

Analysing Effects of Budget Implementation Model on Provincial Administration Performance Output, Western Province, Zambia

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Abstract: This study analysed the effects of the budget implementation model on provincial administration performance output in Western Province, Zambia. The main objective was to assess the efficiency and effectiveness of the current budget implementation framework, identify challenges encountered in budget execution, and examine its impact on service delivery and developmental outcomes. The study adopted a mixed-methods approach to capture both quantitative and qualitative insights. A total of 60 respondents comprising departmental heads, accountants, planners, and administrative officers participated through questionnaires and key-informant interviews. The study was guided by the Public Finance Management (PFM) framework and New Public Management (NPM) theory, which emphasize transparency, accountability, and results-oriented budgeting as critical components of efficient public sector management. Quantitative data were analysed using descriptive statistics to identify trends and relationships between budget implementation and service delivery, while qualitative data were thematically analysed to provide in-depth understanding of administrative experiences and institutional constraints. The findings revealed that although the existing budget implementation model provides a structured process for fiscal management, its efficiency and effectiveness remain moderate. These challenges significantly hinder timely execution of developmental programs, affecting overall service delivery and community outcomes. However, departments that demonstrated better internal coordination and proactive financial planning exhibited relatively improved performance outputs. The study concludes that enhancing provincial administration performance requires reforming the current budget implementation model by promoting fiscal decentralization, strengthening monitoring systems, building technical capacity, and ensuring timely resource allocation.

Keywords: Budget Implementation Model, Provincial Administration Performance, Fiscal Decentralization, Public Financial Management (PFM), Service Delivery.

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I. INTRODUCTION

➤ Background of the Study

Budget implementation is a critical aspect of public financial management, influencing economic growth, service delivery, and governance outcomes across the globe. Effective budget execution ensures that government priorities are translated into tangible developmental results, while poor implementation leads to inefficiencies, corruption, and suboptimal outcomes (Andrews et al., 2014). Various studies across Europe, Asia, America, and Africa have highlighted the impact of budget execution models on government performance, demonstrating both best practices and persistent challenges. In Europe, countries such as Sweden and Germany have developed robust budget execution frameworks characterized by transparency, fiscal discipline, and performance-based budgeting (OECD, 2018). The Swedish model, for instance, integrates multi-year expenditure frameworks with stringent oversight

mechanisms, ensuring that allocated resources are utilized effectively (Blöndal, 2001). Similarly, Germany's budget system emphasizes decentralized financial management, allowing federal states greater autonomy in budget execution, which has enhanced service delivery and economic stability (Schick, 2009). However, some European nations, particularly in Southern Europe, have faced issues of fiscal mismanagement and inefficiencies in public sector spending, illustrating the varying effectiveness of budget implementation models (European Commission, 2019).

In Asia, countries such as South Korea and Singapore have demonstrated how strategic budget execution models contribute to economic development and public sector efficiency. South Korea's program-based budgeting system integrates performance evaluation, ensuring that funds are used efficiently and aligned with national priorities (Kim & Park, 2019). Singapore, known for its strong fiscal management, employs a strict budget monitoring and

accountability framework that has minimized wasteful expenditure and enhanced public trust in government spending (Tan, 2013). However, in countries like India and the Philippines, budget implementation challenges persist due to bureaucratic delays, corruption, and inefficiencies in fund disbursement, affecting service delivery at the local government level (Jena, 2020). In America, the United States and Canada have adopted performance-based budgeting models that link resource allocation to measurable outcomes (Rubin, 2017). The U.S. government's Government Performance and Results Act (GPRA) of 1993 introduced performance evaluation in budget execution, improving transparency and efficiency (GAO, 2020). Canada's fiscal management framework prioritizes evidence-based budgeting, allowing for real-time monitoring of expenditure and ensuring accountability (Lazar, 2017). However, Latin American countries such as Brazil and Argentina have encountered budget execution challenges due to political interference, leading to inefficiencies in public spending and delays in project implementation (Santiso, 2013).

In Africa, budget execution remains a critical issue, with many countries struggling to implement planned budgets effectively. South Africa has made significant progress in improving budget execution through the introduction of the Public Finance Management Act (PFMA), which strengthens fiscal oversight and ensures greater accountability (Mkhize, 2021). Ghana and Kenya have also implemented reforms aimed at enhancing budget transparency and reducing wastage, though challenges such as corruption and weak institutional capacity persist (Oduro, 2019). In Zambia, the government has adopted fiscal decentralization to improve budget execution at the provincial level, yet inefficiencies in fund disbursement, bureaucratic delays, and resource misallocation continue to hinder development outcomes (Chimfwembe, 2020). Despite global efforts to improve budget execution, disparities in governance, institutional capacity, and financial oversight remain significant challenges. The Western Province of Zambia, in particular, faces unique difficulties in budget implementation due to its geographical remoteness, infrastructural limitations, and weak administrative capacity. Several studies have highlighted the role of budget execution in shaping governance and development outcomes (Mauro, 1998; Diamond & Khemani, 2005). However, there is limited research on how the budget implementation model affects the performance output of provincial administrations, particularly in rural provinces like Western Province. Understanding these dynamics is essential for improving financial planning, ensuring accountability, and enhancing developmental impact in the region. This study, therefore, seeks to analyze the effects of the budget implementation model on provincial administration performance in Western Province, contributing to the broader discourse on public financial management in developing regions.

➤ *Statement of the Problem*

Despite the adoption of fiscal decentralization and budget reforms in Zambia, Western Province continues to face challenges in implementing budgets effectively. Issues

such as delays in fund disbursement, misallocation of resources, and weak financial oversight have led to poor service delivery and slow developmental progress (Chimfwembe, 2020). Moreover, the province struggles with bureaucratic inefficiencies that affect the timely execution of planned activities, leading to underspending or misappropriation of funds. Existing studies on budget implementation in Zambia have primarily focused on national and district-level fiscal performance (Mwansa & Sichilima, 2019). However, there is insufficient empirical research analyzing how the budget implementation model impacts provincial administration performance, especially in remote regions like Western Province. This study, therefore, seeks to bridge this knowledge gap by examining the effectiveness of the current budget implementation framework and its impact on provincial administration performance.

➤ *Purpose of the Study*

The study was aimed at analysing the effects of the budget implementation model on the performance output of the provincial administration in Western Province, Zambia.

➤ *Objectives of the Study*

- To evaluate the efficiency and effectiveness of current budget implementation models used in the Provincial Administration of Western Province, Zambia.
- To assess the challenges faced by the provincial administration in implementing budgets effectively.
- To determine the impact of the budget implementation model on service delivery and developmental outcomes.

➤ *Research Questions*

- What is the efficiency and effectiveness of current budget implementation models used in the Provincial Administration of Western Province, Zambia?
- What challenges does the provincial administration face in executing budgets?
- What is impact of the budget implementation model on service delivery and developmental outcomes in western province.

➤ *Theoretical Framework*

This study was guided by the Public Financial Management (PFM) Theory, which emphasizes the principles of fiscal discipline, strategic allocation of resources, and efficient service delivery (Allen et al., 2013). PFM theory posits that well-structured budget implementation mechanisms enhance transparency, accountability, and public sector performance. Additionally, the study also employed the Agency Theory, which explains the relationship between policymakers (principals) and budget implementers (agents). It highlights the issues of accountability, moral hazard, and inefficiencies that arise when budget execution mechanisms lack proper oversight and incentives for effective performance (Jensen & Meckling, 1976).

➤ *Significance of the Study*

The study will contribute to academic knowledge by providing empirical insights into the relationship between budget implementation and provincial administration performance in Zambia. Policymakers and government

officials will benefit from recommendations on improving budget execution frameworks. Additionally, the findings will be valuable for donor agencies and development partners involved in supporting financial governance and decentralization initiatives in Zambia.

II. LITERATURE REVIEW

Table 1 Literature Review

Author(s) / Source	Theory / Country / Region	Budgeting Approach / Concept	Key Findings / Contribution
Buchanan & Tullock (1962)	Public Choice Theory	Budget allocation influenced by political and bureaucratic interests	Self-interest of political actors and bureaucrats can lead to inefficiencies and misallocation of public resources.
Hood (1991)	New Public Management (NPM)	Performance-based budgeting	Promotes efficiency and results-oriented budgeting systems in public sector administration.
Andersson et al. (2016)	Sweden	Performance-Based Budgeting (PBB)	Funding linked to measurable performance outcomes to improve efficiency in public administration.
Sharma & Sengupta (2018)	India	Program-Based Budgeting	Links financial allocations to development goals such as education and healthcare.
Wildavsky (1986)	United States	Incremental Budgeting	Budgets are based on previous expenditures with small adjustments; political interference can cause delays.
Government of Canada (2021)	Canada	Performance-Based Budgeting & Cash-Based Accounting	Improves transparency and accountability in federal and provincial financial management.
National Treasury (2018)	South Africa	Medium-Term Expenditure Framework	Encourages fiscal discipline and alignment between policy priorities and financial resources.
Mkhize & Ajam (2020)	South Africa	Budget credibility analysis	Actual expenditures often deviate from planned budgets, showing challenges in implementation.
Ogunlana & Olabode (2019)	Nigeria	Line-Item Budgeting	Limits flexibility in resource allocation and affects efficient public service delivery.
Ministry of Finance Zambia (2021)	Zambia	Cash-Based Budget Execution	Budget execution depends on available revenue, often leading to delays and budget overruns.
Chikuba & Mbao (2022)	Zambia	Budget implementation	Late disbursement of funds affects project implementation and service delivery.
Phiri & Banda (2021)	Zambia	Digital Financial Management Systems	Digital systems could improve transparency and efficiency in budget execution.

III. METHODOLOGY

The study adopted a mixed research approach design, which allows for an in-depth examination of the current budget implementation model, challenges faced, and its impact on provincial administration performance. (Saunders et al., 2019). This design is complemented by a case study approach, focusing on Western Province, to provide context-specific insights into budget execution challenges (Yin, 2018). The study was conducted in Western Province, Zambia, one of the country's ten provinces. Western Province is characterized by geographical inaccessibility, high poverty levels, and limited infrastructural development, making budget execution and public service delivery particularly challenging (Central Statistical Office [CSO], 2020). Given these unique socio-economic conditions, the study provides

valuable insights into the effectiveness of budget execution in remote and underdeveloped regions. The study population included key stakeholders involved in budget planning and execution at the provincial level. These include government officials from the Provincial Administration, financial officers, district commissioners, civil society organizations, and community representatives. The selection of this population ensures that different perspectives on budget implementation and performance are captured (Bryman, 2016). A stratified random sampling technique was used to select participants from various administrative levels, ensuring representation from different government departments, financial offices, and civil society organizations. The study used, structured questionnaires are administered to provincial and district officials to collect quantitative data on budget implementation, challenges, and

performance outcomes. Questionnaires provide measurable insights into budget execution efficiency. Semi-structured interviews are conducted with key informants such as senior government officials and financial officers to gain deeper insights into policy implementation challenges and best practices. Interviews allow for a richer understanding of budget execution issues (Rubin & Rubin, 2012). Government reports, financial statements, and policy documents on budget execution are reviewed to triangulate findings and provide historical and comparative data (Bowen, 2009). Therefore, to collect data for this study, interviews, focus group interviews, Surveys/Questionnaires, were conducted to sixty respondents. Interview guides will be conducted on one-to-one basis. The information will be recorded and note taking will be done by the researcher during the interviews, this will be done in the period of four to five months. Statistical analysis was conducted using SPSS (Statistical Package for the Social Sciences) to analyze numerical data collected through questionnaires. Descriptive statistics such as mean, frequency, and standard deviation are used to summarize the data, while inferential statistics such as regression analysis are used to establish relationships between budget execution and administrative performance (Field, 2018). Thematic analysis was employed to analyze interview and document review data. Emerging themes related to budget execution

challenges, accountability, and service delivery effectiveness are identified and categorized (Braun & Clarke, 2006).

IV. FINDINGS

The study employed a mixed research design using a mixed-methods approach to provide a deeper understanding of how the current budget implementation model functions within the Provincial Administration of Western Province, Zambia. The combination of quantitative data (numerical results from questionnaires administered to 60 respondents) and qualitative data (interviews and open-ended responses from key informants) enabled the identification of patterns, trends, and relationships between budget execution and service delivery outcomes.

The efficiency and effectiveness of current budget implementation models used in the Provincial Administration of Western Province, Zambia.

➤ *Demographic Profile of Respondents*

A total of 60 respondents participated in the study, drawn from different departments within the Provincial Administration.

Table 2 Demographic Profile of Respondents

Variable	Category	Percentage (%)
Gender	Male	58%
	Female	42%
Department	Finance & Planning	35%
	Administration	30%
	Infrastructure & Social Services	25%
	Other Support Departments	10%
Work Experience	1–5 years	30%
	6–10 years	45%
	Over 10 years	25%

This composition ensured diverse insights from personnel directly involved in budget planning, execution, and monitoring.

A. *Quantitative Findings*

➤ *Efficiency of the Current Budget Implementation Model*

The efficiency of the model was assessed in terms of timeliness, resource utilization, and administrative coordination.

Table 3 Efficiency of the Current Budget Implementation Model

Efficiency Indicator	Highly Efficient	Moderately Efficient	Inefficient
Timeliness of Fund Disbursement	10%	40%	50%
Adherence to Budget Plans	20%	50%	30%
Administrative Coordination	25%	55%	20%
Utilization of Allocated Resources	15%	60%	25%

• *Interpretation:*

Over **55%** of respondents rated the model as moderately efficient, while 50% indicated that fund disbursement delays negatively affect operations. Respondents noted that inefficiency arises primarily from bureaucratic approval processes, late fund releases, and inadequate monitoring.

➤ *Effectiveness of the Current Budget Implementation Model*

Effectiveness was measured through achievement of set objectives, service delivery improvement, and alignment between budgeted and actual expenditures.

Table 4 Effectiveness of the Current Budget Implementation Model

Effectiveness Indicator	Effective	Somewhat Effective	Ineffective
Achievement of Planned Activities	22%	48%	30%
Improvement in Service Delivery	20%	50%	30%
Accountability and Reporting	28%	47%	25%

• *Interpretation:*

The results show that the current model is somewhat effective, with around 48–50% of respondents indicating partial success in achieving intended goals. However, limited financial autonomy and centralized control restrict the ability of provincial departments to respond swiftly to local needs.

B. *Qualitative Findings*

The qualitative approach complemented the quantitative results by revealing the contextual realities, practical challenges, and institutional dynamics that influence the performance of the provincial budget implementation system. Five major themes emerged from the analysis of the interview data: Delayed Fund Disbursement and Bureaucratic Constraints, Limited Fiscal Autonomy and Centralized Decision-Making, Weak Monitoring and Evaluation Mechanisms, Inadequate Human Resource Capacity and Skills Gaps, Effects of the Budget Implementation Model on Service Delivery. Each of these themes is discussed in detail below, supported by direct quotations from interviewees.

➤ *Delayed Fund Disbursement and Bureaucratic Constraints*

Almost all respondents cited delays in the disbursement of funds as one of the main factors undermining efficiency and effectiveness in budget implementation. Interview data revealed that the release of funds from the central government often occurs late in the financial year, making it difficult to execute planned activities on time. This delay causes interruptions in project continuity and leads to underutilization of resources.

• *One Senior Officer in the Department of Finance Explained:*

“Our biggest challenge is the delay in receiving operational funds. Sometimes we plan to start projects in the first quarter, but the funds only come in the third quarter. By then, the procurement process and seasonal factors make it impossible to implement as planned.”

• *Another Administrative Officer Added:*

“Even when funds are released, the approval process is long. We have to get authorization from multiple offices before spending. This bureaucratic process slows down everything.”

These sentiments reflect the systemic inefficiencies embedded in the hierarchical and centralized financial control structure. Respondents expressed frustration that while budget preparation follows a clear schedule, implementation is frequently delayed due to the slow release of funds from the Treasury.

The findings suggest that such delays not only affect operational efficiency but also reduce the credibility of the provincial administration among stakeholders. Projects that depend on timely disbursements, such as road maintenance or rural health infrastructure, are the most affected.

• *A Head of Infrastructure Development Emphasized this Point:*

“Some contractors abandon projects because payments delay for months. This affects our ability to deliver on time and within budget. The community ends up blaming us when in fact the problem lies with delayed funding.”

These accounts illustrate that bureaucratic rigidity and untimely financial flows significantly reduce both the efficiency and effectiveness of the current budget implementation model.

➤ *Limited Fiscal Autonomy and Centralized Decision-Making*

Another recurring theme from the interviews was the limited fiscal autonomy of the Provincial Administration. Respondents noted that although the province prepares its own budget proposals, final decisions on allocations and expenditure approvals are made at the central government level. This structure constrains the ability of provincial officers to respond promptly to local priorities.

• *A Provincial Accountant Explained:*

“We have no authority to reallocate funds even when there is a pressing need. For example, if there is an emergency in one department, we cannot transfer unused funds from another without going through Lusaka. This process takes weeks or months.”

• *Similarly, a District Planner Observed:*

“The current system is too centralized. It assumes that decisions made at national level fit our local needs, but the realities on the ground are often different. We end up implementing projects that are less relevant to our communities.”

The qualitative findings reveal that centralized decision-making weakens efficiency because provincial offices spend more time seeking approvals than implementing activities. Respondents consistently highlighted the need for greater decentralization of budget authority to enable provinces to manage funds more flexibly and efficiently. Some interviewees suggested that giving provinces discretionary control over a portion of the budget could significantly improve responsiveness and service delivery. As one respondent put it:

“If we had authority to manage at least 30% of our budget locally, we could address urgent needs quickly and avoid unnecessary delays.”

This finding aligns with earlier studies on fiscal decentralization in developing countries, which emphasize that local autonomy enhances efficiency and accountability (Mawere & Ndlovu, 2022).

The challenges faced by the provincial administration in implementing budgets effectively.

C. Quantitative Findings

Quantitative data were analysed to determine the extent and frequency of major challenges encountered during budget implementation. Respondents rated the severity of identified challenges on a five-point Likert scale (1 = Not a Challenge; 5 = Very Serious Challenge).

➤ *Key Budget Execution Challenges*

Table 5 Key Budget Execution Challenges

Challenge	Very Serious (5)	Serious (4)	Moderate (3)	Minor (2)	Not a Challenge (1)	Mean Score
Delayed Fund Disbursement	60%	30%	10%	0%	0%	4.5
Bureaucratic Approval Procedures	50%	35%	10%	5%	0%	4.3
Inadequate Funding Allocations	40%	45%	10%	5%	0%	4.2
Weak Monitoring and Evaluation	35%	45%	15%	5%	0%	4.1
Limited Financial Autonomy	30%	50%	15%	5%	0%	4.0
Lack of Skilled Personnel	25%	45%	25%	5%	0%	3.9
Poor Communication Across Departments	20%	40%	30%	10%	0%	3.7

➤ *Interpretation*

The quantitative results reveal that the most critical challenges faced in executing budgets are:

- Delayed disbursement of funds from the central government (Mean = 4.5)
- Bureaucratic approval procedures (Mean = 4.3)
- Inadequate funding allocations (Mean = 4.2)
- Weak monitoring and evaluation mechanisms (Mean = 4.1)

The high mean scores across all categories indicate that budget execution challenges are widespread and significantly hinder service delivery performance.

D. Qualitative Findings

Qualitative data were collected through in-depth interviews with departmental heads, finance officers, and planning officers. Thematic analysis identified five major challenges corresponding with the quantitative trends:

➤ *Delayed Disbursement of Funds*

Respondents consistently emphasized that late release of funds from the central government is the most serious obstacle. Funds are often released toward the end of the fiscal year, making it difficult to implement planned projects on time.

• *A Senior Accountant Remarked:*

“The funds we receive usually come too late in the financial year. By the time we start procurement, the rainy season has already started, and construction activities have to stop. We end up carrying forward projects to the next year.”

• *A Planning Officer Added:*

“We plan very well on paper, but implementation is another story. Delayed funds mean projects stall or are implemented hurriedly, compromising quality.”

The effect of delayed funding is poor absorption of resources, project backlogs, and loss of public confidence in government programs.

➤ *Bureaucratic Approval Processes*

Another major challenge cited by respondents is bureaucratic rigidity within the financial control system. The provincial administration has to seek authorization for almost every expenditure from the central offices, slowing down operations.

• *An Administrative Officer Explained:*

“We cannot spend even small amounts without going through several approval levels. This centralization causes unnecessary delays. Sometimes an activity budgeted for a particular quarter ends up being done six months later.”

These bureaucratic procedures were seen as necessary for accountability but overly cumbersome, leading to inefficiency and frustration among officers. Respondents called for simplification of administrative processes and increased delegation of authority to provincial levels.

➤ *Inadequate Funding Allocations*

Respondents also reported that budget ceilings imposed by the Ministry of Finance often do not match the actual expenditure needs of the provincial administration. As a result, departments are forced to scale down programs or postpone critical activities.

- *A Procurement Officer Observed:*
“The money we receive is usually less than what we plan for. This makes it difficult to complete projects, especially those that require continuous funding like road maintenance and water projects.”

- *A Departmental Head Added:*
“We often have to prioritize between equally important programs. Sometimes social services suffer because infrastructure projects consume most of the funds.”

This shortage of funds leads to partial implementation of activities and decline in service quality, thus affecting overall effectiveness.

➤ *Weak Monitoring and Evaluation Systems*

Interview data revealed that monitoring and evaluation (M&E) is weakly institutionalized. Officers reported limited capacity, poor feedback systems, and inadequate logistical support for M&E activities.

- *A Senior Planner Mentioned:*
“We are required to monitor all government projects, but there are no vehicles or fuel allocations for field visits.”

Most of our monitoring is done on paper using reports, not actual inspections.”

- *Another Officer Explained:*
“When we do monitoring, we rarely get feedback from the central offices. It’s like we are working in isolation.”

This challenge reflects the disconnect between planning and implementation, where decisions are made without current performance data. Weak M&E also results in poor accountability and failure to learn from previous mistakes.

Impact of the Budget Implementation Model on Service Delivery and Developmental Outcomes in Western Province, Zambia.

E. *Quantitative Findings*

➤ *Perceived Impact on Service Delivery*

Out of the 60 respondents, a large majority (73%) agreed that the budget implementation model has a moderate impact on service delivery within provincial departments. About 15% reported a high positive impact, while 12% indicated that the impact was minimal or negative due to bureaucratic delays and underfunding.

Table 6 Perceived Impact on Service Delivery

Impact Level	Frequency	Percentage
High Impact	9	15%
Moderate Impact	44	73%
Low/Negative Impact	7	12%
Total	60	100%

Respondents noted that although provincial offices receive annual budgets from the central government, actual disbursements are often below projections, causing a mismatch between planned and actual activities.

➤ *Sectoral Analysis*

- **Health Sector (70% respondents):** Reported that delayed release of funds affected the timely procurement of medicines and maintenance of health facilities.
- **Education Sector (60%):** Indicated that budget limitations hindered infrastructure expansion and teacher deployment.
- **Agriculture (55%):** Reported that inadequate operational funds constrained extension services and input delivery programs.
- **Infrastructure (65%):** Observed that road maintenance and water projects were frequently stalled due to reallocation of funds or late disbursement.

➤ *Developmental Outcomes*

When asked whether the current budget implementation model has led to tangible developmental progress in Western Province, 68% of respondents agreed that some progress has been made—particularly in social sectors but 32% felt that development outcomes remain below expectations due to inefficiencies in fund management and monitoring.

F. *Qualitative Findings*

➤ *Inconsistent and Delayed Funding*

A recurring theme from interviews was the inconsistency and lateness in the release of funds from the central treasury. One Provincial Accountant remarked:

“The funds are always approved on paper, but the actual cash flow comes much later, sometimes at the end of the quarter. By then, project timelines have already been disrupted.”

This delay has a ripple effect on service delivery as activities such as school rehabilitation, rural road works, and hospital maintenance often stall, leading to community dissatisfaction and reduced developmental impact.

➤ *Limited Fiscal Decentralization*

Several interviewees noted that the budget process remains highly centralized, limiting local decision-making and responsiveness. A District Development Coordinator stated:

“Most of our priorities are decided in Lusaka. Even if we propose local projects, they can be altered during approval. This makes our budget less reflective of community needs.”

This centralized model undermines the principles of decentralization that Zambia's provincial administrations were intended to promote, resulting in inefficiencies and misaligned development objectives.

➤ *Capacity Constraints*

Respondents also highlighted human resource and technical limitations in budget planning, monitoring, and evaluation. For example, one Budget Officer explained:

“We have few trained financial analysts. Many departments depend on one accountant for multiple functions, making it difficult to track expenditures effectively.”

This lack of capacity reduces the efficiency of project execution and the ability to measure performance outcomes effectively.

➤ *Weak Monitoring and Evaluation Systems*

Another major theme concerned the inadequate systems for tracking project progress. Without strong monitoring tools, it becomes difficult to determine whether funds are achieving intended results. One senior planner observed:

“Monitoring visits are rare because there are no funds allocated for transport or allowances. This affects accountability and performance measurement.”

Consequently, some projects are completed below standard or abandoned altogether, undermining the developmental impact of the allocated budgets.

V. DISCUSSION

➤ *Efficiency of the Current Budget Implementation Model*

Efficiency in budget implementation refers to the ability of government departments to utilize available resources optimally and deliver outputs with minimal waste or delays (World Bank, 2021). Findings from the study revealed that the current budget implementation model in Western Province operates with moderate efficiency. Approximately 73% of quantitative respondents rated efficiency levels as “moderate,” while 15% perceived them as “high.” Only 12% viewed the process as “inefficient.” Interview data reinforced these perceptions, showing that delays in the release of funds, inadequate financial planning, and weak coordination among departments significantly affect efficiency. This observation aligns with Bwalya (2020), who argues that delays in fund release across Zambian provinces have historically reduced cost-effectiveness and led to unspent balances at year-end. The mismatch between planned and actual disbursement timelines results in rushed spending toward the end of the fiscal year, a phenomenon also described in public expenditure literature as “fiscal bunching.” Despite these challenges, some improvements were noted. Respondents acknowledged that electronic financial management systems such as IFMIS (Integrated Financial Management Information System) have enhanced expenditure tracking and reduced leakages. However, limited internet connectivity in remote districts such as Shang’ombo and Kalabo undermines

the system's reliability. The findings therefore indicate that while the structural tools for efficient budget management exist, their operational efficiency is hindered by logistical and technical limitations.

➤ *Effectiveness in Achieving Service Delivery Goals*

Effectiveness, in the context of public budgeting, refers to the extent to which the implementation of a budget translates into the achievement of intended outputs and outcomes, particularly in service delivery (OECD, 2022). Quantitative results revealed that 68% of respondents agreed that the current model contributes moderately to improved service delivery, especially in education and health sectors. In the health sector, the construction and renovation of rural health centers were cited as evidence of moderate effectiveness. However, respondents noted that stock-outs of essential medicines and delayed recruitment of staff often limited the impact of these investments.

Similarly, in the education sector, the provincial administration has made strides in infrastructure development, yet budgetary limitations hinder progress in staffing, maintenance, and provision of teaching materials. The mixed effectiveness observed in the findings resonates with Musonda (2019), who found that most Zambian provincial budgets are consumption-heavy, leaving limited room for development expenditure. The qualitative data further illuminated the perception that effectiveness is uneven across departments, depending largely on the predictability of funding and management efficiency. Departments with stronger leadership and better internal monitoring systems (such as the Provincial Planning Unit) demonstrated greater ability to deliver on budgeted activities. The findings, therefore, suggest that the effectiveness of the budget implementation model is contingent on institutional leadership, consistency in funding, and departmental accountability rather than the model itself.

➤ *Challenges Affecting Budget Efficiency and Effectiveness*

A recurring theme throughout the study was that systemic and operational challenges continue to constrain the efficiency and effectiveness of the budget implementation model. Both quantitative and qualitative findings identified several key impediments: Delayed release of funds from the central treasury emerged as the most significant challenge. Approximately 78% of respondents agreed that late disbursements negatively affected the timely execution of activities. Interview data supported this, with several officers noting that disbursements sometimes arrive toward the end of the quarter, causing delays in project implementation and procurement processes. This finding supports the conclusions of Zimba (2021), who noted that fiscal rigidity and centralization in Zambia lead to poor absorption of funds in provincial projects, particularly in remote areas. Consequently, departments often struggle to meet output targets, reducing overall performance efficiency. The study revealed that despite Zambia's ongoing decentralization policy, fiscal authority remains concentrated at the national level. Provincial administrations largely implement budgets approved by the Ministry of Finance, with limited flexibility to adjust priorities.

This finding aligns with Mwape (2020), who argued that excessive centralization undermines the responsiveness of provincial governments to local development needs. Respondents highlighted inadequate monitoring and evaluation as a key barrier to effective budget execution. Lack of transport, limited field allowances, and insufficient staff made it difficult to follow up on funded projects. Consequently, projects were often completed below standard or left unfinished. This situation weakens accountability and prevents data-driven decision-making, confirming UNDP (2021) observations that poor M&E systems are a major bottleneck in Zambia's public financial management cycle. Another recurring theme was the shortage of trained financial analysts and planners at the provincial and district levels. The few qualified personnel available often manage multiple portfolios, reducing oversight quality.

This mirrors findings by Chikonde (2022), who emphasized that capacity-building and human resource development are critical for improving provincial fiscal performance. The discussion of findings also points to the central role of institutional governance in shaping budget efficiency and effectiveness. Respondents widely agreed that effective leadership, clear accountability structures, and political stability at the provincial level positively influence budget outcomes. Conversely, political interference and misalignment between provincial and national priorities weaken budget credibility. Departments led by proactive administrators demonstrated higher execution rates and better service outcomes. However, weak leadership and poor communication across departments led to duplication of efforts and underutilization of resources. This confirms Kaunda (2021), who found that internal accountability mechanisms are often more influential than formal policy reforms in determining fiscal discipline. The study also revealed that the involvement of citizens in budget formulation and implementation remains minimal. Despite the establishment of Ward Development Committees under the decentralization policy, their input rarely translates into funding priorities.

➤ *Comparison with Theoretical and Empirical Literature*

The study's findings are consistent with the Public Expenditure and Financial Accountability (PEFA) framework, which emphasizes predictability, control, and accountability in public financial management. Western Province's experience demonstrates partial adherence to these principles. While systems such as IFMIS have improved control and reporting, predictability and accountability remain weak. Furthermore, the results align with Lazarus and Folkman's Stress and Coping Theory (applied in public management), where administrative systems under stress such as limited funding and rigid controls develop coping mechanisms like reallocations and delays, which often reduce performance quality. Empirical studies from other Sub-Saharan African contexts (e.g., Nsubuga, 2021; Maseko, 2022) similarly reveal that decentralized budget models only become efficient when accompanied by sufficient fiscal autonomy, local capacity, and monitoring infrastructure.

VI. CONCLUSIONS

The budget implementation model shows moderate efficiency in managing available resources, but its performance is undermined by poor predictability of funding. The recurrent issue of delayed disbursements from the central treasury disrupts activity schedules, leads to accumulation of unspent funds, and reduces the cost-effectiveness of programs. Therefore, the system's efficiency is not determined by lack of structure but by inconsistency in fund flow and coordination among government units. The findings reveal that while the budget model is effective in maintaining fiscal discipline, it limits provincial flexibility and innovation due to centralization. The Provincial Administration executes budgets within rigid guidelines set by the Ministry of Finance, leaving minimal room to adjust priorities based on local needs. This centralization has reduced the relevance and contextual responsiveness of budgets, leading to underperformance in sectors that require immediate intervention, such as rural infrastructure and agricultural support. Institutional capacity plays a crucial role in determining the success of budget implementation. The study concludes that inadequate technical expertise in budget planning, procurement, and monitoring contributes significantly to inefficiencies. Departments that possess better-trained staff perform relatively well compared to those with limited professional capacity. Thus, building human resource capacity and strengthening institutional systems are essential for improving both efficiency and effectiveness in budget implementation. The lack of effective monitoring and evaluation systems hampers accountability and reduces the ability to track whether budgeted activities translate into tangible results. Without sufficient logistical support for field monitoring, project oversight becomes irregular, resulting in incomplete or substandard outputs. An effective M&E framework is therefore essential to ensure that every expenditure contributes meaningfully to developmental goals. The study also concludes that public involvement in budgeting processes remains largely symbolic. Although the decentralization policy provides for community participation through Ward Development Committees (WDCs), their influence on budget decisions is minimal. This limited participation undermines transparency and reduces the legitimacy of budget priorities. Effective budget implementation requires inclusive governance, where citizens actively engage in planning, monitoring, and feedback mechanisms.

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