

THE BEHAVIOURAL ASPECTS
OF BUDGETING IN THE GOVERNMENT SECTOR

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PREFACE AND ACKNOWLEDGEMENT

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1.0 INTRODUCTION

One can generally assume that the process of budgeting in the public sector is complex. The orderly pursuit of Government objectives requires a tool which would enable the Parliament, the Executive Body, and the Management at all levels to exercise their management functions (Planning, Organizing, Directing, Coordinating and Controlling) over all government programs and activities. The tool found to have the most potential for bringing together all of these functions is referred to as "Programme Performance Budgeting System" (PPBS). Refer to appendix (I). By the adoption of the PPBS the government would be able to strive for a more efficient allocation of scarce resources and to improve the entire cycle of planning, implementation and evaluation of government activities.

Persons involved in preparation of budget in any government unit or agency are :

1. Head of Agency (Director)
2. Budget Officer
3. Head of Department
4. Staff of the departments concerned

The Head of Agency and Budget Officer will form the Budget Division, whereas the Head of Department and the staff will be the budget maker. Budget Division consists of evaluator for the budget proposal. The