

A DESCRIPTIVE CROSS-SECTIONAL STUDY ON THE RELATIONSHIP BETWEEN BUDGETED LOCAL EXPENDITURES AND SERVICE DELIVERY IN KASESE MUNICIPALITY.

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ABSTRACT.

Background:

This study aims to determine the relationship between budgeted local expenditures and service delivery in Kasese Municipality.

Methodology:

A descriptive cross-sectional research design was used in this study. The study included quantitative methodologies. A sample of 130 respondents was drawn from the study population. Descriptive statistics were used to assess individual variables, and inferential statistics were employed to identify correlations between two variables per the study objectives. Multivariate analysis was also performed using regressions.

Results:

The study included 120 people, with 34 (28.3%) women and 86 (71.7%) men. 81% of respondents agreed that political leaders in Kasese Municipality approve inflated budgets for kickbacks during project implementation, resulting in poor quality of service delivery with an average response of 4.13 with a standard deviation of 0.5. The average response on whether planned expenditures are not implemented on time was 4.44, with a standard deviation of 0.2. 76% of respondents disagreed with the statement that effective planning helps to deliver timely and quality services in Kasese Municipality, with an average response of 1.93 and a standard deviation of 0.5. The correlation between budgeted spending and service delivery was 0.590, with a significance level of 0.000. As a result, there was a relatively strong positive link between projected expenditure and service delivery in Kasese Municipality.

Conclusion:

Findings showed that service delivery was 48% predicted by budgeted local government expenditure (Adjusted R Square = 0.048). Therefore, budgeted local government expenditure significantly influences service delivery.

Recommendation:

The Municipal Council should revise some of the local taxes levied, methods of tax collection, and payment methods for full maximization of local revenue for service delivery. The central government should make decentralized policies to fill gaps in existing loopholes in local tax collection and expenditure for service delivery.

Keywords: Budgeted local government expenditures, Service delivery, Kasese municipality

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BACKGROUND OF THE STUDY.

Adequate social service delivery in Uganda is top of the list of priorities (Prosper 2015). Under the PEAP strategy, funds both locally generated and donated must have a link to human development indicators as a pre-condition for funding (Byaruhanga, 2022). Thus, Ugandans including those in Kasese municipality must be enabled to think

positively and productively towards attaining the best for humanity at all cost.

According to Etuka, (2019), looking back to when Uganda first received debt relief in the late 1990s, the Poverty Action Fund (PAF) was developed as a mechanism for recovery, and poverty eradication as the program became part of the priority programs to ensure human welfare. This explains why the principles of providing Aid are need-based, where Governments express preferences for support under their

budgets (Kinyata & Siraje, 2018). This makes many countries, Uganda inclusive, aid-dependent for public expenditure among others. Thus, most countries in Africa have their budgets externally influenced by more than 40% as loans in the form of grants. Etienne (2015) gives an insight into South Africa where social development had been identified as a key focus for budgeting. In the recent past, the Government has implemented policies aimed at providing better education, health care, housing, and other social services. However, despite all these strategies, socio-economic disparities remained rampant mainly because of budgeting policies that were too tight to the extent of failing to improve the living conditions of the poor and instead, continuing to expand the economic opportunities for the self-sufficient (Hout, Wagner, & Demena, 2022).

On the contrary, according to Smoke (2013), decentralized Governments in Kenya provide basic social services with minimal resources. This is attributed to the autonomy of their councils. This denotes that minimal resources with autonomy may transform society faster than vast resources with central Government restrictions on expenditure responsibilities (Omosa et al. 2022). According to Ngenoh (2022), it was found that the most obvious effects of planning general budget support (PGBS) on service delivery have been through increased expenditure on basic services, especially education and Health. Qualitative improvements are thus easier to achieve than qualitative improvements.

The expansion of basic services has often been accompanied by deterioration in quality. Other PGBS effects (through policies) are likely to take longer (Chama et al, 2022). Where such a change has begun (through improved allocation and operational efficiency), it is not yet embedded. However, such effects of PGBS dialogue and performance targets have considerable potential to address issues of quality and access to social services (Stephen, and Rebecca, 2016).

In Kasese Municipality, like other Local Governments in Uganda, expenditure responsibilities are assigned. Every Financial Year, IPFs are communicated from the center

which are then integrated with local revenue sources to produce budget estimates (Council minutes Aug. 2011)

In conclusion, considering different scholars and ideas, the efficiency and effectiveness of social service delivery are better ensured when expenditure decisions are made at lower levels. Budgets therefore become responsive to local needs due to closeness to beneficiaries.

METHODOLOGY.

This methodology described here is similar to the one published by Mukirania, J., et al., (2023) who documented a descriptive cross-sectional study about the relationship between local tax collection and service delivery in Kasese municipality.

Research Design.

A descriptive cross-sectional research design was used for this study. The study will adopt quantitative approaches. Quantitative approaches were employed to come up with the necessary and relevant research findings.

Study Population.

The entire population of Kasese Municipality is targeted in this research. However, given the big numbers, an access population consisting of 169; 51 civil servants/technical staff, 59 political leaders (councilors) at municipal and Division levels, 10 opinion leaders, 20 taxpayers, 4 service providers, and 25 community projects' beneficiaries will be considered. This is based on different stakeholders' information relevance in their respective positions.

Sample size selection.

A sample of 130 respondents will be selected using Krejcie & Morgan's (1970) sample size table, the following sample size of various categories of respondents in Kasese Municipality will be used as seen in table 1.

Table 1: Sample size.

Respondents	Population size	Sample size	Sampling technique
Technical	51	45	Simple random sampling
Political leaders	59	40	Simple random sampling
Opinion leaders	10	10	Purposive sampling
Taxpayers	20	15	Purposive sampling
Service providers	4	4	Purposive sampling
Project beneficiaries	25	16	Purposive sampling
Total	169	130	

Sampling Techniques and Procedure.

Random and non-random techniques will be used to select respondents for the study. This is because quantitative approaches will be applied. Under random sampling techniques, all individuals have equal chances of being selected hence simple random sampling will be used to select Civil servants and Political leaders. Under the non-random sampling technique, purposive sampling will be utilized, the major reason being that the individuals to be studied have special/ important information for the research. The method will be used to select project beneficiaries, opinion leaders, the Chief administrative officer, and Tax payers.

Data Collection Methods.

A quantitative technique was used for this study. A documentation review will also be done and general observation.

Questionnaire Survey.

This involved written items requiring the opinions of the respondents in writing. The aim was to collect a range of information in a short period.

Interviews.

Face-to-face verbal communication will be organized to acquire the opinions of individuals.

Documentary Review.

This will involve a critical examination of both public and private documentary information. This method was known for its convenience as documents can be carried conveniently. The study will involve the review of both internal and external documents to obtain information related to the research area. The documents will be studied and reviewed about the set objectives of the study and the documents include; journals, articles, internal and external audit reports, budgets, and work plans.

Data Collection Instruments.

A range of instruments will be employed to the effect that they were as many as the methods of data collection themselves.

Questionnaires.

A questionnaire survey is a pre-formulated written set of questions to which respondents record their answers usually with closely defined attitudes. They will be distributed to individuals and answered in writing. This was convenient on the part of the respondents as answers would be given in free time and collected later. This is convenient on the part of the respondents as answers will be given in free time and collected later.

Interview Guide.

Questions to be asked were pre-set and were interpreted or re-phrased by the researcher depending on the ability to acquire the information required. These were used on key informants. This tool was preferred for these categories of respondents because an in-depth investigation needed to be carried out for detailed probing.

Documentary Review Guide.

This involves a list of items to be sourced from each document. Information will be gathered by reviewing the records of the municipal council which included the budgets, development plans, work plans, and employee retention plans and this was done with the use of a documentary review guide formulated according to the study objectives. This eliminates the chances of time wastage in irrelevant sections.

Data analysis.

This involves organizing and interpreting the data generated. The data was organized, and edited to ensure completeness, uniformity, and accuracy. The answers to the different questions will be also coded and classified into mutually exclusive, exhaustive, and representative categories.

Descriptive statistics will be used to analyze single variables and the results of their means, frequencies, percentages, and standard deviations. Inferential statistics will be used to establish the relationships between two variables such as correlation.

Multivariate analysis will also be carried out using regressions to establish the effects of fiscal decentralization on service delivery in local governments. A statistical package for social sciences will be used to analyze collected data for the study.

Validity.

The study will use the expert judgment method to ascertain the validity of research instruments by issuing questionnaires to the experts for guidance. After constructing the questionnaire, the supervisor will be contacted and 3 other experts in this area of study to ensure that the instruments will be clear, relevant, specific, and logically arranged. The expert will be requested to rate the validity of each question item. After the judgment by the experts, the Content validity Index will be calculated by dividing the number of relevant questions by the total number of questions in the questionnaire (CVI = n/N).

Where n= number of relevant items
 N= total number of question items

If the Content Validity Index is greater than 0.7, then the questionnaires will be used to collect data for the study since they will be a good measure of validity (Mugenda, 2003)

Reliability.

A test-retest method will be used to test the reliability of the questionnaire. The researcher will pre-test the questionnaire

on a few respondents before administering it to the sample size. He will give the questionnaires to a few respondents (5) to answer them again. Responses from the first time (test) will be compared to the responses of the second test (retest).

Ethical Consideration.

Permission was sought from the School of Graduate and Research Studies and will obtain an introductory letter which he will go within the field. Provided information will only be used for academic purposes and will ensure that the provided data will be treated with maximum confidentiality. Further, the researcher will cite and give credit to all the previous researchers whose literature will have contributed to this study. The researcher will also follow all the University guidelines in carrying out this research in terms of structure, format, and referencing.

RESULTS.

The response rate for the study.

Table 2: Study response rate.

Respondents	Questionnaires issued	Questionnaires issued	Response rate
Technical	45	40	30.8
Political leaders	40	38	29.2
Opinion leaders	10	9	6.9
Taxpayers	15	15	11.5
Service providers	4	4	3.1
Project beneficiaries	16	14	10.8
Total	130	120	92.3

According to the findings in table 2, 120 complete research instruments were received by the researcher out of 130 questionnaires that were issued to the study participants. This brought the response rate to 92.3%. However, this was too small to alter the study findings hence the researcher progressed with the analysis of study findings.

Demographic characteristics of the respondents.

The gender of the respondents.

Table 3: Showing the gender of the respondents.

Gender	Frequency	Percent
Male	86	71.7
Female	34	28.3
Total	120	100

According to table 3, 71.7% of the respondents were males and 28.3% of the respondents were females. This shows that

there is gender equality in employment and administration in Kasese District.

Marital status of the respondents.

Table 4: Showing the marital status of the respondents.

Marital status	Frequency	Percentage
Married	98	81.7
Separated	4	3.3
Single	18	15
Total	120	100

According to Table 4, 81.7% (98) of the respondents were married, 15% (18) were single and 3.3% (4) of the respondents were separated. This shows that the majority of the respondents had families and responsibilities.

Age of the respondents.

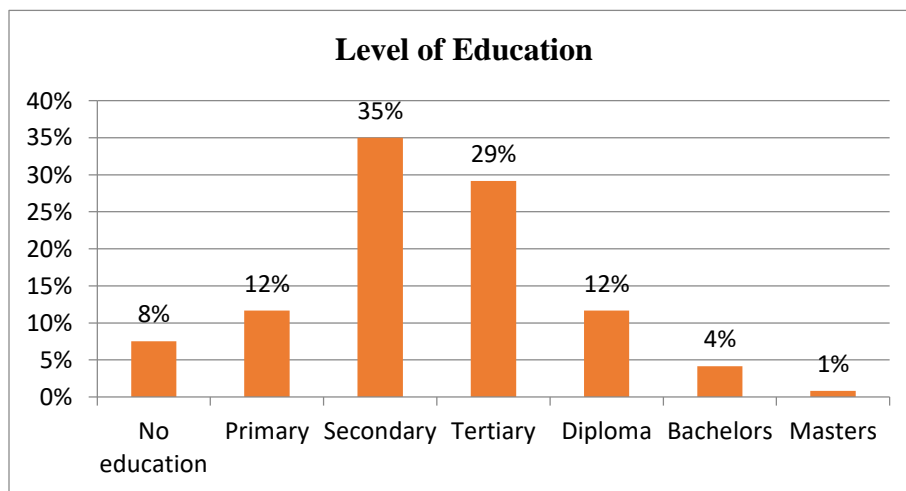
Table 5: Showing the age groups of the participants.

Age (years)	Frequency	percentage
Below 39 years	46	38.3%
40-49 years	34	28.3%
50-59 years	17	14.2%
60+ years	23	19.2%
Total	120	100

According to table 5, 38% (46) of the respondents were below 39 years, 28% (34) of the respondents were aged between 40-49 years, 14.2% (17) of the respondents were aged 50-59 years and 19.2% (23) of the respondents were

aged above 60 years. Therefore, the majority of the respondents (66.6%) of the respondents were between 20-49 years of age hence energetic and efficient in performing tasks regarding service delivery in Kasese Municipality.

Figure 1: Level of Education.



According to findings in Figure 1, 35% of the respondents had a secondary level of education, 29% had a tertiary level of education, 12% of the respondents had a primary level of

education and Diploma level of education, 8% of the respondents had no education, 4% of the respondents had bachelors level of education and 1% of the respondents had

masters level of education. Therefore, 92% of the respondents had formal education and 8% of the respondents had no education.

Budgeted expenditure and service delivery in Kasese Municipality.

To determine the relationship between budget expenditure and service delivery in Kasese Municipality, the researcher used descriptive analysis of Likert format responses of respondents where 1= Strongly Agree (SA), 2= Agree (A), 3= Not Sure (NS), 4= Disagree (D), 5= Strongly Disagree (SD).

Table 6: Descriptive findings of the relationship between budgeted expenditure and service delivery in Kasese Municipality.

Statement	SD	DA	NS	A	SA	Mean	std
Political leaders in Kasese Municipality approve inflated budgets for kickbacks during project implementation hence poor quality of service delivery.			19	49	32	4.13	0.5
Technical staff explore loopholes in the budgeted expenditure decentralized guidelines for selfish gains affecting service delivery	39	43	6	12		1.91	1.2
Most times the planned expenditures are not implemented in time thus resources are taken back to the consolidated fund limiting service delivery.				56	44	4.44	0.2
Effective planning helps to deliver services timely and quality services in Kasese Municipality.	31	45	24			1.93	0.5

According to findings in table 6 on the statement " Political leaders in Kasese Municipality approve inflated budgets for kickbacks during project implementation hence the poor quality of service delivery", the average response of 4.13 with a standard deviation of 0.5. Further, the findings showed that 81% of the respondents agreed that political leaders in Kasese Municipality approve inflated budgets for kickbacks during project implementation hence poor quality of service delivery.

On the statement " Technical staff explores loopholes in the budgeted expenditure decentralized guidelines for selfish gains affecting service delivery", the average response was 1.91 with a standard deviation of 1.2. Further, the findings revealed that 82% of the respondents disagreed with the statement hence technical staff do not explore loopholes in the budgeted expenditure decentralized guidelines for selfish gains affecting service delivery.

On the statement "Most times the planned expenditures are not implemented in time thus resources are taken back to the

consolidated fund limiting service delivery ", the average response was 4.44 with a standard deviation of 0.2. Further, findings indicated that all the respondents agreed that most times the planned expenditures are not implemented in time thus resources are taken back to the consolidated fund limiting service delivery.

On the statement "Effective planning helps to deliver services timely and quality services in Kasese Municipality", the average response was 1.93 with a standard deviation of 0.5. Furthermore, 76% of the respondents disagreed that effective planning helps to deliver services timely and quality services in Kasese Municipality.

Correlation between budgeted expenditure and service delivery in Kasese Municipality.

Table 7: Correlation between local tax collection and service delivery in Kasese Municipality.

Pearson		Budgeted expenditure	Service delivery
Budgeted expenditure	Correlation Coefficient	1.000	0.590*
	Sig. (2-tailed)	.	.000
	N	120	120
Service delivery	Correlation Coefficient	0.590*	1.000
	Sig. (2-tailed)	.000	.
	N	120	120

*. Correlation is significant at the 0.05 level (2-tailed).

Source: Primary (2023)

From table 7, the correlation between budgeted expenditure and service delivery was 0.590 with a significance value of 0.000. Therefore, there was a fairly good positive significant relationship between budgeted expenditure and service

delivery in Kasese Municipality. This means that proper budgeting to implement projects ensures effective service delivery.

Table 8: Regression analysis of the relationship between fiscal decentralization and service delivery in Kasese Municipality.

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.181	.347		3.401	.001
	Budgeted expenditures	.503	.086	.503	3.263	.002
Dependent variable: Service delivery						
	R square	0.49			F-statistics	10.650
	Adjusted R Square	0.48			Sig.	0.01

Also, the findings in Table 8 showed that service delivery was 48% predicted by budgeted local government expenditure (Adjusted R Square = .048). The remaining 52% was predicted by other factors outside that influence service delivery. The regression model was sig. <.01). Therefore, fiscal decentralization through budgeted local government expenditure was significantly influencing service delivery

DISCUSSION.

According to findings, political leaders in Kasese Municipality approve inflated budgets for kickbacks during project implementation hence the poor quality of service delivery, technical staff do not explore loopholes in the budgeted expenditure decentralized guidelines for selfish gains affecting service delivery, planned expenditures are not implemented in time thus resources are taken back to the consolidated fund limiting service delivery and effective

planning does not help to deliver services timely and quality services in Kasese Municipality

According to Ngenoh (2022), it was found that the most obvious effects of planning general budget support (PGBS) on service delivery have been through increased expenditure on basic services, especially education and Health. Despite the study examining the effect of planning on local government and service delivery, it was silent on the quantitative findings. For example, it did not provide correlational findings of the effect of planning on service delivery.

The correlation between budgeted expenditure and service delivery was 0.590 with a significance value of 0.000. Therefore, there was a fairly good positive significant relationship between budgeted expenditure and service delivery in Kasese Municipality. This means that proper

budgeting to implement projects ensures effective service delivery.

CONCLUSION.

Also, the findings showed that service delivery was 48% predicted by budgeted local government expenditure (Adjusted R Square =.048). Therefore, budgeted local government expenditure significantly influences service delivery.

RECOMMENDATION.

The central government should make decentralized policies to fill gaps on existing loopholes in local tax collection and expenditure for service delivery

There should be constant monitoring and supervision of municipal projects for timely and effective service delivery

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LIST OF ABBREVIATIONS.

CVI	Content Validity Index
PAF	Poverty Action Fund
SPSS	Special Package for Social Sciences

SOURCE OF FUNDING.

The study was self-funded.

CONFLICT OF INTEREST.

The author had no conflict of interest.

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