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Abstract

Purpose – The purpose of this study is to examine the view points and experiences of multiple budget actors to understand their particular budget related behaviours contingent upon the COVID-19 (C19) pandemic of a developing country.

Design/methodology/approach – This study uses Uganda as a case study and employs semi-structured interview method for the data collection. In trying to generate themes and patterns, data are analysed through three levels of coding: open, axial and selective coding. The contingency theory is used to interpret the data.

Findings – The task of budgeting formulation, implementation and control in times of C19 lead to varied actual behaviours of budget actors because of the environmental uncertainty, inappropriate structural and technological conditions and manipulative organisational cultures contingent upon the Ugandan C19 budget context.

Research limitations/implications – The insights generated from the study can be useful for the national governments of emerging economies, e.g. African countries, to understand the conditions that influence the budget actors' behaviour and together, develop long-term financial resilience strategies to face future emergencies.

Originality – This study contributes to accounting and public budgeting theory by showing that contingency theory is a relevant framework for understanding budget actors' behaviour in emergency situations. The study potentially strengthens the contingency theory framework through its incorporation of organisational culture perspective into the 'people' element.

Type of paper – Research paper

Key words: Budgeting, COVID, Behaviour, Responses

1. Introduction

Government budgeting has drawn an enduring interest of public finance scholars and policy makers (Lapsley, *et al.*, 2011). With the outbreak of COVID-19 (hereafter, C19) pandemic, public budgeting has drawn more attention. Increasing number of studies have sought to explore the budgetary responses of government to mitigate the socio-economic consequences of the pandemic and save the lives and livelihoods of their citizens (see e.g., Upadhaya, *et al.*, 2020; Klimanov *et al.*, 2021; Joyce and Prabowo, 2020; Vakulenko *et al.*, 2020; Seiwald and Polzer, 2020; Ejiogu *et al.*, 2020; Argento *et al.*, 2020; Kim and Chen, 2020). Within this body of literature, two different views with regard to governments' responses to the pandemic are discernible. The first one concerns the short-term emergency responses/measures (fiscal and budgetary) taken by governments, whereas the second view outlines the importance of developing and maintaining financial resilience, mainly in the long-term. When conflated, these studies show that incremental budgeting, which prevails in most of developing countries (Wildavsky, 1964; Lapsley *et al.*, 2011), is no longer a viable means through which to address the consequences of the pandemic and build on financial resilience. The importance of budgeting reconfigurations is echoed in these studies. However, much of the literature related to budgeting during the pandemic makes no explicit use of or reference to the view points and experiences of the multiple budget actors in order to understand their behaviour and actions contingent upon C19 pandemic. This paper attempts to fill

this gap by endeavouring to answer the research question of how and why the budget actors exhibit distinct behaviours in the budget process during C19 pandemic.

Following the literature on budgetary behaviour (e.g., Fozzard, 2001) the process of public budgeting involves budget actors performing different roles, at different stages of the budgetary process, including budget preparation, execution and evaluation. For instance, the executive arm of government (Cabinet) is involved with the formulation of budgets and their implementation, while the legislature (Parliament) approves the evaluation and reporting. These actors respond differently to the same objectively-defined stimulus (Cornick, 1978) and make decisions based on a network of discursively constructed meanings (Silverman, 1971). These decisions may manifest in those actors' budgetary behaviour during responses to the pandemic. However, the evidence to this is currently scant in extant literature yet the analysis of these behaviours potentially explains whether or not responses to the pandemic will be effective; the budget actors' behaviour effects in pandemic situations may well determine the success in handling crisis situations.

This paper uses a case study of Uganda to illustrate some of the tensions underlying the central government budgeting process during C19 as a case study. Uganda provides an opportunity for studying the institutional and cultural political influences on budget actors' behaviour as an integral part of the pandemic governance of East African countries generally. Uganda is rated admirably in handling the COVID-19 pandemic in Africa compared with countries such as Nigeria, South Africa, and Egypt, because of the government of Uganda's effective national C19 response strategy (Sarki et al., 2020). It is argued the other African countries can use the Ugandan model of pandemic containment, especially in the event of a second wave of COVID-19 or another pandemic. Therefore, Ugandan government's C19 setting particularly offers an interesting avenue to explore the budget behaviour of stakeholders that can then be contextualised into the wider context of emerging economies.

This study adopts the 'contingency theory' approach to analyse the diverse contextual and institutional factors behind the actors' behaviours. The contingency related literature suggests that there is no unique set of accounting practices applicable to all organisations in all circumstances (Otley 2007; Otley, 2016; Kenno *et al.*, 2018; Abdel-Kader and Luther 2008; Pavlatos and Paggios 2009; King et al. 2010; Petroulas et al. 2010; Burritt *et al.*, 2011) and hence budget actors may display behaviours according to unique circumstances. As a class of behavioural theory, contingency theory claims that there is no best way to make decisions but that these depend upon the internal and external situations such as technology, culture and the environment on functions and design of the organisational structure (Lawan, 2018), and "the effectiveness of management is contingent on the connections between behaviour and situations" (Kenno *et al.*, 2018, p.522). Within budgeting and accounting research, contingency theory can provide readers with insights into government, the social world in which it operates and the way in which individuals react in the circumstances (Kenno, *et al.*, 2018). A review by Hamann (2017) shows that contextual factors, namely, environmental uncertainty and task interdependency and related constructs such as strategy, technology, or organizational structure facilitate the development and empirical testing of a more pronounced contingency theory. Consequently, Carungu *et al.* (2021) have successfully mobilized contingency theory to investigate how a humanitarian disaster such as C19 shapes the

working approach of accountants and by engaging with the complex dynamics involved in the social context of C19, they discover the effective actions, reactions, changes and solutions to problems experienced by professional accountants. Especially, those authors apply contingency theory to understand how the C19 contingent variables vary the organisational design, behavioural accounting characteristics and organisational effectiveness of accountants' working approach. Drawing on this precedent, we mobilize contingency theory to understand the contingencies that shape the budget actors' distinct behaviours in times of crisis, e.g. *how* (the task of budgeting formulation, implementation and control) *and why* (contingent variables) the ways they act. However, the contingency theory received criticisms from some scholars (e.g. Otley, 1980; 2016) mainly because of its inability to fully explain why some people are making more effective decisions in some situations than in others. Besides, the contingency theory doesn't provide a fully-fledged framework for understanding the impact of individual and collective behaviours in undertaking particular organisational tasks. For example, Otley (2016) observe that

“... although the contingent variables used by organization theorists have been extensively used ..., often only a subset are used in any one study making comparability difficult (p.46). Otley (2016) considers it “unfortunate that the term ‘contingency’ has now become associated only with the (quantitative) methods ... when a wider range of research approaches are likely to give additional insights. ... further progress is most likely to be obtained from deploying a much wider range of research approaches, given the complex nature of the phenomena being studied” (p.48).

In order to overcome these weaknesses of contingency theory, this paper includes the ‘organisational culture’, e.g. patronage culture, trust, budget politics as a contingent variable and expand the understanding of ‘people’ in its contingency analysis of budget actors’ behaviours (see Christiansen and Skærbæk, 1997). By integrating contingency theory with the concept of ‘organisational culture’, this study explains better on how and why the budget actors performed differently in the budget setting process, particularly during C-19 emergency. The examination of the view points and experiences of multiple budget actors to understand their particular budget-related behaviours contingent upon the C19 potentially makes a number of contributions to academic literature and theory (e.g. Carungu, *et al.*, 2021; Anessi-Pessina, *et al.*, 2020) and policy as detailed in Section 7. The study provides empirical knowledge on the link between contingency factors and budget actors’ behaviour in performing the task of budgeting formulation, implementation and control in national emergency situations.

The next sections of this paper are organised as follows. Section 2 presents the literature review. This section discusses on budget responses, crisis management and budget-related behaviours literature, particularly in emergency situations. Section 3 introduces contingency theory, its underlying ideas, significance of using this theory in the study, and the theoretical gap(s) that the paper intends to address. Section 4 is a methods section that discusses how the data are to be collected, i.e. interviews, and how interview data were analysed. Section 5 is empirical findings. The penultimate section is discussion. The final section is conclusion and implications.

2. Literature review

“People tend to think in terms of what is put in front of them. This axiom of human behavior plays a heavy role in the budgetary process” (Lehan, 1981: 3)

Budget-related behaviour refers to those managerial activities, actions, attitudes and interactions among managers and their tasks which occur on a regular basis and which are related to the system of budgetary controls (DeCoster and Fertakis, 1968; Swieringa and Moncur, 1972, 1974; and Bruns and Waterhouse, 1975, Fozzard, 2001). Hendrick (1989) notes literature that argues that many governments budget under financial stress, and that incremental budgeting theory was accurate only for bottom-up budgeting procedures when resources were plenty. Their study showed that incremental decision-making operates under austerity and top-down budgeting, but that more decision-making criteria are also important under those conditions. They also found that agencies seemed less sensitive to fiscal conditions than upper-level officials, while agencies were more sensitive to organisational procedures. More recently, Brink *et al.* (2018) identify several private sector budget behaviour literatures suggesting that participative budgeting potentially benefits a firm by incorporating subordinates' private information into financing and operating decisions. They also note, from managerial accounting literature, studies of participative budgeting positing superiors that range from passively committed to highly active participants, some of whom are permitted to communicate, choose compensation schemes, negotiate with subordinates, and reject budgets. Their paper that focuses on the role of the superior defined in the research design, and on how that role affects budget outcomes, subordinate behaviour, and in some cases superior behaviour; demonstrates how superior type influences economic and behavioural predictions, and likewise affects budgeting outcomes and the interpretation of the results.

Much of this literature allude to the inadequacy of incremental budgeting in crisis situations of C19. As the budget is a vital element of any government that reflects the action plan in implementation of public policies, most governments use incremental budgeting approach (de Campos and Rodrigues, 2016) but this approach is ineffective in mitigating the socio-economic consequences of the pandemic (i.e., Levine 1985; Berry 2009). In times of crises different alternative budgeting reconfigurations may be imperative. For example, while analysing changes in the importance of three different budgeting macro-functions during the 2008 economic crisis: planning, resource allocation, and performance evaluation, Becker *et al.* (2016) found that companies emphasize certain budgeting functions over others during economic crises. Crisis management literature also highlight that, to successfully navigate a crisis, organizations need to successfully manage both operational/short-term and strategic/long-term objectives (Brockner and James, 2008; Muller, 1985; Bundy, *et al.*, 2017; Kober and Thambar, 2021), as well as simultaneously maintaining both a short- and long-term focus (Brockner and James, 2008). Muller (1985) highlights how, under the pressure of a crisis, managers are inclined to adopt a firefighting mentality, focusing on immediate actions to achieve immediate results. However, crises may act as sources of opportunities (Kober and Thambar, 2021) as indeed noted by Brockner and James (2008, p. 104), "without the sense of urgency elicited by a crisis, [budget actors] may not be sufficiently motivated to think and act creatively. Emphasis not in original.

Available literature also shows that budgeting under C19 has been characterized by rent-seeking behaviour and usurping control over national resources and the allocation of governmental budgetary funds (Berdy, 2020). While rebudgeting behaviour is, in normal circumstances, a prerogative of Parliament to avoid behaviours such as end-of-year spending frenzies (Anessi-Pessina, *et al.*, 2020), this diminished flexibility humpers a government's ability to cope with pandemics as C19. It is necessary to better understand and reconsider the anticipatory and coping roles of budgeting (Barbera *et al.*, 2020) specifically, how budgeting can support [governments']

resilience to crises (Anessi-Pessina, et al., 2020). Public sector management has over recent decades been heavily influenced by the belief that human organizational behaviour is fundamentally self-interested (Robinson and Brumby, 2005) and a large body of budgetary behaviour literature targeted addressing concerns about behavioural distortions and the possible crowding out of “intrinsic” motivation of budget actors (Robinson and Brumby, 2005). However, Teo et al. (2017) highlight the role of mutual trust and swift trust in establishing different types of relational connections during crisis and call for studies directed at achieving a more sophisticated understanding of how leadership behaviour influences relationships and hence [governmental] resilience during crisis. Daumoser et al. (2018) identify that budgetary slack is a heavily researched topic in the field of management accounting, and that while information asymmetry increases it, that effect is influenced by multiple factors, including budgetary participation and information systems. These researchers show that fairness and reputation concerns decrease budgetary slack, whereas ethics concerns do not; social norms decrease slack and peer influence moderates the effect and hence, to conclude, significant research in this field focuses mainly on psychological perspectives to analyse individuals’ budget-related behaviour.

Empirical studies specific to budget-related behaviour during the C19 pandemic are, therefore, still scarce. Instead, a great deal of current studies have dealt with economic responses to the pandemic (see, e.g., Ozili, 2020; Andrew, et al., 2020; Curristine, et al., 2020; De Villiers, et al., 2020), financial resilience in local governments in the aftermath of C19 pandemic (Ahrens & Ferry, 2020) and some work has suggested how to budget for C19 response (Barroy, et al., 2020). According to Andrew *et al.* (2020) budgeting and fiscal implications of the current C19 pandemic are unique and the pandemic has exposed the inadequacies of market-based solutions. The paper by Ahrens and Ferry (2020) explores the financial management responses required by a sudden, nationwide severe C19 pandemic. Drawing on the notions of financial resilience Upadhaya *et al.* (2020) examine South Asian governments’ short-term fiscal and budgetary responses of the pandemic. Klimanov *et al.* (2021) analyse how regional budgets and fiscal resilience in Russia is affected by C19 pandemic. They find that the impact of C19 is unambiguous in that the pandemic’s effect is difficult to identify and interpret outside of the economic aspects of life. The results of this particular study are important in illuminating the importance of theory to providing a relevant framework for understanding the effects of C19 beyond the economic aspects of life. The study by Argento *et al.* (2020) shows different interpretations of the C19 threat with Finland and Norway thinking they are fighting a war against the virus while Sweden appears to view C19 as an exceptionally difficult flu, hence the divergent strategies and budgetary responses implemented in the three countries. Vakulenko *et al.* (2020) study ideological and financial spaces of budgetary responses to C19 lockdown strategies comparing Russia and Ukraine in terms of contextual differences. Their work identifies two different patterns of budgetary allocations, that is, step-by-step for Russia vs. one emergency budget decision in Ukraine. The results of this work and that of Argento *et al.* (2020) suggests a ‘no one size fits all’ budgetary behaviour responses to C19 which may point to other contingency influences such as ideological and financial legitimized action spaces that frame governmental decisions in times of pandemics. Andrew *et al.* (2020) examine the immediate budgetary responses to the C19 pandemic by the Australian government and explores how the conditions created by prior neoliberal policies have limited these responses. Anessi-Pessina *et al.* (2020) study is a viewpoint on how governmental budgeting could be reconsidered after the C19 outbreak. Their paper reports that combating C19 requires development of new competences such as anticipatory and coping competences to limit exposure to future

shocks (and attendant risks such as the risk of increased corruption) and increase governmental resilience.

The available literature on budgeting visa viz C19 pandemic has largely contributed to a build-up of contextual knowledge on fiscal and organizational response strategies by providing detailed and rich accounts and classifications of governmental reactions to the pandemic. What emerges out the extant research is that there are varied budgetary and financial responses to C19 pandemic. The existing evidence on budgetary responses shows that alternative practices other than incremental budgeting or cut-backs are required to address C19. A systematic way of understanding budget actors' behaviours reinforcing (or constraining) different Nations in budgetary response choices to the pandemic, however, remains largely unexplored in extant research. This research fills this lacuna through investigating how and why the budget actors demonstrate varied behaviours during the C19 emergency response.

3. Contingency theory

Contingency theory is often understood as an approach to the study of organizational behaviour in which explanations are given as to how contingent factors influence the design and function of organizations (Islam and Hu, 2012). Its basic assumption is that no single type of organizational structure is equally applicable to all organizations; rather, organizational effectiveness is dependent on a fit or match between the type of technology, environmental volatility, the size of the organization, the features of the organizational structure and its information system. Thus, contingency theory studies postulate that organizational outcomes are the consequences of a fit or match between two or more factors (Islam and Hu, 2012). Weber (1947) argues for the non-discriminative element of this theory to private and public sector organizations. In management accounting, for example, Hofstede (1967) found that, economic, technological and sociological considerations had a significant impact on the functioning of budgeting systems. Hopwood (1974) had earlier pointed out that the design of a (budgeting) system and the design of an organizational structure are really inseparable and interdependent. Otley (1980) stipulates that "a contingency theory must identify specific aspects of an accounting system which are associated with certain defined circumstances and demonstrate an appropriate matching." (p.413). According to Leavitt (1972), any given task that an organisation confronts, (such as budget management during pandemic situations), involves the interaction of the task, people, environment, structure and technology. The performance of organizational tasks involves the organizational structure, technology (tools), and people (actors) (Leavitt, 1972). Thus in developing a contingency model organizations may be viewed as multivariate systems within which there are four salient interacting variables - task, structure, technology, and people. These are defined according to Cornick (1978) as:

Task. The task is that of managing the budgetary process which includes planning, i.e., determining the size and mix of programs to achieve approved organizational objectives, implementation, and control. In accordance with the current study the task at hand is the formulation, implementation and control during C19.

People. These are members of the organization that give direction to or are directed by the budget process. Included are actions, attitudes, perception, skills, motives, personality and expectations. In accordance with the current study the people are the budget actors such as the Ministry of Finance, Planning and Economic Development (MFPED), the (members of) parliament of

Uganda, the permanent secretaries of various ministries, the C19 task force and so on. The relationship between central government and MFPED is that of principal: agent. Consequently, MFPED budget strategies and objectives reflect central government policies and policy changes that are difficult to control in times of pandemic situations. The necessity to act quickly to minimize the potential impact of a crisis means that organizational decision-makers are unable to evaluate all feasible alternatives (Bedford, *et al.*, 2020). At the person level of analysis, individuals are frequently viewed as actors playing a role, which suggests that individual personalities do not determine the nature of a role; but factors external to an individual (at higher levels of analysis) specify how an individual is to play a role (Yammarino and Dansereau, 2009).

In addition to these formal organisational factors, such as principal-agent relations (*People*), as proposed by the contingency theory, this study also includes the existing '*organisational culture*' (including budget games and politics) that informally influence the formal decision-making process of individual budget actors (Christiansen and Skærbæk, 1997). This inclusion helps to minimize the limitations of contingency theory, as the organisational culture can reflect the social and political reasons for the particular behaviours of people. For example, in the case of Uganda, there is a lot of distrust in the budgeting process because most institutions believe their submissions will not be respected by the executive and Ministry of Finance, Planning and Economic Development; potentially making the budgetary process alien as the executive decisions are predicated on political instincts. Overtime the Ugandan culture of seeking supplementary budgets without clear value for money evidence caused by poor budget monitoring (see Mukokoma, 2010) and earned value analysis before approving the evidence accentuate a culture of financing arrears instead of plans. Political commitments, promises and patronage to different stakeholders affect the objectivity in budget allocations and priorities. Thus, the Ugandan leaders pursue economically unproductive budget policies, prioritizing the growth of their patronage networks over socially beneficial spending. The desire to balance regions and sectors to appease key actors affects prioritization of development arrangements. There is largely a focus on accountability instead of service delivery and socio-economic change which affects focus on transformational public investment.

Environment. The external factors, i.e., the time and space dimension in which the organizations operate, i.e., social and economic conditions, various formal and informal organizations, voters, and community groups and their interactions, e.g., courts, unions. More specifically, the task environment is those parts of the environment which are relevant or potentially relevant to budget management. In this case, C19 pandemic is unprecedented and this underpins uncontrollability of public budgets - social protection and healthcare spending increases; temporary withdrawal of labour across the economy; temporary reduction in total factor productivity reflecting the economic consequences of social distancing, night curfews and other public health measures that disrupt the availability of input goods and services; temporary loss of private capital-a hysteresis effect-as shops and factories close during lockdown and may not reopen when the lockdown ends, on one hand, and the contraction in global economic demand via a decline in the income terms of trade; a sudden stop in net foreign direct investment and a substantial fall in remittance flows (Adam, *et al.*, 2020), on the other. According to Jensen and Van der Voort (2020), when C19 struck many countries were caught by surprise and had to act without much time to reflect and in the Netherlands, this raised three issues, namely, the time issue (what is the right time order to

respond to the different challenges), the centralization issue (what is the proper level to decide?) and the stability issue (how to change and stay in control?).

Structure. Includes the organization climate, i.e., norms, values, and history. It includes the system of work flows, communication patterns, and authority structure, systems of rewards and punishments, line-staff relationships, centralization-decentralization structure. According to Scott (1990), organizational structure is seen as a mechanism for processing information – “subduing it, summerising it, and simplifying it” (p.113).

Technology. Includes: (1) the budget formulation and approval process, (2) the budget control system, (3) the budget classification and structure, and (4) the criteria for decision-making, i.e., the decision rules by which alternative size and mix of the budget is determined. Scott (1990), identifies general agreement among contingency theorists that three dimensions of technology are significant for predicting structural arrangements; namely;

- a) Complexity, referring to the number of different items that must be dealt with at any time
- b) Uncertainty or unpredictability, referring to the variability exhibited by materials and/or work procedures to the extent to which it is possible to predict what problems are to be encountered or what procedures are to be carried out
- c) Interdependence, referring to the extent to which the items or elements involved in the work processes themselves are interrelated, so that changes in the state of the element affect the state of others.

Some aspects of technology generate information, others absorb it (Scott, 1990)

The environmental uncertainty occasioned by C19 pandemic is an element of contingency theory this study strives to extend using empirical data on Uganda. Therefore, this study deploys contingency theory to explain how and why the observed budget actors’ behaviour were engendered and maintained during C19 pandemic, using all five key theoretical concepts; namely task, people, environment, structure, and technology. In accordance with Leavitt (1972), the mobilization of contingency theory in this study not only potentially generates a nuanced picture of everyday government budgeting in Uganda at the ontic level, but also to theorise how the resilience to C19-propagated challenges is being executed via budgeting behaviour of actors. Moreover, the examination of the current task at hand – budgetary responses and preparedness to C19 induced challenges – the behaviour of budget actors (the people), the technology employed and the appropriate structure as matched with environmental uncertainty is made possible by use contingency theory. The environmental uncertainty occasioned by C19 pandemic is an element of contingency theory we strive to extend using empirical data on Uganda. According to Carungu et al (2021) elaboration based on Otley (1980, 2016) contingent variables such as technology and environmental uncertainty, produce reactive effects that induce behaviour to support a combined range of contingent reactions; and structure (shape, interdependences, etc.) embody adaptive contingent effects such as to induce behaviours consistent with adaption of new work routines and organisation. To expand the understanding of ‘people’ in contingency analysis of budget actors’ behaviours, this study incorporates the concept of ‘organisational culture’.

Applying contingency theory together with organisational culture, we add to the discussions on budgetary behaviours in times of crisis, focusing on an emerging economy context. Current budgeting research has mostly employed Bourdieu’s theory (see, e.g., Mkasiwa, 2020; Kuruppu, et al, 2015), negotiated order and power (Lapsley, Midwinter, Nambiar & Steccolini, 2011), political budget cycle theory (König & Wenzelburger, 2017), institutional (logics) theory

(Ezzamel, *et al.*, 2012; Kaufman & Covaleski, 2019) and dramaturgy (Corrigan, 2018). Contingency theory of change (Leavitt, 1972) while extensively applied in management accounting (Hayes, 1977; Otley, 1980) is relatively absent in budgeting-specific research. Therefore, it is significant to use the contingency framework in the study because contingency theorists envision an environment consisting of technical characteristics, such as environmental dynamism and uncertainty, which affect the information set needed to make management decisions, such as budget allocations (Kilfoyle & Richardson, 2011). Similarly, the field of public administration should operationalize those characteristics in terms of the public organization because that is a definitive disciplinary focus of budgeting. The focus on the public organization potentially allows the budgeting field to develop a contingency theory of resource allocation processes in terms and contexts that are familiar to budget actors. Possible contingent factors include the structure and form of government, human resource quality, available budget technology, as well as environmental factors such as uncertainty caused by C19. Moreover, the collective use of contingency theory with organisational culture potentially helps in explaining the budget actors' distinct behaviours during in this environment. Consistent with the research purpose, therefore, this study applies the combined framework of contingency theory and organisational culture to understand how and why contingent factors shape the behaviour of budget actors and hence the performances of national government organisations in responding to the pandemic.

4. Research context and Methods

4.1 Research context

This is a study on behavioural aspects of budget actors during C19 pandemic responses using Uganda as a case study. Uganda underwent several years of civil war, mismanagement and general decline, until 1986 when the current NRM (National Resistance Movement) administration came to power. In the 1990s and early 2000s, Uganda was highly dependent on donor aid money constituting more than half of its revenue. During this period, Uganda focussed Her spending largely on pro-poor development programmes, such as primary education and basic health care; leading to some improvements in social development outcomes. However, the quality of education and health care is still unsatisfactory and social protection programmes remain neglected. Moreover, domestic resource mobilization has not improved considerably which points to issues of weak institutional capacity as well as the contested nature of taxation. By 2014 trends showed an increasingly strained relationship between the government and its traditional donors, piecemeal and ad hoc tax reforms, promise of increasing revenue from oil, and a move in policy priorities away from human capital development to spending on infrastructure and expansion of productive sectors (Ulriksen and Katusiimeh, 2014).

However, the government of Uganda began transitioning from output-based budgeting to program-based budgeting in 2013 to improve the connection between budgeting and national strategic objectives. The previous output-based budgeting system included unclear alignment with national development plans, insecure and tedious manual processes, inadequate data access and security controls, and incompatibility with other government budgeting systems. While the new program-based budgeting system is online, provides user and security controls, can interface with other budgeting systems, and stores historical data for future use, its rollout has faced several delivery challenges, including inadequate infrastructure, as well as unstable internet and power connections

(Ssekitoleko, 2020). A key focus of Uganda's budgetary reforms has been to improve macroeconomic performance and ensure strict budgetary discipline. Reforms have also focused on poverty reduction, expenditure efficiency and effectiveness, financial management and accountability, and transparency and openness (Kuteesa, *et al.*, 2006).

C19 pandemic erupted when Uganda had just begun implementing its 2019/2020 budget and cascaded into 2020/2021 Uganda's election year. As of 3rd April 2020, Uganda had registered 48 cases who tested positive to C19. Accordingly, the current study uses Uganda as a case study to understand the view points and experiences of multiple budget actors in order to understand their behaviour. It focuses on Uganda because just like other governments in Africa, it cannot do 'whatever it takes' (Cho, *et al.*, 2021) because her economy is constrained by limited revenue mobilization, low savings rates and thin financial markets relative to developed economies. Moreover, Uganda has a fiscal position which is largely representative of other low-income Sub-Saharan African economies (Adam, *et al.*, 2020). Nevertheless, Uganda used part of its Contingency Fund in the fiscal year 2019/20 budget to finance the Ministry of Health preparedness and response plan from January to June 2020 with approximately \$1.3 million. Also, two supplementary budgets worth about US\$370 million were made and on the 29th of June, the World Bank approved a US\$300 million budget support under the Uganda C19 Economic Crisis and Recovery Development Policy Financing supporting reforms to provide immediate relief to individuals and businesses most affected by the pandemic. Furthermore, the government undertook to: i. accelerate import substitution (replacement) and export promotion by providing additional funding to the Uganda Development Bank, recapitalizing the Uganda Development Corporation and accelerating the development of industrial parks; ii. Increase agriculture production and productivity by boosting funding for agriculture inputs and entities that support the sector; iii. Increase households' incomes by providing additional funding to SMEs; iv. Delay payment of CIT for corporations and SMEs, deferring payment of PAYE by affected sectors such as tourism and floriculture, waiving interest on tax arrears, expediting payment of outstanding VAT refunds and reducing domestic arrears; and v. provide additional funding to the health sector, food to the vulnerable in the urban areas, social insurance (by continuing the Social Assistance Grants for Empowerment (SAGE) Scheme), and introducing a tax exemption on items destined to medical use and expanding labour-intensive public works programs in the Roads and Water and Environment sectors. It is mentioned that with economic lockdown, financial resources decline and the actions adopted by the Ugandan government in response to C19 with the consequent decline in governmental income are known in literature (see e.g., Kim & Chen, 2020; Schmidt, 2019; Levine, 1978; 1979) as cutback strategies. Examples of these, for example in local government literature, can be grouped under 'decreasing expenditures', 'revenue-raising' and 'increasing productivity' (Raudla, *et al.*, 2015; Pammer, 1990; Morgan and Pammer 1988; Weinberg 1984). Decreasing expenditures is more attractive to managers involved in cutback management (Raudla, *et al.*, 2015). An examination of the above-mentioned Uganda government strategies suggests that instead, expenditure increasing has to be pursued in certain directions – a unique phenomenon requiring explication of behavioural implications.

4.2 Research method

Initially, we reviewed documents such as the National Development Plan III (NDP III), the Public Finance Management Act (PFMA) 2015 and the budget framework papers to identify the processes, structures, people and the technology delivering budgeting in Uganda. The NDP III for

instance articulates the planned strategic interventions of all programs of the economy. The legal framework for the budget process is enshrined in the Uganda Constitution 1995, the local government Act 1997, the Budget Act 2001 and the PFMA 2015. In these documents the Uganda budget process becomes apparent. Specifically, this process is undertaken at the following key levels; namely, the ministry of Finance, Planning and Economic Development (MFPED), the Sector Working Groups, Line Ministries and Local Governments, Cabinet and Parliament. According to the Budget Cycle, the budget process starts in September each year and has six stages, namely; setting the Macro-economic framework, setting National priorities and programme ceilings, budget consultations (political and technical), preparation of budget estimates, preparation and approval of the budget, budget implementation and finally budget monitoring and evaluation. The above documents helped to identify the budget actors and their roles in this process and hence factors that potentially impinge on the process including discerning how the C19 propagated challenges possibly induced certain behaviours of budget actors during budget execution.

Interview data were collected from 19 budget actors using a semi structured interview guide (see Appendix I for interview questions). The key informants were those officers of government involved in the budgeting processes, civil society organizations such as Civil Society Budget Advocacy Group, economists, the private sector proxied by e.g. the private sector foundation and political leaders such as parliamentarians. These respondents were selected because of their expertise in budget handling and for revealing behavioural aspects of budgeting during C19 responses. For example, Ministers (or cabinet) formulate budgets and implement them and technically the Ministry of finance makes resource projections and coordinates the budget process; Parliament (or legislature) approves, evaluates and reports; Agencies and departments including universities are responsible for planning, management and delivery of public services, including government policy, other actors such as civil society organizations, advocacy groups interest themselves in social justice, policy analysis, make claims or hold managers and politicians accountable. Dear reader, for clarity, we are not treating budgetary behaviour as a reified construct however, rather, budget actors performing and intersecting with each other and also with the environment. Thus, studying budgeting during C19 pandemic as a socially constructed reality requires that data on behaviour, attitudes, and perceptions are obtained from those participating in the process. Therefore, we measured the attitudes, perceptions, feelings and behaviour of budget actors with respect to financial resilience through budgeting during C19 pandemic. We thus focused on budget actors (the unit of inquiry) who give direction to or receive direction from the budget system. As Table 1 shows, the key informants included director of economic affairs and director of budget at the finance ministry, members of parliament of Uganda, permanent secretaries of various ministries and so on. In all, we involved 19 key informants who were conveniently selected. We found no new information after the 19th interview, that is we had reached saturation which, according to Glaser and Strauss (1967), means that “no additional data are being found” (p.61) or the gathering of fresh data no longer sparked new theoretical insights, nor reveals new properties of core theoretical categories.” Charmaz (2006). As to what uses the data were put – we assessed the importance of the interaction of various variables as perceived by budget actors (people), the C19 environment, structure and technology and the relevance of this interaction for the task of budget management and hence the resulting behaviour. In terms of environmental uncertainty, the measure was perceived environmental uncertainty because it was easy to incorporate this into interviews. Moreover, it is uncertainty perceived by the informants (budget

actors) that most directly affect their behaviour (Jensen and Van der Voort, 2020). Therefore what was measured was the attitudes, perceptions, feelings and behaviour of budget actors with respect to financial resilience (actual and perceived) through budgeting during C19 pandemic and therefore who was measured was the budget actors who give direction to or receive direction from the budget system – directors of budget at the finance ministry, members of parliament of Uganda, permanent secretaries of various ministries and so on.

In terms of data analysis, we initially transcribed audio sources and checked against voice recording for accuracy. Then using content analysis, we interpreted meanings from the textual data; specifically identifying themes and patterns within data using three levels of coding: open, axial and selective coding (Boeije, 2010) - open coding; to dismantle texts and distinguish different themes and concepts found in data, axial coding; to regroup the pieces of data predicated on their relevant content into categories (core codes) (Table II) and finally, selective coding (Table III); to make logical connections between core categories in order to make sense of understanding what has been really happening in the observed practices (Wahyuni, 2012). Contingency theory was employed to identify patterns in the data that explains how and why budget actors in Uganda exhibited certain behaviours contingent upon C19 pandemic through budgeting and hence the resulting budget behaviour. The codes were identified by recognizing relationships and making connections between open codes (Strauss and Corbin, 1990; Mkasiwa, 2020). Thereafter the axial codes (Table III and Figure 1) were interpreted through the concepts derived from contingency theory; namely task, people and culture, environment, structure and technology and later, developed into a diagram (Figure 1) of budget actors' behaviours during the C19 pandemic.

In consideration for ethics concerns about anonymity and confidentiality, all data identifying the practitioner (interviewee) were deleted and data were identified by a specific coding such as INT1 for respondent. Given that data was recorded manually and electronically. This enabled the researchers to compare what was handwritten with what had been recorded and this eliminated any form of mistakes. Further, interview responses were recorded by first and third authors of this paper and this enabled sharing and comparison of interview responses and thus the reliability of the interview responses. Such reliability measures are recommended by Creswell (2014). Validity of the qualitative data was ensured through reading back the interview responses to the interviewee so that confirmation is sought and this is in line with the recommendations of Creswell (2014).

5. Findings

This research put forward two research questions concerned with why and how the behaviour of multiple budget actors are varied in the process, contingent upon C19 pandemic (Appendix I).

5.1 Contingency variables

As can be seen in Table III, the budget actors got involved or responded through the budgeting process the way they did (*'why'*) because of four contingencies; namely, environmental uncertainty caused by C-19, available technology, existing structure and the organisational culture and political manifestations of work environment.

Environmental uncertainty: As set out in literature (e.g. Adam, *et al.*, 2020), the C19 pandemic generates a picture that speaks to budgetary challenges as a Parliamentarian, CEO of private sector

consulting firm, and a Member of Parliament respectively exemplify (“*budgeted out of fear*” INT 17; “*people now fear C19, you do not argue, you do not scrutinize ... You risk being misunderstood*” INT 16). Such environmental uncertainty induces the need to respond to emergencies yet bringing to fore the sheer lack of knowledge about building resilience in pandemic situations thereby illuminating what Robert and Lajtha (2002) consider as poor training of the governmental elite and a lack of domain knowledge or ‘hands-on’ experience. Uganda, under C19, faced high levels of uncertainty requiring flexible and reactive budgeting system to manage activities in the worst-case scenario of C19. The uncertainty therefore required flexibility versus inflexible rules of incremental budgeting and thus making the hitherto incremental budgeting redundant, in the immediate aftermath of C19. The uncertainty also characterized what can be called fear-induced budgets. For the donor context (IMF, WB, EU, etc) C19 brought an opportunity to increase spending in the social sector (health, education, nutrition, elderly, etc) (“*donors quickly removed huddles*” INT 19). The donors removed some of the huddles for borrowing and qualifications for assistance. This introduced what Cho, et al. (2021) have termed ‘some flexibility into the hitherto highly regulated state aid regime’ hence making it easy for the government to borrow to finance the C19 response effort.

Technology: Budget actors were faced with inappropriate technology (“*there were no procedures in place*” INT 8) manifesting in lack of appropriate budget procedures for emergencies and a lack of a proper fit of strategy and structure (CEO of the private sector consulting firm: “*the government priorities did (do) not speak to government structure*” INT 16). According to Cornick (1978), technology addresses itself to four imperatives: the budget formulation and approval process, the budget control system, the budget classification and structure, and the decision rules according to which alternative size and mix of the budget is determined (the criteria for decision making). Document review of the National Development Plan III and the National Resistance Movement (NRM) manifesto appear to form the point of reference for setting Uganda’s budgetary priorities. This can be confirmed by the following quote from a member of parliament “*people are committed to the NDPIII as the constitution of budgeting, the NRM manifesto as key documents to define the budget, i.e. setting priorities*” INT 17. However, these documents were issued before C19 struck; therefore, not best-suited for C19 response choices. They, nevertheless, appear a point of reference for budgeting. Moreover, the Public Finance Management Act 2015 of Uganda specifies procedures and processes that must be followed in budget planning and implementation. The framers of this Law specified timelines, for example, every accounting officer must prepare and submit a budget framework paper by 15th November every year preceding the financial year to which the budget framework paper relates and the Minister shall with approval of cabinet, submit the budget framework paper to Parliament by 31st of December of the year to which the budget framework paper relates. In C19 circumstances, this technology put pressure on the MFPEP officials and there was a real risk of duplicating the previous budget framework paper. Moreover, the pre-C19 incremental budget system inbuilt a lack of coping and adaptive mechanism to handle emergencies hence making budget regulations symbolic. Some respondents (a director at CSBAG “*C19 has disrupted these timelines*” INT 5; an economic advisor at OWC “*but that Law is failing budget implementation and performance*” INT 11). Furthermore, the technology referred to above created some inflexibility and perhaps resistance to change in the budgeting for pandemic situations as a research fellow at EPRC had this to say;

...One would expect that the process reflects the current predicaments of C19 but the budget process has not changed much... because efforts are weak ... [INT 18]

Structure: The budget actors were also faced with an existing structure (both formal and informal) inappropriate for C19 responses (“*Uganda has been under fiscal indiscipline for some time*” INT 13). The work of Hopwood (1974) suggests inseparability and interdependence of budgeting system design and organizational structure and culture. This implies that the task of budget implementation during C19 involves the existing structures of national governmental organisations. According to Cornick (1978), structural components are inclusive of organizational climate/culture (norms, values and history), work flows, communication patterns and authority structure such as centralization-decentralization and line staff relationships. These should ideally be appropriate to support budget implementation responsive to pandemic situations. According to the present study, the existing government organisational structures and culture were not conducive for C19 budgetary implementation. The strategies (technology) required for effective C19 budget implementation met with an inappropriate organisational structure of government organisations. The government of Uganda includes a ministry responsible for disaster preparedness but the research findings suggest that when C19 struck, the Uganda government resorted to asking for help (relief) from donors and other well-wishers. So, the Ministry of Disaster Preparedness was not properly funded consistent with the strategy. In some occasions, inappropriate values (a University bursar: “*you cut one nugatory expenditure and then you create another one*” INT 15) stood in the way of proper budget implementation responding to C19. As can be seen from the following excerpt from an open letter to the President of the Republic of Uganda on 17th April 2020 from Civil Society Budget Advocacy Group (CSBAG), a civil society organisation (CSO) (Mukunda, 2020), C19 funds were abused by some actors pointing to existing inappropriate values:

“As CSOs, we are concerned about prudent public finance management practice ... the PFMA requires Parliament to be transparent, accountable, efficient, effective and ensure sustainable utilization of resources. There is no information that the Budget Committee discussed and recommended this allocation (UGX 10bn) basing on the report of the Budget Committee on the Supplementary Expenditure Schedule 2 Addendum 1&2 FY 2019/20. This is worrying to citizens since Parliament is the vanguard of checks against misuse of funds by the Executive. The acts of stealthily allocating themselves 10 billion without discussions and details on accountability sets a dangerous precedent and runs contrary to the letter and spirit of the PFMA and the constitution” (p.2)

Moreover, much focus on earlier days was on adopting different reforms (MTEF...) rather than building resilience through increased spending on health and the related infrastructure (“*Budget output was not there because budgeted activities were not carried out. PBB is now being encouraged because C19 has made the reality that there is a lot of duplication*” INT 15). We can therefore discern problems relating to structure that hindered efficient and effective response choices to C19 pandemic. According to this study these include(d): lack of a proper fit between strategy and structure; the use of incremental budgeting system as opposed to programme-based budgeting; and existing poor organizational climate in terms of norms, values and history.

People (budget actors) and the working culture with governmental organisations: The analysis points to the historically established behaviour of budget actors in Uganda. It suggests that the behaviour of budget actors during C19 is epitomized in historically established organisational cultures and politics, such as supplementarism, role performance, short-term resilience, selfishness (“*what is in this budget for me*” INT12), patronage, trust in the superior (e.g. “*they all wait for the president*” INT 11), coordinating work, adoption of internet-based meetings, less budgeting participation and its monitoring and flexible budget mentality. Whereas pre-C19 the budget actors viewed approved budgets as rather inflexible, this thinking very much changed

during C19. The actors more willingly embraced supplementary budgets. The following quotes from Directors at the Ministry of Finance Planning and Economic Development serve to exemplify,

... when you prepare the budget, the expectation is that you stick to that budget. However, the impact of C19 has made budgeting almost irrelevant... [INT 1]

...all expenditures are not consistent with the approved budget ... [INT 2]

...Many expenditures emerged than originally budgeted; for emergency and indeed they continue to emerge... [INT 3]

This means that, as argued in section 2, the logic of incrementalism is unsuitable in explaining the required and actual budgeting changes taking place during the pandemic. The budgetary behaviour consistent with pandemic situations is one of flexibility in embracing supplementarism rather than the rigidity accentuated by incrementalism. For example, between April 6th and June 26, 2020 there were 3 (April, 6th and 8th; May 18th and June 26th) resolutions of Parliament on supplementary expenditure addressed to the Minister of Finance, Planning and Economic Development. This supplementarism accentuated a rash mentality. There were so many requests for funds to finance activities than originally budgeted and most often the approved funds soon became less than were required to meet the increased need for funds. As commented by a Director at MFPED: *“Our supplementary (budget) is now three times more than the envisaged and this keeps altering the baseline budget”* INT 3

There was complacency on the part of the budget actors and indeed the supplementary budgets were often insufficiently thought out. When C19 struck, the Parliament of Uganda rushed to pass the national budget. The respondents indicated that because of the haste to pass the budget, no meaningful scrutiny of the budget items took place. Such a behaviour or manoeuvre is thought to have accentuated the need for a window for budget revision but at the same time limiting budget monitoring activities and instead creating a dependency syndrome whereby some monitoring roles were ceded solely to MDAs (*“Director at MFPED: We are now depending on monitoring by the MDAs themselves”* INT 3 hence the newly adopted work methods/routines (e.g. *“We now do desk review only”* INT 3). The respondents enlisted the budget actors and their roles in budget formulation and implementation but that these were often rushed in the process (Member of Parliament: *“First of all, we have the key actors in the budgetary ... these fellows were not given enough time due to C19 ... Invitations are hurriedly made with the private sector”* INT17). The current research finds that coordination was better exercised at departmental level but participation at local government level was significantly limited. A Director at MFPED and another at CSBAG commented, respectively (*“There is now willingness of people to work together... Departments have now become cooperative than before”* INT 1; *Consultations are not adequate at the local government level”* INT 5).

There was increased budget politics and selfishness. This research identified a number of people or key actors in the budget process during C19. For example, the government of Uganda set up the Economic Response Unit to advise government on local context and international best practices. Politicians took centre stage along with technocrats at the MFPED and with increased egocentricity (*“The public has less influence. Politicians look at their own interests”* INT 3); including furtherance of a patronage culture and trust in the President (superior) (*“They all wait for the President ... they all wait for the blue letter... this has given leverage to those near the president”* INT 11). People give direction to or are directed by the budget process (Cormick, 1978). According to the current research, C19 pandemic has impacted the way the budget actors give direction to and are

directed by the budget process by inducing budget politics and self-interest behaviours (*“there is too much self-interest”* INT12). The budget was over politicised in a sense that the would-be budget makers have been left with limited powers to influence the budget (*“that budget framework paper they took to the Parliament and which has been passed will not be the real budget. They just did it to conform to the Law”* INT 11). Most actors have found a new way of legitimising discretionary authority and gain leeway for varied interpretations (often serving the self-centredness of actors). In this respect a University Bursar and OWC economics adviser are quoted respectively; (*“As long as you tie these requests to C19, ah, you get away with it quickly”* INT 15; *The Managers of the projects deemed non-essential resisted the renegotiation especially the technocrats and they claimed that the cost of doing that would exceed the benefits”* INT 11)

5.2. Performing the task: budgeting formulation, implementation and control during C19

As the task facing the budget actors was budgetary responses and preparedness to external shock occasioned by C19, the following tasks were said to have been necessarily performed: best knowledge and competency deployment, delaying of implementation of planned systems, virements, strategic rebalancing and other innovations. In the immediacy, the task of building short-term resilience became critical reminiscing adoption of new budgeting routines (*“the budget process is now highly political because the budget holder is the President”* INT18; *“Few people who would work were the best people hence improved efficiency”* INT 1) which according to Carungu et al. (2021) refer to green shoots beginning to form by way of novel working approaches. Building financial resilience has been found to be a natural response to environments characterised by unprecedented shocks such as C19 pandemic (see, Upadhaya, et al., 2020). The current study suggests that actors’ anticipatory and coping competences were deployed to limit exposure to extreme financial consequences of the pandemic using for examples: prioritizing expenditure and removal of nugatory expenditure and also initiation of a review of the existing budget. Initially, the budget actors reacted by e.g. *“we initiated the review of the budget”* INT 11. According to the current study, another task undertaken was best knowledge and competency deployment. A few staff in the MFPED (owing to social distancing rules) were utilized to handle budgetary activities. But the choice of staff was predicated on competences. As explained by a Director at MFPED, it was those staff most qualified and able to act that were retained: *“If you are asked to remain with skeletal workforce say 30% of the total workforce, ..., you choose your best employees and weaker ones go home”* INT 1

There was delaying of implementation of planned systems and going against or diversion from the national plans. The current study suggests that need to infuse the effect of C19 in the budgetary process required delaying implementation of planned systems and reforms. While the government of Uganda was transitioning from output-based budgeting to program-based budgeting since 2013 to improve the connection between budgeting and national strategic objectives, the budgetary activities required that this transition be delayed to better handle C19 issues as Director at CSBAG and a CEO of a private sector consulting firm, respectively, noted (*“C19 has affected government programs and aspirations”* INT 4; *if there were no C19, government would be allocating more resources to priority programmes according to NDPIII and Vision 2040 “* INT 16). Therefore, earlier reforms/planned reforms (e.g. programme-based budgeting) became obsolete, reincarnating the earlier notion of sectoral budgeting and hence delaying commitment to the priority areas that were consistent with Uganda’s Vision 2040.

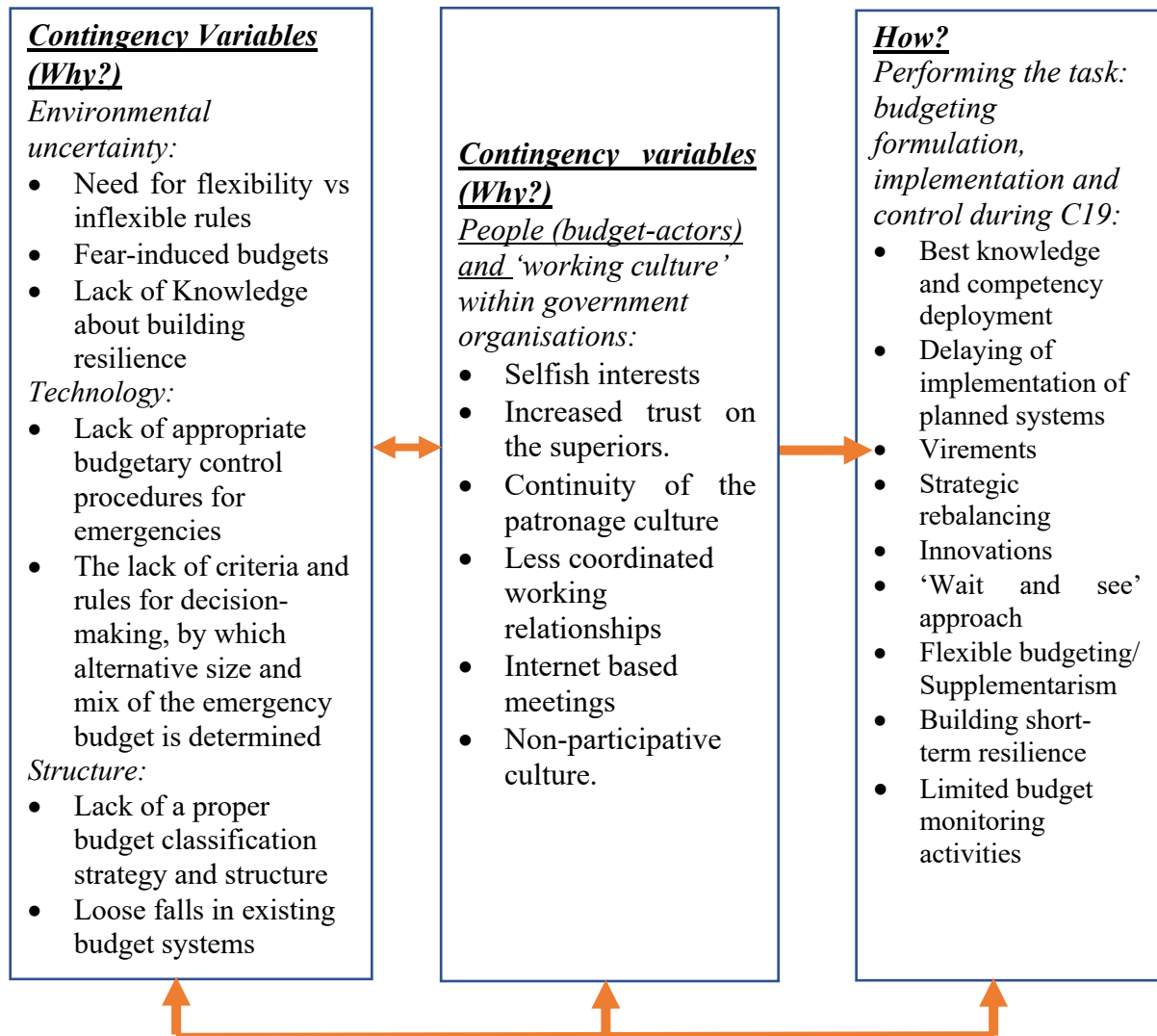
When government found itself in a tight financial squeeze as a result of declaring a lockdown, the immediate financial response was recourse to expenditure virements (Member of Parliament: *“resources were channelled to different activities from other”* INT 7). This was going against or diversion from the national plan. A new phenomenon of ‘wait and see’ (*“wait and see what happens”* INT 5) was also a response in addition to readjustment of the budget (*the review was imposed on the Ministry of Finance by the Political leadership. Releases were made before the review. Deficits were already being realized in 19/2020 budget hence going against what they had already planned”* INT15). There was development of policy responses to support vulnerable informal sectors of the economy including households (*“2020/2021 budget targeted the households that had lost their livelihoods”* INT 7) that had lost livelihoods. Because of limited fiscal space, some projects and external borrowing was put on hold (*“No acquisition of new external debts except if targeted to C19 ... new projects that were externally funded were suspended”* INT 3). This is consistent with Carungu et al (2021) who show that by combining a range of contingency responses budget actors could minimise a human catastrophe.

In addition to the above budgeting tasks or responses undertaken by the budget actors in Uganda, some innovations and synergy development were enlisted. As crises are, by their very nature, an invitation to abandon standard ways of doing things including offering opportunities to think and work laterally and to de-compartmentalize/break down encrusted silos in the company (Robert and Lajtha, 2002), some C19 funds were directed at spurring innovations towards production of sanitizers, masks and so on. For example, A Director at PSFU indicated that *“Private Sector Foundation and Ministry of Finance, Planning and Economic Development had to come together for a finer solution to C19 ... producers switched from alcohol production to producing sanitizers.”* INT 8.

C19 invoked reactive tendencies from actors. The actors quickly realised the need for reviewing the budget, call for salary enhancement of some employees in some sectors, panic that created a sense of urgency. C19 also invoked a tendency to adopt new working/budgeting routines. *“The actors started aligning activities on allowances because of cutbacks on travel”* INT 3, They started having internet-based meetings (*“we now use the internet to conduct meetings and we save money”* INT 1) and use of skeletal staff in public offices (*“so few people would work”* INT 1). As such C19 embodied both reactive and adaptive approaches (Carungu, et al, 2021) in public budget actors’ work, in part, defining the engendered behaviour.

In sum, the fore going analysis indicates that budget actors formulating and implementing budgets in a context characteristic of uncertainty, inappropriate technology and structure (including organisational culture) allows for (or triggers) a change in behaviour as response or coping mechanism. Also, how the task of budgeting formulation, implementation and control in times of C19 is performed is contingent upon the resulting environmental uncertainty. In turn, that response engenders the observed budget actors’ behaviour during C19 (Figure 1)

Figure 1: Contingency factors and budget actors' behaviour during C19



Source: Primary data.

6. Discussion

This paper illuminates the importance of people and working culture as a contingency factor within governmental organisations. The study finds that the working culture within governmental organisations during C19 was a manipulative one and made the people deviating from the formalities of budgeting. This contingency, in turn, accentuated *the how* the task of budgeting formulation, implementation and control was engendered. Based on results of this study, on one hand, how the budget actors were involved in the budget process can be discerned in tasks that faced the budget actors in line with the external environmental demand and organisational need to confront the C19 pandemic. This promoted surprise-induced budgetary behaviours (INT 19; INT 18; INT17) and a fear approach to budgeting tasks because of the manipulative organisational culture at central governmental level, e.g., less scrutiny, increased patronage, increased rationalisation of inappropriate actions, etc. Also, the struggle for insufficient and shared resource

envelope accentuated this manipulative organisational culture, such as the practice of politicking around the budgetary process by budget actors (also see Christiansen and Skærbæk, 1997; Kasumba and Uddin, 2008; Uddin et al., 2011). Thus, the findings indicate that the process of allocating budget resources to different constituents and purposes is fundamentally a political, instead of a purely technocratic one. The study shows that in the process of executing budget during C19, many actors got involved but politicians acted in a manner inconsistent with the wishes of the masses. It could be thought that according to Khan and Hildreth (2002), the patronage culture e.g., the President's power to control and direct budget development prevailed in government organisations, to veto in whole or in part legislative appropriations, and to execute appropriations; ostensibly intended to protect against inefficiency and/ or ineffectiveness and pork barrel politics in public spending during pandemics. In their case study of Kampala councils, Uganda, Kasumba and Uddin (2008) have also illustrated how councils have constrained and limited the opportunity for other stakeholders to get involved in the budget decision-making during the budget conferences or other consultation process. Uddin *et al.* (2011) further argue that the process of budgeting in emerging economies is more of a symbolic social justice with the political elites in place, rather than a deliberate practice to engage various stakeholders in decision-making at local levels. However, the uncertainty occasioned by pandemic situations ensures, according to Schick (1990), a strong connection between economics and politics when setting and implementing government's priorities. As König and Wenzelburger, (2017) predict, this causes a control challenge and accentuates behaviours reminiscent of self-centeredness. Indeed INT1 stated that those influencing the budget were political leaders and who were using C19 to suit their interests. In same vein, INT 11 noted that “this gives leverage to those near the president” which points to negotiated order and power (Lapsley, et al., 2011) and INT 3 noted that there was “nothing to monitor since the baseline budget keeps changing”. Therefore, the behaviour of budget actors when faced with budget allocation in times of the pandemic cannot be abstracted from macroeconomic and revenue issues, determining the size of the overall resource envelope, and efficiency/effectiveness in the use of funds without considering the culture conditioning budget actors' behaviours in formulating strategies for confronting C19 pandemic.

Furthermore, this study identifies several other contingencies affecting the behaviour or the working approach of budget actors during C19 and potentially extends the work of Carugngu et al (2021) to the public budget setting. While previous studies, e.g. Kim and Chen (2020) could not obtain knowledge about factors influencing government decisions to rely on certain strategies relative to others, our analysis show that, consistent with contingency theory, those factors can be analysed from the perspectives of environmental uncertainty occasioned by C19, the people and the working culture within governmental organisations, structural problems, lack of appropriate budget technology, the task of budgeting formulation, implementation and control in times of C19 and the behaviour of people (actors) involved in the task. According to this study, it would appear that these factors conspire in shaping actors' budgetary behaviour responses to pandemics such as C19 (Figure 1). The model in Figure 1 postulates that the understanding of the interrelationship between multiple contingent independent variables of: 1) environmental uncertainty manifest in the need for flexibility vs inflexible rules, fear and knowledge requirements about building resilience; 2) technological requirements manifest in criteria and rules for decision-making by which alternative size and mix of the emergency budget is determined and control procedures for

emergencies; 3) structure requirements manifest in need for proper fit of strategy and structure of government, current budgeting system and values; 4) the task of budgeting formulation, implementation and control in times of C19 manifest in the deployment of knowledge and competences, implementation of planned systems, expenditure virements, and other innovations, 5) the behaviour of people (budget actors) manifest in supplementarism, role performance, short-term resilience, egocentricity, increasing trust in the president, patronage, coordinating work, adaption of internet-based meetings, less budgeting participation and its monitoring and flexible budget mentality - may lead to a better framework for budgetary behaviour analysis of budget actors. The results suggest that in the first level of analysis, the C19 induced uncertainty perceived by budget actors will most directly affect their behaviour. This is in line with the findings of Carungu et al. (2021) that contingent shock embodies both reactive and adaptive approaches in the work of professionals. Consistent with their study findings, the current study shows C19 contingency shapes the behaviours of budget actors with both short- and long-term governmental implications. At a second level of analysis, the joint effect of say, need for flexibility vs inflexible rules, fear and knowledge requirements about building resilience, can be examined. This analysis can suggest that when faced by high levels of uncertainty such as during C19 it requires flexible and adaptable systems and structures to manage budgetary activities when unexpected events occur. The required task of budgeting in pandemic times may be moderating or mediating variable. It may mediate if the pandemic cascades into further fiscal years or moderate if the pandemic (s) becomes intermittent. At a third level of analysis the effect of the fit of the pandemic induced uncertainty perceived by budget actors, technological requirements, structure requirements, culture and task of budgeting on budget actors' behaviour may be examined.

The research findings analysed at three levels suggest that the multiple budget actors became involved in building short-term financial resilience using the budget, rather than articulating specific long-term strategies. This budget actors' behaviour is caused by above mentioned structural problems that significantly hindered the appropriate C19 budget implementation in Uganda, i.e. the lack of appropriate technology use in C19 pandemic budget implementation and the lack of knowledge about building long term resilience. In result, appropriate budgetary responses such as flexible budgeting/supplementarism has been implemented. According to the findings and similar to Cho *et al.* (2021), flexible working culture has become a major factor in budgetary response to the pandemic. This adapted budgeting routine is consistent with Carungu *et al.* (2021) who show that emergencies trigger both reactive and adaptive contingent effects on people (such as public budget actors). Uganda is able to considerably react to C19, particularly because of increasing patronage of the President, the coordinated working relationships, virements, innovations, and to some awfully favourable borrowing conditions. As indicated above, this realisation is again consistent with what Carungu et al. (2021) have termed the reactive approach (stage). From a positive point of view, the study identifies good lessons from the C19 pandemic experience of Uganda such as enlistment of wider collaboration, better ways of resource mobilization, innovation and efficiency gains. According to Carungu et al. (2021) this reminisces the adaptive approach (stage) of the new work routines and organisation as improvements to new work approaches and consolidated contingency solutions are identified (see also Otley, 1980). The findings suggest that in pandemic times characterized by greater uncertainty, budgeting is more difficult than in stable times, since budget assumptions do not often hold because conditions

fluctuate frequently. In contingency theory (Koberg and Ungson 1987), organic governmental structures characterised by flexibility are likely to be most suitable for governments facing high uncertainty due to pandemics like C19. This is because in uncertain environments, decisions need to be taken quite rapidly in order to react to turbulent conditions (Uyar and Kuzey, 2016). In the present case, such quick decisions (such as insufficiently thought out supplementary budgets) taken by budget actors were quickly legitimized as they (decisions) lay between life and death (giving rise to fear-induced behaviours).

Lastly, this study has provided evidence to support the notion that contingency theory is applicable to understanding the task of budget management in pandemic situations. The research shows that in the process of budgeting during the C19, there was mutual dependency among multi variables of task, people (actors) and the working culture within governmental organisations, technology, environment and structure. This means that the behaviours exhibited during the pandemic were a response to not only the budget pressures (such as lack of funds) but to other forces acting on them, including those forces in the environment. For example, in the immediate aftermath of C-19 the traditional incremental budgeting was made redundant and actors instead tended towards flexible budgeting producing fear-induced budgets. These findings are consistent with Hopwood's (1974) view of inseparability and interdependence of budgeting systems design and structure. The way the task of budget formulation, implementation and control is done, is contingent upon contingency variables of culture, people behaviour, environment, technology and structure of government (shape, interdependences (Carungu, *et al*, 2021)). Consistent with contingency theory, C19 generated contingent effects, related actions and behaviour of actors in the context of public budgeting.

7. Conclusion and implications

The purpose of this study was to understand the view points and experiences of multiple budget actors with regard to their budget related behaviour contingent upon the C19 pandemic of a developing country. This research put forward the research questions concerned with how and why the budget actors' behaviour varies in the process, contingent upon C19 pandemic. Using interview responses from 19 budget actors in Uganda, the study finds that the task of budgeting confronted an inappropriate people working culture within government, environmental uncertainty, structural, technological, knowledge requirements about building resilience; all of which conditioned budgetary responses to the pandemic to be largely short-term and 'wait and see' thus making the budget behaviours of actors to vary with those contextual and contingent factors of the time.

The study potentially makes a number of contributions. First, it contributes to academic literature on the behavioural aspects of budgeting in times of global pandemics such as C19, i.e. in emergency situations. The study particularly extends the work of Anessi-Pessina, et al (2020) who suggested that budgetary responses to C19 pandemic potentially triggers unintended consequences such as producing opportunities for corruption, and unearth varied actual behaviours of budget actors with the explanations for such behaviours. Thus, these varied actual behaviours were caused by manipulative organisational cultures and inappropriate structural and technological conditions contingent upon the Ugandan C19 budget context. The study extends the understanding of

politicised government budgeting taking place on emerging economies (Kasumba and Uddin, 2008; Uddin et al., 2011) and reveals the presence of strong political actors and patronage relations in the formal budgeting process. Second, the study contributes to accounting and public budgeting theory by showing that the collective use of two concepts: contingency theory and organisational culture is a relevant framework for understanding budgetary behaviour in emergency situations, particularly in emerging economy settings. It joins proponents (see Carungu, *et al.*, 2021) in the use of the contingency theory to analyse how contingent variables such as technology and environment combined with organisational culture condition behavioural accounting (budgeting) characteristics and organisational effectiveness of professionals' working approach. It particularly strengthens the contingency theory framework through its incorporation of organisational culture perspective into the 'people' element. The utility of contingency theory to accounting research is also said (see, Woods, 2009) to lead to key contingent influences on management control systems being categorized under the headings of environment, technology, structure and size. The choice of budgetary behaviour change during C19 as the focus of the study provides a novel contingency context for the analysis of an emerging issue of global pandemics and shifts the emphasis away from the incrementalism in budgeting practice hitherto sustaining as a dominant means of public budgeting. Third, the study contributes to budget policy in crisis situations. It needs to be recollected that Uganda's response to the C19 crisis poses a significant challenge to the country's budget policy because this episode potentially aggravates an existing and somewhat difficult public budget situation in a sense that increased borrowing and budgeting out of fear pushes credit: GDP to unsustainable levels. Given the great uncertainty posed by C19, predicting the future of Uganda's public finances is extremely difficult. Still, some policy imperatives have been identified in this study. In terms of the question of power play between different arms of Government - Executive vs. Parliament, it is clear that there was a big element of undermining the role of Parliament and by implication negating the law; leading to powerful forces within the executive to exploit the opportunity to negotiate for more budgetary resources. On the issue of short-termism vs. long term strategic objectives, there is need to address the short-term implications of C19 that has led to exacerbation of debt with the country likely to fall back into the debt trap of the 1990s with all the attendant consequences. The research suggests that budget discipline become a major culprit of the pandemic. The thinking that Government is trying to solve the emergency by whatever means might have long term implications on budget discipline leading to increase in arrears, supplementaries, overall budget inefficiency and corruption hence the potential to undermine the well-intended reforms such as programme budgeting reforms, procurement reforms, overall public finance management reforms, etc. Another major culprit might be the NDP III especially alignment of the budget and the plan. There is now a lot of talk to undertake a review of the plan. While this might be well intended, some forces will take advantage consistent with the egocentricity identified in the study. There is need to embrace forecast-based financing to manage future disasters, set up an economic response unit to advise government on local context and international best practices of responding to emergencies. C19 accentuated the need for social protection according to which relief food became a priority. This means that the government of Uganda should fast track implementation reforms listed in NDP III for agro-industrialisation. In order to shape budgetary behaviours towards better responses to pandemics, governments should identify, improve and work on budget technology and acquire appropriate knowledge about building long term resilience for any future emergency situations.

Nevertheless, there are some positive impacts of C19 that should be acknowledged and may be connected with budgetary policies. There is now a need for better collaboration between actors. For example, some solutions in handling C19 pandemic came from both the government and the private sector. There was set up of the C19 task force whose mandate was to solicit, receive and distribute C19 relief from the general public. Therefore, there is a more influence of private sector in the budgeting process. The private sector is now visibly involved in national resource mobilization hence more inward sources of national budgeting facilitation plus the realisation of alternative financing mechanism (non-tax revenue streams) for the national budget. There is also an increase in budget scrutiny plus efficiency gains from cutbacks, import replacement (substitution) and entrepreneurial innovation. Other positive impacts of C19 can be discerned from the interviewees' enlisted policy options to deal with pandemics: People are now 'thinking out of the box'; It was high time the Uganda government developed policy responses to support vulnerable groups including informal sectors of the economy; and C19 was also a rude awakening in a sense that there were not always impact assessment of some of existing policies such as tax holidays.

Lastly, the study indicates the opportunities for further studies, among which since this study focussed on Uganda and hence constraining comparative understanding of behavioural aspects of budgeting during C19 responses, further studies might investigate this phenomenon in other developing countries. Since emergency and crisis management involve four steps – mitigation, preparedness, response and recovery (Cho, *et al.*, 2021), future research could explore actors' budgetary behaviours across the four steps to identify the best behaviours needed for each step.

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