Budgetary control practices and organizational performance of selected higher learning institutions in Goma, Democratic Republic of Congo

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Abstract: The objective of the study is to examine the relationship between budgetary control practices and the organizational performance of selected higher learning institutions in the city of Goma, DRC. This study was conducted in three higher learning institutes such as the Institut Supérieur d'Informatique et de Gestion, the Institut Supérieur de Commerce, and the Institut Supérieur de Tourisme in Goma town. The target population comprised 428 respondents from which a sample size of 207 respondents were selectedbased on their rankings as follows: members of the management committee and administrative staff from each of the three selected higher learning institutions. The study attained a Cronbach's Alpha of coefficient > 0.7; Composite Reliability scores exceed 0.60 and the Average Variance Extracted ≥0.5 for all items. Which confirmed the reliability of the survey instrument and the convergent validity. The study established that Budgetary Control Practices have a strong positive correlation with Organizational Performance, and vice versa: R=0.936 and R²=87.5%. This study could provide several significant contributions for practice, research and policies in the field of education: in-depth understanding of budgetary control practices, identifying best practices, guidance for policy makers, improving organizational performance, the research base for future studies, data analysis with SMART PLS, etc.
Keywords:Budgetary control practices, Organizational performance, Higher learning institutions.

I. Introduction

I.1 Background to the study

The performance of higher learning institutions can be assessed by using various criteria and indicators.These include teaching quality, research and scientific production, international recognition, student satisfaction and professional success, access to research and resources, diversity and inclusion, societal impact and community engagement, financial management and sustainability, and innovation and technology.These assessments are often conducted by independent organizations, governments, and academic institutions.Examples include webometrics, Times Higher Education, QS World University Rankings, CWUR, ARWU, NCES in the United States, REF in the United Kingdom, WHED, NCHE in Uganda, etc.

Organizational performance, in general, and that of higher learning institutions, in particular, is influenced by environmental, organizational, and human factors (Chakravarthy, 1986)(Hansen G. W., 1989) (Lenz, 1981).

Budgetary control contributes to the improvement of organizational performance by ensuring that financial resources are used efficiently, that objectives are aligned and achieved, and fostering a culture of accountability and continuous improvement within the organization.In other words, it affects profitability (Kaplan, R. S., & Norton, D. P., 1996), employee motivation (Merchant, K. A., & Van der Stede, W. A., 2012); cost management (Hansen, D. R., & Mowen, M. M (2015); strategic alignment (Ittner, C. D. & Larcker, D. F (2003); Responsiveness to Change (Simons, R (1995); accountability and communication within the organization (Otley, 1999). Organizations can improve their overall performance by judiciously integrating budgetary control into management.

According to Hood and Jackson (1991), budgetary control practices exert a substantial influence on the performance of education institutions.They enable universities to monitor their spending and allocate resources efficiently (Young 1984, ORY 2015, and Creswell 2004), design long-term strategies and ensure financial sustainability (Birnbaum 1983; Jones Dennis 1984), strengthen financial transparency and accountability

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(Goldstein 2005), improve the quality of education (Matthews 2005), and facilitate obtaining additional funding from donors and government agencies (McClellan 2018).

Note that universities and higher institutes have different sources of funding, namely, public funds, tuition fees, private donations, and research grants.In this case, budgetary control is essential for effectively managing these resources.

I.2 Statementof the problem

Higher learninginstitutions and universities are non-profit associations whose main objective is to pursue educational and research missions and not to generate financial profits.However, some countries have other legal forms, such as foundations, limited liability companies, and public entities.As non-profit associations, they benefit from certain advantages, such as favorable tax regimes, greater autonomy in governance and decision-making, and greater transparency and accountability towards stakeholders.

Their budgets are fed by various sources of financing according to their specificities and contexts.These include public funding (from national, regional, or local governments); tuition fees; research and grants; donations and philanthropy; commercial activities; partnerships and contracts; and other sources of funding.In terms of expenses, their budgets cover current expenses (e.g., staff salaries, operating costs, student services, research and development costs, teaching and learning expenses and administrative services) and capital expenditures (such as the construction and renovation of buildings, acquisition of equipment and technologies, libraries and educational resources, computer and network infrastructures, research facilities and campus development).

There is no standard budget management model for higher education institutions or universities.However, UNESCO recommends some basic principles for the budgetary management of higher education institutions: transparency, participation and consultation, strategic planning, monitoring and evaluation, risk management, and social responsibility and ethics. It should be noted that the specific budget management approaches may vary from one institution to another, depending on their institutional context, their financing system, their size and their strategic objectives.

Although most higher education and university establishments are non-profit associations, they combine material, immaterial, and financial means to advance knowledge, foster innovation, and educate (UNESCO 2023). These establishments plan activities to be carried out in the short and long term. To assess these activities, a reliable management control system is required.

Budgetary control is a key component of management control (BERLAND, 2000); it affects the performance of managers (decision-making and alignment of objectives) and companies (financial management, communication).Indeed, budgetary control is the process of planning, monitoring, and regulating the expenditure of an organization to achieve the set objectives (Mowen, 1997).This makes it possible to evaluate the performance (economic, financial, operational, and social) of an organization by comparing its achievements with forecasts.The deviations detected are analyzed and justified.

I.3 Significance of the study

The findings of this study will be useful to other learning institutions, who are faced with similar situations of being blamed for inefficiency due to failure to implement budgetary controls.The findings will reveal whether adequate adherence to budgetary control practices in the institute is adequate.

These findings will also be helpful to students in different training institutions around the world.Most of the students were either existing first-class students or employees of local and central government and non-governmental organizations worldwide.As a budgetary department is one of the major departments in different organizations, the findings will enlighten students and staff in these institutions about the current clarity or unclarity on budget implementation policies, and more so in the institute.Budget managers, committees, and senior management's attention in different organizations would also be drawn to these findings as a way to revisit the current budget practices.

The findings of the study will lead the institute to review the decisions made regarding budgetary control practices in order to minimize budget variances and costs and maximize performance and profitability.

This study also adds to the existing literature on budgeting and organizational performance.Specifically, it contributes to the body of knowledge relating to budgetary control practices and forms a basis for further research in the future.

I.4Objective of the research paper

The objective of the study isto examine the relationship between budgetary control practices and the organizational performance of selected higher learning institutions in the city of Goma, DRC.

I.5 Hypotheses

Ho: There is no significant relationship between budgetary control practices and the organizational performance of selected higher learning institutions in the city of Goma/DRC.
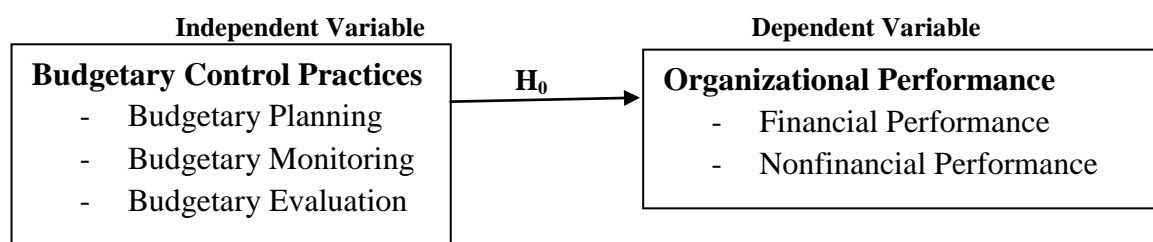

Independent Variable

Budgetary Control Practices
- Budgetary Planning
- Budgetary Monitoring
- Budgetary Evaluation

H_0

Dependent Variable

Organizational Performance
- Financial Performance
- Nonfinancial Performance

Figure 1. Conceptual Framework Relating to Budgetary Control Practices and Organizational Performance

II. Literaturereview

Budgetary control is a system of controlling costs, which includes the preparation of budgets, coordinating departments, establishing responsibilities, and comparing actual performance with the target.Budgetary control serves as a check for performance against authorization.Not all approved estimates in a budget should be regarded as authorization to commit an organization's funds but only indicative of what may be spent in a particular case (Ugoan, 2019).

An organization's budget system involves implementing a group of budgets that covers all of the organization's activities.Thus, budgets that represent quantified action programs are used as tools to help managers implement budgetary control systems consistently and regularly.The control system that will be put in place aims to highlight relevant discrepancies for which reflections will be made on the causes of their origin to consider corrective actions (Saib, 2019).

Mohamed et al. (2015) analyzed the effectiveness of budgetary control techniques on organizational performance at Dara salaam Bank Headquarters in Hergeisa Somaliland.The study findings reveal that responsibility, accounting, variance analysis, and zero-based budgeting enhanced budget control and improved efficiency and productivity.The study further revealed that variance cost analysis alone may not affect organizational performance. The study investigation recommends that organizational staff should be trained on existing budgetary control techniques to enhance business decision-making and improve efficiency and productivity.

Etale and Idumesaro (2019) analyzed the link between budgetary control and performance: a case study of the Bayelsa state of Nigeria.This study adopts actual expenditure (AEX) to represent performance.This study adopted an ex post facto research design.The data were analyzed using descriptive statistics and multiple regression analyses. It was revealed that there was a negative correlation between budgetary controls on performance of an organization. The study recommends that the government should encourage budgetary participation, consider resource availability in budgeting, and employ qualified and highly skilled personnel.

Ngumi and Njogu (2017) researched the effect of budgeting practices on the financial performance of insurance companies in Kenya using a descriptive research design.The analyzed data revealed that the CAPEX variance and performance (ROI) were negatively and significantly related, whilehuman resource variance and organizational performance are negatively related. On the other hand, income variance and performance (ROI) were positively related. The study recommended that insurance companies focus on minimizing the variances, since it was found to have a positive effect on performance.

Imo and Deswosu (2019) conducted an assessment of the effect of budgeting control on the return on assets and net profit of government-owned companies in the river state.This study used a descriptive survey research design.Data were collected through questionnaires, and Pearson's product-moment correlation coefficient and frequency table were used to analyze the data.It was revealed that there was a significant positive relationship between budgetary control and the financial performance of government-owned companies.They concluded that budgetary control systems can be used as a control mechanism to strengthen performance measurement systems.The study recommended that, for improved performance, these organizations should continue to adopt improved budgetary control measures.

Nyongesa et al. (2016) conducted research on budgetary control and financial performance in the public institutions of higher learning institutions in western Kenya.This study used a descriptive survey design with a target population of 109.The collected data were analyzed using regression analysis.The results showed that budgetary control had a positive correlation with the performance of public higher-learning institutions.Similarly, Deboh (2018) conducted a different study on the effect and budgetary control on firm performance, a case study of the East African Portland cement company.A descriptive research design was

utilized, where an explanatory research design was used to explain the relationship between the variables.Primary and secondary data were collected.The collected data were analyzed using a regression analysis.It was revealed that there is a low positive correlation between budgetary control and sales turnover.

Abuga and Muturi (2019) conducted research on the effect of the budgetary control process on the financial performance of tea factories: a study of selected tea factories in Kisii in Kenya.This study adopted a correlational research design.Data were collected from 70 top managers who were the respondents.Data were collected using questionnaires.The collected data were analyzed using descriptive statistics and correlation analysis.It was revealed that budgetary planning, execution, and monitoring had a positive and significant effect on the financial performance of tea factories.The study recommends that organizations use existing workable budgeting strategies that have enabled effective budget monitoring.

Taufiq and Rokhman (2017) conducted research on improving managerial performance through the participation role of budget preparation, focusing on the issue of participation budgeting in relation to managerial performance, and produced empirical opposition results.Contradictory results have been reported. In a similar study that was conducted by Maher, Fakhar and Karimi (2018) on the relationship between budget emphases, budget planning models and performance of Far Province University of medical sciences. This study employed a descriptive survey design.This study included financial experts at Shiraz University in 2016.A total of 250 samples were used in this study.It was revealed that there is a significant relationship between budget emphasis and strategy.It was further revealed that there is a positive and meaningful relationship between budget planning models and organizational performance, management performance, and budgetary satisfaction.

Natsir, Amir, and Kahar (2017) conducted research on the effect of budgetary participation, planning, and control on managerial performance with leadership style as an intervening variable in hospitality services companies in central Sulawesi Province.This study included 170 participants.The analyzed data revealed that planning had no significant effect on leadership style but had a positive effect on managerial performance.

Planning is crucial to the budgeting process.Mbuthia and Omagwa (2019) researched the effect of budgetary control on the financial performance of selected commercial banks in Kenya.This study used a cross-sectional design.The collected data were analyzed through multiple regression and descriptive analyses.Budgetary planning is positively correlated with organizational performance.It was further revealed that budgetary implementation has a significant impact on organizational performance.Similarly, budget control and budget review had a positive and significant impact on the performance of an organization.The study recommended that bank managers review their current performance, establish more budgeting centers, and employ more budget officers to realize better organizational performance.

Murei et al. (2017) researched the influence of monitoring and evaluation budgets on the performance of horticulture projects in Kenya.This study used correlation and cross-sectional surveys.Collected data were analyzed using the Pearson product-moment correlation.It was revealed that monitoring and evaluation budgets were the major contributors to the organization's higher performance.

Makina and Kengara (2018) argued that all stakeholders in strategy formulation implement and control.In turn, this makes a case for commitment to the entire team involved in the value chain of budget implementation.This is in line with the public participation policy in the budget-making process.The authors also opine that strategic change is the process of moving an organization away from its present state towards a desired future state to increase its competitive advantage.

Ngumi and Njogo (2017) confirm that staffing plays an important role in budgetary performance and is directly affected by staffing.This also aligns with Gacheru (2012) that budgetary preparation, control, and implementation significantly influence budgetary variance.The authors recommend that staff participation and views be taken into account in order to motivate and grow their knowledge and potential in budget preparation implementation and control processes.

Kamau et al. (2017) found that the University of Nairobi does not have adequate budgeting procedures.In effect, the allocation of funds to user departments was found to be unsatisfactory because of institutional weaknesses.The study recommends that the University of Nairobi improve its policies, procedures, and guidelines in order to curb budgetary implementation challenges.In the same vein, the above authors found that the University of Nairobi did not have the capacity to absorb budget allocation in its entirety.This leads to clogging or incomplete activities/projects for the respective users, which clearly points to serious budgetary inefficiencies.

The absorption capacity of allocated funds has been found to be a problem in budget implementation, which is attributed to disbursement procedures.This is attested by Keng'ara (2013), who studied the effect of fund disbursement procedures on the implementation of donor-funded projects in Homa Bay, Kenya.The study found that budgetary processes affect the absorption capacity of project implementation units because the procedures are complex and rigid, and inhibit fund flow.

III. Methodology

III.1 Introduction

This chapter presents the research design, the target population, sample size, sampling procedure, data collection methods, validity and reliability of research instruments, data analysis and presentation.

III.2 Research design

This study adopted a descriptive and correlational research design using both qualitative and quantitative methods in a methodological triangulation framework. It is descriptive because it describes the demographic characteristics of the staff members of three selected higher learning institutions in the town of Goma, DRC and it is correlational because it seeks to determine if there is a relationship between budgetary control practices and organizational performance, but without establishing a relationship of cause and effect.

The qualitative method was used to enable the researcher to collect and analyze qualitative data, while the quantitative method helped the researcher collect and analyze quantitative data to establish the relationship between budgetary control practices and the organizational performance of higher learning institutions in the town of Goma, DRC. A descriptive research design was adopted because the researcher collected the data once, enabling the researcher to describe the relationship between the two variables under study. The study also adopted a correlational research design that enabled the researcher to determine the relationship between budgetary control practices and the organizational performance of higher learning institutions in the town of Goma, DRC.

III.3 Target population

The target population for this study comprised of 428 respondents who were staff members of three selected higher learning institutions in the town of Goma, DRC.

III.4 Sample Size

This study selected 207 respondents from the target population using the following Slovenian formula:

$$n = \frac{N}{1 + Ne^2}$$ with n= sample size, N= the population and e = level of significance (0.05)

$$n = \frac{428}{1 + 428 * (0.05)^2} = 207$$

III.5 Sampling Techniques and Procedures

The sample was selected using both simple random sampling and purposive sampling methods. Simple random sampling, where individuals are chosen by chance (Oso & Onen, 2009), was applied to select administrative staff to ensure the generalizability of the findings. Purposive sampling was used to select key members of the management committee of the Higher Learning Institute such as the director general, academic secretary general, general secretary of research, administrative secretary general, and budget administrator. This intensive purposive approach allows the selection of a few information-rich cases to gather in-depth insights (Patton, 2003), particularly from top managers in selected higher learning institutions in Goma, DRC.

III.6 Data collection Instruments

The study utilized a structured questionnaire comprising both open and closed-ended questions to gather primary data. The researcher distributed the questionnaire via WhatsApp using Microsoft Forms to minimize printing costs and reduce the need for in-person data collection. Although initially developed in English, the questionnaire was translated into French to ensure that French-speaking respondents could comfortably understand and respond. This approach aimed to improve the quality and depth of the responses by accommodating the participants' language preferences.

The questionnaire was preferred for its ability to collect a wide range of views, opinions, and perceptions. It consisted of two main sections: a demographic face sheet and a Likert scale-based section. The Likert scale ranged from 1 (strongly disagree) to 4 (strongly agree). The questionnaire addressed two key areas: Budgetary Control Practices—comprising 8 items related to budget planning, training systems, compensation systems, and performance appraisal—and Organizational Performance, measured across 12 items focused on financial performance, operational efficiency, and academic excellence.

In addition to questionnaires, the study also employed an interview guide targeting key decision-makers within three selected higher learning institutions in Goma, DRC, including the director general and various secretaries. These interviews, conducted in person or virtually depending on availability, provided rich and detailed insights into institutional performance and management practices. Data collection took place between November 17 and 25, 2023, and was later cleaned and analyzed using SPSS and Smart PLS. To ensure

the credibility of the research tools, validity and reliability tests were conducted, following established standards to verify the accuracy and consistency of the measurements.

III.7 Validity And Reliability Of The Instruments

The validity and reliability of the research instruments were assessed using established statistical measures to ensure the accuracy and consistency of the data collected. Cronbach's Alpha was employed to evaluate the internal consistency of the questionnaire items. A Cronbach's Alpha value greater than 0.7 is considered acceptable, indicating that the items are highly correlated and reliably measure the same construct (Lavrakas, 2008). Additionally, Average Variance Extracted (AVE) and Composite Reliability (CR) were used to assess the quality and convergent validity of the constructs. AVE values greater than or equal to 0.5 indicate that the construct explains more variance than measurement error, confirming adequate convergent validity. CR values above 0.6 demonstrate satisfactory internal consistency and reliability, with values above 0.7 being preferred in more advanced stages of analysis (Fornell & Larcker, 1981). These indices collectively confirm that the instruments used in the study were both valid and reliable for measuring the intended constructs.

IV. Data Analysis

Data were analyzed using the Statistical Package for Social Sciences and SMART PLS 4.Descriptive statistics were used to summarize the data and Structural equation modeling analysis was used to establish the relationship between budgetary control practices and the organizational performance of three selected Higher Learning institutions in Goma/DRC.

IV.1 Descriptive statistics
IV.1.1 Budgetary control practices

Items on budgetary control practices	Mean	Std.
Budget Planning and Allocation		
Financial decisions are influenced by budgetary considerations.	1.78	0.763
My institute is committed to constantly refining and improving its budget process based on experiences from past budgets.	1.72	0.660
The institute formulates a detailed annual budget.	2.42	0.946
Average mean	**1.97**	**0.79**
Budget Monitoring and Review		
Variances between budgeted and actual expenditures are analyzed to identify causes.	2.75	0.802
The institute actively seeks ways to control costs without compromising quality.	2.79	0.832
Average mean	**2.77**	**0.82**
Cost Control and Resource Utilization		
The Budget utilization or execution rate of my institute approaches 100% each year.	2.26	0.969
The budget allocation process is transparent and well-communicated.	2.72	0.792
The institute consistently meets its budgeted financial targets.	2.76	0.829
Average mean	**2.58**	**0.86**
Overall mean	**2.40**	

Sources: Primary Data, 2023

The results indicate that budgetary control practices among the selected higher learning institutions in Goma, Democratic Republic of Congo were not rated satisfactory, which is indicated by the overall average of 2.4 which implies that the budgetary control practices applied in selected higher learning institutes in Goma, Democratic Republic of Congo face several challenges. To overcome these challenges, Congolese higher learning institutes must strive to strengthen their governance, improve transparency, mobilize alternative resources and collaborate with the government to resolve structural problems related to higher learning financing.

IV.1.2 Organizational performance of higher learning institutes

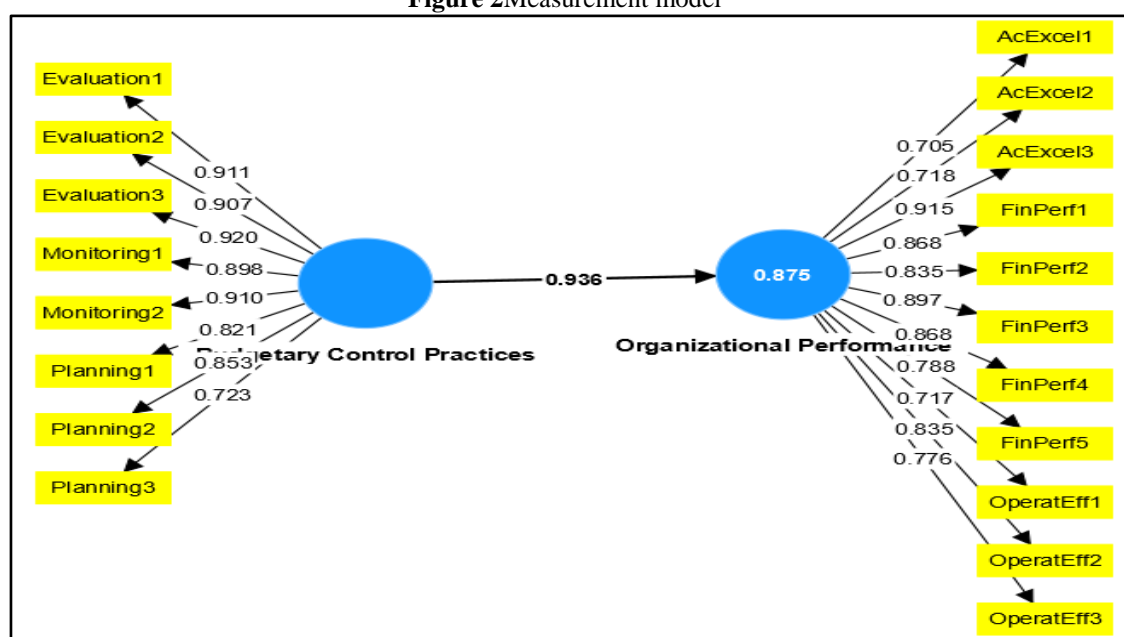| Items on budgetary control practices	Mean	Std.
Financial Performance		
Expenses are monitored regularly against the planned budget.	2.63	0.725
The institute holds regular budget review meetings to assess financial	2.55	0.948

performance.		
The institute's operations are streamlined. leading to efficient processes.	2.60	0.695
Transparency in the institute's budgetary management has a positive impact on its financial performance.	2.63	0.725
Expenditure monitoring mechanisms contribute to the financial stability of the institute.	2.97	0.870
Average mean	**2.68**	**0.79**
Operational Efficiency		
There is a clear communication of budgetary goals and objectives to relevant departments.	2.48	0.806
Adequate budget allocation positively impacts the quality of education and research.	2.14	0.932
There is a systematic verification process for expenditures before disbursement.	2.65	0.857
Expenditure monitoring mechanisms contribute to the operational efficiency of the institute.	3.31	0.690
Average mean	**2.64**	**0.82**
Academic Excellence		
Budgetary control contributes to minimizing wastage in resources.	3.22	0.489
Budgetary control measures have led to improvements in academic programs.	3.26	0.509
Resources (financial, human and material) are allocated efficiently based on budgetary considerations.	3.09	0.796
Average mean	**3.19**	**0.60**
Overall mean	**2.84**	**0.74**

Source: Primary Data, (2023)

The results indicate that the organizational performance of higher learning institutions in Goma in particular and the Democratic Republic of Congo in general was rated Satisfactory and this was indicated by the overall average of 2.84, which implies that Congolese higher learning institutes are not more competitive compared to those in the region or the world.

IV.2Structural equation modeling analysis

Figure 2 Measurement model

Sources: Primary Data, 2023

The results indicate that all outer loadings for the lower-order indicators exceed 0.7 for both Budgetary Control Practices and Organizational Performance, confirming strong indicator reliability. Additionally, the

AVE values are above 0.5, and both Cronbach's Alpha and Composite Reliability scores meet the required thresholds, supporting the convergent validity and reliability of the constructs. As shown in Figure 2, there is a strong positive correlation (0.936) between Budgetary Control Practices and Organizational Performance. The coefficient of determination (R^2) for Organizational Performance is 87.5%, meaning that this construct is largely explained by the exogenous variable, Budgetary Control Practices.

Table 3. Relationship between variables

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
Budgetary Control Practices ->Organizational Performance	0.936	0.936	0.007	142.384	0.000

Sources: Primary Data, 2023

According to calculation results utilizing Smart PLS 4.0, the original sample estimate the Budgetary Control Practices for Organizational Performance is positive value of 0.936 and T-Statistic is 142.384 with P-Value value of 0.000. The results suggest that the Budgetary Control Practices variable has a positive and significant impact on Organizational Performance.The rule of thumb used in this study is >1.96 with a P-Value less than 5% (0.05).

V. Conclusions

This study explored the link between budgetary control practices and the organizational performance of selected higher learning institutions in Goma, DRC. It found a significant positive relationship, confirming that effective budgetary control practicesenhanceorganizational performance. These results support previous findings by Gibson (2009), stressing the importance of strategic financial planning for educational success.

Effective budgetary monitoring helps institutions manage resources wisely, control spending, and ensure financial transparency. This not only boosts stakeholder confidence but also supports long-term development and adaptability to changing needs (Margaret J. Barr, 2018).

Overall, budget evaluation plays a vital role in strengthening financial performance, academic quality, and operational efficiency. By aligning financial resources with institutional goals, universities can invest in innovation, attract qualified staff, and improve infrastructure—factors essential to educational excellence (Andrew Shitanda Nyongesa, 2016)..

Recommendations

To enhance their organizational performance through budgetary control practices, higher learning institutions in the Democratic Republic of Congo should adopt robust and effective measures. These include the integration of technological tools to support budget planning and monitoring, the promotion of transparent communication and collaboration among departments, the conduct of regular budget reviews, the active involvement of all relevant stakeholders, and the systematic analysis of discrepancies to identify areas for improvement and innovation.

Suggestions for further research

Prospective researchers and even students are encouraged to research on the following areas;
1. Budgetary control practices and organizational performance of universities in Goma, DRC.
2. Budgetary control practices and organizational performance of privates and publics universities in Goma, DRC.
3. Determinants of the organizational performance of universities in Goma, DRC.

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