

MAKERERE UNIVERSITY

**EVALUATING THE BUDGETING PROCESS IN KAMPALA CAPITAL CITY
AUTHORITY (KCCA)**

BY

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REG. NO. 2011/HD06/3268U

STUDENT NO. 211002893

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**A RESEARCH REPORT SUBMITTED IN PARTIAL FULFILLMENT OF THE
REQUIREMENTS FOR THE AWARD OF THE DEGREE OF MASTERS OF
BUSINESS ADMINISTRATION OF MAKERERE UNIVERSITY**

MAY, 2013

ABSTRACT

This study focused on evaluating the budgeting process in Kampala Capital City Authority (KCCA). This study was embarked on because of inadequate budgeting process that affects the performance of KCCA in terms of service delivery. Specifically, the study aimed at identifying the challenges faced by KCCA in its budgeting process and also identifying some of the strategies that can be used to improve the budget process in KCCA.

The study adopted a cross sectional research design in which both qualitative and quantitative data were used. Both primary and secondary data were used in the study. Specifically, questionnaires were used in data collection using the population sample that comprised of 28 Division Councilors and 42 Administrative staff of KCCA. Random sampling technique was used because it gives equal chances to all the respondents to be included in the sample.

On the evaluation of the budgeting process it was revealed that within budgeting, there were issues of inadequate coordination of activities, inadequate consultation between the users and it was also revealed that the budgeting activities in KCCA were not done in accordance to the guidelines of local government Act. The study also identified a number of challenges facing the budgeting process and these included: inadequacy of budgeting knowledge within the budget committee members, misappropriation of funds budgeted for and inadequate monitoring of the budget implementation.

On the strategies to improve budgeting process, the study found out that there is need to train political leaders to achieve budget related skills and putting more emphasis on the budget monitoring within KCCA. Basing on the conclusions made in light of the research objectives, the study recommended that, KCCA management should initiate a programme of training political leaders and whoever participates in the budgeting process in order to improve performance.