THE EFFECT OF BUDGET MANAGEMENT ON SERVICE DELIVERY IN MUBENDE TOWN COUNCIL

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A RESEARCH REPORT SUBMITTED TO MAKERERE UNIVERSITY IN PARTIAL FULFILMENT OF THE REQUIREMENT FOR THE AWARD OF BACHELOR OF COMMERCE DEGREE.

JULY, 2011
DECLARATION

I KIZZA GEOFREY do hereby declare that this research project has never been presented and/or submitted to Makerere University or any other institution of higher learning for the award of any degree or any diploma. Where the work of other people has been consulted, due acknowledgement has been done.

Signature..................................................                 Date..................................

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APPROVAL

This is to certify that this research project has been under my supervision as the
University supervisor and is now ready for submission to the University examinations
board.

Signature....................................................................................................................

MR. TURYAKIRA NAZARIUS
(SUPERVISOR)

Date........................................................................................................................
DEDICATION

This research report is dedicated to my parents Mr. Katwiire Mathias and the Late Aidah Katwiire who shaped a foundation for my success. I dedicate this work to my lectures at the College of Economics and Management and particularly my supervisor Mr. Nazarius Turyakira who did a great job in guiding me right from the stage of proposal writing up to the final stage of the report writing. I would also like to dedicate this research work to my beloved spouse Mrs. Betty Kiizza and beloved children without whose sacrifice and encouragement, this work could not have come to a successful end.
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</tr>
<tr>
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<td>Association of Chartered Certified Accountants</td>
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ABSTRACT

The study was about establishing the effect of budget management on service delivery. The objectives of this study were to assess the system of budget management, find out the factors hindering service delivery in Mubende town council and how such factors have been overcome to ensure effective service delivery and to find out the relationship between budget management and services delivery.

The researcher used cross sectional survey research design to establish the effect of budget management on service delivery in Mubende town council. A total of 40 respondents were sampled consisting of top council officers, accounting and finance department and residents. The sampling procedure included both random sampling and none random sampling techniques for selecting the respondents. Respondent’s questionnaires were employed to gather their views and were later analyzed and presented using frequencies and tables.

The findings on the 1st objective were; that respondents do not have access to information about the town council budgets. They participate in selecting priority areas for budgeting process and town council budgets are approved by relevant authorities but budget follow up after implementation was found to be low. Findings on the 2nd objective revealed that town council roads have no enough security lights, no drugs in the health centres, roads are maintained but not well serviced and there is no improvement in water resources. The study found that to overcome this, proper management of budget proposals is needed. Findings on the 3rd objective revealed a significant positive relationship between budget management and service delivery as evidenced by Pearson correlation as r= .5321, p=0.01, an indication that budget management improves service delivery.

Recommendation on the 1st objective were; There should be proper regular continuous assessment of the town council activities which would improve on service delivery. Recommendations on the 2nd Objective were; there should be a control mechanism and all the stakeholders should be involved in the budgetary process by the town council officials. Recommendations on the 3rd objective were; there should be proper management of town council budgets to improve on service delivery.
CHAPTER ONE

1.0 Introduction

This chapter composed of the background of the study, statement of the problem, purpose of the study, objectives of the study, research objectives, research questions, scope of the study and significance of the study.

1.1 Background of the study

According to I.M Pandey (1994), budget management is defined as the process of bringing together activities of the departments in a coordinated way and controls those activities in an effective manner. It forms the budget committee with the advisory role only. The budget management committee decides on the general policies and reviews and supplies economic information, it sees that the budget is prepared, provides technical advise whenever needed and reviews the budget estimates. In Uganda, budget management is the process of managing financial statements, forecasting government financial resource inflows and outflows in a fiscal year. Nixon Kamukama (2006) contends that budget committees play a big role in as far as budget preparation is concerned.

According to the local government Act (1995). It defines service delivery as away of providing services to the local people. The local government Act empowers the government to estimate the available resources and develops away of extending them to the people they serve with the help of the budget.

At Mubende Town Council, budget management has a direct relationship with service delivery. Provision of services has been possible due to the budget estimates as prepared by the budget management committees. This means that the budget management committees play an active and dominant role in the creation of goods and services. Provision of goods and services in form of health services, schools, roads among others has been low due to the way how the budget is managed. In this case, if the budget fails to generate the desired economic growth, it means that public expenditure is not matched to the revenue and shows that the way budgets are managed have a direct
relationship with service delivery.

1.2 Statement of the Problem

Budget management consists of a committee which manages the macro-economic policies for Price stability hence achieving the objectives of the government as well as ensuring that there is an effective service delivery. Maw Hood Phillip (1985) asserts that Lack of accurate budget estimates, poor coordination, lack of clear and realistic goals, failure to effectively communicate the budget and implementation has greatly affected service delivery at local government levels which is the case with Mubende town council. In an attempt to rectify the above, the government has tried to train staff on budget management so as to deliver services efficiently and effectively.

The budget management process in Mubende town council has undergone numerous changes since its inception and its budget is managed by a budget management committee which incorporates the macroeconomic framework, the on-going base, new programmes initiative and mechanism for setting priorities within a comprehensive framework of resources and expenditure. The process starts by updating the macroeconomic framework during which the resource availability for the year in question is estimated and the level of spending it finances, taking into consideration the set objectives that government would like to achieve. The management committee enforces control by scrutinizing the budget reports and determines the responsibility for favourable and unfavourable results.

Despite all the above efforts, Mubende Town Council has continued to lack budget estimates, poor coordination, conflict of interest among the council officers who are directly involved in the service delivery, and failure to monitor and follow up the exercise especially the allocated funds also affected service delivery in form of road maintenance, health units, water channels and educational facilities among others. This therefore caused dissatisfaction to communities as well as the government effort to achieve decentralization objectives.
1.3 Purpose of the study.

The study sought to establish the relationship between budget management and service delivery in Mubende town council.

1.4 Objectives of the study

The objectives of this study include were;

i) To assess the system of budget management in Mubende town council

ii) To find out the factors hindering service delivery in Mubende town council and how such factors have been overcome to ensure effective service delivery,

iii) To find out the relationship between budget management and services delivery.

1.5 Research questions.

i) How effective is the assessment of budget management system in Mubende town council?

ii) What are the factors hindering service delivery in Mubende and how have they been addressed?

iii) What is the relationship between budget management and service delivery in Mubende council?

1.6 Scope of the study

1.6.1 Geographical scope

This study was carried out in Mubende town council in Uganda. It covered Four Parishes including Kasenyi, Kasaana, kyeterekera and caltex. It involved interviewing the concerned officers in the council who provided needed information.

1.6.2 Conceptual/subject scope

This study focused mainly on budget management and service delivery.
1.6.3 **Time scope**

Due to limited time and given nature of the cause, the researcher intended to finish his study within three months ranging from April-June 2008.

1.7 **Significance of the study**

This study will benefit the following;

1. Local government: The ministry of local government will use the findings to increase on service delivery and reduce heavy dependency on central government.
2. Central government: The study will be important to the central government on policy formulation at local government level if they are to perform better in service delivery to the people and if the objectives of the centralized government are to be attained.

3. Researchers: The study will be important in generating more information on Budget management and service delivery in Uganda. This will therefore be Complement to existing literature and it will stimulate further research into problems of service delivery in other local governments in Uganda.
4. Scholars

   It will create the need for those interested in this topic of study and other academicians will benefit from the literature and findings of the study.
CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter dealt with a review of relevant literature. However, literature on the subject under study is quiet scanty. This is because, not much has been conducted in this area. This chapter therefore tried to put together the available literature on budget management and service delivery.

2.1 Budget Management

Webster's International dictionary defines budget management as a team of technical personnel executing the activities of planning, coordinating, controlling and implementation of the organizational objectives.

According to Brown and Howard, 1986 a budget is a pre-determined statement of management during within a given period, which provides the standard for comparison with the results actually achieved. The entire process of preparing the budget is known as budgeting and the technical personnel involved in the budget preparation is a budget management committee. The agreed budgets are published and distributed to all the budget holders and budgets serve as a means of communicating plans and objectives downwards. In addition, that part of the budgetary process concerned with monitoring results, known as budgetary control, provides upward feedback on the process made towards meeting plans.

2.2 Budgetary control

According to C.I.M.A, London, "budgetary control is the establishment of budgets relating to the responsibilities of executives of policy and the continuous comparison of the actual with the budgetary results.

There are the main stages in the budgetary control. They take place after the actual events, usually on monthly bases. Speedy production of budget control statement and immediate investigation revealed variances provide the best basis for bringing operations
into line with the planer where there have been substantial changes in circumstances, making agreed alternatives to the plan. The investigations into the variances and their causes provide the link between budgetary control and budgetary planning. The experience of operations, levels of performance and difficulties are fed to the budget committee so that the planning process is continually refined.

The budget committee is given the responsibility for the task of developing and coordinating budgets. The membership varies between organisations but usually comprises people from various functions of the organization-the committee would be serviced by the budget officer, usually the accountant his responsibility is to administer the budget when agreed and to provide technical assistance in data during the budget preparation. The budget planning process takes place prior to the budget period and where budgets are prepared on a rolling base, budget planning is a regular continuous activity.

The budgetary control report is a major vehicle in the feedback process and to ensure maximum effectiveness in the service delivery at local levels of the governments. Its design, content, timing and general aspects should be given a careful consideration. Its important to note that actions which produces benefits whilst information only produces costs. In consequence, it follows that a budgetary control report which is ignored will not lead to effective actions and so will be useless (Cole, 1996).

2.2.1 Characteristics of Budgetary Control

Establishment of budgets for each function or department of the organization, comparison of the actual performance with the budgets on a continuous basis, analysis of variations of actual performance from the budgeted performance to know the variations and there after taking remedial action where necessary revision of the budget in view of charges in conditions.

The technique of budget control is now widely used in local governments (makanga. 1998) However, many local governments fail because of lack of technical staff
Budgetary control involves drawing up budgets for the area of responsibility for individual sectors and regularly comparing actual results against the expected results (Mpungu 1998).

Actual performance should be frequently compared against the budgeted performance in order to revise or take corrective action in case of any variance.

2.2.2 Advantages of budgeting and Budgetary Control

According to Pandy (1998) budgetary control provides the following:

Budgeting compels managers to think ahead to anticipate and prepare for changing conditions, budgeting co-ordinates the activities of various departments and functions of the organization however, this has not been the case with Mubende town council.

It increases production efficiency, estimates waste and controls the costs it pin paints efficiency or lack of it, budgetary control aims at maximizing profits through careful planning and control. It provides a yardstick against which actual results can be compared, it shows management where action is needed to remedy and budgetary control system creates necessary condition for the creation of standard costing techniques.

A budgetary control system assists in delegation of authority and assignment of responsibility, budgeting creates cost consciousness and introduces an attitude of mind in which waste efficiency can't thrive and it motivates executives to attain the given goals. The budget process forces managers to think of the relationship of their function department with others and how they contribute to the achievement of original objectives.

The involvement of lower and middle managers with the preparation of budgets and
the establishments of clear targets against which performance can be judged have been found to be motivating factors. However, many factors are to be considered in relation to the human aspects of budgeting. This aspect of budgeting is the most well known and is the most frequently encountered by the ordinary staff member. The process of comparing the actual results with planned results and reporting on the variations which is the principle of budgetary control sets control framework which helps expenditure to be kept within agreed limits. Deviations are noted so that correct action is taken.

Classification of authority and responsibility .The process of budgeting makes it necessary to clarify the responsibility's of each manager who has a budget .The adoption of a budget authorities the plans contained within it so that management by exception can be practiced ie a subordinate is given a clearly defined role with the authority to carryout the tasks assigned to him and when activities are not proceeding to plan, the variations are reopened to a higher level. Thus the full budgetary process is an excellent example of management by exception in action.

The budgeting process provides for co-ordination of all activities and departments of the organization so that each facet of the operation contributes toward the overall plan. The budgetary process includes all levels of management. Accordingly it's an important avenue of communication between top and middle management regarding the firm's objectives and the practical problems of implementing these objectives and when the budget is finished, it communicates the agreed plans to all the staff involved. As well as vertical communication, the budgetary process requires communication between functions to ensure that coordination is achieved for example these must be full lissome between the sales and production department to ensure that coordinated budgets are developed

2.2.3 Limitations of Budgetary Control

A budget is not a cure of all the company ills. Budgetary control system suffers from certain limitations, these using the system should therefore be fully aware of them.
The budget plan is based on estimated budgets based on forecasts set forecasting can't be an exact sconce, the strength or weakness of the budgetary system depends therefore to a large extent on accuracy with which estimates are made. Those using budgets should there fore be aware that the budget system needs to be dynamic and continuously deal with changing business conditions. It is from this ground that budgets will lose their usefulness if they acquire igidity and not revised with the changing environment.

Nsibambi, (1998) revealed that the major problem with the Town Councils is lack of technical personnel. This has been the case with Mubende town council which has caused it not to release the intended objectives of service delivery as well as achieving the decentralization policy.

Arora, (1967) argues that budgets at local councils have not been effectively managed due to lack of proper plan. It is a plan that is expressed in monetary terms relating to a specified period of time and this is not the case with Mubende town council.

Osoro, (1967) further asserts that there are problems in the way budgets are managed at local government levels which is due to in efficiencies in the way how budgets are have managed. Mubende town council has been inclusive of the above problems which caused its failure to deliver services to the people. Fielding (1997); examined factors determining an effective budget management process.

Peruadein (1987) contents that failure to control the budget process has caused problems in as far as budget management is concerned. This has been common at local government levels. Poorly managed budgets cause deviations in the expected results which leads to the low levels of service delivery for the people.

Gersovitz and Paxson (1996) developed a frame work to analysis the revenue and experience of African governments. They observed that just like governments else where African governments raised revenue, employed workers and made
expenditures. This provides a basis for the budget management at local government levels. However, Mubende town council has not achieved much from its budgets.

Nunberg (1995) also maintains that public organizations are identified as being rigid bureaucratic with culture which are shaped by their own internal interests and are therefore not responsive to the needs or performance of those who receive the services. This has been the case with problems in budgetary control.

2.2.4 Models of Control

Models of control can be based on the feedback or forward a feed back-style which is carried out after the event, and it's essentially error based. This is the defection of direction between actual results and all the objectives which is what causes a control action to occur. In contrast, forward control consists of a prediction being made of anticipated future output if the expected output differs from what outputs are desired. Control actions are implemented to minimize these differences. Traditionally, budgetary control is one of the feed backs where actual outcomes are compared to budgets (Arora).

Section 87(1) of the local government Act requires every local government council and administrative unit to keep proper books of accounts and other records. Also the local government financial and accountability regulations (1998) give guide on how to control local government funds. However, Mubende Town Council has not the budget management due significance and the idea and contents of budgets are not fully understood by many and has is mainly caused by lack of well trained staff that further contributes to poor service delivery (Nsibambi 1998).

2.2.5 Local governments' budgetary process and procedures

According to the local government Act 78, local Councils shall have the right and obligation to formulate approve and execute their budgets and plans provided the budgets should always be balanced.

Local government shall always allow national priority programs referential budget outlays. If the local governments becomes aware that a local government council
budget significantly detracts from its priority programs, the commission shall or the council and the president through the appropriate action section 78(3), section78(4) the local government budget shall reflect all revenue to be collected by the local government and appropriated for that year. This would ensure an effective service delivery within the country.

Section 57(1) of the local government Act requiring every local government councils and administration civil servants to keep proper books of accounts and other records. Also local government financial and accountability regulations (1998) give guidelines on how to control local government funds through preparation of the budgets. However, this has not been the case with Mubende town council.

**2.3 Budgetary planning**

According to Paxson (1996), the budgetary process is an integral part of both planning and control. Too often budgets are associated with negative penny-pending control activities where as the full process is much broader and more positive than that.

Barbara wooton states- "Planning may be defined as the conscious deliberate choice of economic priorities by some public authority" John H. Adler says, "planning involves some stocktaking, to see where an economy stands, what resources are readily available and what resources are likely to be available in the future. It also involves a deliberate attempt to explore systematically what is likely to constitute the most efficient and effective use of those resources. All these things have come to be accepted as the ingredients of the planning process as a task of any responsible government, irrespective of the government or the country's political orientation. Much progress has been made in recent years in planning at the local councils in developing countries.

**2.3.1 Stages of budgetary planning**

At the local government level, there are four stages of planning which include Formation, adoption, Execution and supervision. In this case, plan objectives are first defined and expressed in terms of quantity. This work is done by the planning authority who works out the plan. The draft outline is circulated for inviting suggestions,
changes and invites criticisms. The plan is then submitted to the concerned officials for approval. The execution consists of various local government departments. The implementation phase of a plan is more difficult than making it. The Indians are better planners than doers” and their plans have never yielded the desired results because of their poor execution (W.A.Lewis 1996).

The formal process of budgeting works within the framework of long term, over all objectives to produce detailed operational plans for different sectors and facets of the organization. Planning is the key to success of any given organization and budgeting forces on planning to take place (ACCA, KIT).

According to Meier (1970), argues that the major problem of an effective budgetary relates to implementation. The secret of successful planning lies essentially in political stability and political leadership and in competent and effective public administration of the policy instruments. She further contends that an independent body is necessary to supervise the execution of the budget plans. It should evaluate the execution impartially and must bring the facts of failures and defects to the notices of the planners and the executing bodily so that timely steps are taken to make immediate improvements.

A planning budgeting system, in short, calls for an effective administrative organization capable of promoting at all levels, the work involves the formulation of plans, their execution and official supervision. However, this has not been the case with Mubende town council.

G. Rakshit Critics the many strategy in India. The basic defect of Indian planning technique lies in the fact that no formal planning model fully takes into action the problem posed by the phenomenon of massive unemployment and shortages consumer goods and services. The basic industry which could have been useful for development has actually been a tool for destroying the economy.
2.4 Service delivery

Webster's international dictionary defines service delivery as the provision of essential services to the people in form of health services, schools, agriculture and roads among others. At town councils, it has been achieved through decentralization policy that was initiated by the central government for ease of service delivery.

According to the constitution of the republic of Uganda (1995) Article 175, "public services" means services in any civil capacity for the government, the emoluments of which are paid directly from the consolidated fund or directly out of monies provided by the parliament.

Under the local government Act (1997), districts and town councils have been empowered to create budget committees as they deem necessary to facilitate their functions. The role of any budget committee being to plan, supervise and monitor or follow up the implementation of the policies on behalf of the council and their decisions are subject to council approval. However, most study found out that budget committees do not exist in most town councils in Uganda and this hinders the effectiveness of service delivery (Nsibambi 1998). In order to enhance service delivery, local councils need to design and implement budgeting systems and their management that serves between ends and means (Mukanga, 1998).

Anderson (1994) says that the essence of budget management is to establish priorities as this would help to achieve the intended objectives and decentralization policy which would help to have an effective service delivery at the local government levels as well as improving the cost of living of the people.

Drummand, (1962), to this extent emphases the control of expenditure by service delivery. The World Bank report on Uganda strategy (1997) identified serious problems in public service delivery due to poor management and accountability in all sectors of the economy.
This report therefore recommends that there is need to improve performance in the public sector to reduce on corruption. On the same note, the World Bank appreciated the government’s effort to have decentralized the country in a bid to ease service delivery at the district levels and to the lower levels. The responsiveness improved policy formulation, standard setting, monitoring and supervision of government programmes.

The World Bank (1997) further contents that the best-designed policy will achieve little if it’s badly implemented. It was discovered that in poor counties, corruption has married service delivery a situation that affects people's lives as well as their support for the ruling government. More often than not, the problem can be traced back to a believe that governments ought to be the dominant if not the sole provider of services which belief has now been discarded in favor of a minimal state.

2.4.1 Services delivered at local councils

According to the local government Act s.78, second schedule provides for the sectors for which the local councils should take care of in provision of services like schools, agricultural ancillary field services, provision and control of soil erosion and protection of local wet lands, the control of famine in consultation with the ministry responsible for the business services and health units other than health centers, adult education and community based health care services, making, altering division and maintenance of works, paths, culverts, bridges, road drains and water courses and the regulations like making of the pits and other excavations around the whole country.

Others include maintenance of community roads like Caltex road in Mubende town council and else where, protection and maintenance of local water resources, maintenance of community infrastructure and any other functions which the district council deems fit and the lower councils. It is therefore upon the town officials to utilize the financial resources according to the priorities as it is given in the local government Act 78(2) that the they will accord national priority program areas preferential budget outlays.

The African medical and research foundation (AMREF) is to construct 330 pit-latrines in
Okol parish, Kitgum district. The project is to cost Shs.63.3 million will benefit 2310 former internally displaced people who have returned homes according to the country director, Joshua Kyallo. Services given by the organization will include households' tools to dig pit latrines, adding that the residents need to be on integral part of a health system rather than passive recipients or else the system would not work (New Vision News paper 12/05/2008).

The ministry of education has selected 12 districts for special attention because of poor performance over the years. They include Amuru, Oyam, Bududa, Bukedea, Lyantonde. Mubende, Kyenjojo, Bulisa, Nakaperireti, Kaabong, Arua and Nebbi. They will be equipped with more staff, institutional materials, training and retraining of teachers, construction for more classrooms and teacher's house and regular visits. This was said by Namirembe Bitamazire Minister for Education during her meeting with Japanese Ambassador Keichi Kato at her office (The government News paper 12/05/2008).

Nsibambi (1997) notes that there is shortage of adequately trained manpower at all levels, there is shortage of adequate planning skills, knowledge about the provision of the constitution and knowledge on the local government statute concerning the duties of the leaders and there are numerous reports of corruption which leads to misappropriation and poor utilization of the allocated financial resources due to failure to properly manage their budget as provided for in the local government Act.

The government has budgeted Ushs 11 billion for the repair of the 57km Mbarara-Ntungamo high way as it's was said by the spokes man Dan Alinange, the ministry of works and this set to start to begin next month. The funds were provided by the European Union for repairs and the government was mobilizing more money to repair other roads in the region. The idea was welcomed by the Ntungamo district chairman John Karazarwe since travelers have been complaining that the poor state of the road has caused accidents in the area (monitor News paper. 15/04/2008).
The works ministry is to assess the state of twenty four (24) roads across the country. The exercise is expected to begin in June 2008 as this would pave way for repairing the structures which are old. The engineer in charge of bridge, Aloysius Orach said that the contractor would soon be appointed. Companies have been identified to do the work for the Mpondwe Bridge on Uganda DR Congo boarder that collapsed in mid Aril. Others include Katonga -Mpigi, ka/inga Channel in Kasese, Awoja-Soroti, pakwach Nebbi, Karuma in Gulu, Kafu-Masisndi, Nyamuga sharing manafwa Mbale, Ngalumwenda Mbarara, among others.

The Rotary club of Kampala East has raised over Ushs twenty two (22) millions for the construction of classrooms at St Kizito primary schools in Wakiso district which will improve on service delivery within the district. The money was raised during fundraising dinner at Hotel Africana in Kampala on Saturday 14/05/2008. According to Dr. Joseph kigula, the club president, two class rooms will be constructed to cater for the increasing number of demand. The move was also supported by Charles Mbire, the MTN Uganda chairman who contributed three millions towards the project. This will improve on service delivery within local councils.

Other companies that contributed included Nilecom Ltd, Bank of Uganda, Housing Company. Uganda Baati, Civil Aviation Authority, prime media and sudhir Ruperelia. All the above aims at improving service delivery at the grass root. (New vision paper 12/05/2008)

Amuru district has got furniture worth worth Ushs ten (10) million from the Northern Uganda Rehabilitation programmes. The furniture was handed over to the chief administrative officer. Seraphine Allia by NUREP deputy co-coordinator Beatrice Arach at Otwee District, Headquarters. The organization will also provide major cycles and solar lights to enable them transfer from Amuru sub-County offices to Otwee.

In an effort to increase on service delivery in local governments, an ecological fruit drying factory was given to Iganga district which was first in Uganda. Dr. Walter Ehmeir
the Head of Austrian Development Cooperation emphases the need for organic agriculture and encouraged people to buy these products.

It was launched in Nakalama in Uganda and it’s estimated to cost Euro.250,000 (about Ushs.647.5m) It was funded by the Austrian Development Cooperation through it's affiliate organization Horizont 3000.(the Africa 2000, a Horizont 3000 and the local partner will operate the factory on behalf of the partners.(Kathrin Hawighoust regional office director). The factory will boost commercial farming and value to the products for local and international Markets.

Kisembo (1996) found out that most of the town councils have failed to attract well qualified and capable people to fill the audit posts and supervise financial management effectively. This calls for a research in this area to find out how budget management hinders service delivery.

There are certain constraints such as failure to realize budgeting revenue which leads to failure of programmes proper service delivery (Nakajugo 2002). She further asserts that although the money is supposed to be allocated to different sectors according to the budget estimates, some sectors do not get their share due to heavy diversion of funds. This is a true indication of failing to deliver the services as required by the Act.

The World Bank technical paper (1997) hints on the need to meet the peoples’ needs by stating that the government should look at its people as an important resource. This was supported by the citizen's charter which states that every one uses public services and most of every day so public services are essential to our lives and we expect high quality public services which meet our needs. This view was also up held by Barzelay (1992) who argues that provision of public services should be account for quality and value.

The Canadian government Treasury Board Secretariat has developed guides for managers which help them to determine the most efficient ways of delivering public services (Common Wealth Secretariat 94) made the organization more efficient. Presents an
analytical process which can be applied to the delivery of government services at people they serve.

Regulation 191 of the local government financial and accounting regulations (1998) gives the town council clerks or sub-county chiefs to procure goods and services for their councils. However, according to Makanga (1998), these controls have not been followed leading to poor service delivery as evidenced by the shadow works done at local government levels.

Little attention has been paid to the efficiency of local government's expenditure in developing countries although aspects of service delivery are as critical as revenue rising in extending services effectively (RondenelH, 1998). This has been a problem with Mubende town council and this has called for an investment to ascertain the real cause of the problem.

However, studies reveal that the councilor, sectoral committees, the chief executives and head of the departments who are responsible for implement and monitoring of the approved budgets are pre-occupied with personal benefits which prevent them from supervising executives which hinders service delivery (Nsibambi 1998). This is the case with Mubende town council.

2.5 Relationship between Budget management and Service delivery

From the above discussion, all the authors agree to the fact that there is poor budget management at local government levels which include ineffective and inefficient provision of goods and services.

In this case therefore, there must be proper budget management committees in place which must be strictly monitored by the supervisory teams from the central government. There is need for town officers to properly train their staff through the support from the central government to ensure that there is proper budget management a situation that would enhance service delivery as well as achieving the government's efforts to realize decentralization policy as said by the ministry of finance, Suruma during the budget speech for last year.
Delivery of services at local government levels is influenced by many factors among them being the way budgets are managed and this implies that there is a link between the two study variables. In Mubende town council, a combination of factors has made it impossible for the concerned officials to provide services to the people they serve these include; failure to supervise the allocated funds, poor coordination of the council activities, poor communication of the budget committee minutes and failure to assess the nature of the services provided at the local levels.

Lewis (1996) asserts that there is a link between budget management and service delivery in developing countries. This is due to the fact that services like hospitals, roads, schools, clean water and other services that are rendered by the authority can only be provided if budgets are managed well and implemented.

According to the local government Act 1997, il empowers the local governments to formulate their own plans in form of budgets which them to provide services to the people they serve. In Mubende town council, this has been possible through budget management committees concerned exercising their powers to put into action the implementation stage and monitoring of the service providers and taking an appropriate action where need arise. This would mean that there is a direct link between the two study variables.

Budget management involves drawing up budgets for the area of responsibility for individual sectors and regularly comparing actual against the expected results. In this case, the actual and expected results are measured in terms of services delivered or the performance of management (Mpungu, 1998).

Poor budget management leads to poor service delivery. Makanga (1998) further notes that poor service delivery at local councils have been due to the fact budgets are managed well and they are not given the due significance and the idea of budgets are not fully understood by many.
Nsibambi (1998) also contends that the problem of local councils is lack of technical personal which are directly involved in budget management which in turn leads to service delivery. However, at Mubende town council, there is still a problem with the way budgets are managed a situation that would affect the level of service delivery. This brings about dissatisfaction among the residents as well as the government effort to achieve decentralization policy.

According to the World Bank report 1997, it indicates that the way governments in developing countries manage their budgets have a direct influence on service delivery and that most countries have not the issue of corruption among the officials which hinders service delivery. It was advised the problem of corruption should be checked on to ensure that the local people get what they expect out of the elected leaders as this would their lives as well.

Nabjugo,(2002) argues that after budget management committees approve the budgets and action is taken for implementation, money is needed to effect the exercise and this would enhance provision of services but he argues that this depends on management capability to exercise their powers as enshrined in the local government Act.

2.6 Conclusion

Several authors have written on the topic of budget management and service delivery at town councils but none has ever expressed as to whether budget management affects service delivery at local government levels yet it is evidenced that there is lack of accurate budget estimates, poor coordination, lack of clear and realistic goals, failure to effectively communicate the budgeting committees minutes and failure to implement and monitor the exercise which consequently caused low levels of service delivery in terms of roads maintenance, construction of hospitals, schools, provision of clean and safe water among other. It is on this ground that the researcher wants to investigate the real cause of the problem so that an appropriate solution is provided to close the gap in Mubende town council and Uganda at large.
CHAPTER THREE

3.0 RESEARCH METHODOLOGY

3.1 INTRODUCTION

This chapter discussed the methodology used by the researcher in the collection of data, presenting and analysis. It explains the research design, area of the study, sample population, sample size, sampling procedure, sources of data, data collection procedure, Tools of data collection and data processing and analysis.

3.2 Research Design

In this study, a cross sectional survey was employed and was used on many respondents as it helped to have a profile of all the respondents including their details which guided the researcher in seeking for further information about budget management and service delivery in order for him to draw conclusions.

3.3 Study Population.

Given the nature of the course, problems associated with unanswered questionnaires and non response issues and time factor, a sample population of 150 respondents was drawn from both the top Town Council officials concerned with budget management and service delivery and the residents who benefit from the rendered services within Mubende Town Council and it covered four parishes including Kasenyi, Kasaana, Kyaterekera and Caltex.

3.4 Sampling design.

This study involved use of both random sampling and non random sampling techniques in selection of the respondents. Stratified sampling was used by dividing the study population into strata and thereafter, simple random sampling was used to select the respondents from the stratum independently and all the respondents had equal chances of being selected as this was done without replacement hence there was no bias in the sample, therefore, the researcher was able to get all the needed information to come up with the desired results in his research.
3.4.1 Sample size

Given the nature of the course and time factor, this study was carried out using 40 respondents as shown below: 10 Town council officials, 5 respondents from Accounting and Finance department and 25 from the residents who directly benefit from the council services. The sample of this study was as follow.

Table 1 showing the sample size.

<table>
<thead>
<tr>
<th>Respondents</th>
<th>Number of Respondents</th>
<th>Percentages</th>
</tr>
</thead>
<tbody>
<tr>
<td>Top Council officers</td>
<td>10</td>
<td>25%</td>
</tr>
<tr>
<td>Accounting and Finance Department</td>
<td>5</td>
<td>12.5%</td>
</tr>
<tr>
<td>Residents</td>
<td>25</td>
<td>62.5%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>40</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

Source: Primary data.

3.4.2 Sampling Procedures.

This study involved selecting the sample from Town Council officials and residents. The study population was divided into non overlapping strata and simple random sampling was used to select individual respondents independently and they have equal chances of being selected. This was done without replacement. Numbers were assigned to various respondents as they were selected randomly by their numbers which acted as samples out of the population and random tables were used to show the data.

3.5 Sources of data

In this study, both primary and secondary sources of data were used by use of the designed questionnaires and interviews.
3.5.1 **Primary data**

The researcher collected the primary data from the respondents mainly by use of the designed questionnaires and interviews.

3.5.2 **Secondary data.**

This was collected through the document search. The document to be used included budget management committee reports, budget estimates, town council annual reports, and a three year development plan. Literature relevant to the study variable was consulted from Makerere University main library and other associated faculty libraries, News papers, internet, published journals, and public libraries.

3.6 **Methods of data collection.**

In this study, data was collected by use of the following methods;

3.6.1 **Questionnaire method:**

By use of this method, questionnaires were designed in form of both open and closed ended questions to which the subject respondents replied in writing. This kind of instrument was appropriate because the area under study was a bit far and there was minimal personal attendance.

This study involved use of an interview guide to collect data from the council officials to get their views and reactions about the topic in question. Key informative check list, questionnaire guided interviews were issued to respondents and they contained both open and close ended questions and these were employed by the researcher to get information from his respondents as they gave them ample time to fill the questionnaires.

3.6.2 **Survey method.**

This study involved using the survey method. This was suitable for this study because it allowed the researcher to proceed to the field and access all the needed data either from primary or secondary sources.
3.6.3 **Interview method.**

In this study, direct interview method was used since it was flexible, adaptable, and immediate and this was used on many respondents which helped the researcher to gather independent data about the variables under study. The researcher also employed the interview guide to gather information from the town council officers.

3.6.4 **Documentary evidence.**

This study involved reading journals and other relevant published materials. This was mainly be employed by the researcher when sourcing the secondary data.

3.6.5 **Observation method**

This study involved direct witnessing by the researcher in an attempt to access the needed information. The researcher observed books of accounts kept by Mubende Town Council and other service departments.

3.6.6 **Tools of data collection.**

This study involved use of tools such as; pens, clipboards, recorders, pencils, writing papers, cameras and other instructional materials which was deemed important for the research to be successful.

3.7 **Data collection procedures.**

An introductory letter from Makerere University-Institute of Adult and Continuing Education was granted to help in collection of the necessary information from the field. A close consultation with the supervisor was made from time to time to provide guidance to make this research a success.

3.8 **Data processing and analysis**

3.8.1 **Data processing**

Data collected was reduced to manageable proportions and summarized to bring out the desired figures of this study. Coding was used to classify responses into meaningful data and tabulations. After collecting data from the questionnaires, it was edited to ensure accuracy, consistency and completeness. Therefore processing was based on editing
checked for errors and omissions to ensure accuracy and consistency in order to have an objective judgment.

3.8.2 Data analysis

The collected data was analyzed quantitatively and qualitatively by use of frequency tables, graphs, and pie charts especially for the data from the questionnaires.

SPSS packages was used to show data in percentages as well as in absolute terms, where possible for ease of comparison. Spearman's correlation co-efficient as a statistical technique was also used so as to ascertain the relationship between the two variables under study. At the end of data collection, tabulation was used to present the data collected. This was achieved by employing the relevant tables, frequencies and percentages to present the data gathered.

3.9 Problems to be encountered by the researcher.

In the process of carrying out this study, there was lack of sufficient funds to carryout this research efficiently in terms of transport, typing, printing, accommodation and so on. There is limited time with which the research is to be done. Some information that would be regarded as sensitive will not be disclosed because some officials will have fear that they would affect them negatively especially with fear of being prosecuted or that they may lose their jobs and other associated problems. In this case, there will be delays in receiving the feed back from the selected respondents.

The problem of high costs may arise since no funding will be availed from the University authority. In this case, financial problems will be immense.

Lastly, there is a likelihood that the geographical coverage of the study (Mubende Town Council) will not be representative of all other Town Councils.

However, in an attempt to over come the above problems, the researcher came up with the following solutions as shown below;
Despite all these, a lot of commitments will be done to ensure that all the efforts necessary to see that the study yields the desired results to close the gap. This will be done by borrowing some money so as to facilitate his research such that it’s finished in time.

The targeted respondents will be convinced to be cooperative by explaining to them that this study is purely for academic purposes and by showing them the introduction letter given by the university authority.

In this study, data was collected from field earlier enough in order to meet a good number of the respondents as this will reduce delays in obtaining the feedback from them.
CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND INTERPRETATION OF FINDINGS

4.0 INTRODUCTION

This chapter showed the findings and interpretation of this study. The purpose of the study was to establish the relationship between budget management and service delivery. To achieve the objectives of this study, data was collected purposely to ensure success of this study through providing answers to the research questions shown below;

1. How effective is the assessment of budget management system in Mubende town council?
2. What are the factors hindering service delivery in Mubende town council and how have they been addressed?
3. What is the relationship between budget management and service delivery in Mubende town council?

4.1 RESPONSE RATE

According to the questionnaires and an interview guide that was given to the respondents, their response rate was as shown by the table below;

Table 2 shows the response rate of the respondents

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Valid Percentage (%)</th>
<th>Cumulative Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Top Council Officers</td>
<td>7</td>
<td>17.5</td>
<td>17.5</td>
</tr>
<tr>
<td>Accounting and Finance Department</td>
<td>04</td>
<td>10</td>
<td>27.5</td>
</tr>
<tr>
<td>Residents</td>
<td>25</td>
<td>62.5</td>
<td>90</td>
</tr>
<tr>
<td>None response</td>
<td>4</td>
<td>10</td>
<td>100</td>
</tr>
<tr>
<td>Total</td>
<td>40</td>
<td>100</td>
<td></td>
</tr>
</tbody>
</table>

Source: primary data
From the table above, 17% were responses from top council officers, 10% from Accounting and Finance Department, 62.5% residents and 10 never responded. This implies that town council officials were not available to provide answers to the researcher to make a logical conclusion.

4.2 FINDINGS ON THE GENERAL INFORMATION

4.2.1 Age Bracket

Table 3 shows Age Bracket of the respondents

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Valid Percentage (%)</th>
<th>Cumulative Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Below 18 years</td>
<td>3</td>
<td>8.33</td>
<td>8.33</td>
</tr>
<tr>
<td>18-29 years</td>
<td>6</td>
<td>16.66</td>
<td>24.99</td>
</tr>
<tr>
<td>30-39 years</td>
<td>10</td>
<td>27.77</td>
<td>52.76</td>
</tr>
<tr>
<td>40-49 years</td>
<td>15</td>
<td>41.66</td>
<td>94.42</td>
</tr>
<tr>
<td>50+ years</td>
<td>2</td>
<td>5.55</td>
<td>100</td>
</tr>
<tr>
<td>Total</td>
<td>36</td>
<td>100</td>
<td></td>
</tr>
</tbody>
</table>

Source: primary data

From table 3, it reveals that 8% were aged below 18 years, 16% were 18-29 years, 27% were 30-39 years, 41% 40-49 years and 5% were above 50 years. This implies that the respondents were mature enough and gave reliable information.

4.2.2 Marital status

Table 4 shows marital status of the respondents

<table>
<thead>
<tr>
<th>Category</th>
<th>Frequency</th>
<th>Valid Percentage</th>
<th>Cumulative Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>12</td>
<td>33.33</td>
<td>33.33</td>
</tr>
<tr>
<td>Married</td>
<td>24</td>
<td>66.66</td>
<td>100</td>
</tr>
<tr>
<td>Total</td>
<td>36</td>
<td>100</td>
<td></td>
</tr>
</tbody>
</table>

Source: primary data
From Table 4, 33% were single and 66% married. This implies that the respondents were responsible citizens.

4.2.3 Gender

Table 5 shows Gender of the respondents

<table>
<thead>
<tr>
<th>Category</th>
<th>Frequency</th>
<th>Valid Percentage</th>
<th>Cumulative Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>27</td>
<td>75</td>
<td>75</td>
</tr>
<tr>
<td>Female</td>
<td>9</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>Total</td>
<td>36</td>
<td>100</td>
<td></td>
</tr>
</tbody>
</table>

*Source: Primary data*

From Table 4, 75% were male and 25% female. This implies that the majority of the respondents were male.

4.2.4 Respondents highest level of education

Table 6: shows respondents highest level of education

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Valid Percentage (%)</th>
<th>Cumulative Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Certificate</td>
<td>5</td>
<td>13.88</td>
<td>13.88</td>
</tr>
<tr>
<td>Diploma</td>
<td>4</td>
<td>11.11</td>
<td>24.99</td>
</tr>
<tr>
<td>Degree</td>
<td>8</td>
<td>22.22</td>
<td>47.21</td>
</tr>
<tr>
<td>Post graduate</td>
<td>2</td>
<td>5.55</td>
<td>52.76</td>
</tr>
<tr>
<td>Others specify</td>
<td>17</td>
<td>47.22</td>
<td>100</td>
</tr>
<tr>
<td>Total</td>
<td>36</td>
<td>100</td>
<td></td>
</tr>
</tbody>
</table>

*Source: primary data*
From table 6, 13% of the respondents had certificates, 11% diploma holders, 22% degrees, 5% postgraduate qualifications while 47% had no qualifications. This implies that most of the respondents were not educated which would affect their involvement in the budgeting process.

4.3 TO FIND OUT THE SYSTEM OF BUDGET MANAGEMENT IN MUBENDE TOWN COUNCIL.

4.3.1 Findings on whether all the respondents have information about the town council budgets

Table 7 shows findings on whether all the respondents have information about the town council budgets

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Valid Percentage (%)</th>
<th>Cumulative Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Agree</td>
<td>5</td>
<td>13.88</td>
<td>13.88</td>
</tr>
<tr>
<td>Agree</td>
<td>4</td>
<td>11.11</td>
<td>24.99</td>
</tr>
<tr>
<td>Not sure</td>
<td>3</td>
<td>8.33</td>
<td>33.32</td>
</tr>
<tr>
<td>Disagree</td>
<td>6</td>
<td>16.66</td>
<td>49.98</td>
</tr>
<tr>
<td>Strongly disagree</td>
<td>18</td>
<td>50</td>
<td>100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>36</strong></td>
<td><strong>100</strong></td>
<td></td>
</tr>
</tbody>
</table>

*Source: primary data*

From table 7, 13% of the respondents strongly agreed that they had information about the town council budgets, 11% agreed 8% not sure, 16% disagreed while 50% strongly disagreed. The town council officials on the other hand responded that all respondents have access to information about the town council budgets. This implies that respondents do not access budget information a situation that would affect service delivery.
4.3.2 Findings on whether the residents participate in selecting priority areas for budgeting process.

Table 8 shows findings on whether the residents participate in selecting priority areas for budgeting process.

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Valid Percentage (%)</th>
<th>Cumulative Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Agree</td>
<td>5</td>
<td>13.88</td>
<td>13.88</td>
</tr>
<tr>
<td>Agree</td>
<td>3</td>
<td>8.33</td>
<td>22.21</td>
</tr>
<tr>
<td>Not sure</td>
<td>24</td>
<td>66.66</td>
<td>88.87</td>
</tr>
<tr>
<td>Disagree</td>
<td>1</td>
<td>2.77</td>
<td>91.64</td>
</tr>
<tr>
<td>Strongly disagree</td>
<td>3</td>
<td>8.33</td>
<td>100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>36</strong></td>
<td><strong>100</strong></td>
<td></td>
</tr>
</tbody>
</table>

*Source: primary data*

From table 8, 13% strongly agreed that they participate in selecting priority areas for budgeting process, 8% agreed, 66% not sure, 2% disagreed while 8% strongly disagreed. The town council officials responded that residents participate in selecting priority areas for budgeting process. The majority of the respondents were not sure implying that other important sectors would lag behind.

4.3.3. Findings on whether Town Council Budgets are approved by relevant authorities?

Table 9 shows findings on whether Town Council Budgets are approved by relevant authorities.

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Valid Percentage (%)</th>
<th>Cumulative Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Agree</td>
<td>15</td>
<td>41.66</td>
<td>41.66</td>
</tr>
<tr>
<td>Agree</td>
<td>2</td>
<td>5.55</td>
<td>47.21</td>
</tr>
<tr>
<td>Not sure</td>
<td>0</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Disagree</td>
<td>0</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Strongly disagree</td>
<td>19</td>
<td>52.77</td>
<td>100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>36</strong></td>
<td><strong>100</strong></td>
<td></td>
</tr>
</tbody>
</table>

*Source: primary data*
From table 9, 41% strongly agreed that town council budgets are approved by relevant authorities, 5% agreed, 52% strongly disagreed while none not sure. The town council officials agreed that the budgets are approved by the relevant authority. This implies that the actual budget provisions may not be reflected which would affect service delivery.

4.3.4 The town council budget committees implement their budget proposals in time.

Table 10 shows findings on whether the town council budget committees implement their budget proposals in time.

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Valid Percentage (%)</th>
<th>Cumulative Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Agree</td>
<td>10</td>
<td>27.77</td>
<td>27.77</td>
</tr>
<tr>
<td>Agree</td>
<td>3</td>
<td>8.33</td>
<td>36.1</td>
</tr>
<tr>
<td>Not sure</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Disagree</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Strongly disagree</td>
<td>23</td>
<td>63.33</td>
<td>100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>36</strong></td>
<td><strong>100</strong></td>
<td></td>
</tr>
</tbody>
</table>

Source: primary data

From table 10, 27% strongly agreed that the town council budget committees implement their budget proposals in time, 5% agreed, 63% strongly disagreed while the rest not sure. This implies that services do not reach the residents in time.

4.3.5. Finding as to whether the town council has a budget management committee team to initiate Budgeting process.
Table 11 shows findings on whether the town council has a budget management committee team to initiate budgeting process.

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Valid Percentage (%)</th>
<th>Cumulative Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Agree</td>
<td>3</td>
<td>8.33</td>
<td>8.33</td>
</tr>
<tr>
<td>Agree</td>
<td>6</td>
<td>16.66</td>
<td>24.99</td>
</tr>
<tr>
<td>Not sure</td>
<td>0</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Disagree</td>
<td>3</td>
<td>8.33</td>
<td>33.32</td>
</tr>
<tr>
<td>Strongly disagree</td>
<td>24</td>
<td>66.66</td>
<td>100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>36</strong></td>
<td><strong>100</strong></td>
<td></td>
</tr>
</tbody>
</table>

Source: primary data

Form table 11, 8% strongly agreed that the town council has a budget Management committee team to initiate budgeting process, 16% agreed, none not sure, 8% disagreed and 66% strongly disagreed. This affects service delivery.

4.3.6 Findings on whether there is proper coordination of the town council activities

Table 12 shows findings on whether there is proper coordination of the town council activities

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Valid Percentage (%)</th>
<th>Cumulative Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Agree</td>
<td>25</td>
<td>69.44</td>
<td>69.44</td>
</tr>
<tr>
<td>Agree</td>
<td>11</td>
<td>30.55</td>
<td>99.99</td>
</tr>
<tr>
<td>Not sure</td>
<td>0</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Disagree</td>
<td>0</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Strongly disagree</td>
<td>0</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>36</strong></td>
<td><strong>100</strong></td>
<td></td>
</tr>
</tbody>
</table>

Source: primary data

From table 12, 69% strongly agreed that there is proper coordination of the town council activities, 31% agreed while the rest registered no responses. The town council officials on
the other hand said that there is proper coordination of the town council activities a situation that would improve service delivery.

4.3.7 There is regular continuous assessment of the town council activities.

Table 13 shows findings on whether there is regular continuous assessment of the town council activities.

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Valid Percentage (%)</th>
<th>Cumulative Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Agree</td>
<td>2</td>
<td>5.55</td>
<td>5.55</td>
</tr>
<tr>
<td>Agree</td>
<td>3</td>
<td>8.33</td>
<td>13.88</td>
</tr>
<tr>
<td>Not sure</td>
<td>0</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Disagree</td>
<td>0</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Strongly disagree</td>
<td>31</td>
<td>86.11</td>
<td>100</td>
</tr>
<tr>
<td>Total</td>
<td>36</td>
<td>100</td>
<td></td>
</tr>
</tbody>
</table>

Source: primary data

From table 13, 5% strongly agreed that there is regular continuous assessment of the town council activities, 8% agreed, 86% strongly disagreed while the rest did avail answers. The town council officials reacted that there is regular continuous assessment of the town council activities. This implies that the budget is normally implemented as intended a situation that affects service delivery.
4.3.8. Findings on whether there is proper follow up after budget implementation by the respondents

Table 14 shows findings on whether there is proper follow up after budget implementation by the respondents

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Valid Percentage (%)</th>
<th>Cumulative Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Agree</td>
<td>2</td>
<td>5.55</td>
<td>5.55</td>
</tr>
<tr>
<td>Agree</td>
<td>0</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Not sure</td>
<td>0</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Disagree</td>
<td>6</td>
<td>16.66</td>
<td>22.21</td>
</tr>
<tr>
<td>Strongly disagree</td>
<td>28</td>
<td>77.77</td>
<td>100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>36</strong></td>
<td><strong>100</strong></td>
<td></td>
</tr>
</tbody>
</table>

*Source: primary data*

From table 14, 5% strongly agreed that there is proper follow up after budget implementation, 16% disagreed, 77% strongly disagreed and the rest had no response. This implies some other services are not offered as planned.

4.3.9 Findings on whether respondents have control mechanism after follow up of budget implementation.

Table 15 shows findings on whether respondents have control mechanism after follow up of budget implementation.

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Valid Percentage (%)</th>
<th>Cumulative Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Agree</td>
<td>0</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Agree</td>
<td>0</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Not sure</td>
<td>0</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Disagree</td>
<td>12</td>
<td>33.33</td>
<td>33.33</td>
</tr>
<tr>
<td>Strongly disagree</td>
<td>24</td>
<td>66.66</td>
<td>100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>36</strong></td>
<td><strong>100</strong></td>
<td></td>
</tr>
</tbody>
</table>

*Source: primary data*
From table 15, 33% disagreed that there is no control mechanism after follow up of budget implementation after follow up of budget implementation, 66% strongly disagreed while no response was received from the rest. The interview guide provided to the town council indicated that the Town Council has control mechanisms put in place after budget implementation. This implies that services missing after a follow up would not be delivered.

4.4 TO FIND OUT THE FACTORS HINDERING SERVICE DELIVERY IN MUBENDE TOWN COUNCIL

4.4.1 Findings on whether the town council roads have enough security lights

Table 16 shows findings on whether the town council roads have enough security lights

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Valid Percentage (%)</th>
<th>Cumulative Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Agree</td>
<td>4</td>
<td>11.11</td>
<td>11.11</td>
</tr>
<tr>
<td>Agree</td>
<td>0</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Not sure</td>
<td>0</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Disagree</td>
<td>3</td>
<td>8.33</td>
<td>19.44</td>
</tr>
<tr>
<td>Strongly disagree</td>
<td>29</td>
<td>80.55</td>
<td>100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>36</strong></td>
<td><strong>100</strong></td>
<td></td>
</tr>
</tbody>
</table>

*Source: primary data*

From table 16, 11% strongly agreed that the town council roads have enough security lights, 8% agreed, 80% strongly disagreed while the rest registered no response. From the interview guide given to the respondents, it reveals that not all town council roads have enough security lights. This implies that the town council has not extended services to the residents.
4.4.2 Findings on whether there are drugs at the health centers / units

Table 17 shows findings on whether there are drugs at the health centers / units

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Valid Percentage (%)</th>
<th>Cumulative Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Agree</td>
<td>28</td>
<td>77.77</td>
<td>77.77</td>
</tr>
<tr>
<td>Agree</td>
<td>8</td>
<td>22.22</td>
<td>100</td>
</tr>
<tr>
<td>Not sure</td>
<td>0</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Disagree</td>
<td>0</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Strongly disagree</td>
<td>0</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>36</strong></td>
<td><strong>100</strong></td>
<td></td>
</tr>
</tbody>
</table>

**Source: primary data**

From table 17, 77% strongly agreed that there are drugs at the health centers / units, 22% agreed while the rest had no responses. This implies that there is an improvement in service delivery.

4.4.3 Findings on whether staff quarters have been constructed by the town council at schools.

Table 18 shows on whether staff quarters have been constructed by the town council at schools.

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Valid Percentage (%)</th>
<th>Cumulative Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Agree</td>
<td>26</td>
<td>72.22</td>
<td>72.22</td>
</tr>
<tr>
<td>Agree</td>
<td>4</td>
<td>11.11</td>
<td>83.33</td>
</tr>
<tr>
<td>Not sure</td>
<td>0</td>
<td>-</td>
<td>0</td>
</tr>
<tr>
<td>Disagree</td>
<td>2</td>
<td>5.55</td>
<td>88.88</td>
</tr>
<tr>
<td>Strongly disagree</td>
<td>4</td>
<td>11.11</td>
<td>100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>36</strong></td>
<td><strong>100</strong></td>
<td></td>
</tr>
</tbody>
</table>

**Source: primary data**
From table 18, 72% strongly agreed that staff quarters have been constructed by the town council at schools, 11% agreed, 5% disagreed while 11% strongly disagreed. This implies an improvement in service delivery.

4.4.4 Findings on whether all the town council roads are maintained.

Table 19 shows findings on whether all the town council roads are maintained.

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Valid Percentage (%)</th>
<th>Cumulative Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Agree</td>
<td>24</td>
<td>66.66</td>
<td>66.66</td>
</tr>
<tr>
<td>Agree</td>
<td>7</td>
<td>19.44</td>
<td>86.1</td>
</tr>
<tr>
<td>Not sure</td>
<td>4</td>
<td>11.11</td>
<td>97.21</td>
</tr>
<tr>
<td>Disagree</td>
<td>1</td>
<td>2.77</td>
<td>100</td>
</tr>
<tr>
<td>Strongly disagree</td>
<td>0</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>36</strong></td>
<td><strong>100</strong></td>
<td></td>
</tr>
</tbody>
</table>

*Source: primary data*

From table 19, 66% strongly agreed that all the town council roads are maintained, 19% agreed, 11% not sure, 2% disagreed while none strongly disagreed. Town councils responded that some roads are actually maintained except a few roads which are not properly maintained by the relevant authorities. This implies an improvement in service delivery.

4.4.5 Findings on whether the town council provides adult education for the residents.

Table 20 shows findings on whether the town council provides adult education for the residents.

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Valid Percentage (%)</th>
<th>Cumulative Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Agree</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Agree</td>
<td>7</td>
<td>19.44</td>
<td>19.44</td>
</tr>
<tr>
<td>Not sure</td>
<td>4</td>
<td>11.11</td>
<td>30.35</td>
</tr>
<tr>
<td>Disagree</td>
<td>1</td>
<td>2.77</td>
<td>33.32</td>
</tr>
<tr>
<td>Strongly disagree</td>
<td>24</td>
<td>66.66</td>
<td>100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>36</strong></td>
<td><strong>100</strong></td>
<td></td>
</tr>
</tbody>
</table>

*Source: primary data*
From table 20, 19% agreed that the town council provides adult education for the residents, 11% not sure, 2% disagreed while 66% strongly disagreed while none strongly agreed. This shows a decline in service delivery.

4.4.6 Findings on whether there is counseling and guidance within the town council schools.

Table 21 findings on whether there is counseling and guidance within the town council schools.

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Valid Percentage (%)</th>
<th>Cumulative Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Agree</td>
<td>26</td>
<td>72.22</td>
<td>72.22</td>
</tr>
<tr>
<td>Agree</td>
<td>4</td>
<td>11.11</td>
<td>83.33</td>
</tr>
<tr>
<td>Not sure</td>
<td>0</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Disagree</td>
<td>2</td>
<td>5.55</td>
<td>88.88</td>
</tr>
<tr>
<td>Strongly disagree</td>
<td>4</td>
<td>11.11</td>
<td>100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>36</strong></td>
<td><strong>100</strong></td>
<td></td>
</tr>
</tbody>
</table>

Source: primary data

From table 21, 72% strongly agreed that there is counseling and guidance within the town council schools, 11% agreed, 5% disagreed while 11% strongly disagreed and none not sure. This implies an improvement in service delivery.
4.4.7 Findings on whether there has been an improvement in water resources within the town councils.

Table 22 shows findings on whether there has been an improvement in water resources within the town councils.

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Valid Percentage (%)</th>
<th>Cumulative Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Agree</td>
<td>3</td>
<td>8.33</td>
<td>8.33</td>
</tr>
<tr>
<td>Agree</td>
<td>0</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Not sure</td>
<td>0</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Disagree</td>
<td>4</td>
<td>11.11</td>
<td>19.44</td>
</tr>
<tr>
<td>Strongly disagree</td>
<td>29</td>
<td>80.55</td>
<td>100</td>
</tr>
<tr>
<td>Total</td>
<td>36</td>
<td>100</td>
<td></td>
</tr>
</tbody>
</table>

*Source: primary data*

From table 22, 8% strongly agreed that there has been an improvement in water resources within the town councils, 11% disagreed, 80% strongly disagreed while the rest did not provide answers. This shows a decline in service delivery.

4.4.8 Findings on whether budgets are set towards maintaining town council roads.

Table 23 shows findings on whether budgets are set towards maintaining town council roads.

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Valid Percentage (%)</th>
<th>Cumulative Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Agree</td>
<td>20</td>
<td>55.55</td>
<td>55.55</td>
</tr>
<tr>
<td>Agree</td>
<td>7</td>
<td>19.44</td>
<td>74.99</td>
</tr>
<tr>
<td>Not sure</td>
<td>4</td>
<td>11.11</td>
<td>86.1</td>
</tr>
<tr>
<td>Disagree</td>
<td>5</td>
<td>13.88</td>
<td>100</td>
</tr>
<tr>
<td>Strongly disagree</td>
<td>0</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>36</td>
<td>100</td>
<td></td>
</tr>
</tbody>
</table>

*Source: primary data*

From table 23, 55% strongly agreed that budgets are set towards maintaining town council roads, 19% agreed, 11% not sure, 13% disagreed while none strongly disagreed. This implies
an improvement in service delivery.

4.4.9 Findings on whether budgets are set up to construct more schools within the town council.

Table 24 shows findings on whether budgets are set up to construct more schools within the town council.

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Valid Percentage (%)</th>
<th>Cumulative Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Agree</td>
<td>24</td>
<td>66.66</td>
<td>66.66</td>
</tr>
<tr>
<td>Agree</td>
<td>4</td>
<td>11.11</td>
<td>77.77</td>
</tr>
<tr>
<td>Not sure</td>
<td>7</td>
<td>19.44</td>
<td>97.21</td>
</tr>
<tr>
<td>Disagree</td>
<td>1</td>
<td>2.77</td>
<td>100</td>
</tr>
<tr>
<td>Strongly disagree</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>36</td>
<td>100</td>
<td></td>
</tr>
</tbody>
</table>

Source: primary data

From table 24, 66% strongly disagreed that budgets are set up to construct more schools within the town council, 11% agreed, 19% not sure, 2% disagreed while none strongly agreed. This implies an improvement in service delivery.

4.5 TO ESTABLISH THE RELATIONSHIP BETWEEN BUDGET MANAGEMENT AND SERVICE DELIVERY.

In this chapter, data was collected to establish the relationship between budget management and service delivery and SPSS has been used to show the relationship between the two variables under study. The researcher also used the co-efficient of determination $r^2$ to measure the strength of the established relationship.
Table 25 Showing Pearson’s Correlation Coefficient to determine the level of relationship between Budget Management and Service Delivery

<table>
<thead>
<tr>
<th>Correlations</th>
<th>Budget Management</th>
<th>Service Delivery</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budget Management</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pearson correlation</td>
<td>1.000</td>
<td>.5321**</td>
</tr>
<tr>
<td>Sig. (2-tailed)</td>
<td></td>
<td>.006</td>
</tr>
<tr>
<td>N</td>
<td>36</td>
<td>36</td>
</tr>
<tr>
<td><strong>Service delivery</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pearson correlation</td>
<td>.5321**</td>
<td>1.000</td>
</tr>
<tr>
<td>Sig.(2-tailed)</td>
<td>.006</td>
<td>.</td>
</tr>
<tr>
<td>N</td>
<td>36</td>
<td>36</td>
</tr>
</tbody>
</table>

** Correlation is significant at the 0.01 level (2-tailed)

Source: primary data

Findings from table 25 show that there is a significant positive relationship between budget management and service delivery as evidenced by Pearson correlation as $r= .5321$, $p=0.01$, which is significant. This implies that as budget management improves, service delivery will also improve.
CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.0 INTRODUCTION

In this study, the researcher aimed at establishing the relationship between budget management and service delivery. This presents the summary, conclusions and recommendations. After data presentation and analysis, the outcome of the findings was reviewed following the set objectives.

5.1 SUMMARY OF THE MAJOR FINDINGS

In this study, the summary of the findings has been discussed in line with the set objectives as seen below;

5.1.1 TO FIND OUT THE SYSTEM OF BUDGET MANAGEMENT IN MUBENDE TOWN COUNCIL.

Findings on whether all the respondents have information about the town council budgets indicated that respondents do not have access information about the town council budgets. The town council officials on the other hand responded that all respondents have access to information about the town council budgets.

It has been revealed from the findings that residents do not participate in selecting priority areas for budgeting process which affects service delivery.

The town council officials agreed that the budgets are approved by the relevant authority of the town council

The study further revealed that respondents the town council budget committees implement their budget proposals in time which improves service delivery.
It was observed from the findings that the town council does not have a budget management committee team to initiate budgeting process a situation that affect service delivery.

The findings indicates that there is proper coordination of the town council activities which has improved service delivery in the town council.

The study findings revealed that there is no regular continuous assessment of the town council activities which affects service delivery.

5.1.2 To find out the factors hindering service delivery in Mubende town council

It reveals that not all town council roads have enough security lights, the town council provides adult education for the residents, It was also revealed there is has been an improvement in water resources within the town councils. Findings on whether budgets are set up to construct more schools and staff quarters within the town council.

5.1.3 TO ESTABLISH THE RELATIONSHIP BETWEEN BUDGET MANAGEMENT AND SERVICE DELIVERY.

In this chapter, data was collected to establish the relationship between budget management and service delivery and SPSS has been used to show the relationship between the two variables under study. The researcher also used the co-efficient of determination $r^2$ to measure the strength of the established relationship.

Findings from the table above it shows that there is a significant positive relationship between budget management and service delivery as evidenced by Pearson correlation as $r= .5321$, $p=0.01$, which is significant. This implies that as budget management improves, service delivery will also improve.
5.2 GENERAL CONCLUSION ON BUDGET MANAGEMENT

According to the study findings, it reveals that respondents do not have access information about the town council budgets as it was also backed by town council officials, residents do not participate in selecting priority areas for budgeting process which affects service delivery.

The study further revealed that respondents the town council budget committees implement their budget proposals in time which improves service delivery which helps government achieve decentralization policy.

5.3 GENERAL CONCLUSION ON SERVICE DELIVERY

Having a control mechanism after follow up of budget implementation improves service delivery within the town council

5.4 RECOMMENDATIONS:

In this study, the summary of the recommendations has been discussed in line with the set objectives as seen below;

5.4.1 RECOMMENDATION ON BUDGET MANAGEMENT

Should be a control mechanisms after follow up of budget implementation which improves service delivery within the town council

All the stakeholders should be involved in the budgetary process by the town council officials.
The town council officials should have a budget management committee team to initiate budgeting process. There should proper coordination of the town council activities which improves service delivery.
5.4.2 RECOMMENDATION ON SERVICE DELIVERY

In an attempt to improve on the service delivery, there should be proper continuous budget monitoring against the planned activities a situation that would improve service delivery.

There should be proper regular continuous assessment of the town council activities which would improve on service delivery.

5.4.3 RECOMMENDATION ON THE RELATIONSHIP BETWEEN THE TWO VARIABLES

This research study revealed a significant positive relationship between budget management and service delivery as evidenced by Pearson correlation as \( r= 0.5321, p=0.01 \), which is significant. This implies that as budget management improves, service delivery will also improve.

5.5 AREAS FOR FURTHER RESEARCH

Further research needs to be done in the area below:

1. The effect of budget management on service delivery
2. Similar studies should be conducted since Mubende Town Councils is not a representative of all town councils in Uganda and elsewhere in the world.
3. Investigate how effective is the assessment of budget management
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APPENDIX 1: QUESTIONNAIRE
MAKERERE UNIVERSITY
QUESTIONNAIRE FOR THE SERVICE BENEFICIARIES

Dear Respondents,

I am a Bachelor of Commerce final year student of Makerere University conducting a research study on budget management and service delivery a case study of Mubende Town Council Town Council in Mubende district (MTC).

You are kindly requested to provide answers to the following questions. I assure you that findings from this study will not be used for any other purpose and that to the best of my knowledge, all information collected in this questionnaire will be treated with utmost confidentiality.

Section A: Bio-data
For each of the following, tick as appropriate;
1. Age

   Below 18 years □  18-29 years □  30-39 years □  40-49 years □  50 + years □

2. Marital status

   Single □  Married □

3. Gender

   Male □  Female □

4. Highest level of education

   Certificate □  Diploma □  Degree □  Postgraduate □

   Others (specify)..................................................................................................


SECTION: B

5. The Town council avails all information to the residents about its budgets?

<table>
<thead>
<tr>
<th>Strongly agree</th>
<th>Agree</th>
<th>Not sure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
</table>

6. There is all participation by the residents in selecting priority areas for budgeting process.

<table>
<thead>
<tr>
<th>Strongly agree</th>
<th>Agree</th>
<th>Not sure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
</table>

7. Town council budgets are approved by the relevant authorities.

<table>
<thead>
<tr>
<th>Strongly agree</th>
<th>Agree</th>
<th>Not sure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
</table>

8. The town council has a budget management committee team to initiate budgeting process.

<table>
<thead>
<tr>
<th>Strongly agree</th>
<th>Agree</th>
<th>Not sure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
</table>

9. The town council budget committees implement their budget proposals in time.

<table>
<thead>
<tr>
<th>Strongly agree</th>
<th>Agree</th>
<th>Not sure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
</table>

10. There is proper coordination of the town council activities.
11. There is regular continuous assessment of the town council activities.

<table>
<thead>
<tr>
<th>Strongly agree</th>
<th>Agree</th>
<th>Not sure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
</table>

12. There is proper follow up after budget implementation.

<table>
<thead>
<tr>
<th>Strongly agree</th>
<th>Agree</th>
<th>Not sure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
</table>

13. The town council has a control mechanism after follow

<table>
<thead>
<tr>
<th>Strongly agree</th>
<th>Agree</th>
<th>Not sure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
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</thead>
</table>

**SECTION: C**

14. The town council roads have enough security lights.

<table>
<thead>
<tr>
<th>Strongly agree</th>
<th>Agree</th>
<th>Not sure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
</table>
15. There are drugs at the health centers/units.

<table>
<thead>
<tr>
<th>Strongly agree</th>
<th>Agree</th>
<th>Not sure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
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16. Staff quarters have been constructed by the town council at schools.

<table>
<thead>
<tr>
<th>Strongly agree</th>
<th>Agree</th>
<th>Not sure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
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17. All the town council roads are maintained.

<table>
<thead>
<tr>
<th>Strongly agree</th>
<th>Agree</th>
<th>Not sure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
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<tbody>
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18. The town council provides adult education for the residents.

<table>
<thead>
<tr>
<th>Strongly agree</th>
<th>Agree</th>
<th>Not sure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
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</table>

19. There is guidance and counseling within the town council schools.

<table>
<thead>
<tr>
<th>Strongly agree</th>
<th>Agree</th>
<th>Not sure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
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</table>

20. There has been an improvement in water resources within the town council.

<table>
<thead>
<tr>
<th>Strongly agree</th>
<th>Agree</th>
<th>Not sure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
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SECTION: D

21. Budgets are set towards maintaining the town council roads.

<table>
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<tr>
<th>Strongly agree</th>
<th>Agree</th>
<th>Not sure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
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</table>

22. Budgets are set up to construct more classrooms within the town council.

<table>
<thead>
<tr>
<th>Strongly agree</th>
<th>Agree</th>
<th>Not sure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
</table>

23. An improvement in budget planning leads to construction of more schools within the Town Council

<table>
<thead>
<tr>
<th>Strongly agree</th>
<th>Agree</th>
<th>Not sure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
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</thead>
</table>

24. Poor schools constructed are as a result of inefficiencies in the budget management committees.

<table>
<thead>
<tr>
<th>Strongly agree</th>
<th>Agree</th>
<th>Not sure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
</table>

25. Proper budget management has led to construction of more health units/centres within the town council.

<table>
<thead>
<tr>
<th>Strongly agree</th>
<th>Agree</th>
<th>Not sure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
</table>
26. Conflicts within budget management committees lead to delays in supply of safe water.

<table>
<thead>
<tr>
<th>Strongly agree</th>
<th>Agree</th>
<th>Not sure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
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27. Town council schools have been equipped with computers due to proper budget management.

<table>
<thead>
<tr>
<th>Strongly agree</th>
<th>Agree</th>
<th>Not sure</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
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28. What advice would you recommend to improve on service delivery?

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…………………………………………………………………………………………………
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…………………………………………………………………………………………………

Than you very much for your cooperation and for making this research study a success
APPENDIX 2: INTERVIEW GUIDE

To be filled by the town council officers

Section A:
1. Name of the employee (optional) ............................................
2. What position do you held..........................................................

Section B:
3. Do residents receive all the information about the town council budgets?
4. Do all the residents participate in selecting priority areas for budgeting process?
5. Are town council budgets approved by the relevant authorities?
6. Does the town council have a budget management committee team to initiate budgeting process?
7. Does the town council budget committees implement their budget proposals in time?
8. Is there proper coordination of the town council activities?
9. Is there regular continuous assessment of the town council activities?
10. Does the town council follow up their budget proposals after budget implementation?
11. Does the town council have a control mechanism after follow up?
12. Do town council roads have enough security lights?
13. Are there drugs at the health centers/units?
14. Has the town council constructed school staff quarters?
15. Are all the town council roads properly maintained?
16. Does the town council provide adult education for the residents?
17. Are there guidance and counseling within the town council schools?
18. There has been an improvement in water resources within the town council.
19. Budgets are set towards maintaining the town council roads.
20. Budgets are set up to construct more classrooms within the town council.
21. An improvement in budget management leads to construction of more schools within the town council.
22. Poor schools constructed are as a result of inefficiencies in the budget management committees.
23. Proper budget planning has led to construction of more health units/ centres within the town council.
24. Conflicts within budget management committees lead to delays in supply of safe water.

25. Town council schools have been equipped with computers due to proper budget management.

26. What advice would you recommend to improve on service delivery?

Thank you very much for your cooperation and for making this research study a success.