

Budgeting and Education Service Delivery in Local Government in Uganda: Focus on Mbale District Local Government.

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Abstract

The study examined the effect of budgeting on education service delivery in local governments in Uganda, a case of Mbale District Local Government. The objectives of the reserach were; to explore the effect of budget planning, budget implementation and budget monitoring on education service delivery in Mbale District Local Government. Study employed a cross sectional study design and to arrive at empirical results, mixed approaches were used, thus triangulation, to arrive at the level of education service delivery in local governments, Mbale District Local Government in particular. The sample size of the research was 103 determined using the Krejcie and Morgan tables (1970). To validate the findings further, interviews, were administered. The findings of this study were analysed using SPSS v 20, and both descriptive and inferential statistics were generated to aid the analysis.

Rigorous process of interpretation of data was simultaneously carried out, a process that enabled the study to establish the effect of budgeting on education service delivery in Mbale District Local Government. In the nutshell, the findings revealed that, Budget planning is a significant correlate of education service delivery in Mbale District Local Government, at $(r) = 0.422^{**}$ level of significance = 0.000. Budget planning also predicted education service delivery by 16.5% and it is the least contributor to education service delivery in the district with β - value = 0.061 at 0.626 level of

significance. Also, budget implementation is a significant correlate to education service delivery in Mbale District Local Government, at $(r) = 0.621^{**}$, level of significance = 0.000. It also predicts education service delivery by 37.8% and this make it the greatest contributor to education service delivery with β - values = 0.452. Finally, budget monitoring is a significant correlate of education service delivery in Mbale District Local Government, at $(r) = 0.590^{**}$, level of significance = 0.000. It also predicts education service delivery by 34.0%. It is the second contributor to education service delivery with β value = 0.298 at 0.017 level of significance.

The study recommended that; there is need for the district to consider a collective effort of all stakeholders by giving them an opportunity to participate in budget planning as these form the main service beneficiaries. The district should put more emphasis coming up with accurate estimates for the period being budgeted for as this shall enable the department implement all projects under that period and ease service accessibility. There should be more training given to the staff to enable them effectively implement projects under the budget. The district should come up with stringent measures to compel the budget committee to always give the accountability for the funds used and this shall help clear and corruption tendencies that may fail education service provision.

Introduction

Budgeting is among the various means by which local governments can strive to make sure that all planned activities are well performed and guided to achieve long-term goals (Epstein and McFarlan, 2011). Budgeting being an essential activity allows entities both private and public to achieve their set goals in one set action. Organisations always strive to achieve several goals whenever budgets are created and implemented. Among these goals include but not limited to planning, communication, motivation, evaluation and control (Kariuki, 2010). Budgeting is a crucial component of planning and control that primarily involves creating plans, carrying them out, and keeping an eye on actions to make sure they follow the plans (Isoboke & Kwasira, 2016). According to Drury (2008) as stated in Asantina (2018), in extremely small organizations, the owner(s) may design the budget on paper or merely in their head regarding the items that they can readily recall. In large institutions, committees on budgeting are set up to undertake most of the budgeting chores.

The practice of budgeting originated from the rise of the modern states in Europe during the early start of the 16th and 17th centuries. This was highly attributed to the ever-increasing welfare costs with Great Britain being the first nations to adopt the practice by the early 1780s (Asantina, 2018). However, industrialized nations have demonstrated a clear tendency over the past 20 years toward strengthening performance focus in public expenditure management. Early on in its history, the primary goals of budgeting were to prepare for and enable accurate performance evaluation and, as a result, reward. New Zealand was the second country to implement budgeting in the late 1980s, and the US, France, Canada and Denmark did so in the early to mid-1990s.

Canada and Denmark (Lyaruu, 2014). Few large corporations, especially in the United States and the United Kingdom, used budgets for a range of objectives during the time before the world wars, when the economy was steady (Kipkeboi, 2013).

The colonial government of Africa instituted formal public budgeting in the early 1960s, and its introduction was heavily impacted by historical

events that were shaped by the leadership's ideological stances (Wanje, 2015).

The author also suggests that the postcolonial administration saw budgeting as a crucial instrument for achieving the goals of independence, which included granting people access to social amenities including housing, health care, education, and land. The World Bank-initiated Structural Adjustment Program and the International Monetary Fund were responsible for creating the majority of budgets between 1990 and the early 2000s. Decentralization policies were put into place by the 1990s as a requirement for nations to receive aid from the World Bank and the IMF (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). In South Africa, (Imuezerua and Chinomona (2015) indicated that limited budgeting skills among staff of local authorities was one of the key factors that have significantly contributed to poor service delivery in most municipalities and this in turn escalated into strikes by service beneficiaries. It can however be noted that very limited scholarly research on budgeting and education service delivery has been conducted on the African continent more especially in local government and only limited studies discuss the topic from an empirical perspective. In Kenya, the majority of businesses consider budgeting to be the principal method of corporate internal control since it offers a thorough management framework for the economical and efficient distribution of resources.

As a result, the majority of management teams are now able to plan for the future by putting plans into action and keeping an eye on them to make sure they follow the rules (Rebecca, 2014).

In Tanzania, much attention has been given to strengthening the budgeting exercise and the advocacy of this has come from prominent international agencies such as World Bank and International Monetary Fund. These agencies are all interested in encouraging developing and underdeveloped countries to improve their budgeting systems so as to improve service provision (Lyaruu, 2014).

In Uganda, the government and other business sectors create and announce annual budgets, which is a conventional and official budgeting process. The local government Act of 2013 provides a clear outline of the government's financial policies and budgetary implementation, which are formed and planned in accordance with budgetary allocations (Ruthrock, 2011:34). In most public institutions in Uganda, budgeting starts with the National Budget Conference in which all accounting officers and political leaders brainstorm on the national expenditure priorities from which regional budget conferences are conducted at regional levels where all district heads of departments and district chairpersons present budget issue papers and get guidance on how to plan following the National Budget Act 2001, Sec 77 of the Local Governments Act 243 in line with Article 190 of the Constitution of the Republic of Uganda (Masakala, 2017).

Education 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, education 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 budgeting influences 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).

Mbale District Local Government is governed through a system of decentralization as laid down in the 1995 Constitution of the Republic of Uganda. It is through this system that local Governments were empowered to make key decisions without seeking permission from central government (Achola, 2015). The local government Act Cap 243 makes all local governments including Mbale District Local Government responsible for education within the district. It's in the mandate of the local government to see that education programs and services are planned, budgeted for and the district educational officer is concerned with monitoring along with community officers and development programs (MDLG Profile Report, 2018). The district prepares and implements budgets of different activities of their operations for example, education services that are provided include provision of books for both schools and public library, constructing latrines in schools and class blocks which take a bigger percentage of budgets. Despite the efforts, education service delivery in MDLG is persistently declining. For instance, in the FY 2018/2019, delayed release of funds by the district management greatly affected timely completion of most school 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, MDLG, 2018). It is therefore against this background that researcher carried out this research to examine the effect of budgeting on education service delivery in Mbale District Local Government.

The problem

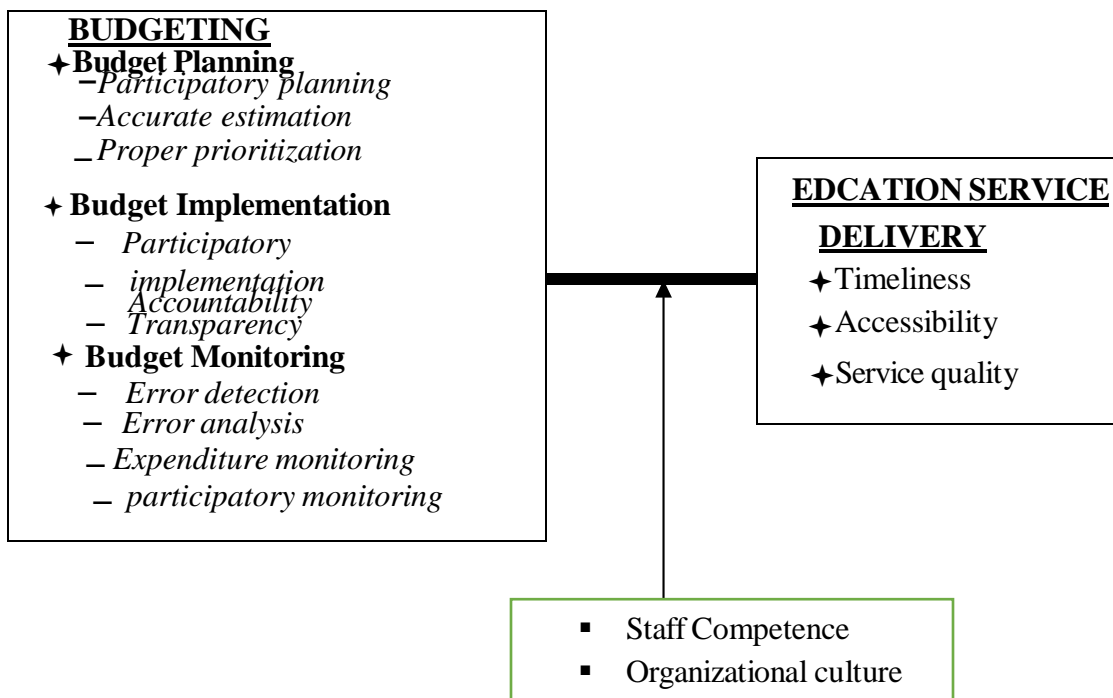
Budgeting is expected to improve the performance of local governments sectors by ensuring proper allocation of scarce resources, transparency and proper accountability (Wanje, 2015). MDLG is expected to deliver a wide range of services to the

populace among which includes education services. Several efforts have been put in place to ensure high quality, easy accessibility and timely delivery of education 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, 2019). The

research to examine the effect of budgeting on education service delivery in Mbale District Local Government district goes ahead to implement and monitor these different projects implemented under the budget. However, education service delivery in MDLG has remained low. For instance, in the FY 2018/2019, 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

materials, construction of class blocks among others (ACODE Report, 2019). The district goes ahead to implement and monitor these different projects implemented under the budget. However, education service delivery in MDLG has remained low. For instance, in the FY 2018/2019, 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 schools' activities like construction of new school structures which has made access to education services difficult (State of Affairs Report, MDLG, 2020). On average, the results of students who obtained Grade one was below 5%, compared to other local governments in Uganda. Secondary Schools did not perform any better, going by MDLG State of Affairs Reports (2017 to 2020). Eguny (2013) also observed that the level of education service delivery in MDLG has remained far below the target given the fact that there

The Framework.



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

are budget allocations made towards the provision of these services. It is therefore against this background that researcher carried out this researcher.

Results

Descriptive Statistics on Budget Planning The study undertook to establish the effect of budgeting on education service delivery in MDLG.

this eases service provision since there will be On whether the planned budgets are realistic, majority of the respondents 38.6% and 22.9% were concurring with the assertion. 14.5% and 6.0% were disagreeing with the assertion while the least responses were from those who were not sure, 18.1%. The findings are confirmed by a mean ($\mu = 3.49$; Std Dev = 1.310) which signify a high variance in responses. The findings imply that budgets drawn by MDLG are realistic and this indicated that the district has the ability to come up with realistic budgets and a budget. An interview respondent noted that;

“The budgets that are drawn for education department are always realistic and in fact this has made it easy for us to the people because short falls in the budget are minimized.” The findings are in line with (Nyambura, 2014) who asserts that realistic planning of finances is an important aspect in the implementation of a project. The findings mean that the budgets set for the education department in MDLG are always realistic.

Findings on whether there is a clear linkage between work plans and budgets, majority of the participants 43.4% and 20.5% were agreeing to the assertion. Followed 22.9% and 8.4% who disagreed and the least 4.8% were uncertain. The mean ($\mu = 3.45$; Std Dev = 1.281) further emphasized that the participants were agreeing with the assertion though a high variation was noticeable. This implies that establishing a clear linkage between work plans and budgets brings in harmony and makes planning for different activities easy. Results indicated that the district considers views on budgeting from different stakeholders before the final budget is drafted, where 48.2% and 18.1% of the participants agreed. This is

followed by 22.9% who were uncertain while 6.0% and 4.8% were disagreeing. The mean ($\mu = 3.67$ and Std Dev = 1.025) signify a wide variation in responses. The findings imply that considering views from different parties helps in gathering ideas that could be constructive in coming up with the final budget as some of these stakeholders are direct beneficiaries of the services rendered. An interview respondent stated that;

“It is true that all stakeholders are given chance to present their views prior to preparing the budget and in fact their views are very important because they form for us the baseline to deliver better services to our people.”

The results are consistent with the findings of Fisher et al. (2000), who contend that minimal engagement during planning limits such chances and may impede the provision of services, while budget planning with open participation gives managers the chance to create budgeting slack.

On whether budgets set for the department are always sufficient to run the intended activities, findings indicated that 24.1% and 18.1% approved the statement., followed by 18.1% and 16.9% who disapproved the assertion while 22.9% of the participants in the study remained neutral. The mean ($\mu = 3.08$; Std Dev = 1.354) indicated a wide variance in responses. This signaled that setting sufficient budgets for the department gives it an upper hand to deliver the required services to the beneficiaries in a timely manner. An interview respondent stated that;

“In fact, the phase of budget planning is very important and it is from here that we as a district are able to allocate enough funds to allow smooth flow of activities of the department.”

Similarly, results indicated that the district budget committee has the capacity to make right estimates for the departments, where 30.1% and 13.3% agreed to the assertion, 28.9% of the participants were uncertain while 21.7% and 6.0% were disagreeing with the assertion. The stated mean ($\mu = 3.23$; Std

Dev = 1.119) indicate a wide variance in responses. The findings imply that having a committee which is comprised of knowledgeable people assists in drawing up accurate estimates and avoid deficits and under estimations in the department budget. According to Venkateswaran (2014:93), budget planning provides operational and financial plans which are very essential in aiding local governments attain their goals. A participant stated that;

“Yes, it is very true that the district has employees who are competent enough to help it in proper budget planning and indeed this has yielded good results.”

Another participant stated that;

“All our members on the budget planning committee have the required expertise to make right allocations and this in fact helped us to handle different tasks and complete all the budgeted for projects.”

On whether the planned budgets are attainable, majority of the respondents 36.1% and 12.0% agreed with to the assertion; 20.5% and 19.3% disagreed while 12.0% were not sure about the assertion. The mean ($\mu = 3.01$; Std Dev = 1.347) indicate a high variance in responses. The results indicated that the budgets set by the district are attainable and this eases services provision. An interview respondent stated that;

“The budgets set in the district and particularly for that department are always realized though you cannot ignore other factors that may come along but from what I know is that the budgets are always attainable.”

The findings are supported by Selznick (1988) who asserts that the budget planning control cycle and priorities are important components of successful budget planning. Additionally, he states that since there are a lot of tasks that need to be completed, it is essential that they be ranked in order of preference because budget plans are created ahead of time based on expected environmental conditions and situations. Findings indicated that the committee on planning gets priorities right during the budget planning, where

37.3% and 26.5% of the participants agreed with the assertion, followed by 18.1% and 10.8% who disagreed and only 7.2% were uncertain. The mean ($\mu = 3.51$; Std Dev = 1.347) indicated a wide variance in responses. The results are consistent with Selznick's (1988) who assert that good budget planning considers priorities as well as the budget planning control cycle.

An interview respondent stated that;

“We have the much-needed expertise and experienced people to ensure that priorities are identified and first budgeted for and in fact this has helped us helped us to efficiently extend our services and meet beneficiary expectations.”

Finally, results indicated that 48.2% and 33.7% of the respondents both agreed and strongly agreed that budget planning helps in improving overall service delivery in MDLG. 4.8% and 4.8% were disagreeing while 8.4% were not sure about the statement. The mean ($\mu = 4.01$; Std Dev = 0.130) indicated a close variance in responses. The findings imply that there has been overall improvement in service provision in the district as a result of budget planning. This is supported by the findings of (Goncalve, 2014), who stated that when individuals are more actively involved in the process, budgeting is more effective in deciding the quality of services provided.

Descriptive Budget Implementation

This section was assessing the effect of budget implementation in MDLG.

Considering whether all stakeholders actively participate in budget implementation, results revealed that 27.7% and 28.9% of the participants agreed with the assertion, 20.5% and 10.8% disagreed while 12.0% were not sure about the statement. The mean ($\mu = 3.34$; Std. Dev = 1.508) indicate a wide variance in responses. The findings imply that MDLG encourages stakeholders to participate in implementing budgets. The outcomes align with the observation made by Clungston, Howell & Dorfman (2010:17) that self-governing teams can facilitate the

effective implementation of budgets in order to achieve improved service delivery.

An interview respondent stated that;

“Sometimes we are asked to take part in the implementation of the budget and indeed this has assisted in ensuring that there is adherence to the plan.”

Another respondent said;

“There is still need to consider other players most especially from the political wing to ensure that implementation of the budget is done as put down.”

The findings mean that not all stakeholders are involved in budget implementation in the district.

On whether budget implementation is done as per agreed work plans set by the committee, results from the study revealed that 33.7% and 32.5% of the participants were agreeing with the assertion. 21.7% and 10.8% disagreed while 1.2% of the respondents were not sure about the statement. The findings are confirmed by a mean ($\mu = 3.57$; Std Dev = 1.424) which signify a wide variance in responses. The findings imply that following a properly laid and agreed upon plan eases implementation as there is a guide on how projects are to be executed. An interview respondent stated that; *“During implementation of budgets, we strictly follow what was laid down in the during planning.”*

Results showed that a whopping majority 33.7% and 24.1% agreed that the staff involved in implementation are adequately trained to provide desired level of service. 14.5% and 13.3% disagreed while 14.5% were uncertain. the findings are confirmed by a mean ($\mu = 3.49$; Std. Dev = 1.443) signifying a wide variance in responses. This implies that having competent staff during budget implementation help in giving technical advice on how and when the projects should be implemented to archive value for money. An interview respondent stated that;

“We have over time developed a team of competent people to ensure that

implementation of budgets under the education department are well handled and in fact this has helped in seeing that all projects are done and completed on time.”

The findings are supported by Larry (2009) who asserts that oversight of budget implementation is necessary to prevent plan deviations and provide information for future budget revisions.

On whether timely release of funds by the district enables proper implementation of education projects, study results indicated that 49.4% and 10.8% of the participants agreed with to the assertion. 19.3% and 2.4% disagreed while 18.1% were not sure about the assertion. The mean ($\mu = 3.47$; Std. Dev =1.004) indicated a variance in responses. The results imply that for the district to realize proper project implementation, then there has to be timely release of funds by the district to help facilitate the different project activities. An interview respondent stated that; *“As a district, we are more willing to release funds in time to allow service delivery but however, at times there are delays due to delayed release of quarterly funds from the central government.”*

Another respondent stated that;

“When funds are released in time, implementation of projects under the budget becomes easy since funds will be availed for budget implementation.”

Similarly, results indicated that the district has capacity to maximize savings and avoid over expenditure during budget implementation, results revealed that 30.1% and 14.5% of the participants agreed, 26.5% were uncertain while 22.9% and 6.0% disagreed with the assertion.

The findings are confirmed by a mean ($\mu = 3.24$; Std Dev = 1.143) which signify a variance in responses. The findings imply that the district has developed the ability to maximize savings. An interview respondent stated that;

“The district has capacity to save because we always look for cheaper sources that can

meet the minimum standard of the works they are supposed to do as budgeted for.”

According to (Obadiah, 2010), the financial tasks involved in this phase of budget implementation includes spending money as allocated to specific projects, maximizing savings and avoiding over expenditure during the financial year. The findings in this case mean that the district has capacity to maximize savings.

On whether the district staff are well motivated to actively implement education projects, results show that 33.7% and 13.3% were agreeing with the statement, 22.9% and 13.3% disagreed while 16.9% were uncertain. The mean ($\mu = 3.11$; Std Dev = 1.278) signify a wide variance in responses. the findings imply that having motivated employees encourages them to give their best to ensure better project implementation. Findings indicated that 41.0% of the respondents agreed and 8.4% strongly agreed that District authorities present accountability to electorates during budget implementation. This was followed by those who disagreed, where 34.9% disagreed and 6.0% strongly disagreed with the statement while 9.6% were not sure about the statement.

The findings are confirmed by a mean value of 3.11 which signifies agreement and the standard deviation of 1.158 indicated a wide variance in responses. The findings imply that there is accountability given to the electorates on the different projects being implemented under the budget. An interview respondent stated that;

“This has been made our routine to ensure that members of the public are notified on how allocated funds have been utilized. We do this through all channels available to easily reach our people.”

Results revealed that 32.5% of the respondents agreed that there is transparency in the use of funds during budget implementation, 22.9% strongly agreed, 28.9% were not sure and the least responses were from those who disagreed, where 8.4% disagreed and 7.2% strongly disagreed with the statement. The findings mean that there is

transparency in the use of funds during budget implementation as indicated by a mean of 3.54 and a standard deviation of 1.172 indicating a wide variance in responses. The results mean that when the implementation phase is transparent, the chances of achieving better service delivery are high as compared to when there is no transparency in budget implementation. An interview respondent stated that; *“Our teams are ethical enough and in whatever project they implement under the education sector, they ensure that things are transparently done to clear any doubts that may arise during the course of implementation.”*

Descriptive Statistics on Budget Monitoring

This section was assessing the effect of budget monitoring in MDLG. On whether there is proper monitoring of expenditure in MDLG, findings indicated that 34.9% and 22.9% approved the assertion, 24.1% and 7.2% disapproved the assertion while 10.8% were not sure about the statement. The results are supported by a mean ($\mu = 3.42$; Std Dev = 1.279) which signify a wide variance in responses. The findings in this case imply that the district has having proper budget monitoring ensures that all funds are better utilized as allocated under the budget and this enhances service delivery. An interview respondent stated that;

“As district authorities, we highly believe in seeing that quality works are performed and this is why we have put in place systems to help us monitor the utilization of funds under the budget each time there are projects out there.”

Results also indicated that the district budget monitoring committee actively monitors all activities under the budget, where 42.2% and 18.1% agreed, 18.1% and 3.6% disagreed while 18.1% were uncertain about the assertion. The mean ($\mu = 3.53$; Std. Dev = 1.097) indicated a wide variance in responses. The findings imply that when there is strict monitoring of the budget, there will be few gaps for people to mismanage funds and hence better service delivery is achieved.

On finding out whether the district has a competent budget monitoring team to closely monitor the different projects, findings indicated that 32.5% and 31.3% agreed with the statement, 15.7% and 6.0% disagreed while 14.5% were not sure about the statement. The mean ($\mu = 3.69$; Std Dev = 1.249) indicated a wide variance in responses. The findings imply that the presence of a competent monitoring team ensures that there is strict adherence to the different activities being implemented under the budget.

Findings indicated that the district budget monitoring team has capacity to detect errors where 32.5% and 13.3% agreed, 34.9% and 4.8% disagreed while 14.5% were not sure about the statement. The findings are confirmed by a mean ($\mu = 3.14$; Std Dev = 1.180) which indicated a wide variance in responses. The findings imply that having capacity to detect errors helps to minimize work stoppages and improve on the completion rate of the projects. An interview respondent stated that;

“We have a well-trained team to monitor the different budgets at the district and indeed to has helped to ensure that better outputs are realized from the funds allocated.”

The findings are consistent with the arguments made by Yesuf A. (2015), who contends that regular budget monitoring and variance analysis ought to be carried out in compliance with the monthly financial system close in order to compare the budget against the expenditures made by finance and budget holders, who are in charge of supervising the project's budget and activities with a detailed justification and action items.

On whether there is always timely corrective action whenever variances are noticed in the budget, 24.1% and 24.1% agreed with the statement, 19.3% and 14.5% disagreed while 22.9% were not sure about the statement. The mean ($\mu = 3.14$; Std Dev = 1.336) signifying a wide variance in responses. The findings imply that taking timely action to correct detected errors helps to keep the activities within the range of

the funds budgeted for. An interview respondent stated that;

“We always take action to make any corrections in the budget are made and this has helped us to keep the pace with service provision.”

On finding out whether accountability for all projects is presented to the monitoring committee in time, findings revealed that 20.5% disagreed and 21.7% strongly disagreed with the statement. This was followed by 25.3% who agreed and 16.9% strongly agreed while 15.7% were not sure about the statement. The mean of 2.95 signifies disagreement and the standard deviation of 1.233 indicated a wide variance in responses. The findings indicated that accountability for projects is not presented to the monitoring committee in time. An interview respondent stated that; *“There are still a few loop holes in our system just like in other sectors of government and in fact I can't decline that there are loop holes in our system of which we are working hard to eliminate.”*

Indeed, another interview respondent stated that;

“There is timely accountability of all funds unless otherwise but most of our people provide accountability of funds.”

On whether the district has modern systems to track all expenditures in the budget, findings indicated that 30.1% agreed and 10.2% strongly agreed. 18.1% and 18.1% of the respondents both disagreed and strongly disagreed with the statement respectively while 22.9% were not sure about the statement. The mean value of 2.99 indicated a disagreement with the statement. The standard deviation of 1.311 indicated a wide variance in responses. The findings imply that the district has no modern systems to track all expenditures in the budget.

Finally, findings indicated that Views of the public are considered during the budget monitoring process, where 32.5% and 20.5% agreed, 24.1% were uncertain while 15.7% and 7.2% disagreed with the

statement. The mean value ($\mu = 3.36$; Std Dev = 1.340) indicated a wide variance in responses.

Descriptive on Education.

Findings indicated that the district has been responsive in delivering education services in the last three years, where 32.5% strongly agreed and 15.7% agreed. 19.3% disagreed and 16.9% strongly disagreed with the statement while 15.7% were not sure about the statement. The mean of 3.25 indicated agreement and the standard deviation of 1.537 indicated a wide variance in responses. The findings indicated that there is responsiveness in education service delivery in the district. However, an interview respondent stated that;

“I totally disagree that the district respondents quickly because there are a lot of delays when there is a call to extend their services closer to the people”

Another respondent had to say *“I can’t dispute the fact that we experience some delays but, in most times, we do our best*

and make sure that people get the services as quickly as possible.”

Results revealed that most education related projects take less time to be completed, where 25.3% strongly disagreed and 22.9% agreed. This was followed by those who were not sure, 25.3% and the least responses were from those who disagree, where 19.3% disagreed and 7.2% strongly agreed. The mean of 3.40 indicated agreement with the statement and the standard deviation of 1.259 indicated a wide variance in responses. The findings imply that most education related projects take less time to be completed. Results indicated that proper budgeting has resulted in timely completion of education projects, where 30.1% agreed and 13.3% strongly agreed with the statement. 24.1% disagreed and 14.5% strongly disagreed with the statement while 18.1% were not sure about the statement. The findings are confirmed by a mean of 3.04 signifying agreement to a slight agreement and the standard deviation of 1.292 indicated a wide

variance in responses. Findings imply that the district has realized timely completion of education projects.

On whether even distribution of learning facilities has eased access to education in the district, majority of the respondents 26.5% disagreed and 18.1% strongly disagreed with the statement. This was followed by those who agreed, where 25.3% agreed and 13.3% strongly agreed while 16.9% were not sure about the statement. The mean value of 2.89 indicated a disagreement and the standard deviation of 1.334 indicated a wide variance in responses. The findings imply that access to education services is not easy in the district and this could be as a result of the uneven distribution of education facilities.

On whether the district officers in charge of education service are easily accessible to all service beneficiaries, majority of the respondents 37.3% agreed and 12.0% strongly agreed with the statement. This was followed by those who disagreed, where 20.5% disagreed and 16.9% strongly disagreed while 13.3% were not sure about the statement. The mean of 3.07 indicated agreement with the statement and the standard deviation of 1.323 indicated a wide variance in responses. The findings mean that most education officers are easily accessed.

On whether high quality education services have been provided by the district in the last three years, results revealed that 36.1% disagreed and 20.5% strongly disagreed. 18.1% and 13.3% both disagreed and strongly disagreed with the statement while 12.0% were not sure about the statement. The mean value of 2.67 indicated a disagreement with the statement and the standard deviation of 1.344 indicated a wide variance in responses. The findings imply that the quality of education has not been satisfactory in the district for the last three years. An interview respondent stated that;

“I personally don’t think the education services are good in the district because going by performance you can clearly tell that there is much to be done and this is also the reason as to why I prefer taking my children to private schools.”

According to Grönroos and Ravald (2011), delivering services of high quality is an important pursuit for service providers that seek to create and provide value to their customers. The findings mean that the quality of education service delivery in MDLG is not of high quality. Findings indicated that education services offered by the district meet the minimum standard, where 36.1% agreed and 8.4% strongly agreed with the statement. This was followed by those who disagreed, where 22.9% disagreed and 14.5% strongly disagreed with the statement while 18.1% of the respondents were not sure about the statement. The mean value of 3.01 indicated a slight agreement with the statement and the standard deviation of 1.235 indicated a wide variance in responses. The findings imply that education services offered slightly meet the minimum standards and this helps create confidence in the service beneficiaries to continuously seek the services provided. Zeithaml and Bitner (2000) assert that companies can boost customer satisfaction and loyalty by offering high standards of service quality. On whether existence of clear common principles in the district has enabled provision of quality education service, majority of the respondents 32.5% and 18.1%, 14.5% and 12.0% disagreed with the statement while 22.9% were from those who were not sure. The findings are conformed by a mean of 3.30 indicating agreement and the standard deviation of 1.266 indicated a wide variance in responses. The findings imply that having common principles has eased provision of quality education services.

Descriptive Statistics on moderating variables

On whether the district culture focuses more on budgeting to improve service delivery, majority of the respondents 45.8% agreed and 4.8% strongly agreed. This was followed by those who disagreed, where 15.7% strongly disagreed and 14.5% disagreed while the least responses were from those who were not sure,

19.3%. the findings are confirmed by a mean of 3.10 which indicated a slight agreement among the respondents and the standard deviation of 1.196 indicated a wide variance among the responses. The findings imply that having a well-established culture that emphasizes budgeting in an organization makes it

for the organization to plan and get the best way of making services available to the beneficiaries. Howell and Dorfman (2000:22) and Wasti (2003:29) suggest that corporate practices impact the efficacy and efficiency of an organization through its successful budget execution. It would be crucial to evaluate the organization's culture as a result.

Findings indicated that the district staffs are competent enough to carry out budgeting to improve education service delivery, where 34.9% and 18.1% agreed, 18.1% and 8.4% disagreed while 20.5% were not sure. Also, the pooled mean and standard deviation indicated a moderate level of staff competence (Mean = 3.36, SD = 1.216). There is however a high level of variation in the level of staff competence in MDLG. Accordingly, (Fadila and Maniam, 2016) noted that developing competence among employees is a very critical activity in ensuring that the organization attains a competitive advantage.

Correlation Analysis

The study examined the associations between budget planning, budget implementation and budget monitoring and education service delivery using Pearson correlation.

The Pearson Correlation coefficient r , can take a range of values from +1 to -1. A value of 0 indicated that there is no association between two variables. The closer the coefficient to +1, -1 stronger the correlation. If the coefficient is a positive number, then the variables are directly related. Results indicate that there is a relationship between budgeting and education service delivery. That is to say, changes in budgeting are positively correlated with changes in education service delivery. Results indicated that budget planning has a moderate positive association with education service delivery at $(r) = 0.422^{**}P = 0.000$ at the level of significance 0.01(2-tailed) given by the Pearson correlation. This indicated that when budget planning is more emphasized by the district, education service delivery is enhanced. This also means that planning for

budgets as regards to service delivery helps to determine how much to be allocated to each project and help to guide on the timelines of the different

Covaleski et al (2003) who found a positive relationship between budget planning and service delivery.

Findings revealed that budget implementation and education service delivery are positively correlated with a strong significant value of $r = (0.621^{**})$. Since the significance value of 0.000 is less than 0.05, it implies that the association between the budget implementation and education service delivery is statistically significant. This indicated that there is a strong and positive association between budget implementation and education service delivery. The findings imply that when budget implementation is encouraged, education service delivery is enhanced. This is in line with Nyageng'o (2014) who noted that budget implementation improved performance in The model summary findings using predictor budget planning revealed that Adjusted R Square value is 0.168. This implies that 16.8% (0.168×100) variations in education service delivery is explained by budget planning while the remaining 83.2% is explained by other factors. According to (CIMA, 2008), Budget preparation/planning help organisations to plan and control their operations and

projects and therefore, when more emphasis is given to budget planning, education service delivery is enhanced. The findings are in line with local authorities. Results revealed that budget monitoring and education service delivery are positively correlated with a significant value of (0.590^{**}). Since the significance value of 0.000 is less than 0.05, it implies that the association between the variables is statistically significant. This indicated that there is a moderate and positive association between budget monitoring and education service delivery. The findings imply that when budget monitoring is emphasized, education service delivery is enhanced. There is thus adequate evidence that a positive relationship exists between budgeting and education service delivery. The findings are in agreement with those of Wanje (2015) who in his study also found that budgetary monitoring had a positive and significant relationship with performance of health service sector.

to support their managerial strategies to ensure better service provision.

| Model Summary | | | | |
|--|-------------------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .422 ^a | .178 | .168 | .85055 |
| a. Predictors: (Constant), budget planning | | | | |

Source: field data (2021)

Regression Analysis

Budget Planning and education service delivery

The study examined the effect of budget planning on education service delivery.

Budget Implementation and education service delivery

The study examined the effect of budget implementation on education service delivery. The findings on this objective and how it affects education service delivery is.

Effect of budget implementation on education service delivery

| Model Summary | | | | |
|--|-------------------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .621 ^a | .385 | .378 | .73581 |
| a. Predictors: (Constant), budget implementation | | | | |

Source: field data (2021)

The model summary findings using predictor R Square value is 0.378. This implies that budget implementation revealed that Adjusted 37.8% (0.378*100) variations in education

findings are in of government parastatals in Uganda.

service delivery is explained by budget line with (Namawa, 2018) who noted that implementation while the remaining 62.2% is budget implementation affected performance explained by other factors. The

Budget Monitoring and education service delivery

The study examined the effect of budget monitoring on education service delivery.

Effect of budget monitoring on education service delivery

| Model Summary | | | | |
|--|-------------------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .590 ^a | .348 | .340 | .75781 |
| a. Predictors: (Constant), budget monitoring | | | | |

Source: field data (2021)

Results from the model summary using predictor budget monitoring revealed an Adjusted R Square value of 0.340. This indicated that 34.0% (0.340*100) variations in education service delivery is explained by budget monitoring while

the remaining 66.0% is explained by other factors. This is in disagreement with Serem (2013) who established that there is a weak positive effect of budgetary monitoring on performance of Non-Governmental Organisation

Multiple Regression Analysis

Multiple Model Summary

The study examined the effect of budget planning, budget implementation and budget monitoring on education service delivery.

| Model Summary | | | | |
|--|-------------------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .656 ^a | .430 | .409 | .71713 |
| a. Predictors: (Constant), budget monitoring, budget planning, budget implementation | | | | |

Source: field data (2021)

The model summary using predictor budget planning, budget implementation and budget monitoring show that adjusted R Square value is 0.409. This implies that 40.9% (0.409 *100) variations in education service delivery is explained by budget planning, budget

the remaining 59.1% is explained by other factors. The findings are in line with those of Wanje (2015) who noted that budget monitoring has a positive effect on performance of health sector in Kalangala district local government in Uganda.

implementation and budget monitoring while

Showing regression of coefficients of budgeting and education service delivery

Regression analysis was used in the study to examine the effect, degree and direction of budgeting and education service delivery.

Regression Coefficients Results

| Coefficients ^a | | | | | | |
|---|-----------------------|-----------------------------|------------|---------------------------|-------|------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .657 | .381 | | 1.725 | .088 |
| | Budget planning | -.070 | .143 | -.061 | -.489 | .626 |
| | Budget implementation | .467 | .158 | .452 | 2.964 | .004 |
| | Budget monitoring | .333 | .136 | .298 | 2.449 | .017 |
| a. Dependent Variable: education service delivery | | | | | | |

Beta values were employed by the study to explain the degree and direction and how budgeting affects education service delivery

Results revealed that budget implementation is the greatest contributor to education service delivery with beta values = 0.452 at

0.004 level of significance. This means that budget implementation has a positive and significant effect on education service delivery. This accepts the hypothesis that states that “budget implementation has a positive and significant effect on education service delivery”. Also, findings indicated that budget monitoring is the second contributor to education service delivery with beta values =

0.298 at 0.017 level of significance. This means that budget monitoring has a positive and significant effect on education service delivery. This accepts the hypothesis that states that “budget monitoring has a positive and significant effect on education service delivery”

Findings still revealed that budget planning is the least contributor to education service delivery with beta values = -0.061 at 0.626 level of significance. This means that budget planning has a negative and insignificant effect on education service delivery. This rejects the hypothesis that states that “budget planning has a positive and significant effect on education service delivery”

Conclusion

The study found out that out that budget planning significantly affects education service delivery. The findings indicated that budget planning predicts education service delivery by 16.5%. Budget planning was found to be the least contributor to education service delivery with beta values = -0.061 at 0.626 level of significance. As was evidenced, budget planning is a key construct in ensuring education service delivery in the district; as such, the district has been able to set realistic budgets for the department. In addition, emphasis on budget planning has helped the district establish a strong link with service provision in the district. There is transparency in the use of funds during budget implementation in the district; District staff are well motivated to actively

implement education projects and this ensures timely completion.

The study found out that out that budget implementation significantly affects education service delivery. The findings indicated that budget implementation predicts education service delivery by 37.8% and this indicated that budget implementation is the greatest contributor to education service delivery with beta values = 0.452 at 0.004 level of significance. Collective effort of all stakeholders in budget implementation helps in education service provision. District authorities present accountability to electorates during budget implementation

The study found out that out that budget monitoring significantly affects education service delivery. The findings indicated that budget monitoring predicts education servicedelivery by 34.0% and this indicated that budget monitoring is the second contributor to education service delivery with beta values = 0.298 at 0.017 level of significance. Accountability for all projects is not presented to the monitoring committee in time; the district has no modern systems to track all expenditures in the budget indicating a weakness in the systemhowever, when such systems are installed, service provision can be enhanced.

Recommendations

The district management should consider a collective effort of all stakeholders by giving them an opportunity to participate in budget planning as these are one of the main service beneficiaries. The district management should put more emphasis coming up with accurate estimates for the period beingbudgeted for as this shall enable the department implement all projects under that period and ease service accessibility. This can be attained by empowering members of the planning committee by giving them refresher courses which can develop their ability to plan. The district counselors too need to be taken through thorough training to enable them to closely check and ensure that the funds being are allocated are sufficient enough to cater for the identified priorities.

The district management should consider engaging all the stakeholders in

implementation of education programs in the district and therefore, the district should work out all possible ways to get all stakeholders on board including the community. The district should come up with a clear motivation strategy to entice the budget implementation committee to effectively do their work. There should be more training given to the staff to enable them effectively implement projects under the budget. The district should ensure that there is transparency in the use of funds during budget implementation as this shall help clear doubts on how they do their work. This can be achieved by bring in modern systems to assist in tracking the progress of projects being implemented under the budget.

The district management should come up with stringent measures to compel the budget committee to always give the accountability for the funds used and this shall help clear and corruption tendencies that may fail education service provision. The district should install better systems to track all activities under the education department. There is need to closely engage members of the community as key stakeholders to closely monitor all projects implemented under the department as this shall help to ensure that the projects are worth what was budgeted for. There is need for more effort to be directed towards building the capacity of the budget monitoring team to easily detect errors that arise and also take corrective action as quickly as possible.

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