

**THE ROLE OF BUDGET MANAGEMENT ON SERVICE DELIVERY IN LOCAL
GOVERNMENT :A CASE OF KWEEN DISTRICT LOCAL GOVERNMENT**

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M22/MUC/MBA/014

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**UGANDA CHRISTIAN
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DECLARATION

I BENJAMIN ODONGO hereby declare that, this dissertation titled "The Role of Budget Management on the Service Delivery in Local Government, A Case of Kween District Local

Government" is my original work and it has never been presented to any University or any Institution of higher learning for any academic award. All existing pieces of work that were used in this dissertation have been accordingly acknowledged

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APPROVAL

This research Dissertation titled “**The Role of Budget Management on the Service Delivery in Local Government, A Case of Kween District Local Government**” has been carried out under my close supervision and it’s submitted for examination with my approval as a University Supervisor.

Signed  Date: 14/08/2024

Mr. Chris Masakala

DEDICATION

This research work is dedicated to my Family most especially my lovely wife Ms. Achen Stella and children Ochieng Shadrack, Eriamu Samantha, Odongo Emmanuel and Oboth Martin for their love, support and encouragement. A glimpse at them literally was an encouragement. May the almighty God reward them abundantly.

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MAY GOD BLESS YOU ALL

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LIST OF ABBREVIATIONS

CVI	-	Content Validity Index
KDLG	-	Kween District Local Government
MoLG	-	Ministry of Local Government
SPSS	-	Statistical Package for Social Sciences
UCU	-	Uganda Christian University

ABSTRACT

This study examined the effect of budget management on service delivery in Kween DLG. The objectives of this study included; assessing the effect of budget planning, budget implementation and budget evaluation on service delivery. The study employed a cross sectional design and adopted both qualitative and quantitative approaches. The study population was 85 respondents from where a sample of 70 was picked using Morgan tables. The study also used simple random and purposive sampling techniques. The study findings revealed that budget evaluation is the greatest predictor of service delivery in the district with a beta value = 0.490. Budget planning is the second greatest predictor of service delivery with a beta = 0.225 and budget implementation is the least predictor of service delivery with a beta = 0.222. The study concludes that budget management moderately contribute to service delivery in Kween DLG. The study recommends that; The district management should emphasize and encourage all stakeholders to always be part of the planning process as this shall help in getting their constructive ideas on how well the services within the district can be delivered. The district should put more emphasis on ensuring that proper implementation of all budgeted activities is realized as this shall help ensure that services are quickly and easily made available to the people. There is need for the district to focus more efforts towards strengthening budget evaluation as this shall help in ensuring that all budgets are executed as they agree in order to minimize variances which can cause delays in delivering better services to the people.

CHAPTER ONE

INTRODUCTION

1.0 Introduction

This chapter talks about the background of the study where it explains the chosen topic to be researched on. This study examines the role of budget management and service delivery in Ugandan local government taking a case study of Kween District Local Government. The objectives are specified into the general objective and specific objectives. It is in this chapter where the research questions are formulated, the significance of the study and the conceptual framework are located.

1.1 Background of the study

1.1.1 Historical Perspective

Budgeting is a concept traceable to the bible days precisely the days Joseph in Egypt. It was reported that “nothing was given out of the treasure without a written order”. History has it that Joseph budgeted and stored grains which lasted the Egyptians throughout the seven years of famine (Ho, 2019). In the 1960s that companies began to use budgets to dictate what people needed to do. In the 1970s performance improvements were based on meeting performance targets rather than effectiveness, companies then faced problems in the 1980s and 1990s when they were not willing to spend money on innovations in order to stay with rigid budgets, they were no longer concerned about how customers were being treated only meeting sales targets became essential (Aklilu & Makalela, 2020). Budget management gained more prominence during the rise of the modern state in Europe in the 16th and 17th centuries and this was as a result of the rising costs of welfare and Great Britain was among the first nations to adopt the practice by the early 1780s (Asantina, 2018). The past two decades have however, seen a clear trend among

industrial countries towards bringing about a stronger performance orientation in public expenditure management. Budgeting at the early stage of its development was mainly concerned with preparing and permitting correct performance evaluation and consequently reward. In the late 1980s, New Zealand was the second in initiating budgeting, followed in the early to mid – 1990s by the United States, France, Canada and Denmark (Lyaru, 2014). In the stable economic environment of the period before the world wars, few large companies particularly in the U.S.A and UK used budgets for variety of purposes (Kipkeboi, 2013).

In Africa, formal public budgeting was introduced in the early 1960s by the colonial government and was largely influenced by events of the colonial era driven by the ideological orientations of the leadership (Wanje, 2015). He further alludes that the post-colonial government viewed budgeting as an important tool for advancing the liberation agenda – access to land, education, health, accommodation and other social services. In the years between 1990 to the early 2000, most budgets were formulated under the International Monetary Fund and the World Bank – initiated Structural Adjustment Program. By the 1990s, decentralization policy was implemented as a condition for countries to get assistance from the IMF and the World Bank (Muhumuza, 2006). However, the increasing failure to realise the desired effectiveness in managing budgets in most developing countries has proved to be a major predicament more especially in education sector (Basheka and Nabwire, 2013). Most of the governments on the continent have been put under too much pressure from development agencies such as the World Bank and IMF to cut back the financing of education budgets so as to spend more on provision of other basic social services and this has had a drastic effect on the sector (Muema- Kavulya, 2006; Orszag and Kane, 2008; Saint, 1994; Wamala-Lule, 2000).

1.1.2 Theoretical Perspective

The study was guided by Accounting Theory in Budgetary Control by Kaplan and Norton (1996). The theory was developed by Kaplan and Norton in 1996. Kaplan and Norton (1996) ,accounting theory is aimed towards provision of a coherent set of logical principles that form the general frame of reference for the evaluation and development of sound accounting practices and policy development.

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According to (Elhamma, 2023), the purpose of developing a theory of accounting is to establish standard for judging the acceptability of accounting methods. Procedures that meet the standard should be employed in practice of accounting. Horvath (2009) argues that the accounting methods that fail to meet the standard should be rejected. Accounting theory helps in explaining and guiding management actions in identifying and locating information necessary to be used in budget planning.

The theory asserts that accounting guides in the selection of principles and roles to be applied in particular circumstances. The accounting theory in budgeting has come up with different models of analysis for example cost volume profit analysis (CVP) and standard costing which serve as a standard setting in budgeting. The theory has an important normative role in evaluation of budget and control procedures to be adopted. The theory has assisted in making predictions of likely outcome of budget action in a given set of circumstance and effect of any changes in circumstances. Horngren (2002) argues that accounting theory view a firm as a separate entity in which its activities are distinct from its owners. These principles serve as an impetus to the

general philosophy of budget itself as a tool for effective management (Horngren, Forster and Dater, 1997). Budgeting as a tool for standard setting and performance measurement utilize several accounting concepts to a greater extent. Management accounting theory also provides several yardsticks to be used for control and that is variance analysis. Since a budget is an instrument of plan, it provides a framework of given feed back to the management on the implementation of budget. When implementing the accounting theory, historical data is instrumental since this data serve as an input for making forecast. The cost accounting theory developed by Wedgwood in early 20th century which stress on cost identification, allocation and revenue maximization provides a basic insight and blue print in budget and control in organization. The matching concept in accounting also plays a role as reference issue in budget analysis (Hopwood, 1976).

1.1.3 Conceptual Perspective

Budget management refers to actions taken to effectively and efficiently utilize public funds released by central government (Mwaguni et al., 2021). It includes activities which include: budget planning, resource allocation and budget monitoring to ascertain the quality of services offered at the health facility. Scholars like (Musyoka & Kamande, 2023). define budget planning to include activities like budget-setting or budget preparation. Budget planning involves identification of priorities or projects, costing of activities, projects and programmes, assigning codes, votes and vote functions. While budget monitoring involves developing a monitoring tool to track progress and report deviations during budget implementation phase (Okori, 2003).

Pauw, et al. (2009) define budget implementation to include actual delivery of planned activities. Budget implementation involves design of the implementation schedule, work plan, assigning responsibilities, setting targets and developing a monitoring tool to track progress.

Needle (2002) budgets quantitative expression of plans stated in either physical or financial terms or both. He goes ahead and defines a budget as a plan of action that forecasts future transaction activities and events in financial terms. Budget management is studied in terms of three steps that are budget planning, budget implementation and budget monitoring and evaluation.

Service delivery refers to the relationship between policy makers, service providers and consumers of those services and encompasses both services and their supporting systems. Service delivery is a mechanism used by organizations to meet needs and aspirations of people it is meant to serve.

The ability of a local government to meet national service delivery needs creditability on their part. Conversely local government face a critical test when they fail to meet people's expectations

Service delivery is the delivery of public services at the local level and is a distinct domain of policy. The ability of a local government to meet national service delivery needs is a source of creditability on their part.

At the center of service delivery is accountability, value for money, efficient and effective use of resources, improved communication and decision-making processes.

Service delivery can be regarded as the availability of essential and quality infrastructure and amenities to citizens of a country or a community (OECD, 2008).in an effort to improving service delivery, efficiency and quality in communities. The pre 1994 gave away for new approach to local government to be developmental and aims to overcome the poor planning of the first approach (Bundy 2005) Sehoole 2008, Oloyede 2009 the integrated development plan.

1.1.4 Contextual Perspective

Service delivery is part of a complex of relations between citizens and government and it involves a series of products and services of a varying nature. With education service delivery in the local government context, the citizens come first (Allison, 2010). However, service delivery in most local governments has remained a challenge that needs to be addressed given the quality-of-service provision and the pressing needs of the populace (Madete, 2016). The extent to which budget management affects service delivery is determined by the way in which budgets are used by the concerned authorities (Ojwang & Kimani, 2016). Where budgets are primarily used as a planning tool, budget planning phase makes the budgeting process easier hence resulting into improved service delivery (Drunk, 2011). Furthermore, in local government, different departments work together through the coordination of executives and subordinates with the aim of achieving budget targets which is key to better service delivery (Madete, 2016). The district prepares and implements budgets of different activities of their operations. Despite the efforts, service delivery in KDLG is persistently declining. For instance, in the FY 2021/2022, delayed release of funds by the district management greatly affected timely completion of most projects, the unrealistic budget estimates set at the planning phase by the department was below what was actually required to efficiently run school activities like construction of new school structures which has made access to education services difficult (State of Affairs Report, KDLG, 2019/20). It is therefore against this background that researcher carried out this research to examine the effect of budget management on service delivery in Kween District Local Government.

1.2 Statement of the problem

Proper budget management is expected to improve the service provision of local government sectors by ensuring proper allocation of scarce resources, transparency and proper accountability (Wanje, 2015). KDLG is expected to deliver a wide range of services to the populace among

which includes education services, health, road network and many others. Several efforts have been put in place to ensure high quality, easy accessibility and timely delivery of services in the district for instance; funds are annually allocated under the budget to facilitate the implementation of different projects under education department like provision of learning materials, construction of class blocks among others (ACODE Report, 2023). The district goes ahead to implement and monitor these different projects implemented under the budget.

However, service delivery in KDLG has remained low. For instance, in the FY 2020/21, delayed release of funds by the district management affected timely completion of most school projects, unrealistic budget estimates set during budget planning also impacted efficient running of several projects' activities like construction of new school structures and health facilities which has made access to most services difficult (State of Affairs Report, MDLG, 2023).

Furthermore, in the financial year 2021/2022, on Routine mechanized maintenance of Ngenge-Sundet road (8km) road, Out of the planned 8km road coverage, the entity worked only on 4km thus leaving 4km (50%) undone, The construction Kitawoi seed school was 2020/2021 project; There is no furniture delivered to the school, Construction of 2 classroom block plus office at Kwosir P/S, Few class room blocks thus 4 classrooms for 800 pupils thus ratio of 1:200, the school has temporal classrooms that are built with dilapidated timber which is a threat to pupils lives.(Office of the auditor general report, 2022).

The low service delivery limits social development of the community and creates a hard working environment for most of the businesses. It is therefore against this background that researcher carried out this research to examine the effect of budget management on service delivery in Kween District Local Government.

1.3 Purpose of the study

To assess the role of budget management on service delivery in Kween District Local Government.

1.3.1 Objectives of the study

The following are the objectives of the study

1. To establish the effect of Budget planning on service delivery in Kween District Local Government.
2. To assess the role of budget implementation on service delivery in Kween District Local Government.
3. To examine the effect of budget evaluation on service delivery in Kween District Local Government.

1.4 Research questions

1. What is the influence of budget planning on service delivery in Kween District Local Government?
2. What is the role of budget implementation on service delivery in Kween District Local Government?
3. What is the role of budget evaluation on service delivery in Kween District Local Government?

1.5 Scope of the study

This includes the subject scope, geographical scope and eventually the time scope

1.5.1 Content Scope

The study examined the effect of budget management on service delivery in local government focusing on Kween district local government as a case study. The independent variable of the

study was budget management with sub dimensions of budget planning, budget implementation and budget evaluation. On the other hand the dependent variable was service delivery measured by; timeliness, sustainability and accessibility.

1.5.2 Geographical scope

The study was carried out in Kween district local government. Kween district was created in 2011 and it is located in the eastern part of Uganda boarded by Kapchorwa in the west, Amudat in the north and Bukwo in the east.

1.5.3 Time/period

This work covered budgeting from 2019-2023 regarding the fact that Kween is still a new district and this is the time between which the district has failed in its mandate to provide desired services to the people. This time provided relevant data for this study to be carried out.

1.6 Significance of the study

The study may contribute immensely in a number of ways;

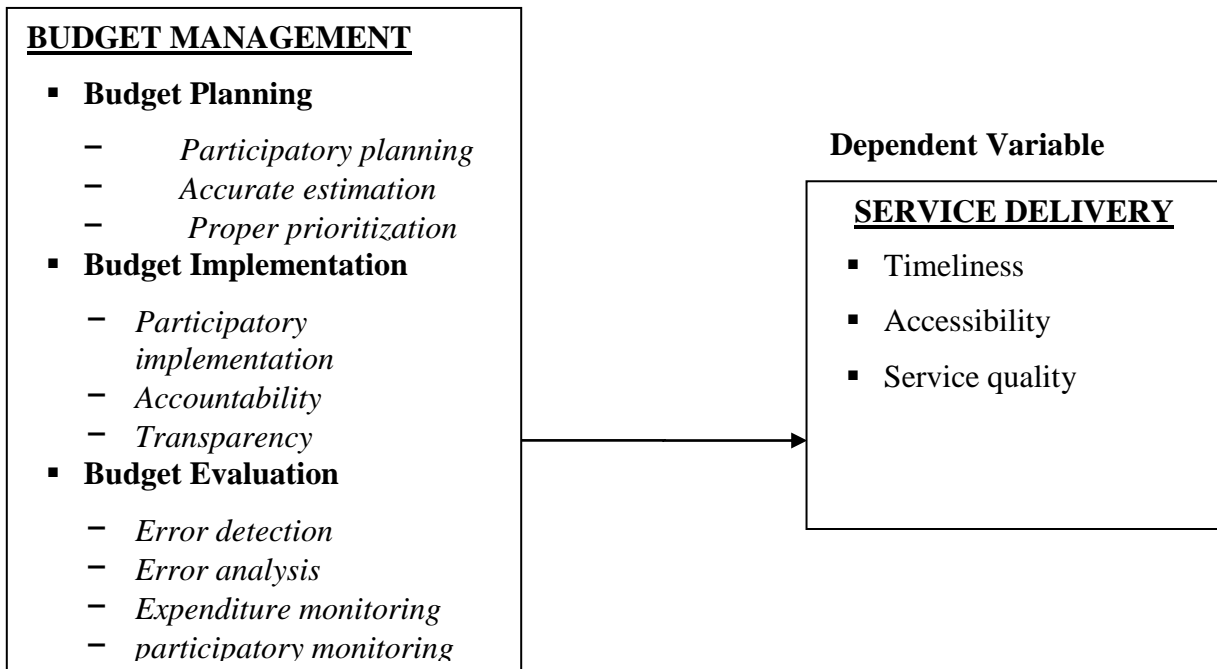
The study shall extend awareness to the KDLG in terms on how to improve education service delivery in terms of budgeting. The study shall further expose the challenges that the district faces with budgeting and the way forward.

It may also help policy makers to come up with informed policies/decisions on how budgets should be well managed hence formulating proper ways on eliminating big budget variances which may improve on its service delivery.

The academicians interested in budgeting may learn from the research and expand on it. This means that the study may serve as a basis for further research.

1.7 Conceptual framework

Independent Variable



Source: Adopted from Kabayaga (2012); Mutungi (2017) and Wanje (2015) as modified by researcher

Fig 1.1. Showing the Conceptual framework

As observed in figure 1 above, budget management has been considered as the independent variable and the researcher hypothesizes that budget management includes several activities ranging from planning, implementation and evaluation. Budget planning entails participatory planning, accurate estimation, proper prioritization. In addition the dimension of budget implementation takes on the participatory implementation, accountability, proper prioritization. In furtherance the dimension of budget evaluation has error detection, error analysis, expenditure monitoring and participatory monitoring. The components of service delivery are timeliness, accessibility and service quality.

1.8 Definition of Operational Terms

Budgeting; Refers to the process by which an organization's management comes up, states and communicates, in financial terms, the organization's time-bound expectations, goals and objectives in clear, formal terms in order to avoid confusion and to facilitate their attainment at all levels: top management, department heads, employees, and funding agencies. (Kyambadde, 2005) as cited in Bashake and Nabwire (2013).

Budget planning; for purposes of this study, budget planning shall refer to processes and activities that are aimed at developing quantitative goals of the organisation and preparing various budgets.

Budget implementation; Budget implementation refers to the actual execution of the budget as laid down on paper (Katooro, 2017). For purposes of this study, successful budget implementation shall refer to accountability, execution and reporting of the budget as planned.

Budget evaluation; for purposes of this study, budget monitoring shall refer to the process of measuring of how closely an organization meets its set objectives in terms of finances and does comparisons of expenditure against actual.

Quality of service is the degree to which a provided activity promotes customer satisfaction (Shankar & Datta, 2020).

Timeliness; This refers to providing a service at an appropriate or opportune moment in time (Aktas, Rabia and Kargin, 2011).

Service delivery; refers to a deliberate obligatory decision by the elected or appointed officials to serve and deliver goods and services to the recipients (Usak, et al., 2020).

1.9 Conclusion

This chapter presented the concepts of the study which are Budget Management and service delivery in Kween district local government.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter entails literature reviewed from various scholar sources on the three research objectives presented as sub-themes, the theoretical framework and gaps identified in the current literature.

2.1. Theoretical Framework

The study is based on the goal-setting theory advanced by classical philosopher Locke and Latham (2002). The theory states that conscious goals affect action and therefore policy outputs in form of services. The goal of the health sector is to have a health population which can contribute to national development. The implication of the implication and relevance of the goal-setting theory is that when health facilities are established, the set goals, missions and objectives which are translated into activities. The set activities are aspirations of the citizens and in this case quality health provisions which are properly planned for, resources allocated and implemented to achieve outputs in form of services and during implementation, leaders and concerned stakeholders monitor the implementation process. This is what is considered budget management in public sector.

The theory relates to the study in such a way that in Kween DLG, during budgeting more especially at the planning phase, goals are set and these goals are aligned with the needs of the different departments and individuals who provide services to the people. By setting such goals, it means that during budget planning, various stakeholders and departmental heads present their containing clear targets, budgets are implemented to ensure that the set goals are attained and

monitoring is undertaken to enable the district improve quality of outputs in terms of quality, timely delivery, accessibility and sustainability. However, it is not always the case because at times these goals tend not to address the actual problems in relation to service provision. This is because some goals may be too vague and the intended services are not delivered to the people.

2.2. Effect of Budget Planning on Service delivery

Budgets are very important tool in translating the wishes of the public into action in form of projects and programmes. Under public budgeting, the planners, policy makers and elites cost the demands from the public into interventions that address or respond to policy demands. In the health sectors, citizens demand for quality services which require government to plan for of health infrastructure, medicines and drugs, and recruitment of professional medical and specialized health workers (Alton, et al. 2013).

According to Nabwire (2013), the state of health care provision is a big challenge and most often, health facilities run out of drugs and essential medicines due to high demand from the sick population. The increase in population coupled with several illnesses result into regular stock-outs which affect the quality of health care service provision. The increasing population and scope of coverage by most health units make it difficult for local government to offer sustainable health care services in Uganda. Planners in the health sector struggle to allocate the limited public funds allocated by Ministry of Finance Planning and Economic Development. Even when there is effective budget planning, the priorities go unattended to due to competing priorities in the health sector. The demand for health infrastructure, equipment, allowances for health workers and salary increment make it difficult to translate citizen health policy demands into action (Rachman, 2014).

In his submission, (Namawa, 2018) alluded that budget planning is part of budgeting system and therefore, budgeting entails a long range planning, strategic planning and short term planning. Further, the author emphasized that short term budget planning must accept the environment of today, and the physical and financial resources available to the organization in order to achieve better service delivery.

In addition a study by Goncalve (2014) on whether budget planning in Brazillian municipalities affected expenditure patterns. However, this study adopted only secondary data and ignored primary data which is helpful in gathering more information to beef up the finding and therefore, this study will consider both sources of data and not base on only one.

In a similar manner, Nayak and Samanta (2014) also carried out a study on the role of public involved in budget planning in West Bangal, India and the study found out that budget planning gives citizens an opportunity to raise concerns about projects in their communities when allowed to take part in planning. However, this study does not address the actual problems facing a developing country like Uganda with local government less funding.

Furthermore another study by (Basheka and Nabwire, 2013) showed that budget planning positively affected quality of Service delivery at Kyambogo University. A quantitative approach was used in addition to quantitative data. This implies that qualitative views of the respondents were not considered and this is to be addressed by this study which shall employ both qualitative and quantitative data.

2.3. Effect of budget implementation on service delivery

There is continued need for careful review of budget implementation so as to ensure proper utilization of scarce resources. This phase in the budgeting process requires advanced programs

of actions and high quality of service (Obadiah, 2010). He further noted that despite the importance of budget implementation and its links in the organization structure there is little on how local authorities' budget implementation is monitored in local governments.

Furthermore Opiyo (2014) observed that budget implementation depends on adequate planning. Mulwa (2004) observed that at times projects run out of resources prematurely leading to premature termination in their implementation, he further argued that premature depletion of projects' resources can be caused by bureaucratic bottle-necks that lead to delays in resource requisition and delivery. This could be attributed to poor communication and co-ordination between the project site and the funders or between project management and organizational authority. Funders rely on budget lines and total budget costs before they wire funds into the institutional accounts. All these have to be done within a set period. Occasionally, organizational authority changes priorities that lead to diversion of resources to another use that may be perceived as urgent.

In another study by Mulwa (2008) further adds that poor or inaccurate estimates in the initial budgeting also cause premature project resource depletion; that in most cases result from failure to anticipate contingency costs and possible fluctuation of prices due to inflation.

Clungston, Howell and Dorfman (2010) noted that autonomous work teams can help to have the budget successfully implemented to realize better service delivery. Furthermore, unclear job description will result in a huge financial burden for management, in terms of productivity and performance (Mcveigh, 2013). However, the worker would rather desire having proper job specifications, which will result in greater physical comfort and convenience. The absence of clear job specifications, amongst other things, can impact poorly on the successful

implementation of the budget. Authors in the Human Resource field speak increasingly of the need to ensure successful budget implementation by nurturing ‘affective commitment,’ or, simply put, an employee’s desire to remain a member of a particular organization for motives beyond compensation or obligation (Dixon & Chung, 2014).

In addition a study by Nyageng’o (2014) carried out to identify determinants to effective budget implementation among local authorities in Kenya and the findings of the study revealed that effective budget implementation improved performance in terms of service delivery in local authorities.

2.4. Effect of budget evaluation on Service delivery

Budget evaluation is a deterrent process against misappropriation of funds in terms of procedures and rules that establish the boundaries of performance behavior. Budget monitoring ensures efficient and cost-effective execution of programs within a system of proper accountability (Briston, 1981). He however, notes that the existing budget monitoring arrangements must be complemented by further improvements in the overall program for better budget execution in accordance with approved work programs so as to ensure better service delivery.

According to Chepkorir et al (2021) noted that there is a need for organizations to adopt an efficient budgetary process by setting realistic revenue targets as this shall be the only sure way of ensuring that expenditure matches the expected outcome. The author further noted that budget monitoring significantly contributed to improved service provision. However, the study does not show how budget monitoring affects service delivery in Kween DLG. Relatedly, Mogeni (2017) in his study indicated that budgetary monitoring significantly affects the accountability of public secondary schools. However, the study tended to contrate on schools that have a different

operating environment from that of a local government like Kween DLG. Nso (2020) stated that budget monitoring is one of the systemic and continuous processes that aim at establishing targeted success or activity levels by defining the goals to be accomplished within the organization.

In addition Agbenyo, Danquah, and Wang (2018) noted that budgetary controls are mechanisms by which a budgetary schedule is developed and real expenditure is regularly likened to the plan to decide whether adjustments are required to keep track (Nso, 2020). Relatedly, Daniel (2017) noted that budget monitoring is a powerful tool that helps organizations do the right planning, productive coordination, and control to optimize income. However, Robinson and Last (2009) contend that budget monitoring is characterized as a policy developed by the company management for comparative purposes between the real and the budgeted outcomes related to the achievement of a specific goal.

Furthermore According to Ngacha & McDonald (2023), for the successful execution of a project to be realized, proper budget monitoring has a critical role to play. The authors also note that monitoring is an important part of any project's success as the exercise helps to oversee project effectiveness, efficiency, transparency, and accountability, among other things. Budget monitoring is important in guiding local decision-making, promoting the implementation of effective interventions, and addressing emerging issues in the course of implementation (Kananura, et al., 2017). Budget monitoring means engaging and empowering communities through shared control, joint learning, and ongoing reflection, to better respond to concerns, improve progress, and achieve desired goals (USAID, 2017).

In study by Sulemana, Musah, and Kanlisi(2018), it was revealed that monitoring of budgets promotes greater transparency and accountability in development governance. The study concludes that authorities should have well-established strategies such as increased engagement of the stakeholders in the monitoring process by creating an enabling environment for the stakeholders to set their targets and build their capacities to report regularly on the performance of projects in their respective communities.

2.5. Synthesis of the study

According to the literature, budget planning phase that allows free participation of all stakeholders provides both managers and employees with a sense of belonging and increases the possibility that they will make greater attempts to achieve the organizational budgetary goals. This approach when applied during budget planning is more effective and gets people to be more inclined to attempt to achieve budgetary goals if they have been consulted in the budget setting exercise. Inaccurate estimates in the initial budgeting also cause premature project resource depletion; that in most cases result from failure to anticipate contingency costs and possible fluctuation of prices due to inflation. Autonomous work teams set up during budget implementation can be very instrumental in successful budget implementation. Many researchers as seen from the literature above have done research in line with budgeting and service delivery. The research environment and setting of the different scholars is quite different from the setting of the researcher. Most of the research is from developed countries but this study is focused in the rural setting of Kween district local government.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

This chapter presents the research design, study population, sample size determination, sampling techniques, data collection methods, data collection instruments, data control, data analysis and presentation and ethical issues.

3.1. Research Design

This study used a cross section survey design. The study applied both quantitative and qualitative approaches. This research design was preferred because it is cheap since information is collected at a single point in time. Both qualitative and quantitative approaches to data collection and analysis were used so to better understand the phenomenon under investigation and to confirm completeness for instruments (Mugenda & Mugenda, 1999).

3.2. Study Population

The study population was 85 respondents which included 10 – Heads of departments, 40 – Staff and 35 – District Councilors and this was obtained from the Kween district local government statistical Abstract.

3.3. Sample size Determination

The study selected a sample of 70 from the study population of 85 using Krejcie and Morgan sample size determination table 1970.

Table 3.1: Shows Sample Size Selection determination

Category of population	Study population	Sample size	Sampling techniques
Top Management	10	08	Purposive sampling
Department staff	40	33	Simple random sampling
Councilors	35	29	Simple random sampling
Total	85	70	

Source: KDLG Staff List (2023)

3.4. Sampling Techniques

The researcher considered both probabilistic and non-probabilistic sampling technique in attempting to select the sample.

3.4.1. Purposive sampling techniques

This applied purposive sampling technique which is a non-probability sampling method whereby a researcher selects a number of objects that have features of interest from the given population to form part of the sample. This technique was used to select members of Top Hospital management.

3.4.2. Simple Random Sampling

This technique entailed giving a number to every participant for ease of accessing the population. A box was used were numbers in it and whoever number is picked at random were allowed to take part in the study. This technique was used to select other department staff. The technique was preferred because it gave an opportunity to all respondents to participate in the study.

3.5. Data Collection Methods

3.5.1. Questionnaire Survey

This research used the questionnaire as the main research instrument. The close ended questionnaires are preferred as an instrument of research because they were self-administered, have identical set of items for all respondents, produce fewer errors, ensure confidentiality as respondents were free from the influence of the researcher and they had the chance to answer in their convenient time. The items are short, requiring, requiring direct answers based on the Likert scales of 1 – 5 from strongly disagree – strongly agree. This instrument was used in the study because it is easier to collect data within the shortest period of time and it was convenient to respondents as they feel free in giving sensitive answers.

3.5.2. Interview Method

The research used an interview method to collect qualitative data from key respondents who included top management. The interview method involved administering of an interview guide. The researcher asked specific questions pertaining to the research objectives and ensure that the respondents restrict their answers to those questions. The answers to the questions posed during the interview were written down during the interview. This method was used by the researcher to offer the opportunity to restructure questions which could generate data on aspects that could have been left out in the interview guide through probing. Data collected using this research tool was analyzed using narrative analysis.

3.6. Data Collection Instruments

3.6.1. Questionnaire Instrument

The questionnaire instrument was administered through direct interaction with respondents. Wegner (1998) argues that, the design of a questionnaire is critical to ensure that the correct research questions are addressed and that accurate and appropriate data for statistical analysis is collected. Accordingly, the questionnaire was designed taking into consideration the three objectives of the study, to collect both qualitative and quantitative data. The questions to be asked were clear, non-offensive and easy to respond to; this helped to ensure a high response rate. The questionnaire was mainly filled by the staff to give their views on budget management and the staff were subjected to filling only the section regarding service delivery.

3.6.2. Interview Guide

The research developed an interview guide as a data collection instrument, a list of themes and open-ended questions were asked for a deeper insight into budget management and service delivery. The choice of the interview guide as a data collection instrument was based on supplement questionnaires due to the fact that the research approach is both qualitative and quantitative in nature.

3.7. Quality Control Methods

3.7.1. Validity

In this study, validity was ascertained with the use of experts as these helped in rating the various components of the questionnaire to ascertain the accuracy and applicability to this study. In case of any errors, the researcher made efforts to adjust the tool on the recommendations of the 4

experts (Mugenda & Sugenda, 2003). After this is done, the following formulae was used in computing the CVI

$$\text{CVI} = \frac{\text{No. of items declared valid}}{\text{Total number of items}}$$

3.7.2. Reliability

To ensure reliability, the tool was piloted on a small number of those who did not take part in the study's final collection of data. For this to be realized, the researcher issued ten questionnaires to the stakeholders and after, the questionnaire was subjected to analysis to ascertain an Alpha value which was the indicator of reliability. The study only considered values above 0.7 to be reliable as per Amin (2005).

3.8. Data Control

Data quality management was enhanced in terms of reliability and validity of the instruments.

3.9. Data Analysis and Presentation

According to Sekaran, (2003), data analysis is the evaluation of data. It is the process of systematically applying statistical and logical techniques to describe, summarize and compare data. Data collected from the field was sorted, coded by assigning themes to the study variables and later entered into a computer using statistical software (SPSS) to enable analysis.

3.9.1. Qualitative Data Analysis

The qualitative data from interviews was analyzed using content analysis method. The researcher used categorized, coded, edited and analyzed according to themes and sub-themes.

3.9.2. Quantitative Data analysis

The research project used descriptive statistics to analyze quantitative data collected using questionnaires. Quantitative data analysis involved categorizing and summarizing data in order to find answers to the research questions. Quantitative data from questionnaires was analyzed using SPSS statistical tool to reduce the data, summarize it and make the most important facts and relationships apparent. The statistical package helped in the breakdown of categories of data as well as in organizing the data more quickly. The data was presented in form of frequencies, percentages, mean and standard deviation and presented tables.

3.10. Ethical consideration

As a matter of principle, an ethical consideration was kept in mind at every stage of the study. The researcher obtained a letter of introduction from the University to proceed with the study after the proposal is approved. Permission was sought from district officials to administer the instruments. During the collection of data, anonymity was observed and extreme confidentiality observed while handling the responses. Information provided by the respondents posed any danger to them directly or indirectly and participation was out of their free will.

3.11 Anticipated limitations

A study faced a predicament of non-response but confidentiality was assured to respondents that the information obtained from Kween district local government was only for academic purposes and there was no other intentions for the data collected. Pseudo names were also used while collection qualitative data for the respondents.

In addition the study faced a predicament of finances to converse the whole of Kween district but a Budget plan was developed to overcome this lacuna while collecting data from the field.

CHAPTER FOUR

PRESENTATION AND ANALYSIS OF DATA

4.0 Introduction

This chapter contains the presentation and interpretation of findings regarding the role of budget management on service delivery in Kween District Local Government. The presentation is guided by the study specific objective which include; To establish the effect of Budget planning on service delivery in Kween District Local Government. To assess the role of budget implementation on service delivery in Kween District Local Government. To examine the effect of budget evaluation on service delivery in Kween District Local Government.

4.1 Response Rate

Tale 4.1 Response Rate

Instrument	Number Issued	Number Returned	Response Rate
Questionnaire	62	56	90%
Interviews	10	08	80%
Overall	72	64	88%

Source: field data (2024)

Table 4.1 reveal that out of the 62 questionnaires that were issued to respondents, only 56 were returned fully filled. On the other hand, the researcher had planned to interview 10 respondents and only 8 were reached forming a response rate of 80%. On overall, the total number of respondents reached out was 64 out of the planned 72 and this gave a response rate of 88%. The response rate in this study in both cases exceeds the requirement by Holbrook, Jon, and Alison (2007) who recommended that a response rate of at least 60% is acceptable.

4.2 Demographic Data

The demographic data of the respondents focused on four major areas which included; gender, age bracket, experience and level of education as presented below;

4.2.1 Gender of the respondents

This section presents data regarding the gender of the respondents in terms of male and female.

Gender of respondents	Frequency	Percentage
Male	30	53.6%
Female	26	46.4%
Total	56	100%

Source: Field Data (2024)

Table 4.2 reveals that 53.6% of the respondents were male while 46.4% were female. The findings mean that most of the respondents were male and hence meaning that the district has more male employees than the female. The findings imply that the male staff tend to show more commitment to budget processes than the female counterparts in the district.

4.2.2 Age Bracket of the respondents

This section presents data regarding the age bracket of the respondents in terms of number of years.

Age bracket	Frequency	Percentage
20-29 years	10	17.9%
30-39 years	15	26.8%
40-49 years	19	33.9%
50 years and above	12	21.4%
Total	56	100%

Source: Field Data (2024)

Table 4.3 reveals that 33.9% of the respondents were 40-49 years, 26.8% were between 30-39 years, 17.9% were 20-29 years, 21.4% were between 50 years and above while 17.9% were 20-

29 years. The findings mean that most of the respondents were still in their prime age and this implies that they dedicate more time towards ensuring a proper budget process which results into improve service provision.

4.2.3 Education Level of the respondents

This section presents data regarding the education level of the respondents in terms of number of one's academic qualification.

Education level	Frequency	Percentage
Certificate	12	21.4%
Diploma	17	30.4%
Bachelors degree	16	28.6%
Masters Degree	11	19.6%
Total	56	100%

Source: Field Data (2024)

Table 4.4 indicate that most of the respondents 30.4% had diplomas, 28.6% had bachelor degrees, 21.4% had certificates while 28.6% had bachelors degree and the least 19.6% had masters degree. The findings mean that most of the staff at the district had minimum qualification to hold a position at the district. This implies that the respondents were knowledgeable about budgeting and hence to can be used to improve service delivery.

4.3 Descriptive Findings

This section presents descriptive findings regarding budget management and service delivery in Kween DLG. Percentages, mean and standard deviation have been used to guide the discussions.

4.3.1 Descriptive Findings on Service

Table 4.5: Descriptive Findings on Service Delivery

Service delivery	1	2	3	4	5	Mean	Std. Dev	Comment
It has taken a short time to receive health services in KDLG in the last 3 years	5.4%	5.4%	17.9%	48.2%	23.2%	3.79	1.039	High
The district has competent staff to provide the required health services in time	23.2%	8.9%	5.4%	42.9%	19.6%	3.27	1.483	Moderate
All service beneficiaries are listened to at the time of need	12.5%	21.4%	3.6%	44.6%	17.9%	3.34	1.339	Moderate
The services have been promptly provided to all service beneficiaries for the last 3 years	3.6%	7.1%	8.9%	50.0%	30.4%	3.96	1.008	High
The district staff have been willing to help customers in emergency situations	30.4%	3.6%	5.4%	46.4%	14.3%	3.11	1.522	Moderate
The district has competent staff to deliver better health services	5.4%	5.4%	5.4%	57.1%	26.8%	3.95	1.017	High
Overall						3.57	1.235	

Source: Field Data (2024)

On whether It has taken a short time to receive health services in KDLG in the last 3 year, findings presented in the table above reveal that 48.2% and 23.2% of the respondents were agreeing with the statement, 17.9% were uncertain, 5.4% and 5.4% were disagreeing. The calculated mean ($\mu = 3.79$, standard deviation = 1.039) signify that it has taken a short time to receive health services in KDLG in the last 3 years.

On whether the district has competent staff to provide the required health services in time, findings presented in table above reveal that 42.9% and 19.6% of the respondents were agreeing,

8.9% and 23.2% were disagreeing with the statement while 5.4% were uncertain. The calculated mean ($\mu = 3.27$, standard deviation = 1.483) signify that the district has competent staff to provide the required health services in time.

On whether all service beneficiaries are listened to at the time of need, finding presented in the table above reveal that 44.6% and 17.9% of the respondents were agreeing, 21.4% and 12.5% disagreed while 3.6% were uncertain about the statement. The calculated mean ($\mu = 3.34$, standard deviation = 1.339) indicates that All service beneficiaries are listened to at the time of need.

Regarding whether the services have been promptly provided to all service beneficiaries for the last 3 years, finding presented in the table above reveal that 50.0% and 30.4% of the respondents were agreeing with the statement, 7.1% and 3.6% disagreed while 8.9% were uncertain about the statement. The calculated mean ($\mu = 3.96$, standard deviation = 1.008) indicates that the services have been promptly provided to all service beneficiaries for the last 3 years.

Concerning whether the district staff have been willing to help customers in emergency situations, findings presented in the table above reveal that 46.4% and 14.3% of the respondents were agreeing with the statement, 3.6% and 30.4% were disagreeing while 5.4% were uncertain about the statement. The calculated mean ($\mu = 3.11$, standard deviation = 1.522) indicates that the district staff have been willing to help customers in emergency situations.

The findings in the table above reveal that 57.1% and 26.8% were agreeing with the statement, 5.4% and 5.4% were disagreeing while 5.4% were uncertain about the statement. The calculated mean ($\mu = 3.95$, standard deviation = 1.017) indicates that the district has competent staff to deliver better health services.

4.3.2 Descriptive Findings on Budget Planning

The first objective of the study was to establish the effect of Budget planning on service delivery in Kween District Local Government. Data on this variable was collected and presented in the table below.

Table 4.6: Descriptive Findings on Budget Planning

BUDGET PLANNING	1	2	3	4	5	Mean	Std. Dev	Comment
The budget allocations are accurately done	0.0%	33.9%	16.1%	37.5%	12.5%	3.29	1.074	Moderate
The district has a clear prioritization of projects for funding	32.1%	5.4%	14.3%	28.6%	19.6%	2.98	1.567	Moderate
Collective efforts are taken to identify the key funding areas	1.8%	37.5%	12.5%	33.9%	14.3%	3.21	1.155	Moderate
The district management have capacity to come up with clear estimates of budgets during planning	3.6%	21.4%	14.3%	25.0%	35.7%	3.68	1.266	High
All concerned stakeholders take part in planning district budgets	19.6%	17.9%	12.5%	32.1%	17.9%	3.11	1.423	Moderate
Budget planning helps in improving overall quality of service	16.1%	16.1%	19.6%	16.1%	32.1%	3.32	1.478	Moderate

delivery in the district								
Overall						3.265	1.327	Moderate

Source: Field data (2024)

Findings from the table above reveal that 37.5% and 12.5% of the respondents were agreeing with the assertion, 33.9% disagreed while 16.1% were uncertain about the statement. The stated mean ($\mu = 3.29$; Std. Dev = 1.074) indicate that respondents were moderately agreeing to the assertion. This implies that having accurate budget allocations eases the planning process and hence right estimates are made.

On whether the district has a clear prioritization of projects for funding, findings presented in the table above show that 28.6% and 19.6% of the respondents were agreeing to the statement, 32.1% and 5.4% disagreed while 14.3% were uncertain. The stated mean ($\mu = 2.98$; Std. Dev = 1.567) is a clear manifestation that the district has clear prioritization of projects for funding. This implies that projects of great relevance are given more attention.

On whether collective efforts are taken to identify the key funding areas, findings presented in the table above reveal that 33.9% and 14.3% of the respondents agreed with the statement, 37.5% and 1.8% disagreed while 12.5% were uncertain about the statement. the stated mean ($\mu = 3.21$; Std. Dev = 1.155) indicates that collective efforts are taken to identify the key funding areas. This implies that only areas that need financing are included in the budget.

Regarding whether the district management have capacity to come up with clear estimates of budgets during planning, findings presented in the table above show that 25.0% and 35.7% of the respondents agreed with the statement, 21.4% and 3.6% were disagreeing while 14.3% of the respondents were uncertain about the statement. The stated mean ($\mu = 3.68$; Std. Dev = 1.266) signify that the district management have capacity to come up with clear estimates of budgets

during planning. This implies that district has hired people who are well versed with the budgeting processes and hence this helps to minimize funds misallocation.

On whether all concerned stakeholders take part in planning hospital budgets, results in the table above reveal that 32.1% and 17.9% of the respondents were agreeing, 17.9% and 19.6% disagreed while 12.5% of the respondents were uncertain. The stated mean ($\mu = 3.11$; Std. Dev = 1.423) indicate that the respondents were moderately agreeing to the statement. This implies that all concerned stakeholders take part in planning district budgets.

On whether budget planning helps in improving overall quality of service delivery in the district, results presented in the table above reveal that 16.1% and 32.1% agreed with the statement, 16.1% and 16.1% disagreed while 19.6% were uncertain about the statement. The stated mean ($\mu = 3.32$; Std. Dev = 1.478) indicated that the respondents moderately agreed with the assertion that budget planning helps in improving overall quality of service delivery in the district.

Table 4.6.1 Model Summary Showing the effect budget planning on service delivery

Model Summary									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.714 ^a	.510	.501	.56930	.510	56.164	1	54	.000

a. Predictors: (Constant), budget planning
Source: Field Data (2024)

The R square value shows the magnitude by which the independent variable accounts for the change in dependent variable. As seen in Table 4.6.2 above, R square value was 0.510 which translates to 51%. This implies that budget planning accounts for 51% of the variations in service delivery. The P value was 0.000 which is less than the significance level of 0.05; therefore, there was a significant effect of budget planning in influencing service delivery in Kween District Local Government.

Qualitatively;

Execution

One of the respondents said from the KII said that

“Planning is done quite well at the district level but implementation at this time is disrupted”

Furthermore another respondent said that;

“Budget planning is done by sector heads”

Inadequate funds

One of the respondents said that;

“The budget allocation is small. Government or district need to increase allocation to improve on efficiency”

Another respondent said that;

“It is a small budget yet there is a lot to do, there is some little improvement in budgets playing before some big gaps still exist in terms of essential medicines

4.3.3 Descriptive Findings on Budget Implementation

The first objective of the study was to establish the effect of Budget Implementation on service delivery in Kween District Local Government. Data on this variable was collected and presented in the table below.

Table 4.7: Descriptive Findings on Budget Implementation

BUDGET IMPLEMENTATION	SD	D	NS	A	SA	Mean	Std. Dev	Comment
The district monthly budgets are always executed on time	17.9%	16.1%	19.6%	19.6%	26.8%	3.21	1.461	Moderate
All stakeholders actively participate in the implementation of the budgets	16.1%	8.9%	19.6%	23.2%	32.1%	3.46	1.439	Moderate
The district promptly executes bi-annual budgets	7.1%	3.6%	16.1%	37.5%	35.7%	3.91	1.149	High
The district annual budget is executed as planned	1.8%	9.1%	12.7%	32.7%	43.6%	4.07	1.052	High
There is clear follow up procedures on the different district projects	7.1%	7.1%	14.3%	48.2%	23.2%	3.73	1.120	High
Budget implementation has improved the overall service delivery in the district	3.6%	8.9%	16.1%	35.7%	35.7%	3.92	1.100	High
Overall						3.717	1.220	High

Source: Field Data (2024)

Regarding whether the district monthly budgets are always executed on time, findings in the table above reveal that 19.6% and 26.8% were agreeing with the statement, 16.1% and 17.9% were disagreeing while 19.6% were uncertain about the statement. The stated mean ($\mu = 3.21$; Std. Dev = 1.461) signify a moderate level of agreement with the statement. The findings mean that the district monthly budgets are always executed on time

Considering whether all stakeholders actively participate in the implementation of the budgets, findings in the table above reveal that 23.2% and 23.2% of the respondents were agreeing with the statement, 8.9% and 16.1% of the respondents disagree while 19.6% were uncertain.). The calculated mean ($\mu = 3.46$, Standard deviation = 1.439) indicates that stakeholders' participation in the implementation of the budgets is at a moderate level.

When asked whether the district promptly executes bi-annual budgets, findings in the table above reveal that 37.5% and 35.7% of the respondents were agreeing, 16.1% were uncertain while 3.6% and 7.1% were disagreeing. The calculated mean ($\mu = 3.91$, Standard deviation = 1.149) indicates that prompt execution of annual budget is at a high level in the district.

Considering whether the district annual budget is executed as planned, results in the table show that 32.7% and 43.6% of the respondents were agreeing with the statement, 12.7% were uncertain while 9.1% and 1.8% were disagreeing with the statement. The calculated mean ($\mu = 4.07$, standard deviation = 1.052) shows that execution of the annual budget as per the plan within the district is at a high level.

On inquiring whether there is clear follow up procedures on the different district projects, results from the study revealed that 48.2% and 23.2% were agreeing with the assertion, 14.3% were uncertain while 7.1% and 7.1% of the respondents were disagreeing with the statement. The

calculated mean ($\mu = 3.73$, standard deviation = 1.120) shows that follow up procedures on the different projects within the district is at a high level.

Regarding whether budget implementation has improved the overall service delivery in the district, results from the study as indicated in the table above show that 35.7% and 35.7% of the respondents were agreeing with the statement, 16.1% were uncertain while 8.9% and 3.6% of the respondents were disagreeing with the statement. The calculated mean ($\mu = 3.92$, standard deviation = 1.100) signify that budget implementation has improved the overall service delivery in the district is at a high level.

Table 4.7.1 Model Summary Showing the effect budget implementation on service delivery

Model Summary									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.604 ^a	.365	.353	.64815	.365	30.990	1	54	.000

a. Predictors: (Constant), budget implementation

Source: Field Data (2024)

The most important value for purposes of the test is the R square value. This is the proportion of variance in the dependent variable (service delivery) which can be explained by one construct (budget implementation). This reveals that budget implementation has a significant effect on service delivery of R Square indicates the Coefficient of Determination which was found to be 0.365 translating to 36.5% which implies that the construct (budget implementation) accounted for 36.5% of service delivery in Kween District. This implies that budget implementation influences service delivery by 36.5%. The remaining balance can be explained by other factors that are beyond this study.

Qualitatively;

Priorities

One of the respondents said that;

“Implementation of planned priorities are done through, some projects remain incomplete at end of level”

Consultative meetings

One of the respondents said that;

“Budget strategies are comparable o/lc because they hold budget consultative meetings every year”

4.3.3 Descriptive Findings on Budget Evaluation

The first objective of the study was to establish the effect of Budget Evaluation on service delivery in Kween District Local Government. Data on this variable was collected and presented in the table below.

Table 4.8: Descriptive Findings on Budget Evaluation

BUDGET EVALUATION	SD	D	NS	A	SA	Mean	Std. Dev	Comment
The district complies with the established standards of budget monitoring	17.9%	16.1%	5.4%	35.7%	25.0%	3.34	1.468	Moderate
There is prompt feedback on the different projects being implemented	25.0%	12.5%	7.1%	37.5%	17.9%	3.11	1.498	Moderate
The planned expenditures are easily realized by the district	25.0%	12.5%	8.9%	33.9%	19.6%	3.12	1.510	Moderate
The district budget in puts match the output	17.9%	17.9%	10.7%	32.1%	21.4%	3.21	1.436	Moderate

Accountability for all projects is presented to the monitoring committee in time	3.6%	5.4%	16.1%	44.6%	30.4%	3.93	1.006	High
The district has modern systems to track all expenditures in the budget	7.3%	3.6%	25.5%	40.0%	23.6%	3.69	1.103	High
Variiances in the budget are easily detected	1.8%	7.1%	10.7%	55.4%	25.0%	3.95	.903	High
Overall						3.479	1.275	Moderate

Source: Field Data (2024)

On whether the district complies with the established standards of budget evaluation, results presented in the table above show that 35.7% and 25.0% of the respondents were agreeing with the statement, 16.1% and 17.9% were disagreeing while 5.4% were uncertain about the statement. The calculated mean ($\mu = 3.34$, standard deviation = 1.468) also indicates that the district compliance with established standards on budget evaluation is at a moderate level.

On whether there is prompt feedback on the different projects being implemented, findings from the table above reveal that 37.5% and 17.9% of the respondents were agreeing with the statement, 12.5% and 25.0% were disagreeing while 7.1% were uncertain about the statement. The calculated mean ($\mu = 3.11$, standard deviation = 1.129) indicates that there is prompt feedback on the different projects being implemented.

Concerning whether the planned expenditures are easily realized by the district, findings in the table above reveal that 33.9% and 19.6% of the respondent were agreeing with the statement, 12.5% and 25.0% were disagreeing while 8.9% were uncertain about the statement. The

calculated mean ($\mu = 3.12$, standard deviation = 1.510) indicates that realization of planned expenditure by the district is at a moderate level.

On whether the district budget in puts match the output, results in the table above shows that 32.1% and 21.4% of the respondents were agreeing, 17.9% and 17.9% were disagreeing while 10.7% were uncertain about the statement. The calculated mean ($\mu = 3.21$, standard deviation = 1.436) signify that the district budget in puts matching with the output is at a moderate level.

When asked whether accountability for all projects is presented to the monitoring committee in time, findings in the table above reveals that 44.6% and 30.4% of the respondents were agreeing with the statement, 16.1% were uncertain while 5.4% and 3.6% of the respondents were disagreeing with the statement. The calculated mean ($\mu = 3.93$, standard deviation = 1.006) signify that presenting accountability of all projects to monitoring committee is at a high level.

Regarding whether the district has modern systems to track all expenditures in the budget, results from the study indicated that 40.0% and 23.6% of the respondents were agreeing, 25.5% were uncertain while 3.6% and 7.3% of the respondents were uncertain. The calculated mean ($\mu = 3.69$, standard deviation = 1.103) signify that the district has modern systems to track all expenditures in the budget.

Regarding whether variances in the budget are easily detected, findings presented in the table above reveal that 55.4% and 25.0% of the respondents were agreeing to the statement, 10.7% were uncertain while 7.1% and 1.8% of the respondents were disagreeing. The calculated mean ($\mu = 3.95$, standard deviation = 0.903) signify that detection of variances is easily done at the district.

Table 4.8.1 Model Summary Showing the effect budget implementation on service delivery

Model Summary									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df 1	df2	Sig. F Change
1	.762 ^a	.581	.573	.52661	.581	74.750	1	54	.000

a. Predictors: (Constant), budget evaluation

Source: Field Data (2024)

The most important value for purposes of the test is the R square value. This is the proportion of variance in the dependent variable (service delivery) which can be explained by one construct (budget evaluation). This reveals that budget evaluation has a significant effect on service delivery in Kween District of R Square indicates the Coefficient of Determination which was found to be 0.581 translating to 58.1% which implies that the construct (budget evaluation) accounted for 58.1% of variations in service delivery in Kween District. This implies that budget evaluation influences service delivery by 58.1%. The remaining balance can be explained by other factors that are beyond this study.

Qualitatively Limited funds

One of the respondents said that;

“The service delivery in kween is a big challenge, because of shortages of funds and terrain, poor roads and county access”

Another respondent said that;

“The service delivery in Kween is a big challenge because of shortages of funds, terrain and poor roads county”

Table 4.9 Multiple Model Summary for the effect of Budget Management on Service Delivery

Model Summary									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.817 ^a	.668	.649	.47753	.668	34.858	3	52	.000

a. Predictors: (Constant), budget evaluation, budget implementation, budget planning
Source: Field Data (2024)

Findings in the table above reveal a multiple model summary with an R Square value of 0.668. This signifies that the three variables (budget planning, implementation and evaluation) when combined account for 66.8% of variations in service delivery in Kween DLG. This means that the remaining 33.2% is accounted for by other factors not within this study.

A correlation and a multiple regression were run to determine the relatedness of the three independent constructs (budget planning, implementation and evaluation) and their overall effect on service delivery in Kween District Local Government. The results are presented in the following tables.

Table 4.10 Regression Coefficients

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.476	.348		1.366	.178
	Budget planning	.210	.119	.225	1.767	.043
	Budget implementation	.211	.097	.222	2.179	.034
	Budget evaluation	.460	.109	.490	4.236	.000

a. Dependent Variable: service delivery
Source: Field Data (2024)

Results in table 4.10 reveal that budget management through budget planning, implementation and evaluation all have a positive effect on service delivery in Kween DLG. For instance, budget evaluation has a positive contribution of 0.490 on service delivery, budget planning has a positive contribution of 0.225 on service delivery and budget implementation has a positive contribution of 0.222. The results therefore imply that 100% improvement in budget evaluation yields 49% positive improvement in service delivery and since the P value = 0.000 <0.05 then results is statistically significant. On the other hand, 100% improvement in budget planning yields a 22.5% positive improvement in service delivery and similarly, since the P value = 0.043 <0.05 then results is statistically significant. Finally, 100% improvement in budget implementation yields a 22.2% positive improvement in service delivery and similarly, since the P value = 0.034 <0.05 then results is statistically significant.

Qualitatively

Efficiency

One of the respondent said that budget management

“Budget management efficiently helps improve the health and education service delivery”

Furthermore another respondent said that;

“Budget allocation is small yet water and sanitation issues in schools are broad . The small budget provided helps in monitoring water and sanitation program”

4.11 Conclusion

The findings from the multiple linear regression show that there is significant positive relationship between budget planning, budget implementation and budget evaluation on service delivery.

CHAPTER FIVE

DISCUSSION AND INTERPRETATION OF FINDINGS

5.0 Introduction

This chapter discusses and interprets the findings in addition to examining the extent to which the research attained its objectives. The findings are triangulated with other studies and sources to strengthen and confirm the findings. The chapter further discusses and explains the results and their relationship to the set research questions as presented in chapter four.

5.1 Effect of Budget Planning on Service Delivery

This section assesses the status of budget planning in Kween District Local Government.

Findings from the study revealed an overall mean of ($\mu = 3.265$; Std. Dev = 1.327) which clearly shows that the respondents were averagely agreeing to the statements that were posed to the, This implies that budget planning plays a key role in ensuring improved service delivery in the district. The findings agree with Nabwire (2013) who stated that the state of health care provision is a big challenge and most often, health facilities run out of drugs and essential medicines due to high demand from the sick population.

The study also indicated that R square value was 0.510 which translates to 51%. This implies that budget planning accounts for 51% of the variations in service delivery. The P value was 0.000 which is less than the significance level of 0.05; therefore, there was a significant effect of budget planning in influencing service delivery in Kween District Local Government. The findings concur with (Namawa, 2018) who alluded that budget planning is part of budgeting system and therefore, budgeting entails a long range planning, strategic planning and short term planning. In a similar manner, Nayak and Samanta (2014) also carried out a study on the role of public involved in budget planning in West Bangal, India and the study found out that budget

planning gives citizens an opportunity to raise concerns about projects in their communities when allowed to take part in planning.

5.2 Effect of Budget Implementation on Service Delivery

From the study, the findings revealed an average mean score of ($\mu = 3.717$; Std. Dev = 1.220) signifying that the respondents were giving positive response to the statement and hence this means that budget implementation is a crucial aspect in the budgeting process as this helps in aiding the way in which various budgeted activities are handled. These findings are in tandem with Mulwa (2004) observed that at times projects run out of resources prematurely leading to premature termination in their implementation, he further argued that premature depletion of projects' resources can be caused by bureaucratic bottle-necks that lead to delays in resource requisition and delivery.

The study also reveals that budget implementation has a significant effect on service delivery of R Square indicates the Coefficient of Determination which was found to be 0.365 translating to 36.5% which implies that the construct (budget implementation) accounted for 36.5% of service delivery in Kween District. This implies that budget implementation influences service delivery by 36.5%. The remaining balance can be explained by other factors that are beyond this study. These findings are supported by those of Nyageng'o (2014) carried out to identify determinants to effective budget implementation among local authorities in Kenya and the findings of the study revealed that effective budget implementation improved performance in terms of service delivery in local authorities.

5.3 Effect of Budget Evaluation on Service Delivery

The study revealed an average mean of ($\mu = 3.479$, standard deviation = 1.275) indicating an average level of agreement among the respondents regarding the various aspects of budget evaluation in Kween DLG. This implies that emphasizing proper budget evaluation can play a key role in ensuring that proper services are delivered to the beneficiaries. According to Chepkorir et al (2021) noted that there is a need for organizations to adopt an efficient budgetary process by setting realistic revenue targets as this shall be the only sure way of ensuring that expenditure matches the expected outcome. The author further noted that budget evaluation significantly contributed to improved service provision.

The study reveals that budget evaluation has a significant effect on service delivery in Kween District of R Square indicates the Coefficient of Determination which was found to be 0.581 translating to 58.1% which implies that the construct (budget evaluation) accounted for 58.1% of variations in service delivery in Kween District. This implies that budget evaluation influences service delivery by 58.1%. The remaining balance can be explained by other factors that are beyond this study. The findings agree with Nso (2020) stated that budget monitoring is one of the systemic and continuous processes that aim at establishing targeted success or activity levels by defining the goals to be accomplished within the organization. Agbenyo, Danquah, and Wang (2018) noted that budgetary controls are mechanisms by which a budgetary schedule is developed and real expenditure is regularly likened to the plan to decide whether adjustments are required to keep track (Nso, 2020). Relatedly, Daniel (2017) noted that budget monitoring is a powerful tool that helps organizations do the right planning, productive coordination, and control to optimize

CHAPTER SIX

CONCLUSION AND RECOMMENDATIONS

6.0 Introduction

This chapter presents conclusions and recommendations of the study in relation to the establishment of the effect of Budget Management on Service delivery in Kween DLG. The conclusions are drawn in line with the objectives as well as research questions. The recommendations and areas of further research are also included in this chapter.

6.1 Conclusion

The main question in this study was to find out whether budget management contributes to service delivery in Kween DLG. The overall mean on health service delivery is (3.57) implying that service delivery Kween district local government is at a moderate level. It can be concluded that service delivery in the district is satisfactory or average. Kween District Local Government faces many challenges that affect the quality of services offered.

6.1.1 Effect of Budget Planning on Service Delivery

The study concludes that budget planning moderately influences the level of service delivery within Kween District Local Government. It is also concluded that having all stakeholders give their views helps to significantly improve the quality of budgets hence this has an effect on the level of service delivery within the district. Having accurate budget allocations eases the planning process and hence right estimates are made within the district.

6.1.2 Effect of Budget Implementation on Service Delivery

The study concludes that budget implementation plays a key role in facilitating proper service delivery within the district. It is also evident that the district monthly budgets are always executed on time implying that the district is able to deliver services in a timely manner. All stakeholders actively participate in the implementation of the budgets and this facilitates quick service provision to the beneficiary communities within the district.

6.1.3 Effect of Budget Evaluation on Service Delivery

The study concludes that budget evaluation significantly affects service delivery in Kween DLG. It is also concluded that the district complies with the established standards of budget monitoring. There is prompt feedback on the different projects being implemented. The planned expenditures are easily realized by the district.

6.2 Recommendations

From the conclusions above, the study recommends that;

The district management should emphasize and encourage all stakeholders to always be part of the planning process as this shall help in getting their constructive ideas on how well the services within the district can be delivered.

The district should put more emphasis on ensuring that proper implementation of all budgeted activities is realized as this shall help ensure that services are quickly and easily made available to the people.

There is need for the district to focus more efforts towards strengthening budget evaluation as this shall help in ensuring that all budgets are executed as they agree in order to minimize variances which can cause delays in delivering better services to the people.

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APPENDICES

APPENDIX I: QUESTIONNAIRE TO HOSPITAL RESPONDENTS

Dear Respondent,

I am a Student of Uganda Christian University, pursuing a Master's Degree of Business Administration. I am carrying out research on the influence of Budget management on Service delivery in Kween DLG as a partial fulfillment of the requirements for the award of the mentioned course. You have been carefully selected to take part in this study because of the position you occupy in the hospital.

The information given will be treated with at most confidentiality and purely will be used for academic purposes.

Thank in advance

Yours faithfully

.....

Benjamin

Researcher

SECTION A: BIODATA OF RESPONDENTS

Please, give your appropriate view by ticking in the given boxes.

1). Gender of the respondent

Male Female

2). Age Bracket (in years)

20 and below 21- 30 31- 40 Above 41

3). Highest Level of education

No Qualification Certificate Diploma Bachelor's Degree

Master's Degree

Budget Management and service delivery

Strongly disagree	Disagree	Not Sure	Agree	Strongly Agree
1	2	3	4	5

Please use the above scale to the Tick your appropriate view /opinion on the following statement below.

S/N	SECTION B: BUDGET PLANNING	1	2	3	4	5
1	The budget allocations are accurately done					
2	The district has a clear prioritization of projects for funding					
3	Collective efforts are taken to identify the key funding areas					
4	The district management have capacity to come up with clear estimates of budgets during planning					
5	All concerned stakeholders take part in planning hospital budgets					
6	Budget planning helps in improving overall quality of service delivery in the district					
S/N	SECTION C: BUDGET IMPLEMENTATION	1	2	3	4	5
1.	The district monthly budgets are always executed on time					
2	All stakeholders actively participate in the implementation of the budgets					
3	The district promptly executes bi-annual budgets					
4	The district annual budget is executed as planned					
5	There is clear follow up procedures on the different district projects					
6	Budget implementation has improved the overall service delivery in the district					
S/N	SECTION D: BUDGET EVALUATION	1	2	3	4	5
1	The district complies with the established standards of budget monitoring					
2	There is prompt feedback on the different projects being implemented					
3	The planned expenditures are easily realized by the hospital					
4	The district budget in puts match the output					
5	Accountability for all projects is presented to the monitoring committee in time					
6	The district has modern systems to track all expenditures in the budget					
7	Variances in the budget are easily detected					
8	Budget monitoring has improved the overall service delivery					

SN	Service delivery	1	2	3	4	5
	Timeliness					
1	It has taken a short time to receive health services in KDLG in the last 3 years					
2	The district has competent staff to provide the required health services in time					
	Responsiveness					
3	All service beneficiaries are listened to at the time of need					
4	The services have been promptly provided to all service beneficiaries for the last 3 years					
5	The district staff have been willing to help customers in emergency situations					
	Quality of service					
6	The district has competent staff to deliver better health services					
	Accessibility					
7	All district services can easily be accessed					

APPENDIX II: DETERMINATION OF SAMPLE SIZE

TABLE FOR DETERMINING SAMPLE SIZE FROM A GIVEN POPULATION

N	S	N	S	N	S
10	10	220	140	1200	291
15	14	230	144	1300	297
20	19	240	148	1400	302
25	24	250	152	1500	306
30	28	260	155	1600	310
35	32	270	159	1700	313
40	36	280	162	1800	317
45	40	290	165	1900	320
50	44	300	169	2000	322
55	48	320	175	2200	327
60	52	340	181	2400	331
65	56	360	186	2600	335
70	59	380	191	2800	338
75	63	400	196	3000	341
80	66	420	201	3500	346
85	70	440	205	4000	351
90	73	460	210	4500	354
95	76	480	214	5000	357
100	80	500	217	6000	361
110	86	550	226	7000	364
120	92	600	234	8000	367
130	97	650	242	9000	368
140	103	700	248	10000	370
150	108	750	254	15000	375
160	113	800	260	20000	377
170	118	850	265	30000	379
180	123	900	269	40000	380
190	127	950	274	50000	381
190	127	950	274	50000	381
200	132	1000	278	75000	382
210	136	1100	285	1000000	384

Note: N is Population size

S is Sample size

APPENDIX III: INTERVIEW GUIDE

(Top District Officials)

1. What is your opinion on the contribution of budget management on health service delivery in Kween DLG?

.....
.....

What is your view regarding the current budget planning for service delivery in this district?

.....
.....

Comment on the current state of budget implementation strategies employed by Kween DLG.

.....
.....

What is your view pertaining the levels of service delivery in the district?

.....
.....

2. Is there any other information that you would like to share with this current research in relation to budget management and service delivery at the district?

.....
.....

Your contribution is highly appreciated. Thank You

APPENDIX IV: FIELD RESEARCH LETTER



UGANDA CHRISTIAN UNIVERSITY, MBALE UNIVERSITY COLLEGE.

A Centre of Excellence in the Heart of Africa

Academic Registrar office

To CAO
KWEEN DLG



Dear Sir/Madam,

Re: Academic Research

Christian greetings!

We are honored to introduce to you Mr. Mrs./Miss BENJAMIN ODONGO
Of Registration Number; M22/MUC/ MBA/01A pursuing a Masters' Degree/Postgraduate Diploma / Bachelor's Degree
MBA

He/ she is required to carry out an academic research on the topic
THE ROLE OF BUDGET MANAGEMENT ON SERVICE DELIVERY IN LOCAL GOVERNMENT- A CASE OF KWEEN DLG
and thereafter produce a well bound hard cover research report (**MAROON**) in color for undergraduate and three (**BLACK**) copies for Postgraduate students as a University requirement for the award of a degree/diploma in the academic discipline that he / she is pursuing.

We shall be grateful for the help you may offer to him or her accordingly.

Thank you

Yours faithfully



Henry Omache
Head of Business Department UCU-MUC

APPENDIX V: POST VIVA REPORT



UGANDA CHRISTIAN UNIVERSITY

A Centre of Excellence in the Heart of Africa

UGANDA CHRISTIAN UNIVERSITY

SCHOOL OF RESEARCH & POSTGRADUATE STUDIES

DISSERTATION CORRECTION COMPLIANCE REPORT BY THE CANDIDATE (POST VIVA FORM)

Date: 31/10/2024

Name of Candidate: ODONG BENJAMIN Reg. No: M22/MUC/MBA/014

Title of Dissertation: **THE ROLE OF BUDGET MANAGEMENT ON SERVICE DELIVERY IN LOCAL GOVERNMENT; A CASE OF KWEEN DISTRICT LOCAL GOVERNMENT.**

SN	COMMENTS BY EXTERNAL EXAMINER	ACTION TAKEN	INDICATOR
1	Overall structure and presentation The presentation and structure of the dissertation has been presented following the university guidelines, except for the table of contents.	Corrected	Cover page vi
2	1.1 Background (Conceptual, Theoretical, Contextual) The back ground is fairly well done indicating conceptual, theoretical and contextual issues of the	Corrected	Page 3, 4 and 5 and chapter one

	Study, however the theoretical aspects have not been well addressed		
3	The problem statement is fairly well articulated. However, some evidence used to support the Problem is rather old	Numbered	Page 6 and 7
4	The content, geographical and time scopes are stated but the content scope is not well justified	Addressed	Page 8 and 9
5	The two variables are clearly indicated in the conceptual framework. However, the explanation of the conceptual framework is rather sketchy.	Corrected	Page 10-12
6	Literature review has been presented following the key themes of the study as depicted in the study, however the review is descriptive	Aligned	Page 13-19
7	The methodology is well written indicating most sub sections as required by the university guidelines. However, the research claims to have used sectional survey design. The research does not indicate the source utilised to defend the study population. Indeed, the explanation of the measurement of variable and bases used for their interpretation is rather vague	Done	Page 21-27
8	The research findings have been logically presented based on the themes of the study objectives. However, the tables presenting demographical characteristics of the respondents are segmented and a number of them have redundant data in the column named "valid percent"	Entire document	Page 28-47

SN	COMMENTS BY INTERNAL EXAMINER	ACTION TAKEN	INDICATOR
1	The dissertation has been structured and presented following the university guidelines. However, the title page reads "submitted to the department of Business administration" instead of "school of business".	Worked on	Page XII
2	The background is generally well written Indicating the conceptual and theoretical issues. However, the historical perspective only talks about the independent variable "Budget management" leaving out the dependent variable "service delivery in local government" which is the main area of study.	Corrected	Page 2-3
3	The study problem is vague as it points that the problem is emanating from the independent variable instead of dependent variable. The entire problem statement is devoid of any academic citations are in form of reports which are non - academic and not even easily accessible to your readers.	Addressed	Page 7-8
4	The overall study purpose is well stated but is not in harmony with the research objectives and questions.	Addressed	Page 8
5	The study scope was generally written well except for grammatical errors. This	Corrected	Page 9

	is a done research therefore, the tense must change to past tense not future tense	
--	--	--

SN	COMMENTS BY VIVA VOCE PANNEL	ACTION TAKEN	INDICATOR
1	The problem statement is fairly well done. However, some evidence used to support the problem is rather old.	Done	Page 6 and 7
2	The literature review has been presented following the key themes of the study as depicted in the study	Adjusted	Page 13-19
3			
4			
5			

Benjamin Masakala

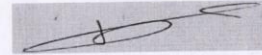
Candidate's Name



Signature

Chris Masakala

Supervisor's Name



Signature