

Budgetary Control And Organizational Growth In Uganda. A Case Study Of Kyegegwa District Local Government**Alinde Daglas¹, Sekiswa Peter²****1, 2 Metropolitan International University****Abstract**

The study aimed at budgetary control and organizational growth in Uganda. a case study of kyegegwa district local government and it was guided by the following objectives; 1. To examine the relationship between budgeting and organizational growth, to examine the relationship between budgetary control and organizational growth and to examine the effect of budgetary control policies and organizational growth. Both primary and secondary methods of data collection was used. Primary data collection method was involved extracting data from respondents directly by the research assistants and the researcher himself with use of questionnaires and interview guide. Secondary data collected was involved review of documents. It consisted of semi structured questions (Lu et al., 2013) with both close-ended and open ended questions covering all the aspects of the study variables and accompanied with a Likert scale response continuum, that is: strongly agree, agree, neither agree nor disagree, disagree and strongly disagree. Findings shown that there was a strong positive correlation ($r = .737$) between budgeting and organizational growth of the local Organizational. The strong correlation implied that a change in budgeting was related to a big change in the organizational growth of the local Organizational. The positive nature of the correlation implied that the change in budgeting and organizational growth of Organizational was in the same direction whereby an improvement in budgeting was related to an improvement in the organizational growth of the local Organizational, vice versa. Local Organizational should diversify their resource mobilization given that the dependence on donor funds has negative consequences such as loss of autonomy in their operation, delayed funding, to mention but a few. Local Organizational should set up their own income generating activities and mobilize funds from internal fundraising drives and improve on organizational membership.

Keywords: Budgetary, Control, Organizational and Growth**Background to the Study**

Before the concepts of “budgetary control” are conceptualized in this study, the concept of budget from which these two concepts are derived must first be explained for better understanding. According to (Annet et al., 2023), a budget is a short-, medium-, or long-term financial plan. It is an action plan to guide managers in achieving the company's goals. However, (Ntirandekura & Christopher, 2022a) argues that a budget is “a quantitative statement for a defined period of time that may include planned income, expenditure, assets, liabilities and cash flows. A budget provides an organization with focus; it helps coordinate activities and facilitates control, while control is generally exercised by comparing actual costs with a flexible budget”. (Annet et al., 2023) further states that a budget is “a quantitative expression of an action plan prepared for the enterprise as a whole for departments, for functions such as sales and production or for items of financial resources such as cash, capital. expenditure, labor purchase and so on.

Thus, budgeting is the process of preparing and approving budgets, that is, a means of translating the overall goals of the organization into detailed, feasible action plans (Lydia et al., 2023).

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Regarding budgetary control, (Racheal, Enock, et al., 2023) argues that it is the practice of systematically comparing actual results achieved with those budgeted. The results of this comparison, including but not limited to, for example, target outputs, are used to direct management's attention to problems and opportunities (T. Christopher, 2022). If the components of the budget relate to the responsibilities of individuals, then budgetary control can act as a means of ensuring that these individuals adhere to company goals. (Faridah et al., 2023) observes that budgetary control checks whether plans are implemented and implements corrective measures where there is a deviation or shortfall (Alex et al., 2023). According to Hudson and Andrew (1996), control involves making decisions based on available information, leading to plans and actions that improve the use of productive assets and services available to the management of organizations. Thus, budgetary control is the determination of budgets, which relate it to the obligations of budget holders (Ntirandekura & Christopher, 2022a). Budgetary control is also the ongoing comparison of actual results with budgeted results: it does this to try to ensure that the objectives of the policy are achieved; or provide a basis for changing those goals. In short, budgetary control is the analysis of what happened when those plans were put into practice and what the organization did or did not do to correct deviations from those plans (Winny et al., 2023).

The available empirical literature shows that organizations in the developing world face enormous challenges in achieving their desired goals, especially in the current competitive global economy where the productivity of most organizations is constrained by cost pressures (Paul & Kazaara, 2023). Growing number of: Established organizations, operating costs and the need for organizations to sustain themselves meant that many were unable to compete with those already established and Income Generating Activities (IGAs). Due to this competition, many organizations are forced to spend more, which negatively affects their productivity, making it difficult for them to achieve their desired goals (Ntirandekura & Christopher, 2022b).

Today, organizations are seen as institutions that can create new opportunities to improve governance, transparency, and implement effective poverty reduction strategies (Shapiro, 2001). This has therefore prompted development partners from the industrialized North to increasingly channel their support through organizations in the last decade (F. Christopher, Muhindo et al., 2022). According to the Organization for Economic Cooperation and Development (OECD), the number of organizations in the industrialized world increased from 1,600 in 1980 to 2,970 in 1993 (Smillie & Helmich, 1993). The total volume of public funds spent through organizations also increased dramatically from US\$2.8 billion to US\$5.7 billion over the same period (OECD, 1994). Goddard and Assad (2005) also point out that there has been a large shift in development funding channeled through organizations in Africa from \$1 billion in 1990 to \$3.5 billion in 1999 (Musaibah et al., 2023). This comprised 54% of the World Bank's total expenditure on development projects in Africa (Goddard & Assad; World Bank, 1998, 1999). Local councils in Uganda have grown along a similar path to that depicted on the global stage. The growth trend is closely related to the contribution of the nation's development (Innocent et al., 2023). Organizations engaged in various humanitarian activities and whether or not they meet the standards of organizational growth expected of them by their stakeholders is a matter of concern (Ronald et al., 2023). Against this backdrop, budgetary control sought to relate to the growth of the organization.

Statement of the Problem

Most local organizations in Uganda are largely supported by external funding. It is estimated that more than 75% of the total annual budgets of the organizations where the study was conducted come from private giving or philanthropy (Moses et al., 2023). Although there is continued external support, the growth of organizations is still below their expectations (Ivan et al., 2023). For example: revenues realized for most of these local organizations are often lower than planned; organizations have large budgets, but their budgetary controls are more tied to donor dictates than their own plans and priorities (Annet et al., 2023). This can therefore negatively affect the organization's goals, actual realized revenues, actual realized activities (expenditure trends) and sustainability. In Uganda, some local councils are involved in development projects, while others are involved in humanitarian activities. The factors that influence their organizational growth therefore need to be investigated because the organizations indirectly control more than 50% of Uganda's total annual household budget and yet their primary target groups are community members and the growth of the organizations is dependent (F. Christopher, Komunda, et al., 2022).

Objectives of the Study

1. To examine the relationship between budgeting and organizational growth.
2. To examine the relationship between budgetary control and organizational growth.
3. To examine the effect of budgetary control policies and organizational growth.

Methodology

The study employed a correlational research design (Nafiu, 2012). This is because correlational design is the best design for establishing relationship between variable (Nafiu et al., 2017) and this study sought to establish the contribution of budgetary control on the organizational growth of Organizations. It was, however, cross-sectional in nature (Olanrewaju & Abiodun, 2021) because it involved kyegegwa district in Uganda, which was investigated in a specified period and not requiring making a follow up over a period of time as it is in a longitudinal study. It employed both quantitative and qualitative approaches in data collection since both numerical and textual data was necessary for the study (Anwar et al., 2022). The total population for this investigation was 80 people from 15 kyegegwa district local government randomly 20 were selected from different district local councils. The representatives of each Organizations were 25 respondents which was stratified into: different local councils' coordinators/officers and 15 Executive director's/program managers because these sub groups have a key role to play in Organizations budgetary control process.

Out of the population of 80, a sample size of 75 participants were selected using Yamane (1967) sample size table and simple random sampling was used to select the required sample size from each stratum of the selected Organizations (Nafiu et al., 2013). Both primary and secondary methods of data collection was used. Primary data collection method was involved extracting data from respondents directly by the research assistants and the researcher himself with use of questionnaires and interview guide. Secondary data collected was involved review of documents. It consisted of semi structured questions (Lu et al., 2013) with both close-ended and open ended questions covering all the aspects of the study variables and accompanied with a Likert scale response continuum, that is: strongly agree, agree, neither agree nor disagree, disagree and strongly disagree (Kinyata & Abiodun, 2020). The questionnaire was selected because it enables the researcher to collect data from many respondents in a shortest time and enables the respondents to express freely their opinion about the variables under study

(Nafiu & Ph, 2012). Different variables were measured at different levels, (Bell, 1997). Both the nominal and ordinal scales of measurement was used in the questionnaire. The nominal scale of measurement was mainly used in the first part of the questionnaire for general data. According to (Olanrewaju et al., 2021a), nominal scales were assigned only for purposes of identification but do not allow for comparisons of the variables being measured.

The Likert scale was used to collect opinion data and this was used to measure the stakeholders' belief on the contribution of budgeting and budgetary control to the organizational growth using the five scales: 5= strongly agree; 4 = agree; 3 = neither agree nor disagree; 2 = disagree; 1 = strongly disagree, (Amin, 2005). Data analysis is the process of making raw data gathered from the field to have meaning so that the users can interpret it (Nafiu et al., 2017). Both quantitative and qualitative data analysis was carried out to enable the researcher yield results relevant to study objectives. Quantitative analysis was focused on data obtained from the questionnaires, which were coded and entered into computer using Statistical Package for Social Scientist (SPSS) software (Nelson et al., 2022). Descriptive statistics in form of frequencies and percentages were computed to summarize the information of the respondents and to describe the contribution of budgetary controls on organizational growth (Amin, 2005). Inferential statistical analysis includes correlation and multiple regressions, which was used to test the hypotheses. The correlation coefficient (r) was used to determine the strength of the relationship between the independent variables (IV) and the dependent variable (DV). The sign of the coefficient (positive or negative sign) was used to determine the change in direction in the relationship between the IV and the DV. The significance of the coefficient (p) was used to test the relationship between the independent variables and the dependent variable by comparing it to the critical significance level at 0.05.

The regression coefficient (R) was used to determine the linearity of the relationship (Amin, 2005). In order to determine how much the IV contributes on the DV, the regression coefficient was squared to obtain "R Squared. Given that points of plotting on a scatter diagram do not usually fall on the linear line, an adjusted R Squared was used (Nelson et al., 2023). The analysis of variance (ANOVA) statistics were used to test the significance of the contribution of the independent variables on the dependent variable (Sekaran, 2003; Amin, 2005). Qualitative data analysis in this study involved 'cleaning up' data from the interview guide and other open ended questions in the questionnaire, categorizing it into themes and patterns, coding it and then making an analysis to determine the adequacy of the information, credibility, usefulness, consistency and validation of the hypothesis.

RESULTS

Table 1: Local organizational Budgeting: Descriptive Statistics

Items about Organizational' budgeting	Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree	Total
1. Board members are key in formulating budgetary policies	28%	4%	0%	32%	36%	100%
2. My organization has strategic plan to support budgeting	22%	8%	0%	32%	38%	100%

3. Duty Bearers/ CRPs involved ORGANIZATIONAL works are involved in budgetary planning	36%	6%	2%	36%	20%	100%
4. Project Coordinators/ Officers are involved in guiding stakeholder in budgeting process	6%	6%	0%	36%	52%	100%
5. Executive Directors approve budgets of my organization	6%	2%	0%	36%	56%	100%
6. Executive Directors often share budget information with stakeholders	24%	2%	2%	28%	44%	100%
7. My organization has budget policies & guidelines for stakeholders	38%	38%	0%	0%	24%	100%
8. Budget objectives of my organization are always achieved in time	38%	38%	4%	10%	10%	100%
9. Project objectives are in line with organizational policies	34%	6%	0%	38%	22%	100%
10. Organizational strategies to achieve budget objectives are adequate	38%	12%	2%	32%	16%	100%
11. My organization finds difficulty in mobilizing resources	10%	16%	2%	38%	34%	100%
12. Budget activities are properly implemented according to schedule	38%	14%	0%	38%	10%	100%
13. Budget activities are properly evaluated in my organization	36%	6%	2%	36%	20%	100%

Source: Primary data

To analyze the findings, the total of the respondents who strongly agreed and agreed were combined into one category who concurred to the items. In addition, the total of the respondents who strongly disagreed and disagreed were also combined into one category who were opposed to the items. The percentages of the categories who neither agreed nor disagreed were then compared to aid in the analysis of the findings. 32% of the respondents did not concur that board members were key in formulating budgetary policies compared to 68% who concurred. 30% of the respondents however (Alex et al., 2023), rejected the idea that their organization had and used strategic plan to support budgeting compared to 70% who concurred. On involvement of duty bearers/CRPs in organizational works especially in the area of budgetary planning, 42% opposed the idea compared to 56% who concurred while a very small percentage (2%) neither opposed nor concurred. Very few

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respondents (12%) opposed that project coordinators/officers were involved in guiding stakeholders in budgeting process compared to 88% who concurred (Ivan et al., 2023). Very few respondents (8%) opposed that executive directors approved budgets of their organizations compared to 92% who concurred. Few respondents (26%) opposed that executive directors often shared budget information with stakeholders compared to 72% who concurred while a small percentage (2%) neither opposed nor concurred. Most respondents (76%) opposed that their organization had budget policies and guidelines for stakeholders compared to 24% who concurred. Most respondents (76%) opposed that budget objectives of their organization were always achieved in time compared to 20% who concurred while a very small percentage (4%) neither opposed nor concurred. Few respondents (40%) opposed that project objectives were in line with organizational policies compared to 60% who concurred (Isaac et al., 2023). Half of the respondents (50%) opposed that organizational strategies help to achieve budget objectives compared to 48% who concurred while a small percentage (2%) neither opposed nor agreed. Few respondents (26%) opposed that their organization found difficulty in mobilizing resources compared to 72% who concurred while a small percentage (2%) opposed not agreed. More respondents (52%) opposed that budget activities were properly implemented according to schedule compared to 48% who concurred. Few respondents (42%) opposed that budget activities were properly evaluated in their organizations compared to 56% who concurred while a small percentage (2%) neither opposed nor concurred.

Table 2: Organizational growth: Descriptive Statistics

Organizational growth indicators	Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree	Total
1. The organization has difficulty in raising funds to support its activities	10%	0%	0%	6%	84%	100%
2. The organization does not experience income fluctuations every year	60%	34%	0%	6%	0%	100%
3. The organizational programs are implemented according to planned activities	64%	6%	4%	16%	10%	100%

Source: Primary data

To analyze the findings, the total of the respondents who both strongly agreed and agreed were computed into a single category who concurred to the items. In addition, the total of the respondents who strongly disagreed and disagreed were computed into one category who were opposed to the items. The percentages of the categories (who concurred, who neither agreed nor disagreed and who opposed) were then compared to assist in the analysis of the findings.

Few respondents (10%) opposed that the organization had no difficulty in raising funds to support its activities compared to 90% who concurred. Few respondents (6%) however, opposed that organizations do not experience income fluctuations every year compared to 94% who concurred. Most respondents (70%) opposed that the

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organizational programs were implemented according to planned activities compared to 26% who concurred while a very small percentage (4%) neither opposed nor concurred (Olanrewaju et al., 2021b).

It can be observed from the foregoing analysis that all the responses show that although few respondents were opposed, most of the respondents were in agreement with the ideas in the items. This therefore implies that there are a number of problems in the area of raising funds for the Organizational, income fluctuations and failure to implement programmes according to schedule in the locally founded Organizational in Uganda. This explains why their programmes were not implemented according to planned activities and it affects their organizational growth.

The above analysis and interpretation of statistical data seem to confirm the hypothesis that there is a relationship between budgeting and organizational growth in the locally founded Organizational in the country (Annet et al., 2023). However, given the divide in theory and literature about the authenticity of such a relationship, the study tested its null form; that is the position that: There is no relationship between budgeting and organizational growth in the Organizational.

Table 3: Budgeting and Organizational growth: The Pearson Correlation Coefficient

	Budgeting	Organizational growth
Budgeting	R = 1.000 p =0.05 n = 50	
Organizational growth	r = .737 p = .000 n = 50	r = 1.000 p = 0.05 n = 50

The items of interest in conducting the hypothesis test are those in bold. The symbol “n” stands for the number of respondents who participated in answering the questionnaire. Findings show that there was a strong positive correlation ($r = .737$) between budgeting and organizational growth of the local Organizational (Nelson et al., 2023). The strong correlation implied that a change in budgeting was related to a big change in the organizational growth of the local Organizational. The positive nature of the correlation implied that the change in budgeting and organizational growth of Organizational was in the same direction whereby an improvement in budgeting was related to an improvement in the organizational growth of the local Organizational, vice versa. These findings were subjected to a test of significance (p) and when the significance of the correlation ($p = .000$) is less than the recommended critical significance at 0.05, then the test is significant. Because of this, the null hypothesis “Budgeting is not significantly related to organizational growth in the locally founded Organizational in Uganda” is not supported. This implies that budgeting is significantly related to organizational growth in the locally founded Organizational in Uganda. It can then be observed that an improvement in budgeting was related to a great improvement in the organizational growth of the local Organizational, and vice versa.

Table 4: Budgeting and Organizational growth: Regression Analysis

Model Summary					
R	0.737				
R Square	0.543				

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Adjusted R Square	0.533				
Std. Error of the Estimate	2.847				
Observations	50				
ANOVA					
	Sum of Squares	Df	Mean Square	F	Sig. (p)
Regression	461.41	1	461.41	56.93	0.000
Residual	389.01	48	8.10		
Total	850.42	49			

From the regression and ANOVA statistics exhibited in Table 9 above, a number of issues arise in the ORGANIZATIONAL budgeting-organizational growth relationship. The data reveal a linear relationship ($R = .737$) between budgeting and organizational growth in the Organizational. The “Adjusted R Square” (Adjusted R Square = 0.533) when expressed as percentage becomes 53.3%. This shows that budgeting accounted for 53.3% of the organizational growth of local Organizational.

The ANOVA statistics show that the significance ($p = .000$) of the Fisher’s Ratio ($F = 56.93$) was less than the adopted and recommended critical significance of 0.05. This further confirms the relationship earlier on established during the correlation analysis (Nelson et al., 2023). Having established the findings on budgeting and organizational growth of local Organizational, the study also considered the budgetary controls. The following section presents findings on budgetary controls and their contribution to the organizational growth of local Organizational.

Table 5: Budgetary Control: Descriptive Statistics

Budgetary control items	Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree	Total
1. Board members monitor organizational budget quarterly	38%	12%	2%	34%	14%	100%
2. Accountants identify budget variances for corrective actions	22%	8%	0%	38%	32%	100%
3. Accountants give feedback to stakeholders about budget variances	24%	8%	2%	22%	44%	100%

4. Project Coordinators participate in financial control during activity implementations	6%	2%	0%	50%	42%	100%
5. Project Coordinators give feedback to Directors & Accountants about budget variances	14%	6%	0%	36%	44%	100%
6. Executive Directors use budgets as management tool for planning & coordinating	24%	38%	0%	0%	38%	100%
7. Executive Directors communicate budget salient issues to stakeholders	42%	4%	0%	34%	20%	100%
8. As a stakeholder, I am informed when revising organizational plans & budgets	34%	0%	0%	50%	16%	100%
9. The staff often consult Board Members when making budget revisions	38%	8%	4%	30%	20%	100%
10. The staff often consult donors when making budget revisions	4%	2%	8%	54%	32%	100%
11. The staff often consults the Duty Bearer while making budget revisions	44%	4%	2%	40%	10%	100%

Source: Primary data

From the descriptive statistics in the Table 5 above, the following is the analysis of the findings can be made:

Half of the respondents (50%) opposed that board members monitored organizational budget quarterly compared to 48% who concurred while a small percentage (2%) neither opposed nor concurred. Few respondents (30%) opposed that accountants identified budget variances for corrective actions compared to 70% who concurred. Few respondents (32%) opposed that accountants gave feedback to stakeholders about budget variances compared to 66% who concurred while a small percentage (2%) neither opposed nor concurred (Racheal, Kazaara, et al., 2023). Very few respondents (8%) opposed that project coordinators participated in financial control during activity implementations compared to 92% who concurred. Few respondents (20%) opposed that project coordinators gave feedback to directors and accountants about budget variances compared to 80% who concurred. More respondents (62%) opposed that executive directors used budgets as management tool for planning and coordinating compared to 38% who concurred. Few respondents (46%) opposed that executive directors communicated budget salient issues to stakeholders compared to 54% who concurred while a small percentage (2%) neither opposed nor concurred (Innocent et al., 2023). Few respondents (34%) opposed that as

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a stakeholder, they were informed when revising organizational plans and budgets compared to 66% who concurred. Few respondents (46%) opposed that the staff often consulted board members when making budget revisions compared to 50% who concurred while a small percentage (4%) neither opposed nor concurred. Few respondents (6%) opposed that the staff often consulted donors when making budget revisions compared to 86% who concurred while a small percentage (8%) neither opposed nor concurred (Lydia et al., 2023). Few respondents (48%) opposed that the staff often consulted the duty bearer while making budget revisions compared to 50% who concurred while a small percentage (2%) neither opposed nor concurred.

Table 6: Budgetary Control and Organizational growth: Regression Analysis

Model Summary					
R	0.660				
R Square	0.436				
Adjusted R Square	0.424				
Std. Error of the Estimate	3.162				
Observations	50				
ANOVA					
	Sum of Squares	df	Mean Square	F	Sig. (p)
Regression	370.60	1	370.60	37.07	0.000
Residual	479.82	48	10.00		
Total	850.42	49			

The findings show a linear regression relationship of ($R = .660$) between budgetary controls and organizational growth of local Organizational. The “Adjusted R Square” (Adjusted R Square = 0.424) when expressed as percentage becomes 42.4%. This shows that budgetary controls accounted for only 42.4% of the organizational growth of local Organizational (Musaibah et al., 2023). The ANOVA statistics show that the significance ($p = .000$) of the Fisher’s Ratio ($F = 37.07$) was less than the recommended critical significance at 0.05. This further confirms the relationship earlier on established during the correlation analysis.

Table 7: Donor Policy: Descriptive Statistics

Donor policy items	Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree	Total
1. Organizational must present sustainability plans to donors before funding	0%	2%	0%	34%	64%	100%

2. Local Organizational must use financial systems developed by donors for accountability	0%	4%	2%	34%	60%	100%
3. Organization's budgeted administrative costs must not exceed donors' fixed percentage	0%	0%	4%	40%	56%	100%
4. Donors demand for local contributions from local Organizational	2%	12%	0%	30%	56%	100%
5. Donors demand Organizational to procure assets from particular sources or countries	2%	12%	4%	34%	48%	100%

Source: Primary data

To facilitate the required analysis, the total of the respondents who strongly agreed and agreed were combined into one category who concurred to the items. In addition, the total of the respondents who strongly disagreed and disagreed were also combined into another category opposed to the items. The percentages of the categories (who concurred, who neither agreed nor disagreed and who opposed) were then compared to enhance the analysis whose output runs as follows:

Very few respondents (2%) opposed that Organizational must present sustainability plans to donors before funding compared to 98% who concurred. Very few respondents (4%) opposed that local Organizational must use financial systems developed by donors for accountability compared to 94% who concurred while a small percentage (2%) neither opposed nor concurred. No respondent (0%) opposed that organization's budgeted administrative costs must not exceed donors' fixed percentage compared to 96% who concurred while a small percentage (4%) neither opposed nor concurred. Few respondents (14%) opposed that donors demanded for local contributions from local Organizational compared to 86% who concurred. Few respondents (14%) opposed that donors demanded Organizational to procure assets from particular sources or countries compared to 82% who concurred while a small percentage (4%) neither opposed nor concurred.

The above analysis indicates, in general terms, that most respondents were of the opinion that activities of most locally founded Organizational in Uganda are greatly influenced by conditionalities set in the donor policy. The autonomy of majority Organizational is tremendously compromised by what the donor policy dictates which in turn has an effect on the budgeting, budgetary control-organizational growth relationship. The literature was, however, not committal on the impact of donor policy on that relationship although the study had initially hypothesized that: There is a significant relationship between budgeting, budgetary control and organizational

growth while donor policy is a factor therein. Consequently, a null hypothesis was tested in this investigation to establish its validity.

Table 8: Budgeting, Budgetary Control, Donor Policy, and Organizational growth: Regression Analysis and ANOVA Test

Model Summary					
R	0.741				
R Square	0.549				
Adjusted R Square	0.519				
Std. Error of the Estimate	2.888				
Observations	50.00				
ANOVA					
	Sum of Squares	Df	Mean Square	F	Sig. (p)
Regression	466.70	3	155.57	18.65	0.000
Residual	383.72	46	8.34		
Total	850.42	49			
Coefficients					
	Un-standardized Coefficients		Standardized Coefficients	t	Sig. (p)
	B	Std. Error	Beta		
Budgeting	0.19	0.06	0.66	3.39	0.001
Budgetary control	0.15	0.07	0.42	2.62	0.003
Donor policies	-0.13	0.11	-0.31	-2.56	0.049

Findings show a linear relationship ($R = .741$) between donor policy, budgeting, budgetary control and organizational growth in the local Organizational in Uganda. The “Adjusted R Square” (Adjusted R Square = 0.519) when expressed as percentage becomes 51.9%. This shows that donor policies, budgeting and budgetary controls accounted for 51.9% of the organizational growth of local Organizational. The ANOVA statistics show that the significance ($p = .000$) of the Fisher’s Ratio ($F = 37.07$) was less than the recommended critical significance at 0.05. This further confirms the relationship between donor policy, budgeting, budgetary control and organizational growth in Organizational obtained in the previous analyses and tests.

In the final analysis, it can also be observed that the coefficient results further reveal even the magnitude and nature of the effect of each of the independent variables; budgeting and budgetary control, moderating variable; donor policy, on the dependent variable; organizational growth, in the local Organizational. The magnitude and effect of the various variables of the study as per the findings can be observed as follows: firstly, budgeting has the most significant effect on the organizational growth of local Organizational because it has the highest Beta value (Beta = .066), t value (t = 3.39) and lowest significance level (p = .001). Secondly, budgetary control affects local Organizational growth with the next most intensive impact by virtue of its Beta value (Beta = .042), t value (t = 2.62) and second lowest significance level (p = .003). Donor policies has the least effect on organizational growth of local Organizational because it had the lowest Beta value (Beta = .031), t value (t = 2.56) and highest significance level (p = .049).

Conclusions

There was a strong positive a strong positive relationship between budgeting and organizational growth of local Organizational whereby an improvement in budgeting would lead to a great improvement in the organizational growth of the local Organizational, and vice versa. Most local organizational budgeting was below the standard and this contributed to their poor organizational growth.

There was also strong positive relationship between budgetary control and organizational growth of the local Organizational whereby an improvement in budgetary control was related to a great improvement in the organizational growth of local Organizational, vice versa. Most local Organizational budgetary controls were below the standard and this contributed to their poor performance.

Local Organizational lack autonomy in their operations and as such, donor policies weakened the strength of the relationships between budgeting, budgetary control and organizational growth of local Organizational.

Recommendation

In order to improve their organizational growth, local Organizational should improve their budgeting by focusing on the following major draw backs that most ORGANIZATIONAL experience in budgeting. They should have: budget policies and guidelines for all their stakeholders; their budget objectives should always be aimed at organizational objectives; their strategies to achieve budget objectives should be adequate; and diversification of their income resource base and budget activities should be properly accorded to schedule.

Furthermore, local Organizational should improve their budgetary controls by diversifying from relying on mainly internal financial controls. In addition, all accountants should identify budget variances and take prompt corrective actions.

Local Organizational should diversify their resource mobilization given that the dependence on donor funds has negative consequences such as loss of autonomy in their operation, delayed funding, to mention but a few. Local Organizational should set up their own income generating activities and mobilize funds from internal fundraising drives and improve on organizational membership.

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