=	1,800,000/=	Researcher's Own Fund
	Sub total		2,100,000	
4.	Data processing and Research report writing	Draft paper printing 150 pages x100 Photocopy 150 pages x 2 copies x 50/= Soft binding 3 copies x10,000/=	15,000/=	Researcher's Own Fund
			15,000/=	
			30,000/=	
5.	GRAND TOTAL		2,324,500/=	Researcher's Own Fund

Appendix III: Questionnaire for all Staff

Dear respondent

My name is ELSIUS PETER GUJENJI pursuing Master of Arts in Monitoring and Evaluation at the Open University of Tanzania. My research title is “Assessment of Budgetary Control Processes in the Performance of a Public-Owned Organization in Tanzania: A Case of Dodoma Urban Water and Sanitation Authority (DUWASA), Dodoma, Tanzania”. I am here requesting you to fill in my questionnaire in order for me to collect the relevant information as far as my research is concerned. The provided information will be only used for the academic purpose.

BACKGROUND INFORMATION [Circle the appropriate answer]

A1. Designation.....

A2. Sex 1. Male 2. Female

A3. Age 1. 18 – 27

2. 28 – 37

3. 38 – 47

4. 48 – 57

5. 57 and above

A4. Education levels

Secondary

Certificate

Diploma

Undergraduate

Post-graduate

A5. Experience

0 -4 years

5- 9 years

10 – 14 years

15 -19 years

20 years and above

STAFF INVOLVEMENT IN THE COMPONENTS OF BUDGETARY CONTROL PROCESSES

B1. Are you normally involved in the budgetary process?

- 1. Yes
- 2. No

If YES, explain your involvement.....

.....

.....

.....

.....

.....

.....

If NO, why.....

.....

.....

.....

.....

.....

B2. If you are involved in any part of the budgetary process, please rate your involvement. [Put a tick on an appropriate response]

S/N	Process	1	2	3	4	5
		Not at all	Partially	Moderate	Good	Extremely
1.	Goal Setting					
2.	Budget preparation					
3.	Budget communication					
4.	Implementation					
5.	Monitoring					
6	Reporting					

B3. Does your organization possess different procedures of budgetary control from other organizations?

Yes 2. No

If YES, what are the procedures.....

STAFF AWARENESS ON THE IMPACT OF BUDGETARY CONTROL PROCESS ON AN ORGANIZATION PERFORMANCE

C1. DO you think budgetary control processes have any influence on organizational performance at DUWASA?

Yes 2. No

If YES, would you explain briefly

.....

.....

.....

.....

.....

If NO, would you explain briefly.....

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.....

C2. Can you rate the influence of budgetary control processes on the following performance indicators at DUWASA? [Put a tick on an appropriate response]

S/N	Indicators	1	2	3	4	5
		Poor	Very Poor	Moderate	Good	Very Good
1.	Revenue collection as per target.					
2.	Timely water bills collection.					
3.	Outstanding bills register.					
4.	Reliable and sufficient water supply.					
5.	Registering of new customers					

OBSTACLES THAT HINDER BUDGETARY CONTROLL PROCESSES

D1. Do you think there are some obstacles which hinder budgetary control processes in influencing organizational performance at DUWASA?

Yes 2. NO

If YES, would you mention those obstacles;

.....

D2. In your opinion, which component of budgetary control processes face a lot of challenges at DUWASA? [Put a tick on an appropriate response]

S/N	Process	YES	NO
1.	Goal Setting		
2.	Budget preparation		
3.	Budget communication		
4.	Implementation		
5.	Monitoring		

CORE STRATEGIES FOR AN EFFECTIVE BUDGET CONTROL PROCESS

E1. Do you think DUWASA needs some strategies to make budgetary control processes effective than is just now?

YES 2. NO

If YES, would you mention the needed strategies;

.....

.....

If NO, would you explain why?

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THANK YOU

Appendix IV: Interview Guide for HoD/Supervisors/Managers

Section/Unit.....

Designation.....Sex.....Working experience (years)

1. What are the components of budgetary control process in your organization?
2. To what extent do you think budget preparation is participatory in your organization?
3. What is the level of awareness among your staff with regards to budgetary control processes?
4. To what extent do you think budgetary control processes influence the organizational performance at your organization?
5. What are indicators of organizational performance in your organization?
6. What are recurrent obstacles with regards to budget implementation?
7. What measures are usually taken when there is variance as far as budget implementation is concerned?

Thank you very much for sparing your valuable time

Appendix v: Research Clearance Letter



Ref. No OUT/ PG20202000301

24th April, 2023

Managing Director,
 Dodoma Urban Water Supply and Sanitation Authority (DUWASA),
 P.O Box 431,
DODOMA.

Dear Managing Director,

RE: RESEARCH CLEARANCE FOR MR. ELISIUS PETER GULENJI. REG NO:
PG202000301

2. The Open University of Tanzania was established by an Act of Parliament No. 17 of 1992, which became operational on the 1st March 1993 by public notice No.55 in the official Gazette. The Act was however replaced by the Open University of Tanzania Charter of 2005, which became operational on 1st January 2007. In line with the Charter, the Open University of Tanzania mission is to generate and apply knowledge through research.
3. To facilitate and to simplify research process therefore, the act empowers the Vice Chancellor of the Open University of Tanzania to issue research clearance, on behalf of the Government of Tanzania and Tanzania Commission for Science and Technology, to both its staff and students who are doing research in Tanzania. With this brief background, the purpose of this letter is to introduce to you **Mr. Elisius Peter Gulenji, Reg. No: PG20202000301** pursuing **Master of Arts in Monitoring and Evaluation (MAME)**. We here by grant this clearance to conduct a research titled "**Assessment of Budgetary Control Processes in the Performance of a Public-owned Organization**

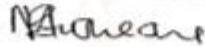


in Tanzania: A Case of Dodoma Urban Water and Sanitation Authority (DUWASA), Dodoma, Tanzania)". He will collect his data at Dodoma Urban Water and Sanitation Authority in Dodoma Region from 25th April to 25th May 2023.

4. In case you need any further information, kindly do not hesitate to contact the Deputy Vice Chancellor (Academic) of the Open University of Tanzania, P.O.Box 23409, Dar es Salaam. Tel: 022-2-2668820. We lastly thank you in advance for your assumed cooperation and facilitation of this research academic activity.

Yours sincerely,

THE OPEN UNIVERSITY OF TANZANIA



Prof. Magreth S. Bushesha

For: **VICE CHANCELLOR**

THE UNITED REPUBLIC OF TANZANIA



MINISTRY OF WATER



DODOMA URBAN WATER SUPPLY AND
SANITATION AUTHORITY
(DUWASA)

In Replying Please Quote:

Ref. No. DUWASAT.10/11/VOL.III/497

Date: 25/04/2023

Vice Chancellor,
Open University of Tanzania,
P.O Box 23409,
DAR ES SALAAM.

RE: RESEARCH PERMIT WITH RESPECT TO MR. ELISIUS PETER GULENJI

Reference is made to the above heading and your letter dated 24th April, 2023 of Ref. No. OUT/PG20202000301 by which you requested for research work in our Authority.

2. This is to inform you that Mr. Elisius Peter Gulenji (MAME), a research candidate has been permitted to undertake research (data collection) in 'Assessment of Budgetary Control Processes in the Performance of Public-owned Organization in Tanzania' A case of DUWASA from 25th April to 25th May, 2023.

3. Please note that the Authority will not be responsible for any cost incurred during the research work.

Jerry Prosper

For: **MANAGING DIRECTOR**

Copy:

Mr. Elisius Peter Gulenji,
0757597684.

Tambuluruli Ward, Saimin Street, DUWASA Building, Block B-Plot No. 3, Mkapu/A.H. Nwinyi Road, P.O. Box 431, Dodoma, Tel: +255262324245, Fax: +255262320000, Toll Free Call No: 0800110078, Email: md@duwasa.go.tz, Website: www.duwasa.go.tz