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## **THE RELATIONSHIP BETWEEN BUDGETARY FACTORS AND THE EFFECTIVE APPLICATION OF THE BUDGETING PROCESS IN PUBLIC SE**

### **Abstract:**

Public institutions such as secondary schools find themselves under pressure to provide effective and efficient services to their constituencies, which is an exercise that calls for more effective budgeting. The current study investigated the extent to which the budgeting process was implemented effectively and the relationship between budgetary factors in the budgeting process in public secondary schools was determined.

A survey was used to garner data from educators in public secondary schools. To analyse data exploratory factor analysis, mean testing and correlation analysis were performed. The findings from the study indicated that educators participated in the budgeting process in which budget control and not budget planning was performed. Educators were eager to participate in the budgeting process. The execution of the budgeting process was characterised by co-ordination and communication. The recommendations were training and development should be instituted prior to educators' involvement in the budgeting process and that budget planning should receive attention.

### **Keywords:**

performance based budgeting; zero-based budgeting; devolved budgeting

**JEL Classification:** I29