

Full Length Research Paper

Budget planning and the quality of educational services in Uganda public universities: A case study of Kyambogo University

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Accepted 25, October, 2013

This paper examines the relationship between budget planning and the quality of educational services at Kyambogo University in Uganda. We argue that the manner in which the university's budget planning activities are conducted determines in a significant way (by 76.8%) the quality of the services offered by public universities in Uganda. The findings are original and contribute to the body of education quality in developing countries. The results are compared with both local and international findings to suggest policy and managerial implications.

Key words: Budget management, Kyambogo University, Uganda.

INTRODUCTION

In both developed and developing countries, the failure to achieve the desired effectiveness of budget management has been a major predicament facing public universities. The worldwide statistics indicate that close to 50% of public universities in Europe, 56% in America, 76% in Asia and over 97% of such universities in Africa are witnessing severe shortfalls in the effectiveness of their budget management (Munroe-Blum, 2004). The budgets are largely financed by direct state allocations (Kayongo, 2007); but government subventions have continued to dwindle in almost all countries. This has created serious financial challenges (Sverker-Sörlina, 2007) which in turn affects the quality of services offered by public universities as funding challenges have a direct implication on the quality of educational services.

In Africa under pressure from international development agencies particularly the World Bank and the International Monetary Fund, many governments were compelled to cutback the financing of university budgets so as to spend more on provision of basic social services

such as primary education, primary healthcare and environmental protection (Mutula, 2001, 2002; Nawe, 2002). Public universities in Kenya, Tanzania, Zambia, and Malawi have since faced serious under-funding (Muema-Kavulya, 2006; Orszag and Kane, 2008; Saint, 1994; Wamala-Lule, 2000). In Uganda, public universities such as Makerere University, Gulu University, Busitema University, Mbarara University of Science and Technology, and Kyambogo University have all been witnessing severe shortfalls in the effectiveness of their budget management, occasioned mostly by failure to release government funding (Bitamazire, 2007).

Makerere University has had to reckon with many situations in which over a half of its budget financing from government is not realized (Kayongo, 2007; Makerere University, 2007; Muyimbwa, 2004). Makerere University Business School failed to open as scheduled in the 2006/07 academic year because of government failure to make good of its share of financing the institution's budget (Aliga, 2006). Gulu University was threatening to

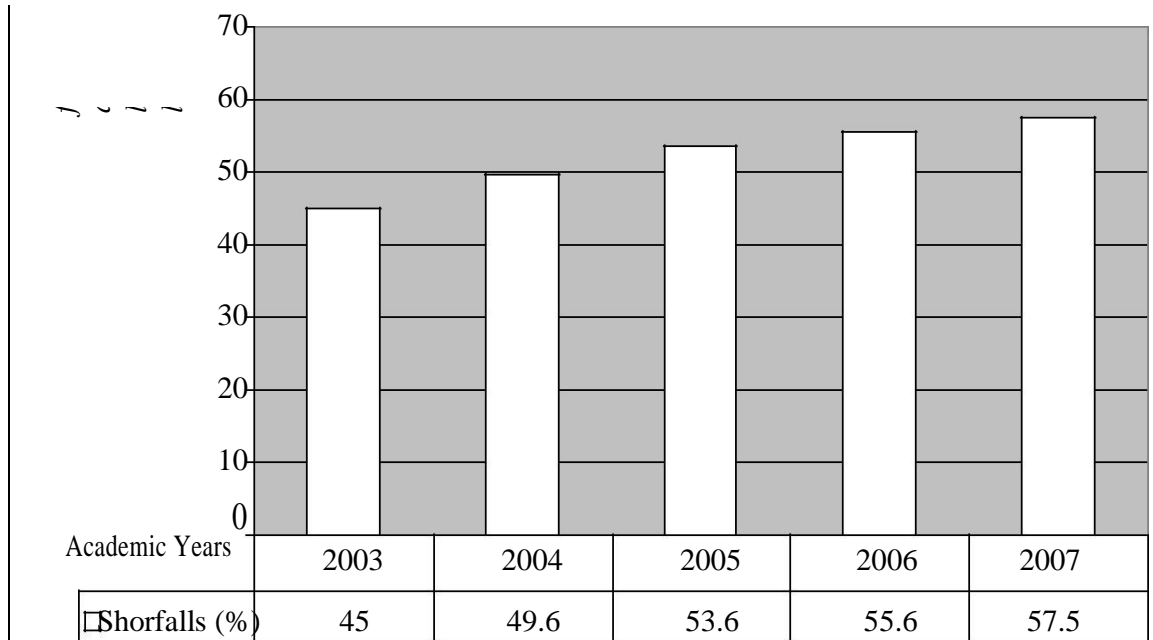


Figure 1. Trend of shortfalls in government financing of Kyambogo University budget. Source: Kyambogo University (2007/08).

close prematurely in the 2005/06 over similar circumstances (Ibid). The result has been that the universities’ budget management has fallen short of the planned effectiveness. It, however, remains largely unclear as to how this affected the quality of educational services provided by these universities.

In this study, we adopted the input budgeting model of service quality. The model maintains that for educational institutions to achieve the desired quality of educational services, all the necessary input resources have to be well budgeted for (Tam Wai-Ming, 2008). In other words, a programme aimed at delivering the desired quality of educational services has to be financially well facilitated as regards its required inputs (Muyimbwa, 2004; Kayongo, 2007; Mutula, 2001; Nawe, 2002). This has been well articulated by Orszag and Kane (2008) who observed that universities cannot achieve much in terms of educational service quality when their budgets are not effectively planned, implemented, and controlled. This is the essence of effective budget management (Smith et al., 2006).

Service quality refers not only to the reliability, responsiveness and assurance of a service to meet consumer expectations or satisfaction; but also to the adequacy of the capacity of a service provider to deliver the services as desired (Gerhard and Gördel, 2006; Tam Wai-Ming, 2008). According to Okwach, (2000), when budget planning is effective, it translates into the desired educational services. Effective implementation of a budget involves mobilization of all the proposed funds and spending them as planned (Tam Wai-Ming, 2008). This ensures

practically that the service delivery programmes are effectively implemented, leading to realization of desired quality of the educational services (Musaazi, 2005). Effective control of a budget should ensure that proposed educational programmes are achieved without deviating from the planned budget (Emojorho, 2004). Clearly, when such control is effectively exercised, the result is realization of the desired quality of educational services (Ching-Yaw et al., 2007; Waithanji-Ngware and Ndirangu, 2005). Generally thus, a university that falls short of achieving the planned budget management effectiveness brings into question the quality of its educational services

Kyambogo University has had to witness a scenario in which its budget management has been ineffective. Established in 2003 from the amalgamation of ITEK, UPK, and UNISE, this university’s budget management has had to be ineffective as a result of under-funding from government. In the very year of its inauguration, the university’s public funding fell short by 45%. The situation became worse in the subsequent academic years as shown in Figure 1.

The university’s continued under-funding has resulted in erosion of stakeholders’ confidence. A series of student and staff strikes have already occurred as a result of inadequate government financing. There was a staff strike in 2007 caused by failure of government to fund the university and enable it to rationalize and fully pay lecturers’ salaries and allowances. Another staff strike occurred in February 2008 occasioned by government action of cutting back the University’s funding proposed to cater for staff allowances and salaries. The prolonged

period of this staff strike compelled students to stage a violent strike in March 2008, demanding resumption of lecturing. Unfortunately, this only led to a two-months closure of the university.

LITERATURE

Pandey (1996) cited in Kyambadde (2005) considered budgeting as a process by which an organization's management comes up, states and communicates, in financial terms, the organization's time-bound expectations, goals and objectives in clear, formal terms in order to avoid confusion and to facilitate their attainment at all levels: top management, department heads, employees, and funding agencies.

Budget planning focuses on coming up with a detailed financial programme of action with clear objectives and goals aimed at reducing uncertainty by giving proper direction on how organizational resources and performance efforts should be spent in order to achieve the stated goals and objectives (Joshi et al., 2003; Malinga, 2002). It actually involves drawing up a financial plan that not only shows required funds and how they should be raised and spent but also coordinates an organization's members' activities and efforts in a way that promotes optimal use of the proposed resources (Hanushek and Harbison, 1997). This suggests that budget planning focuses on the formulation of a comprehensive and coordinated resource plan or programme, expressed in financial terms, for attainment or realization of the objectives of an organization. To note, however, is that despite showing that budget planning involves setting objectives, the observations do not delve into the connection between this planning and service quality; yet service quality constitutes a very important objective in service provider organizations such as universities (Malick and Grisay, 2000).

The American Accounting Association (2005) and Stoffle (1993) described budget planning as a process of coming up with how much revenue (or funds) an organization expects to raise from which source as well as how much of the expected funds is to be spent, when and on what function, programme, activity or operation and by which responsibility centre (also called responsible person). Fozzard, (2008) made similar observations adding that budget planning is all about committing, prioritizing, and allocating financial resources to the various programmes to be implemented in a specified period of time. Similar observations appear in the work of Baker (1992), Boldt (1991), Charalambos and Ananiadis (2004), Kreysing (2002) and Mott, (2007). Despite being articulate on what budget planning involves, the observations of the American Accounting Association and all the fore-cited scholars were general. They neither specify service quality as one of the important objectives of service provider organizations like universities, nor even

delve into what happens to the realization of this objective in case the planned funds are not realized as desired.

According to Musaaazi (2005), budget planning focuses on figuring out how the aspirations, goals and objectives of an organization are to be achieved based on programmed utilization of the financial resources that an organization has or expects to get from all the identified funding sources. For public educational organizations, Musaaazi (2005) observed that some of the sources proposed at budget planning include government funding. Others include internal income generating sources, tuition, donor funding and loan finance (Kayongo, 2007; Muyimbwa, 2004; Okwach, 2000; Ministry of Finance, Planning and Economic Development, 1996/97-2003/ 2004).

METHODOLOGY

The design

The study was conducted using a cross sectional survey complemented by a longitudinal and analytical design. The longitudinal design was used because, as Kothari (2005) noted, some of the data was quantitative and collected from already existing financial figures on the budget performance of Kyambogo University since its inception. The analytical design was applied by using linear regression analysis to establish the likely effects of budget planning on the quality of educational services delivered at Kyambogo University. The cross sectional survey was used because, as the American Statistical Association, (1999) noted, the study included qualitative data collected at one point in time from a sample selected from different categories of respondents (members of the top management, staff members and students of Kyambogo University).

The population and sample

The study population was 11,494 in total; including 10,998 students of Kyambogo University (Student Enrolments List, 2007/08), 415 of the university's academic staff members (Academic Staff, 2007), six (6) of its faculty deans, five (5) heads of department, five (5) officials of the top management of Kyambogo University, eight (8) accountants, 20 members of University Council, three (3) MFPED officials and four (10) officials from National Council of Higher Education in the Ministry of Education and Sports. Out of the above total population, 655 respondents were targeted by the study and of these, 465 actually participated in the study representing a response rate of 71%.

Data analysis

Data were analyzed using both qualitative and quantitative methods. However, this paper is only based on the quantitative data. Closed-ended responses were coded and entered into the SPSS programme. The analysis used factor analysis, descriptive, ANOVA, correlation and regression methods of analysis. The descriptive methods were used to analyze background information about respondents. Confirmatory factor analysis was used to extract and identify the principal components and to confirm

Table 1. Result of content validity indices.

Research instrument	Validity index
Interview schedule for top management and ministry officials	0.800
Questionnaire for Academic Staff members	0.917
Questionnaire for Students	0.900

Table 2. Result of the reliability of questionnaire items.

Research instrument	α
Employee Questionnaire	0.875
Students Questionnaire	0.833

whether the components were reliable measures of the study's main variables. ANOVA was used to establish differences in the perception of budget planning and educational service quality at Kyambogo University across the selected categories of respondents. Correlation analysis was used to establish the direction and magnitude of the relationships between the variables of the study. Finally, the regression method was used to test the hypotheses of the study, thereby establishing the extent to which budget planning predicted educational service quality at Kyambogo University.

Measurement of variables

Budget Planning was measured using the proposed funds (income) and expenditure figures of Kyambogo budget programmes between 2003 and 2007. It was also measured using the perception of respondents established using a five-point Likert scale of responses running from strongly agree to strongly disagree. Educational Service Quality was measured using respondents' perception of the adequacy of the service delivery capacity and the reliability, responsiveness and assurance of educational services to meet their expectations. The perception was also established using a five-point Likert scale of responses on a continuum ranging from strongly agree to strongly-disagree.

Validity and reliability analysis

We ensured validity through pilot study involving five respondents knowledgeable about the main themes of the study but were not included in the final sample for the study. The respondents were asked to assess the ability of each item of each instrument to measure the variables of the study. The respondents were asked to judge the items by rating them as relevant (R) or irrelevant (IR). From their ratings, content validity indices (CVI) were computed using the following formula:

$$CVI = \frac{\text{Number of questions rated as relevant (R)}}{\text{Total Number of questions in the instrument (R + IR)}}$$

The results are found as follows (Table 1).

For this study, the reliability of questionnaire items was tested using the Cronbach Alpha method of internal consistency given by Amin (2005) as follows:

$$\alpha = \frac{K}{K-1} \left[1 - \frac{\sum SD_i^2}{SD_T^2} \right]$$

Where: α is the coefficient of reliability; K is the size of the pilot

sample; SD_i^2 are the variances of within the items; \sum is the summation sign; and SD_T^2 is the overall variance for all items. The results are as follows (Table 2).

RESULTS

Quality of educational services

The primary variable of interest in the study was the quality of educational services offered at Kyambogo University. We used a number of items to enlist stakeholder responses on their perceptions on educational quality. Using factor analysis of the closed-ended responses to the items administered to establish the quality of educational services at Kyambogo University, the following results emerged.

Findings in Table 3 indicate that four principal components were extracted from the responses to the items administered to establish the quality of educational services delivered at Kyambogo University and they all had a total variance of 79.6%. These were identified as (1) adequacy of educational service delivery capacity, (2) perceived assurance of educational services, (3) perceived reliability of educational services, and (4) perceived responsiveness of educational services to students' educational needs. Adequacy of educational service delivery capacity was the most reliable indicator and one that explained the largest variation in this quality (Alpha = 0.807, Variance = 49.448%). It was followed by perceived assurance of educational services (Alpha = 0.712, Variance = 13.043%), then by perceived reliability of educational services (Alpha = 0.698, Variance = 8.715%), and then by perceived responsiveness of educational services to students' educational needs (Alpha = 0.602, Variance = 8.360%).

The factor loadings in Table 3 indicate that to most of the respondents, the best indicator of adequacy of educational service delivery capacity was to have in place all information services/facilities needed by students to carry out research, enrich their knowledge and keep informed (Factor Loading = 0.812). Similarly, most respondents

Table 3. Factor analysis results.

Items	Principal Components			
	Adequacy of educational services/delivery/capacity	Perceived assurance of educational services	Perceived reliability of educational services	Perceived responsiveness of educational services to students' educational needs
All information services/facilities students need to research, be informed and enrich knowledge are in place	.812			
All library services/facilities needed by students to learn effectively as expected are provided	.767			
All laboratory equipment/materials needed by students to effectively learn	.729			
All the recreational facilities needed by students to develop their sports talents are provided	.679			
Students entitled to feeding at the university are provided with the desired balanced diet	.654			
Students entitled to accommodation are provided with the desired accommodation services	.503			
University's employees demonstrate professionalism when delivering educational services		.745		
University employees are more interested in personal benefits than serving students		.691		
The university's employees are efficient in their efforts to serve students		.632		
The information provided to students by the university's employees is accurate		.514		
University's employees are sufficiently knowledgeable in the services delivered to students.		.512		
The University's lecturers teach students without dodging any lecture			.677	
Employees provide educational services to students with commitment.			.657	
The University's employees are all competent in their efforts to serve students			.623	
Services provided to students by Kyambogo University staff members are dependable			.502	
Employees provide educational services to students in a timely manner.			.483	
The University's employees have the ability to perform services dependably.			.473	
Services provided to students by Kyambogo University meet students' educational needs				.671
Students are satisfied with the educational services provided by Kyambogo University				.657
The University's management/employees promptly solve any complaints raised by students about the delivered educational services				.623
Alpha	.807	.712	.698	.602
% Variance explained	49.448	13.043	8.715	8.360
% Cumulative Variance Explained		62.491	71.206	79.566

Extraction Method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization.

indicated that university employees' demonstration of professionalism when delivering educational services was the best measure of perceived assurance of educational services (Factor Loading = 0.677). In the same way, the best indicator of the perceived reliability of

educational services constituted lecturers teaching students without dodging any lecture (Factor Loading = 0.677). That of the perceived responsiveness of educational services to students' educational needs was the ability of these services to meet students' educational

needs (Factor Loading = 0.671).

These results imply that most of the stakeholders of Kyambogo University who participated in the study would be satisfied with the quality of the university's educational services if emphasis was put on ensuring that the:

- (a) university has adequate capacity in terms of information services/facilities needed by students to research, be informed and enrich their knowledge;
- (b) assurance of the university's educational services is achieved through emphasizing employees' demonstration of professionalism when delivering educational services;
- (c) reliability of educational services is pursued by putting emphasis on ensuring that the university's lecturers teach without dodging any lecture;
- (d) responsiveness of educational services to students' educational needs is guaranteed by ensuring that the provided services meet students' educational needs.

To establish whether the above areas were accentuated at Kyambogo University, respondents were asked to use a strongly-agree-strongly-disagree response scale to show their perception of the quality of educational services delivered at the university. The ANOVA results obtained in this regard are summarised in Table 4.

The findings in Table 4 indicate that the categories of respondents significantly differed in their perception of the overall quality of educational services delivered at Kyambogo University ($F = 9.443$, $\text{Sig.} = 0.000 < 0.01$). Whereas students strongly disagreed (Mean = 1.01), accountants were uncertain (Mean = 2.77), yet members of the academic staff (Mean = 1.99), heads of departments (Mean = 2.03), faculty deans (Mean = 2.17), and top management officials (Mean = 1.98) disagreed to the overall quality of these services and most of its indicators. The dissent expressed by all categories of respondents with the exception of accountants, implies that the quality of educational services delivered at the university was unsatisfactory and more so to students since the delivered services were largely not responsive to the educational needs of most of them (Means = 1.21).

It is worth noting that where respondents did not significantly differ, they perceived the services as unsatisfactory. For instance, a comparative look at the mean values corresponding to the reliability of the educational services delivered at the university reveals that all the categories of respondents did not significantly differ in disagreeing to this reliability ($F = 1.110$, $\text{Sig.} = 0.478$). This implies that these services were perceived by all the categories as unreliable.

It is also crucial to note that respondent categories significantly differed in their perception of the specific items that embedded the indicators considered as important measures of this quality (see the bold rows). The difference took two forms. One was in terms of the intensity of dissent as shown by the means corresponding to „provided services meeting students' educational" and „lecturers teaching without dodging any lecture". The

other difference was such that whereas academic staff and top management officials agreed, other respondent categories disagreed that the university's employees demonstrated professionalism when delivering educational services to students.

After extracting and identifying the preceding principle indicators, they were used to extract the global components, that is, budget planning and quality of educational service. This was done to establish the relationship between these variables as required by the first research question of the study. This relationship was established using the bivariate Pearson's correlation method of the SPSS. Results are shown in Table 5.

Results in Table 5 indicate that the relationship between budget planning and the quality of educational services delivered at Kyambogo University was positive and significant ($r = 0.877$, $\text{Sig.} = 0.000$). Results indicate that there was a statistically significant correlation between all the measures of educational quality and budget planning at Kyambogo University. This suggests that the quality of educational services delivered at the University is dependent on how budget planning is conducted. The strategies to improve the quality of education services therefore would require all stake-holders to participate in budget planning.

CONCLUSION AND IMPLICATIONS

Results obtained in response to the study show that there was a relationship between budget planning and the quality of educational services delivered at Kyambogo University. The manner in which the university's budget planning was conducted determined a significant 76.8% of the quality of these services. The fact that budget planning was perceivably conducted in a largely unsatisfactory manner explains therefore why the quality of the educational services delivered at the university was largely unsatisfactory. The university's budgets were planned in such a way that they failed to come up with all the educational programmes that would provide instructional capacity that stakeholders expected to be assured of educational services that respond reliably to students' educational needs. In view of the conclusion reached, it is recommended that the university's budget planning should be improved through:

1. Coming up with all the educational programmes that provide instructional capacity required to ensure that educational services respond reliably to students' educational needs.
2. Estimating all the funds needed to effectively implement the proposed educational programmes. Funds required to adequately motivate the university's employees and purchase all the educational resources should be properly estimated.
3. Restructuring the internal fees structure to make it yield enough funds. This requires identifying and initiating

Table 4. Respondents' perception of the quality of educational services delivered at Kyambogo University.

Items	Mean Responses						Total (N = 465)	df	F	Sig.
	Academic staff (n=189)	Accountants (n =8)	Heads of dept (n=8)	Faculty deans (n=4)	Top manage ment (n=3)					
Employees provide educational services to students with commitment.	2.02	4.23	3.55	3.73	3.30	3.56	3.01	5	36.909**	.000
Employees provide educational services to students in a timely manner.	1.51	3.66	1.75	2.33	3.50	3.71	2.21	5	36.909**	.000
Services provided to students by Kyambogo University staff members are dependable	1.93	1.65	2.13	3.60	3.50	3.62	2.57	5	61.112**	.000
Services provided to students by Kyambogo University meet students' educational needs	1.42	2.27	2.63	2.00	1.50	2.11	1.85	5	28.079**	.000
The University's lecturers teach students without dodging any lecture	1.10	2.14	2.13	1.04	1.10	2.32	2.18	5	44.111**	.000
University employees are more interested in personal benefits than serving students	2.69	1.21	1.75	5.00	4.50	4.76	2.09	5	75.736**	.000
The University's employees are all competent in their efforts to serve students	2.01	4.26	3.63	4.50	3.50		3.03	5	101.263**	.000
The university's employees are efficient in their efforts to serve students	2.04	3.62	3.87	4.83	3.50	4.33	2.79	5	61.833**	.000
The information provided to students by the university's employees is accurate	2.86	4.40	2.50	4.50	4.25	4.11	3.53	5	12.657**	.000
Students are satisfied with the educational services provided by Kyambogo University	1.08	1.61	2.13	2.10	2.00	2.31	1.81	5	15.205**	.000
The University's employees are sufficiently knowledgeable in their respective fields of service to students.	2.05	3.75	1.88	2.33	1.50	1.22	2.79	5	86.941**	.000
The University's employees demonstrate professionalism when delivering educational services to students	2.19	4.01	2.25	1.33	1.75	4.13	3.01	5	33.946**	.000
The University's employees have the ability to perform services dependably.	1.98	4.11	2.38	1.17	2.00	3.56	2.87	5	82.855**	.000
The University's management/employees promptly solve any complaints raised by students about the delivered educational services	1.61	1.29	1.75	1.00	2.00	2.44	1.48	5	7.001**	.000
All library services/facilities needed by students to learn a effectively as expected are provided	1.12	1.20	1.50	1.17	2.00	1.43	1.80	5	2.170	.071

Table 4. Contd.

All laboratory equipment/materials needed by students to learn as expected are in place	2.02	1.29	1.63	1.00	2.00	2.31	1.69	5	33.148**	.000
All the recreational facilities needed by students to develop their sports talents are provided	1.16	1.40	1.63	1.17	2.00	2.12	1.60	5	7.409**	.000
All the information services/facilities needed by students to research, keep informed and enrich their knowledge are in place	1.47	2.44	3.13	3.33	2.00	2.21	1.94	5	31.962**	.000
Students entitled to feeding at the university are provided with the desired balanced diet	2.14	1.98	2.25	1.50	2.25	2.03	2.07	5	.670	.613
Students entitled to accommodation at the university are provided with the desired accommodation services	1.75	1.47	1.50	1.67	2.50	1.05	1.63	5	4.749**	.001
Principal Components:										
Adequacy of service delivery capacity	1.39	1.56	1.11	1.23	1.43	1.53	4.07	5	1.013	.510
Assurance of educational services	2.16	2.09	1.98	1.08	2.04	2.17	2.05	5	8.022**	.000
Reliability of educational services	2.03	1.66	2.01	2.06	2.17	2.33	2.17	5	1.110	.478
Responsiveness to students' educational needs	1.21	2.01	1.32	2.09	4.44	3.77	3.05	5	11.202**	.000
Overall Quality of delivered educational services	1.01	1.99	2.77	2.03	2.17	1.98	1.72	5	9.443**	.000

**Significant at the 0.01 level of significance. Abbreviations: N/A-Not Applicable, n-Number of respondents in a category, N-Total number of respondents, df-degrees of freedom, P-Level of Significance, F-F-value. Note: Rows in bold ink contain items that most respondents perceived as important indicators of educational service quality.

Table 5. Relationship between Budget Planning and the Quality of Educational Services Delivered at Kyambogo University.

Variables	Statistics	Budget planning	Proposing semester programmes of action	Proposing required funds	Identifying funding sources	Determining how funds should be spent	Adequacy of service delivery capacity	Assurance of services	Reliability of service	Quality of Educational services
Budget Planning	r Sig.(2-tailed)	1								
Proposing semester programmes of action	r Sig.(2-tailed)	a	1							
Proposing required funds	r Sig.(2-tailed)	a	.770** .000	1						
Identifying funding sources	r Sig.(2-tailed)	a	.709** .000	.864** .000	1					
Determining how funds Should be spent	r Sig.(2-tailed)	a	.684** .000	.820** .000	.792** .000	1				

Table 5. Contd.

Adequacy of service delivery capacity	r	.891**	.592**	.502**	.458**	.565**	1			
	Sig.(2-tailed)	.000	.000	.000	.000	.000				
Assurance of services	r	.849**	.641**	.503**	.462**	.573**	.875**	1		
	Sig.(2-tailed)	.000	.000	.000	.000	.000	.000			
Reliability of service	r	.823**	.619**	.505**	.463**	.572**	.905**	.909**	1	
	Sig.(2-tailed)	.000	.000	.000	.000	.000	.000	.000		
Responsiveness of services to students' educational needs	r	.815**	.612**	.478**	.438**	.546**	.953**	.900**	.873**	1
	Sig.(2-tailed)	.000	.000	.000	.000	.000		.000	.000	
Quality of Educational services	r	.877**	.664**	.522**	.482**	.595**	a	a	a	a
	Sig.(2-tailed)	.000	.000	.000	.000	.000				1

** Correlation is significant at the 0.01 level (2-tailed). a correlations removed because they are redundant.

more funding sources such as building private students' hostels

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