



MAKERERE UNIVERSITY

MAKERERE UNIVERSITY BUSINESS SCHOOL

**BUDGETING PRACTICES, PUBLIC VALUE, AND SERVICE DELIVERY OF TOWN
COUNCILS IN UGANDA: A CASE OF BUSOGA REGION TOWN COUNCILS.**

**BY
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PLAN A

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DECLARATION

I, Komakech Godfrey Adyanga, hereby declare that to the best of my knowledge, this study is my original work and that it has never been submitted to any other institution for any academic award. Where the work of others is used in the study, it has been duly acknowledged.

Signed:  Date: 18/06/2024

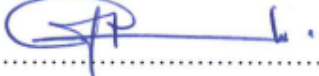
APPROVAL

This is to certify that this research was written under our guidance as university supervisors and is submitted for examination with our approval.

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ABSTRACT

This study aimed to investigate the relationship between budgeting practices, public value, and service delivery of town councils in Uganda. The specific objectives were to establish the relationship between budgeting practices and service delivery of town councils in Uganda, examine the relationship between public value and service delivery of town councils in Uganda, and establish the joint influence of budgeting practices and public value on service delivery of town councils in Uganda. The study was anchored on systems theory to explain the hypothesised relationship between the study variables.

The research adopted a cross-sectional survey design, which is quantitative. The sample size of 43 town councils was drawn from a population of 48 town councils in the Busoga region using Slovin's formular for sample size determination. The researcher selected the sample using a simple random sampling technique and entered the data in SPSS version 23 for analysis. The researcher verified the data's validity and reliability using the content validity index and the Cronbach alpha coefficient. The researcher used the mean and standard deviation to analyze the data for descriptive purposes. The data was also tested for correlation to establish the association between the study variables. In regards to inferential statistics, the data was analysed for regression to establish the influence of budgeting practices and public value on service delivery. The study findings demonstrated a significant correlation between budgeting practices, public value, and service delivery. The regression results revealed that budgeting practices have a significant relationship with service delivery. The study also revealed that public value has a significant relationship with service delivery. The study findings further revealed a significant joint effect of budgeting practices and public value on service delivery.

The study recommends that budgeting practices should prioritise citizens' participation, and this can play a significant role in building trust and legitimacy among the general public, ultimately leading to effective service delivery. As a result, the government's effort to improve service delivery in town councils should focus on the community's involvement in budgeting practices.

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CHAPTER ONE

1.1 Introduction

This chapter includes the study's background, problem statement, purpose, objectives, research questions, scope, significance, conceptual model, and narratives.

1.2 Background of the study

Service delivery is a global concern that is essential to meeting the needs of the public and increasing the satisfaction of citizens (Teshome, Belete, Gizaw, & Mengiste, 2020). According to Shittu (2020), service delivery is the provision of sufficient, quality, and affordable services to the people. Similarly, Bauhr and Carlitz (2021), assert that service delivery is the distribution of basic resources that citizens depend on, such as water, roads, street lighting, health care, and primary education.

According to Egugbo and Osifo (2020), governments worldwide are striving for service accessibility and quality delivery. For instance, according to Haggard (2020), European healthcare services have undergone significant transformation since the 1980s, while poor service delivery in Africa has led to community protests (Breakfast, Bradshaw, & Nomarwayi (2019). Further, Ukeje, Ogbulu, Onyema, Obi, and Obasi (2019), assert that service delivery in Nigeria has witnessed declining performance levels. Similarly, Zimbabwe and Namibia have experienced declines in service delivery (Marumahoko, 2020; Ebisa, 2020), with local authorities failing to implement quality mandates, a trend not seen in other African countries (Mngomezulu, 2020).

Numerous communities in Uganda, like in other African countries, faced challenges in terms of the availability of services to the population at the local level. Furthermore, service delivery quality continues to deteriorate at an alarming level, resulting in endless client complaints about

poor service delivery (Turyasingura & Nabaho, 2021). Moreover, the cost of these services is prohibitively high for the average local person (Ssebagereka, et al., 2021). For example, In Uganda, hospital stays cost patients \$150.62 (Ssebagereka, et al., 2021), with 48.3% of the town councils facing limited access to water sources, 84.5% facing limited garbage collection, 50% facing limited lighting services, and 51.7% of the town councils facing poor roads (Kayiwa et al., 2020), and the state of schools is poor, where some pupils still study under trees and lack latrines (Kayendeke, Itaagaa, & Genza, 2019). Inappropriate budgeting practices significantly contribute to poor service delivery in developing countries (Baloyi, & Beyers, 2019). Budgeting practices are gaining popularity as an innovative management approach (Grossi, Ho, & Joyce, 2020), Effective budgeting practices promote better service delivery as well as enhancing public value, which is highly associated with service delivery (Masuku, & Jili, 2019).

Public value is the worth that citizens and their representatives seek from public services (Grüb, Birgit, & Sebastian, 2020), focusing on citizens as part of society (Rodríguez, 2019). Public managers in Uganda face challenges in designing and delivering services that build public trust (Witesman & Lawrence, 2022). For instance, in Uganda, where citizens view and value themselves as consumers of public services like roads, electricity, and education, the satisfaction of citizens as service consumers is increasingly becoming a crucial aspect (Nduhura, Lukamba, & Nuwagaba, 2020). Studies on budgeting practices, public value, and service delivery have primarily come from developed countries, with little focus on developing countries such as Uganda. Furthermore, studies have focused on direct relationships, ignoring the joint influence of budgeting practices and public value on service delivery, which this study aims to address.

1.3 Problem Statement

The mandate of Town Councils (TC) is to provide citizens with accessible, quality, and affordable services (LGA, 2020). To achieve this mandate, the government has allocated votes to each TC, allocated local councils and administrative units, and elected and appointed local council officials to supervise projects from village to town council levels (LGA, 2020). However, most town councils in the Busoga region continue to report poor service delivery (OPM, 2020). For instance, during the financial years 2018/19 and 2019/2020, the quality of services declined by 20%, while the efficiency and quality of health and education declined by 15% and 18%, respectively. Additionally, only 39% of the town councils' planned outputs were achieved (OPM, 2020; UBOS, 2021). Besides, the poor service delivery in the Busoga region can be attributed to inadequate workforce, inadequate infrastructure, insufficient community involvement, and lack of transparency, necessitating improved budgeting practices and public value. Research on the relationship between budgeting practices, public value, and service delivery has been scarce. Therefore, this study seeks to investigate the relationship between budgeting practices, public value, and service delivery in the Busoga region town councils.

1.4 Purpose of the Study

The study's purpose is to examine the relationship between budgeting practices, public values and service delivery in Busoga region town councils.

1.5 Specific objectives

The specific objectives of the study are:

- (i) To establish the relationship between budgeting practices and service delivery of town councils in the Busoga Region.

- (ii) To examine the relationship between public value and service delivery of town councils in the Busoga Region
- (iii) To establish the joint influence of budgeting practices and public value on service delivery of town councils in the Busoga Region

1.6 Research questions

- (i) What is the relationship between budgeting practices and service delivery?
- (ii) What is the relationship between public value and service delivery?
- (iii) What is the joint influence of budgeting practices and public value on service delivery?

1.7 Significance of the Study

The study findings could provide information to policymakers and policy advocates looking to review policies on budgeting practices, public value, and service delivery. This is because the findings can help policymakers analyze best practices in budgeting and public value, thereby promoting accessible, quality, and affordable service delivery to citizens.

The study's findings could provide town council authorities with lessons on effective budgeting practices and public value, enabling them to make services available, cost-effective, and provide quality service delivery to the public. This is because citizens' involvement in budgeting practices and public value can improve problem identification, reduce expenditures, and facilitate efficient collaboration for quality service delivery.

The study could encourage the community in the Busoga region to participate in all stages of the budgeting cycle, not only because they can contribute valuable technical skills to the process, but also to enable them to bring critical information about public needs and priorities to budget

debates. This will enhance the delivery of cost-effective services in the Busoga region and across Uganda.

The research could be beneficial to other researchers and academicians, with the results and recommendations made to guide future research on budgeting practices, public value, and service delivery to enhance effective and quality service delivery in Uganda.

1.8 The Scope of the Study

1.8.1 Geographical scope

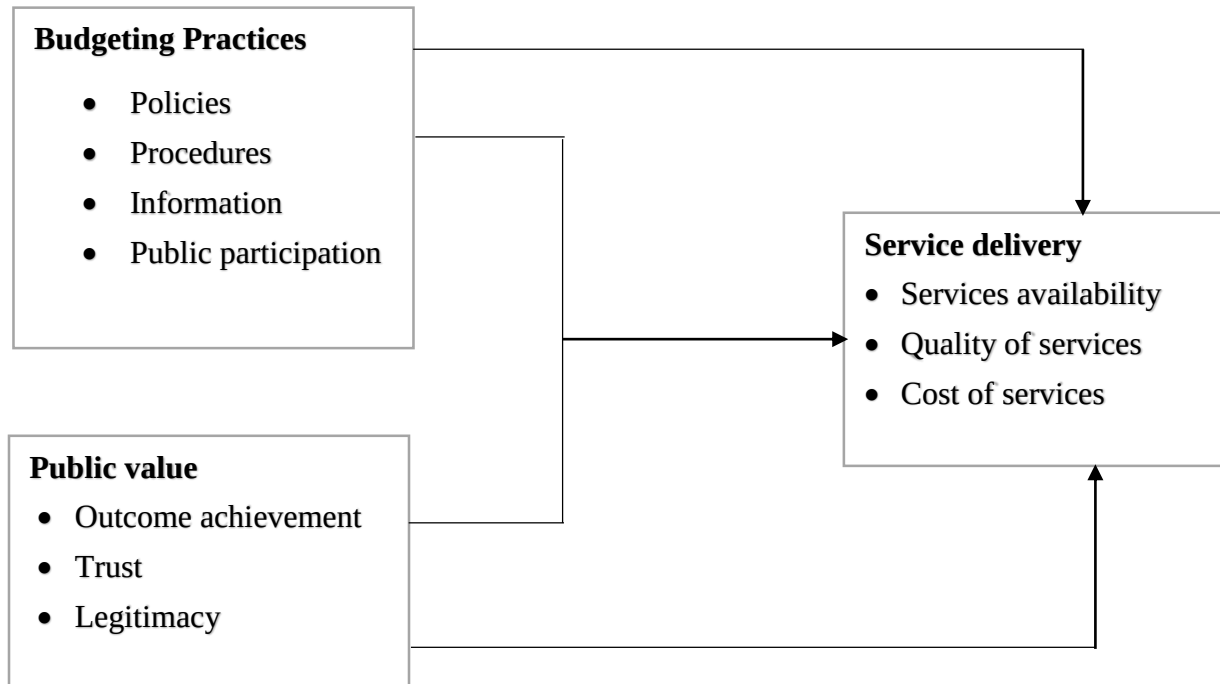
The study was conducted in the forty-eight (48) town councils in Busoga Region. (See Appendix B.) The researcher selected the town councils in the Busoga region due to their consistent poor service delivery in the last three financial years (2018–2019, 2019–2020, and 2020–2021) (OPM, 2020: UBOS, 2021).

1.8.2 Content Scope

The focus of this study was on the relationship between budgeting practices, public value, and service delivery. Budgeting policies, procedures, information, and public participation explain budgeting practices; outcome achievement, trust, and legitimacy measure public value; and service availability, service quality, and service cost dimensionalized service delivery. However, the study concentrated on service delivery as the dependent variable, given the town council's primary challenges of low service availability, low service quality, and high service costs. Despite this, there aren't many studies exploring the connection between budgeting practices, public value, and service delivery in town councils in the Busoga region.

1.9 Conceptual model

Figure 1: Conceptual Model



Source: Adopted from the literature of (Kojo et al., 2021; Faulkner & Kaufman, 2018 and Marumahoko, Afolabi, Sadie, & Nhede, 2020) and was modified by the researcher.

The researcher conceptualized budgeting practices and public value as the independent variables, and service delivery as the dependent variable. The researcher considered budgeting practices using the dimensions of budgeting policies, procedures, information, and public participation as defined by Kojo et al. (2021); considered public value using the dimensions of outcome achievement, trust, and legitimacy as defined by Faulkner & Kaufman (2018); and considered service delivery using the indicators of service availability, service quality, and cost of services as defined by Marumahoko, Afolabi, Sadie, & Nhede (2020; Kojo et al., 2021). Therefore, the model suggests that budgeting practices directly impact service delivery. It suggests that when

we implement appropriate policies, adhere to budgeting procedures, provide all essential information, and encourage public participation in budgeting, we can achieve easy accessibility, quality, and affordable service delivery.

In addition, the model also proposes that public value has a direct influence on service delivery, implying that if town councils develop results valued by the public, grounded in positive citizens' expectations, and consider their undertakings legitimate, quality service delivery will be realised.

The model suggests a joint influence between budgeting practices and public value on service delivery, suggesting that the implementation of appropriate budgeting practices and public value can lead to improved service delivery. However, poor budgeting practices and disregard for public value in service delivery are likely to result in poor service delivery. On the other hand, good budgeting practices and public value will lead to better service delivery.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This section presents reviewed literature from other scholars' works on budget practices, public values, and service delivery. The section also contains the relationship between budgeting practices and service delivery, the relationship between public values and service delivery, and the relationship between budgeting practices, public values, and service delivery.

2.2 Theoretical framework- systems theory

2.2.1 The systems theory

Systems theory, which provides a holistic and interrelated picture of organizational dynamics and consequences, can examine the association between budgeting practices, public value, and service delivery. Systems theory emphasizes the interdependence and interconnection of system components, as well as how changes in one piece can affect the whole. This research uses systems theory to understand the complex relationships between budgeting methods, public value judgments, and service delivery efficacy.

Budgeting is a crucial factor in organizational decision-making. The above activities entail allocating financial resources, developing fiscal policies, and setting priorities that affect budget distribution across programmes and services (Sparkes, Kutzin, & Earle, 2019). Budgeting practices help organizations allocate resources across service areas, affecting the quantity and quality of public services.

The system inherently creates public value. According to Torfing, Sørensen, and Røiseland (2019), the phrase emphasizes public services' benefits to individuals and communities. More than just providing services, adding value requires adapting them to public needs. According to

systems theory, public value is defined as the interaction between budgetary practices, service quality, and relevance.

Service delivery refers to system outcomes, including citizen outcomes from governmental programs and initiatives (Waddington, et al., 2019). Included are service availability, quality, and cost-effectiveness. Budgeting greatly affects service delivery. This is because resource allocation decisions immediately impact service availability, quality, and affordability for the public.

Systems theory focuses on feedback loops and causal interactions within a system. Feedback loops demonstrate the interconnectedness of system components in budgeting, public value, and service delivery. These loops show how changes in one element can affect others in the system. Making informed budgeting decisions that prioritize public preferences and needs can enhance public value. Service delivery satisfaction and efficacy can improve (Usak, et al., 2020).

This research employs systems theory to demonstrate the interconnection between budgets, public value, and service delivery. This highlights the need for organizations to consider the systemic effects of their budgeting choices on public service delivery and public value views. Policymakers and practitioners can improve their decision-making by examining several elements using a systems thinking paradigm. This method helps them link budgeting with public values and service delivery goals, resulting in better informed and holistic decision-making.

Systems theory helps explain the complex relationships between budgets, public value, and service delivery in organizations. In this context, systems theory can help explain how varied elements affect budgeting decisions, public values, and service delivery. This context is important for various systems theory concepts.

Systems theory emphasizes interaction and linkages. A change in one component can have a cascade of consequences across the system (Hynes, et al., 2020). Budgeting practices, public value, and service delivery demonstrate that financial allocation decisions can have an impact on public value and service quality. Budget cuts lead to a reduction in service availability. This may damage public trust and satisfaction, affecting service performance (Tong, et al., 2022).

Feedback and Adaptation: Feedback loops are essential to systems theory, allowing components to share information and impact (Badcock, et al., 2019). Feedback loops show how service quality affects public values and preferences. Public value-responsive budgeting can create positive feedback loops that improve service performance and public satisfaction. Negative feedback loops might result from budgeting decisions that don't promote public value and service quality (Jordan, 2019).

According to systems theory, emergent qualities arise from interactions between system components. Predicting these features from component properties alone is difficult (Treisman, Sykes, & Gelade, 2022). Unexpected outcomes or consequences can occur in budgeting, public value, and service delivery. A budget allocation decision to reduce costs may unintentionally lower service quality, resulting in negative emergent features including public distrust and legitimacy (Ricciardelli, Carleton, Mooney, & Cramm, 2020).

Systems theory emphasizes the whole system and its “holons” (Kineman, & Wessman, 2020). A holistic approach to budgeting, public value, and service delivery recognizes the interconnectedness of system components, where actions in one domain can affect overall functioning. Budgeting decisions that prioritize public-values-aligned service quality investments

have the potential to improve the overall service delivery process. This can boost public trust and value (Twizeyimana, & Andersson, 2019).

In conclusion, using systems theory in budgeting, public value, and service delivery helps understand the complex interconnections, reciprocal influences, unexpected characteristics, and all-encompassing dynamics that affect public service efficacy and results. Through the identification and evaluation of these interrelationships, organizations and policymakers can improve their decision-making by aligning financial practices with public values and maximizing service delivery outcomes by identifying and evaluating these interrelationships.

Systems theory helps explain the complex relationship between budgeting, public value, and service delivery. Systems theory emphasizes alignment, feedback loops, and emergent features in shaping effective, sustainable, and public-satisfying service delivery outcomes. This perspective sees these components as interconnected organizational parts.

2.2.2 The participatory theory

The role of participatory theory is of great significance within the realm of budgeting practices, public value, and service delivery. This theory underscores the crucial nature of involving stakeholders, including the general public, in the decision-making processes. According to this theory, the inclusion of individuals and groups who are impacted by or have a significant stake in budgeting decisions can result in a more knowledgeable, open, and responsible distribution of resources, ultimately leading to enhanced outcomes in service delivery. The utilisation of participatory theory within this particular context can yield numerous implications and advantages:

The practice of participatory budgeting involves the active involvement of citizens and stakeholders in the process of allocating the budget. This inclusive approach allows for the consideration of a wide range of perspectives and needs. The promotion of inclusivity has the potential to result in a fairer allocation of resources and the prioritisation of services, thereby guaranteeing that budgeting decisions align with the values and preferences of the general public (Kraai, 2023).

The incorporation of public engagement in budgeting practises can serve as a means to identify services and projects that are following the values and priorities of the public, thereby enhancing the overall public value. The alignment described has the potential to enhance public value by effectively directing budget allocations towards meeting the specific needs and aspirations of the community. This, in turn, can result in heightened levels of satisfaction and trust in the actions undertaken by the government (Santa, MacDonald, & Ferrer, 2019).

Participatory approaches enhance transparency through the facilitation of accessible and comprehensible budgeting processes for the public, thereby fostering accountability. The promotion of transparency facilitates increased accountability among decision-makers and public officials, as they are held responsible for their decisions regarding the allocation of resources (Bauhr, & Carlitz, 2021).

The involvement of stakeholders in the identification of service delivery priorities is a key aspect of quality service delivery. Through the implementation of participatory budgeting, resources can be allocated to areas that are deemed most necessary. The allocation of resources towards the resolution of specific challenges and deficiencies in service provision can lead to an enhancement in the quality of service (Sabireen, & Neelananarayanan, 2021).

Public Empowerment: Participatory budgeting facilitates the empowerment of individuals within the public sphere by allowing them to actively engage in decision-making processes that have a direct impact on their respective communities. The process of empowerment has the potential to result in heightened levels of civic engagement, as individuals assume a more proactive role in influencing the formulation of policies and provision of services that have a direct impact on their lives (Liu, Xiao, Li, & Wu, 2022).

In conflict resolution, participatory budgeting serves as a mechanism for conflict resolution and the reconciliation of divergent interests among various stakeholders. According to Siangulube (2023), the process of dialogue and negotiation enables participants to collectively identify resolutions that effectively reconcile varying viewpoints and foster agreement.

Engaging a diverse array of stakeholders in budgeting practises can yield innovative ideas and solutions that may not have been previously contemplated through conventional top-down approaches. According to Masuku and Jili (2019), the presence of creativity has the potential to enhance service delivery methods, making them more effective and efficient.

Nevertheless, it is crucial to recognise that the implementation of participatory budgeting can pose certain difficulties, including limitations in resources, the need to ensure adequate representation, and the management of expectations. Moreover, the level of engagement and authority that stakeholders possess in the process of decision-making can differ, thereby affecting the degree to which participatory principles are actualized.

In summary, the utilisation of participatory theory presents a valuable conceptual framework for the improvement of budgeting practises, public value, and service delivery through the facilitation of inclusivity, transparency, accountability, and empowerment. By incorporating public participation in the budgetary procedure, governmental bodies and organisations can

enhance the responsiveness and efficacy of their policies and services, thereby achieving a better alignment with the needs and preferences of the communities they are tasked with serving.

The selection between systems theory and participatory theory within the framework of budgeting practises, public value and service delivery are contingent upon the particular research emphasis, goals, and preferred methodology for understanding and enhancing these processes. Both theories provide valuable perspectives, yet they emphasize distinct facets of the interplay between budgeting, public values, and service delivery.

The selection between systems theory and participatory theory is contingent upon the specific research objectives and the desired level of analytical depth. The objective is to gain a wide-ranging understanding of the complex dynamics and interconnections within the budgeting and service delivery system, it may be more suitable to employ systems theory. Conversely, when the emphasis is placed on the democratisation of decision-making processes, the promotion of public engagement, and the augmentation of public value, participatory theory becomes more pertinent. Nevertheless, it is important to acknowledge that these two theories are not mutually exclusive. The complementarity between these two aspects lies in their ability to enhance the overall comprehension of budgeting practises, public values, and service delivery, thereby offering a more comprehensive understanding of their multifaceted nature. The integration of elements from both theories could enable researchers to broadly address the intricate systemic complexities. Additionally, the incorporation of participatory processes would ensure that the outcomes are in line with the values and preferences of the public and stakeholders.

2.3 Service Delivery

According to Osborne (2020), service delivery means providing services to the public in a way that meets their needs and expectations. Furthermore, service delivery is defined as the extent to

which the services provided by the town councils meet or exceed the expectations of the beneficiaries (Shittu, 2020). Similarly, Nel and Masilela (2020), asserts that an organization uses service delivery as a mechanism to meet the needs and aspirations of the people it serves by providing available, quality, and cost-effective services. Service delivery constructs include service availability, service quality, and service cost (Marumahoko, Afolabi, Sadie, & Nhede, 2020).

According to the World Health Organization (2019), service availability is defined as the physical presence or reach of a service. Similarly, Girijakumari and Sampathkumar (2022) defined service availability as the delivery of services that allow people to obtain them when they need them. According to Robinson (2019); Enemu, Onyejiaku, and Etim (2023), the quality of services is defined as the citizen's attitude or judgement about the superiority of service. Similarly, Abbasi-Moghaddam, Zarei, Bagherzadeh, Dargahi, and Farrokhi (2019) assert that the quality of services is the judgement or overall attitude of citizens towards the services provided. Akinlusi et al. (2022) assert that the provision of effective, safe, and timely care, centered on patients' needs, constitutes quality service delivery.

Malpezzi (2023) defines the cost of services as the community's expenditure on the government's basic services. Further, Gaille (2021), assert that the cost of services means any costs necessarily and reasonably incurred by the contractor in performing the services per the agreement. According to Njeri, Maku, and Muriira (2022), the cost of services includes all the direct costs involved in performing the task or activity, excluding all indirect costs.

2.4 Budgeting practices

Budgeting is the strategic planning, allocation, and management of financial resources to achieve organizational goals, especially in government entities like town councils (Gaia, & Jones, 2020).

It involves formulating priorities, approving budgets, executing budgets, monitoring expenditures, and continuously monitoring and evaluating the budget (Olaniyan, & Efuntade, 2020). Besides, public participation is crucial for transparency, accountability, and citizen engagement in decision-making processes related to resource allocation and service delivery priorities (Masiya, Mazenda, & Davids, 2019).

According to Miller, Hildreth, and Stewart (2019), budgeting practices are a situation in which the government invites citizens' input during the budgeting process and allows citizens to influence budgetary decisions. Better budgeting practices, for instance, integrate policies, procedures, information, and public participation, and mandate the budgeting of income before expenses (Hamilton, 2022). However, municipalities all over the world are taking an innovative approach to budgeting practices that fit their communities, including putting in place flexible budgeting policies and procedures, ensuring public access to budgeting information, and taking a citizen-driven approach to budgeting (ICMA, 2021). As a result, budgeting practices are composed of budgeting policies, budgeting procedures, budgeting information, and public participation.

Torjman (2020) defines budgeting policies as an organization's design of general guidelines, rules, principles, or frameworks aimed at achieving long-term goals. Additionally, Febby (2022) asserts that the legislative body adopts budgeting policies, providing written guidance for local government officials and staff to approach budgeting practices and core financial areas.

Torjman (2020) further asserted that budgeting procedures explain the “how” and provide step-by-step instructions for specific routine budgeting tasks. Similarly, Scott and Enu-Kwesi (2021) assert that district assemblies in Ghana adhere to established budgeting practices, despite

citizens' dissatisfaction with the management of the budgets due to an overemphasis on non-essential expenditures.

Budgeting information refers to complete copies of all previous and current general budget reports, according to Jimenez and Afonso (2022). Both at the national and local government levels, citizens should receive information on budget implementation to gain acceptance of budget goals and enhance organisational effectiveness (Jatmiko, Laras, & Rohmawati, 2020).

Public participation in budgeting is a decision-making process through which citizens actively deliberate and negotiate over the distribution of public resources (Bartocci, Grossi, Mauro, & Ebdon, 2022). In addition, Khutkyy (2017), envisioned public participation in budgeting as a grassroots endeavour, including community self-organisation and decision-making. Similarly, Khutkyy and Avramchenko (2019), argue that apart from deliberation and decision-making, which are essential for decent budgeting practices, residents can participate in the enactment of budgeting policies and procedures and access budgeting information.

2.5 Public value

Public value is the citizens' collective expectations of government and service delivery (Twizeyimana & Andersson, 2019). Hartley, Sancino, Bannister, and Resodihardjo (2019), assert that public value is a balance between the values held by the public and the contributions they make to the public sphere. According to Masuku, and Jili (2019), public values are the positive impact that town councils can have on society and people's lives. Therefore, the law obliges town councils to contribute to society and shape the common good (Karpiuk, 2019). The concept of public value places the broader community at the center as a collective beneficiary, taking advantage of the government's collected provisions (OECD, 2019). Furthermore, Panagiotopoulos, Klievink, and Cordella (2019), defines public value as the values the public

aspires to and the value that government services contribute. However, public value does not obscure narrow community problems (Termeer, & Dewulf, 2019); it makes it possible to design collective public value as well as value for individuals by including the voices of all affected parties, even when discourses prove to be extremely conflicting (Yuan, & Gasco-Hernandez, 2021). But Gonser, and Gundlach (2022), defines public value as ‘an approach that explores how town councils operationalize the principles of public value by focusing on the role of public engagement.

According to Haldane, et al., (2019), outcome achievement is the extent to which a public body is improving publicly across a wide variety of areas. Similarly, Naidoo and Holtzhausen (2020) described outcome achievement as the degree to which the public sector develops the results valued by the public in several sectors. For example, the factors that relate to outcome achievement include the common good, social cohesion, public interest, fairness, equity, access to knowledge, employment and benefits of economic endeavours, and social capital (Naidoo, & Holtzhausen, 2020).

Robinson (2020), defines trust as an individual's willingness to be vulnerable towards another individual or group, grounded in positive expectations of the other's behaviour. Therefore, according to Hitlin and Shutava (2022), trust is foundational in ensuring proper service delivery and supporting a productive relationship between the public and the government. However, gaining public trust requires a sustained effort that caters to the requirements of the populace. This involves delivering fair services to everyone, consistently listening to the public, addressing their needs, and enhancing transparency and accountability (Hitlin & Shutava, 2022). This approach enables citizens to gain knowledge and engage in decision-making processes (Troisi, Maione, Grimaldi, & Loia, 2020). Androniceanu (2021) asserts that local governments foster

trust by facilitating and enhancing citizens' involvement in public discussions. Also, access to information builds citizens' trust in local governments, allowing them to understand public policy decisions and monitor their implementation (Androniceanu, 2021). Besides, Hartanto, and Siregar (2021), assert that enhancing public access to government information and services fosters public trust.

According to Eabrasu, Brueckner, and Spencer (2021), legitimacy is the degree to which citizens and other stakeholders consider a public organization and its undertakings legitimate. This includes issues such as citizens' belief in an organization, the faith they place in the services and programmes it provides, and whether they believe service provision is occurring openly and equitably (Eabrasu, Brueckner, & Spencer, 2021). Therefore, a decision is considered legitimate only when the relevant stakeholders have had a say in it (Rendtorff, 2019). However, achieving legitimacy requires a course of action that fosters fairness and trust, not just achieving certain outcomes (Rendtorff, 2019).

Besides, public officials have flexibility in executing their duties; they must do so according to the stipulations of the law and under constitutional principles (Sedubun, 2020). Also, Haarhoff (2019) found that developing mutually beneficial relationships with external stakeholders leads to public value and shared legitimacy. Similarly, Eton, Fabian, and Benard (2022) assert that the local government's engagement of the community in the strategic planning process ensures the legitimacy of decisions, especially those made to prioritize public services. However, the citizens' right to participate in decision-making processes remains significantly low in Uganda (Kasfir, 2023).

2.6 Budgeting Practices and Service Delivery

According to Marumahoko, Afolabi, Sadie, and Nhede (2020), budgeting practices are an important tool towards service availability, quality, and cost-effective service delivery because they empower beneficiaries to influence, direct, and own developmental processes. It is therefore important for local government to ensure that public participation is valued in budgeting, which promotes quality service delivery (Park, 2019). Moreover, Marumahoko, et al., (2020) assert that through budgeting practices, the role of the citizens is transformed as they are involved in the enforcement of budget policies, budget procedures, and accessing information required for effective budgeting and implementation.

Furthermore, Ekane and Kjellén, et al., (2020) assert that budgeting policies are important in setting limits and giving guidelines to stakeholders involved in budgeting practices, and thus there is a need for all stakeholders to be aware of such policies. More specifically, Fourie, and Malan (2020), emphasized that adherence to budgetary procedures would ensure that there is proper utilisation of resources by the management for effective service delivery to the public. According to Mbulwa and Kinyua (2020), there is a significant relationship between public participation in budgeting and service delivery and further recommend that the Turkana County government should avail necessary budget information to the public so that the public is in a position to access information with ease. This will help encourage public participation in budgeting effectively and efficiently, and public participation in counties will ensure that counties carry out activities in line with their budgets (Kinyua, 2020). Also, public participation in budgeting is a form of citizen involvement in which local community members meet to decide how they would like to see some level of public resources allocated to enable effective service delivery (Masiya, Mazenda, & Gwabeni, 2021).

In Kenya, Osborne (2020), conducted a study in Turkana County and found that there is a significant relationship between public participation in budgeting and service delivery. Also, Blay (2020), analysed the budgeting practices and service delivery patterns of Sedibeng Municipality in South Africa and found that thirty-four participants, comprising heads of department and integrated development plan, managers, assistant managers, and municipal officials, were involved with budget preparation within the municipality and provided budget data for public analysis. Relatedly, Scott, and Enu-Kwesi (2021), opines that information in the form of photos shared on Facebook, Twitter, or WhatsApp accounts and groups of public officials on ongoing or stalled projects in their locality will create awareness, motivate citizen action, and improve stakeholders' contribution to budgeting practices.

Further, Scott, and Enu-Kwesi (2021), analysed the role played by budgeting as practiced in the district assemblies of Ghana towards service delivery. The research adopted a mixed-methods research design where qualitative and quantitative data were gathered using questionnaires, interviews, focus group discussions, and document analysis and found that citizens rated service delivery poorly, while district assembly officials rated service delivery as satisfactory (Muthomi, & Thurmaier, 2021). Also, proper implementation of budgets and monitoring budget implementation have been challenges for municipal authorities; hence, this has greatly hindered service delivery (Kyomuhendo, 2019). However, Muthomi, and Thurmaier (2021), asserts that increased public participation in budgetary procedures would mitigate citizens' dissatisfaction. This will assist in creating awareness among the public and enhancing the rate of participation. Similarly, Rashid (2019) investigated the role of budgeting policies and procedures on service delivery in local governments in Uganda, using the case of the Busia Municipal Council in the Busia district. The study established a positive relationship between budgeting policies,

procedures, and service delivery. Further, Kyomuhendo (2019) assessed the impact of public participation on service delivery in Ibanda Municipality in Ibanda District. The study found that there was a negative and insignificant relationship between public participation and service delivery in the Ibanda Municipality. Also, Mpaata, Kakumba, and Lubogoyi (2019), examined the influence of local government budgeting practices on service delivery in the rural districts of Uganda, with particular reference to the Mayuge District. The findings reveal a positive and significant relationship between (1) local government budgeting practices and service delivery in the district; (2) expenditure management and monitoring practices and service delivery in the district; and (3) budget implementation aspects of control and financial information sharing and service delivery. However, there was a negative and insignificant relationship between the budget implementation aspect of risk and service delivery. Furthermore, Clark, et al., (2020) affirm that effective budgeting practices positively correlate to service delivery, which means that proper budgeting practices will lead to effective service delivery to the public and that budgeting information-sharing influences service delivery. Furthermore, Biljohn, and Lues (2020), emphasizes the need for further efforts to guarantee both high-quality service delivery and active citizen participation. This study will therefore establish whether budgeting participation is practiced and whether it influences service delivery in town councils in the Busoga region.

2.7 Public Value and Service Delivery

According to Hartley, et al., (2019), public value as the balance between the public's values and the contributions that enhance the public sphere. In addition, Campion, et al., (2022) assert that public value is the benefits that are equitably accessible to all members of the public, e.g., public parks, the rule of law, clean air, and a national defence system. Public value is the perceived

worth of outputs by individuals and groups (Rosenbloom, Kravchuk, & Clerkin, 2022). Similarly, Mazzucato and Roy (2019), assert that there is a strong need to rethink the nature and character of public value, especially in the public sector. There are various factors that contribute to governments' inefficiency, thereby compromising their ability to deliver public value to their citizens. Also, Haarhoff (2019), opines that developing mutually beneficial relationships with external stakeholders leads to public outcome achievement, trust, and legitimacy. Still, Haarhoff (2019) found that there is a significant relationship between public outcome achievement and service delivery. Moreover, the sheer size of town councils, which has in general increased over time, could threaten public trust and service delivery (Nyasha & Odhiambo, 2019).

Witesman and Lawrence (2022) assert that public values are sensitive not only to situational context but also to social culture. Public values are, by nature, socially constructed, socially responsive, and sensitive to service delivery (Witesman & Lawrence, 2022). Given the limitations of empirical research, the correlation between public values and service delivery remains unclear. Also, Wataya, and Shaw (2019), assert that, from the perspective of the town council's management and the people, service delivery and quality are the underlying values. Furthermore, Osborne (2020), argue that providing citizens with services is one of the main sources of public value, and this value is highly dependent on the quality of the services delivered by the town councils.

In Africa, there is an argument that achieving normative consensus on public values forms the basis for public value creation (Huijbregts et al., 2021). According to Mamokhere, Musitha, and Netshidzivhani (2021), the basic values and principles of public administration guide service delivery in the South African context. South African municipalities continue to face serious challenges in service delivery, despite the government's commitment to improving basic service

delivery to citizens in this era. Further, Mamokhere et al. (2021) unpacked the different indicators of public values, like outcome achievement, trust, legitimacy, and so forth. Additionally, Buntaine, Hunnicutt, and Komakech (2021), examined various conflicting public values that frequently place town councils at odds with those involved in service delivery. Additionally, Jaspers, and Steen (2019), focused on public values and connected them to the delivery of quality services.

Furthermore, Buntaine, et al., (2021), asserts that there is no established acceptable quality of service delivery in Uganda, and when there is, it is ignored with impunity. This study aims to determine whether the town councils in the Busoga region share this situation.

2.8 Budgeting Practices, Public Value and Service Delivery

Douglas and Overmans (2020) found that “public value budgeting” could promote more coordination and integration between public funds and community resources, more involvement of societal stakeholders in the budgetary process, and more continuous tweaks and changes to the budget. Besides, legislative vetoes, financial controls, and debates about the best use of public money will also improve service accessibility, quality, and cost-effectiveness (Rosenbloom, Kravchuk, & Clerkin, 2022).

According to Escobar (2021), town council management must actively involve people in budgeting practices and service delivery improvement. Also, town councils are prioritizing budgeting information, trust, legitimacy, and public participation to enhance public value analysis and citizen engagement, including marginalized groups (Kongere, 2022). Besides, public participation in budgeting ensures the legitimacy of decisions, especially those made to prioritize service delivery (Okumu, 2020). Despite some critics questioning the significance of public participation budgeting practices due to their potential for conflict, they have generally

received praise for enhancing public value and delivering quality services to the public (Derakhshan, Turner, & Mancini, 2019). According to Osborne (2020), top management sees public participation in budgeting and public value as ways to enhance service delivery in town councils. Furthermore, Masiya, Mazenda, and Gwabeni (2021) posit that budgeting practices unite and create relations between citizens and town councils and encourage public participation in budget decisions, which promote trust and legitimacy in service delivery. According to Kraai, Ndevu, and Matsiliza (2023), an effective budgeting procedure encourages cost-effective service delivery and improves the quality and legitimacy of decisions made by town council authorities. This study intends to confirm whether this is the case in town councils in the Busoga region.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter outlines the framework that guided the research. This section outlines the adopted research design, the study population, and the sample size and sampling techniques, the instruments used for data collection, their validity and reliability, the research procedure, and the data analysis techniques used. Additionally, it outlines the framework that guided the collection and analysis of the data.

3.2 Research Design

Research design is a master plan specifying the methods and procedures for collecting and analysing the needed information in a research study (Mensah, 2020). This study used a cross-sectional survey design, which is quantitative. According to Maier, Thatcher, Grover, and Dwivedi, (2023), cross-sectional research design is a research tool used to capture information based on data gathered for a specific point in time and the data gathered is from a pool of participants with varied characteristics and demographics known as variables. The cross-sectional design was used for this study because of the economic nature of the design, its rapid ability of data collection, and its ability to understand a population by using part of the population (Amin, 2005; Qiao, et al., 2021).

3.3 Study Population

According to Casteel and Bridier (2021), population is defined as the study object, which may include individuals, groups, organizations, events, or the conditions to which they are uncovered. The study population was 48 Town councils in the Busoga region (UBOS, 2022).

3.4 Sample Size

Sample size is the number of respondents or observations included in a study (Memon, et al., 2020). To determine the sample size of Town Councils from whom quantitative data was collected, the researcher employed Slovin's formula given as follows: $n = \frac{N}{1+Ne^2}$; where n is the sample size, N is the population and e-is the margin of error to be considered by the researcher. The acceptable error margin is $e=0.05$. Therefore, from a population of 48 town councils, 43 town councils constituted the sample size for the study.

$$n = \frac{N}{1+Ne^2}$$

Where, n= Sample size,

N = Total population

e = the level of precision of measurement (Error tolerance).

The error margin was considered at a Level $e = 0.05$

Town Councils $n = 48 / (1+48 \times 0.05^2)$

$$n=48 / (1+0.12)$$

$$n=48/1.12$$

$$n=43$$

3.5 Unit of Analysis

According to Hunaid, Bhurgri, and Shaikh (2022), the unit of analysis is the organisation or entity that the researcher used for analysis in the study. Also, Sarkar and Banerjee (2022) assert that a unit of analysis is the entity that the researcher desires to say something about at the end of the study. For this study, the town councils in the Busoga region were the units of analysis.

3.6 Unit of Inquiry

Langat, Situma, and Kapkiai (2022), define the respondent as a unit of inquiry who answers the questionnaires set by the researcher. The unit of inquiry is often used in the context of inquiry-based learning, which emphasises student-centred, active learning that is driven by questions, investigations, and problem-solving (Langat, Situma, & Kapkiai, 2022). For this study, the unit of inquiry consisted of four (4) directly elected LCIII councillors from a town council. On average, each town council in the Busoga region has eight wards and sixteen (16) directly elected councilors. Bujang (2021), typically recommends a sample size of 20 to 30%, which guides the determination of the four councillors.

The researcher chose the councillors because they review policies, evaluate whether they fulfil the community's needs at any given time, examine the costs associated with their implementation, and monitor and evaluate any local government projects in the community. They maintain an active interest in budgeting, are responsible for the results achieved, and also provide information to the community about the council's policies and decisions. The councillors convey the community's desires, concerns, and opinions to the council. They also have the responsibility of making sure that the community gets the best possible value from the town council's services, and the community looks to their elected representatives for leadership and guidance. As a result, they have the ability to assess the accessibility, quality, and affordability of the services provided by the town councils, as well as determine their delivery status.

The researcher used convenience sampling to choose the directly elected LCIII councillors from the town councils. A study by Khan (2020) describes convenience sampling as a type of nonprobability or non-random sampling that involves choosing people from the target population who meet certain practical criteria, such as being willing to participate, easy to reach, or nearby.

Therefore, the researcher selected the councillors based on their availability and willingness to participate in answering the questionnaire. This is because they are sparse and only meet during council meetings.

3.7 Sampling Technique

Sampling techniques refer to the procedure a researcher uses to select the needed study sample (McGannon et al., 2019). The process of selecting a sample using simple random sampling ensures that every individual in the defined population has an equal and independent chance of selection (Soranno et al., 2020). The researcher used simple random sampling to identify the forty-three (43) town councils in the Busoga region. We chose simple random sampling due to its ease of use and accurate representation of the larger population (Kato et al., 2020; Soranno, et al., 2020). The researcher assigned and wrote numbers ranging from one (1) to forty-eight (48), folded and mixed them thoroughly, and then randomly selected 43 to ensure an equal chance of selection for each town council in the Busoga region.

3.8 Data Collection Instrument

According to Van Assche, et al., (2019), a questionnaire is a set of carefully designed, written-down, and tested questions used to gather information from individual respondents for research. This is a data collection method that employs closed-ended questions to generate responses from the respondents (McGannon, et al., 2019). Both the researcher and the respondent found the method economical in terms of time, effort, and cost (McGannon, et al., 2019). The researcher found it an effective tool for directly elected LCIII councillors in the Busoga region's town councils, as their numbers were manageable for the researcher to handle personally.

The questionnaire was also appropriate for collecting large amounts of data in a short time. The questionnaire primarily consisted of closed-ended questions aimed at LCIII directly elected

councillors in the town councils of the Busoga region. The closed-ended questionnaire was advantageous in that it was easy to fill out, saved time, kept respondents (LCIII directly elected councillors) on the subject, and was relatively objective (Jain, 2021).

The questionnaire used a 5-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree) to provide consistent responses. The researcher systematically organised the questionnaire into three sections: the demographic characteristics of respondents and the study variables, which include budget practices, public values, and service delivery.

A questionnaire is a set of carefully designed, written down, and tested questions, which are asked of individual respondents to gather information in research (Van Assche et al., 2019). This is a data collection method which employs closed-ended questions to generate responses from the respondents (McGannon et al., 2019). The method was selected because it is economical both for the researcher and for the respondent in time, effort, and cost (McGannon et al., 2019). It was a good instrument for the researcher to use for directly elected LCIII councillors in the Busoga region's Town Councils, whose numbers were not too big to be covered by the researcher personally.

The questionnaire was also appropriate for collecting large amounts of data within a short time. These was mainly composed of closed-ended questions to LCIII directly elected councillors in Busoga region's Town Councils. The closed-ended questionnaire was advantageous in that it was easy to fill out, saved time and kept respondents (LCIII directly elected councillors) on the subject and was relatively objective (Jain, 2021).

The questionnaire used a 5-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree), to provide consistent responses. The questionnaire was systematically organized into

three sections: the demographic characteristics of respondents and the study variables which are; budget practices, public values and service delivery.

3.9 Validity of Research Instruments

Validity is the degree to which the study's instruments accurately measure their intended objectives (Clark & Watson, 2019). The researcher developed the instruments, used expert judgement to assess them using the content validity index (CVI), and pre-tested them on 15 town councils in the Busoga region (Alier, & Bill, 2022) to ensure their validity. The identification of ambiguous questions in the instruments led to their correction prior to the actual data collection. The validity measurement analysis employed the expert judgement formulas listed below:

$$CVI = \frac{\text{Number of items regarded relevant}}{\text{Total number of items}} \times 100$$

Experts rated the items from 1 (relevant) to 2 (not relevant). The experts considered relevant items to be capable of measuring the variables under study. The researcher further employed a Content Validity Index (CVI) to determine the validity of the instruments. The content validity index was computed using the formula $CVI = \frac{\text{the number of confirmed relevant items}}{\text{the total number of items in the instrument}}$. A CVI of 0.7 was considered acceptable by Amin (2005).

From Table 1.0 below, all the CVIs were above 0.7, indicating that the items were relevant to the study variables. On average, the content validity index was 0.81, which was in agreement with Amin (2005), who recommended that for any tool to be considered valid the CVI has to be 0.7 and above.

Table 2.1 Validity of Research Instruments

	Number of questions	Valid questions	Content Validity Index (CVI)
Budgeting Practices	20	17	0.85
Public Value	15	12	0.80
Service delivery	14	11	0.78
Average (CVI)			0.81

Source: Primary data (2023)

3.10 Reliability of Research Instruments

Reliability is the extent to which the measurement instruments produce consistent scores when the same groups of individuals are measured repeatedly under the same conditions (Sürücü, & Maslakçi, 2020). We calculated reliability using Cronbach's alpha coefficient to test for internal consistency. The researcher administered questionnaires to directly elected LCIII councillors and used Cronbach's reliability test. According to Cronbach (1950), coefficient values of 0.7 and above are considered acceptable, while coefficients yielding above 0.8 are considered very good (Madan & Kensinger, 2017). Therefore, the researcher set a threshold of 0.7 and above for consideration.

The Cronbach's alpha reliability coefficient of 0.820, indicating its effectiveness in budgeting practices. The results showed a notable degree of internal consistency within the items comprising the budgeting construct, indicating that these 20 items are reliable for assessing various aspects of budgeting practices.

The construct of public value consists of 15 items and exhibits a Cronbach's alpha reliability coefficient of 0.702. Although the coefficient for this construct is slightly lower compared to

budgeting practices, it still demonstrates a satisfactory level of internal consistency. This suggests that the items used to assess public value-related aspects are reliable.

The service delivery construct, which consists of 14 items, has a Cronbach's alpha reliability coefficient of 0.620. Although the coefficient for this construct is comparatively lower than that of the other two constructs, it still indicates a moderate level of internal consistency among the items within the service delivery construct. In general, the reliability coefficients indicate that the measurement instruments used to assess budgeting practices, public value, and service delivery constructs demonstrate a satisfactory level of reliability.

Table 2.2 Measurement of Reliability

	Number of items	Reliability coefficient
Budgeting	20	0.820
Public Value	15	0.702
Service Delivery	14	0.620
Total	49	2.209

Source: Primary data (2023)

3.11 Data Collection Procedure

Upon proposal approval, the researcher obtained an introductory letter from the MUBS to show that the data were collected for academic purposes. To gain access to the respondents, the researcher sought permission from town councils in the Busoga region. The researcher personally administered the questionnaires to the target group, which was the directly elected LCIII councillors in the Busoga region town councils.

3.12 Measurement of Variables

Budgeting policies, procedures, information, and public participation explained budgeting practices (ICMA, 2021), while outcome achievement, trust, and legitimacy measured public value (Mamokhere, et al., 2021), and service availability, service quality, and service cost dimensionalized service delivery (Marumahoko, Afolabi, Sadie, & Nhede, 2020).

3.13 Data Processing and Analysis

Data analysis is the process of collecting, coding, and analysing data using various statistical and logical methods and techniques to extract relevant information from the data (Mertler, Vannatta, & LaVenja, 2021). The researcher sorted, edited, coded, and entered the field data into the computer using SPSS version 23. This package helped the researcher present data by generating tables and frequency tables. At the univariate level, SPSS helped the researcher generate descriptive statistics, such as means and standard deviations. Researchers used descriptive statistics to organise data by describing the relationship between variables in a sample or population (Kaur, Stoltzfus, & Yellapu, 2018); they used correlation to test the strength of the linear relationship between a pair of variables; and they used regression analysis to determine the functional relationship between two variables (x and y), enabling the researcher to estimate the unknown variable and make future projections on events and goals (Tanni, Patino, & Ferreira, 2020). Therefore, we analysed the relationship between the variables using Pearson's correlation coefficient (r), and performed regression analysis to determine the predictive power of each independent variable on the dependent variable, as well as the combined influence of the independent variables on the dependent variable.

3.14 Ethical Considerations

This study examined confidentiality, a crucial ethical concern that requires practical implementation. Respondents had the right to confidentiality for all personal information they provided; the researcher will also consider ethical issues such as copyright respect and intellectual property ownership to prevent plagiarism when referencing other studies. The researcher took anonymity into account, treating individuals as anonymous. The tool excluded names and other forms of identification. The researcher will seek the respondents' consent to participate in the study while assuring them that their participation is voluntary. All the participants were assured of confidentiality and that the information they provided will be used for research purposes only.

To gain access to the respondents, the researcher sought permission from town councils in the Busoga region. The researcher personally administered the questionnaires to the target group, which was the directly elected LCIII councillors in the Busoga region town councils.

CHAPTER FOUR

PRESENTATION AND INTERPRETATION OF FINDINGS

4.1 Introduction

This chapter of the study presents the analyses and findings of the research. The present section broadly categorises the analyses and discussions about budgeting practices and service delivery, public value and Service delivery, and the joint influence of budgeting practices and public value on service delivery. Specifically, this chapter is structured in a manner to achieve the following objectives;

- (i) To establish the relationship between budgeting practices and service delivery of town councils in the Busoga Region
- (ii) To examine the relationship between public value and service delivery of town councils in the Busoga Region
- (iii) To establish the joint influence of budgeting practices and public value on service delivery of town councils in the Busoga Region

4.2 Demographic characteristics of the respondents

4.2.1 Response rate

From a targeted sample of 43 town councils in Uganda, all respondents provided information, giving a response rate of 100%. From the sample of 43 town councils, respondents from the directly elected LC III councillors, all provided information giving a response rate of 100%.

The gender distribution data provided reveals a notable gender disparity within the sample, with a greater proportion of males represented. The provided information raises important considerations about representativeness, gender equity, and potential biases within the research. In terms of the background characteristics of the respondents from the selected town councils in

Uganda, the table above indicates that the majority of the respondents were male; out of the 172 respondents, 68.6% were male and 31.4% were female. This implies that there are more male, directly elected LCIII councillors in the selected town councils than females. Regarding the age of the respondents, 41.9% were aged between 20 and 30 years, 40.7% were aged between 31 and 40 years, 15.7% were aged between 41 and 50 years, 1.2% of respondents were aged 51 to 60 years, and the minority were aged 61–plus years (0.6%). The majority of the respondents were in the age bracket of 20 to 40 years, accounting for 82.6%, implying a greater representation of middle-aged individuals at the town council. The categories of individuals aged 51–61 years and above exhibit relatively low levels of representation, accounting for 1.2% and 0.6% of the total population, respectively.

The results also indicated that the majority of the respondents had attained at least ‘0’-level education and ‘A’-level education, accounting for 42.4% and 29.7%, respectively, 14.5% of respondents had attained primary education, and 7.0% of the respondents had no education, while the respondents who had attained a diploma and bachelor’s education exhibited relatively low levels of representation, accounting for 5.2% and 1.2% of the total population, respectively. This implies that the researcher was able to get reliable and valid responses considering their educational background and representation at the town council level.

Details of the responses are presented in the subsequent tables.

Table 3.0 Showing the response rate and demographic distribution of respondents of the town councils in Uganda

Gender	Frequency	Percent
Female	54	31.4
Male	118	68.6
Total	172	100
Age bracket		
20-30 years	72	41.9
31-40years	70	40.7
41-50 years	27	15.7
51-60 years	2	1.2
61- Plus	1	0.6
Total	172	100
Educational level		
No education	12	7
Primary	25	14.5
O –level	73	42.4
A –level	51	29.7
Diploma	9	5.2
Bachelor’s degree	2	1.2
Total	172	100

Source: Primary data (2023)

4.2.2 Age Diversity

The data revealed a mixed distribution of participants across multiple age categories. The age groups of 20–30 years and 31–40 years exhibit the highest proportions within the sample, constituting a substantial portion. The prevalence of middle-aged individuals: The analysis of the data indicated that a significant proportion of the participants (82.6%) belong to the age bracket of 20–40 years, implying a greater presence of middle-aged individuals in the sample. The sample exhibits a lower representation of individuals aged 41 and older. The categories of individuals aged 51–60 years and 61 years and older exhibited relatively low levels of representation, accounting for 1.2% and 0.6% of the total population, respectively.

The clustering of respondents falling within the age bracket of 20–40 years presents an opportunity to gain an understanding of the mindsets, actions, and encounters of individuals belonging to the younger and middle-aged cohorts. The age distribution data, in relation to the study's objective, provides valuable insights into the potential variations in budgeting practices and service delivery across different generations. The data reveals a notable presence of younger and middle-aged individuals. It is imperative for researchers to thoroughly evaluate the alignment of these age-related findings with the study's objectives and their contribution to a holistic comprehension of the interplay between budgeting practices, public values, and service delivery.

4.2.3 Levels of Education

The data shows that individuals with "O-level" education make up the majority of participants, accounting for 42.4% of the sample, while those with "A-level" education make up 29.7% of the cohort. These two categories together constitute a substantial majority of the participants.

A significant proportion of the participants, amounting to 72.7%, possess either “A-level” or “O-level” qualifications. This suggests a concentration on individuals who have completed education at the secondary level. The categories of “bachelor’s degree” and “diploma” exhibit lower proportions of 1.3% and 5.7%, respectively, suggesting a comparatively lesser presence of individuals with advanced educational attainment. 7.0% of the participants fall into the “no education” category, indicating a significant proportion of individuals lacking formal educational training.

The inclusion of participants from diverse educational backgrounds underscores the presence of a broad range of education levels within the sample, thereby highlighting the overall diversity of the participants. The data on the distribution of education levels emphasises a concentration on individuals who have completed secondary education, specifically those who have obtained ‘O’-level and ‘A’-level qualifications. The dataset offers valuable insights into the diversity of educational backgrounds among participants, which has the potential to significantly influence the study’s findings and enhance comprehension of the relationship between budgeting practices, public values, and service delivery.

4.3 Correlations analysis

The researcher conducted a bivariate Pearson correlation analysis to establish the relationship between the variables under study, as summarised in Table 4.0. Correlation analysis is important to establish the strength of the relationship between the variables under study. This analysis was particularly important in addressing the study objectives.

Table 4.0 Showing correlation analysis results

	1	2	3	4	5	6	7	8	9	10	11	12	13
Policies	1												
Procedures	.840**	1											
Information	.482**	.416**	1										
Public Participation	.447**	.592**	.467**	1									
Budgeting Practices	.891**	.921**	.653**	.750**	1								
Outcome Achievement	.448**	.564**	0.3	.493**	.567**	1							
Trust	.348*	.317*	.414**	.428**	.443**	.454**	1						
Legitimacy	0.046	0.07	.306*	.385*	0.209	0.22	.674**	1					
Public Value	.370*	.426**	.425**	.558**	.530**	.753**	.867**	.761**	1				
Service Availability	.472**	.505**	.429**	.649**	.622**	0.28	.326*	0.276	.368*	1			
Service Quality	.669**	.717**	0.269	.569**	.719**	.717**	.340*	0.023	.490**	.500**	1		
Service Cost	0.257	0.296	0.191	.355*	.339*	0.28	.349*	.333*	.400**	0.204	.379*	1	
Service Delivery	.661**	.715**	.359*	.672**	.762**	.644**	.424**	0.191	.553**	.681**	.930**	.608**	1

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

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

Source: Primary data (2023)

4.3.1 The relationship between budgeting practices and service delivery

The results in Table 4.0 above reveal that there is a moderately positive association between budgeting policies and service availability ($r = .472^{**}$, $p < .01$), quality of services ($r = .669^{**}$, $p < .01$), and a weakly positive association between budgeting policies and cost of service delivery ($r = .250$). This implies that a unit change in budgeting policies is likely to result in a 0.472 positive change in service availability, a 0.699 relatively strong positive change in service quality, and a weak 0.220 positive change in service delivery cost.

The matrix also reveals a moderately positive association between budgeting procedures and service delivery factors: service availability ($r = .505^{**}$, $p < .01$), a strong association between budgeting procedures and service quality ($r = .717^{**}$, $p < .01$), and a weak relationship between budgeting procedures and service cost ($r = .296$). This indicates that a unit change in budgeting

procedures is likely to result in a positive change in service availability (0.505), service quality (0.717), and service delivery cost (0.296).

Furthermore, the table above reveals a moderately positive relationship between budgeting information and service delivery factors: service availability ($r = .429^{**}$, $p < .01$), a relatively weak association between budgeting information and service quality ($r = .269$), and a weak relationship between budgeting information and service cost ($r = .191$). This indicates that a unit change in budgeting procedures is likely to result in a positive change in service availability (0.429), service quality (0.269), and service delivery cost (0.191).

When redirecting attention to the dimensions of service delivery, the matrix presents compelling observations. The findings indicate that there is a positive relationship between public participation and the three factors of service delivery: service availability ($r = .649^{**}$, $p < .01$), service quality ($r = .569^{**}$, $p < .01$), and service cost ($r = .355^{*}$, $p < .05$). This implies that a unit change in public participation in budgeting is likely to result in a strong positive change in service availability (0.649), quality of services (0.569), and cost of service delivery (0.355). This also suggests that the implementation of strong budgeting practices has a favourable influence on perceptions of service availability, quality, and cost. The observed relationships exhibit statistical significance, as indicated by p-values of 0.01 for service availability and quality, respectively, while service cost exhibits statistical significance, as indicated by p-values of 0.05.

The correlation matrix results reveal significant association patterns, providing a complete understanding of these associations. It is worth noting that there is a strong association between budgeting practices and service delivery ($r = .762^{**}$, $p < .01$), indicating a significant degree of association between budgeting practices and service delivery. The obtained result exhibits statistical significance, as indicated by a p-value of 0.01 at the 0.05 level.

4.3.2 The relationship between public value and service delivery

The results shown in Table 4.0 show that there is a weak link between outcome achievement and the cost of service delivery ($r = .28$), a strong link between outcome achievement and service quality ($r = .717^{**}$, $p > .01$), and a connection between outcome achievement and service availability that is positive. This implies that outcome achievement is a good predictor of service quality but not a good predictor of service availability or service cost, respectively. It also implies that a unit change in public value outcome achievement is likely to cause a strong positive change in service quality and a weak positive change in service availability and service cost.

The correlation matrix also shows that public value trust is positively related to service delivery factors such as service availability ($r = .326^*$, $p > .05$), service quality ($r = .340^*$, $p > .05$), and the cost of service delivery ($r = .349^*$, $p > .05$). This implies that a unit change in public value trust is likely to cause a moderate positive change in service availability (0.326), a very weak positive change in service quality (0.340), and a relative moderate change in the cost of service delivery (0.349). The obtained result exhibits statistical significance, as indicated by a p-value of 0.05.

According to Table 4.0 above, the correlation between public value legitimacy and service availability is insignificant and has smaller magnitudes, indicating a weak relationship ($r = .276$). There is also a statistically insignificant positive correlation ($r = .023$) between outcome achievement and the variable of service quality ($r = .023$). However, there is a significant relationship between public value, legitimacy, and service cost. This indicates that a unit change in public value legitimacy leads to a slight positive, insignificant change in service availability (0.276), an insignificant positive change in service quality (0.023), and a significant positive change in the cost of service delivery (0.333).

The results from the correlation matrix reveal significant associations between public value and service delivery. It is worth noting that there is a moderately strong association between public value and service delivery ($r=.553^*$, $p<.05$), indicating a significant degree of association between public value and service delivery. The obtained result exhibits statistical significance, as indicated by a p-value of 0.05.

4.4 The joint influence of budgeting practices and public value on service delivery

4.4.1 Regression Analysis

The researcher used the linear regression model to examine the predictive power of the joint influence of budgeting practices and public value on service delivery. The regression analysis's results explained the predictive power of budgeting practices and public value on service delivery, resulting from changes in these factors, using the Pearson coefficient of determination (r^2). The researcher then combined the results from the data collection tools with the linear regression analysis.

According to the linear regression model presented in Table 5.0 below, budgeting practices and public value combined predict 59.2% of the variance in service delivery (adjusted R square = .592). This means that there are other factors that explain the remaining 40.2% of the variance in service delivery. The adjusted R square gives an idea of how well the regression model generalizes the study variables, and ideally, every researcher would like its value to be the same or very close to the value of the R square. However, Ajjaj, El Houssaini, Hain, & El Houssaini (2022) used the adjusted R square as a better goodness of fit measure due to its sensitivity to sample size.

Findings in Table 5.0 also showed that budgeting practices and public value contributed to service delivery by $R^2 = 0.611$. Hence, budgeting practices and public value resulted in a

61.1% improvement in service delivery. The beta and F change ($F = 31.45$, $p < .01$) were positive, implying that budgeting practices and public value positively predicted service delivery.

The results further confirmed that budgeting practices and public value are significant predictors of service delivery at the 1% significance level.

Additionally, the regression analysis results in Table 5.0 above showed that the predictor variables explain at least 59.2% of the variance in service delivery (adjusted R square = .592). The results further revealed that budgeting practices (Beta = .651, Sig. = 0.01) were the strongest predictor, followed by public value (Beta = .209, Sig. = .08), which was a moderately better predictor. It means that a change in budgeting practices leads to 0.651 positive changes in service delivery, while public value contributes 0.209 positive changes in service delivery. The regression model was also observed to be significant ($F = 31.45$, Sig < .01) and could thus be used to reliably make recommendations in town councils in Uganda.

The table below presents the results of the Pearson regression analysis.

Table 5.0 Showing regression analysis results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	0.951	0.413		2.302	0.03		
	BudgetingPractices	0.565	0.101	0.651	5.601	0	0.719	1.39
	PublicValue	0.23	0.128	0.209	1.796	0.08	0.719	1.39
	R Square	0.611						
	Adjusted R Square	0.592						
	F Change	31.45						
	Sig. F Change	0.001						

a Dependent Variable: Service Delivery

Source: Primary data (2023)

CHAPTER FIVE

DISCUSSIONS, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This chapter discusses the study's findings, conclusions, and recommendations for further research. The chapter then draws conclusions from the research objectives and provides recommendations for improvement, as well as future studies. The following objectives, therefore, guided the study:

5.2 Discussion of findings

The discussion focused on the relationship between budgeting practices and service delivery, public value and service delivery, and the joint influence of budgeting practices and public value on the service delivery of town councils in Uganda, as discussed below.

5.2.1 The relationship between Budgeting practices and Service delivery

The study revealed that there is a significant positive relationship between the dimensions of budgeting practices policies, procedures, information, and public participation and service delivery dimensions service availability, quality, and costs. It suggests that if town councils actively engage citizens in budgeting practices, participate in resource allocation, and ensure transparency, the level of service delivery in Uganda will improve. The findings are consistent with Waddington et al.'s (2019) report, which found that promoting citizen engagement in budgeting practices at the town council level is often effective in achieving improvements in access to services, quality of services, and citizen welfare.

Furthermore, the results align with the findings of Marumahoko et al. (2020), who noted a noteworthy positive correlation between budgeting practices and service delivery. They observed that these practices transform citizens' roles by involving them fully in the enforcement of budget

policies and procedures, and providing them with the necessary information for effective budgeting and implementation. This, in turn, enables effective and high-quality service delivery in Zimbabwe.

Okewale (2022) also agreed that the purpose of budgeting practices is to enhance the involvement of local and marginalised people in town council-level decision-making in order to give citizens a greater voice in the decisions affecting their lives. Uddin, Mori, and Adhikari (2019) concurred that Japanese local government views public participation in budgeting as a means to ensure service availability, quality, and cost-effective service delivery.

The findings align with participatory theory and system theory, suggesting that the inclusion of individuals and groups, as well as the interdependence and interconnectedness of diverse components within a system, can lead to a more knowledgeable, open, and responsible distribution of resources, ultimately resulting in enhanced outcomes in service delivery.

5.2.2 The relationship between public value and service delivery in Uganda

The study revealed that there is a significant relationship between public value and service delivery. The findings align with the observations of Rana, Ali, Riaz, and Irfan (2019), who found strong positive relationships between public value and service delivery. They also observed that ensuring the achievement of public value outcomes and fostering trust in public organisations enhances the efficacy level of service cost. However, there is an insignificant relationship between legitimacy, service availability, and service quality. This is in agreement with Ampaw, Chai, Liang, Tsai, and Frempong (2020), who observed that public value legitimacy is positively associated with service delivery in Ghana.

The results are in line with participatory theory and system theory, which say that involving citizens and other stakeholders in service delivery increases public value by making sure that

services meet the needs of the community. It also gives us a way to look at how the different parts of the service delivery system work together and how to make the most of them to improve public value and service delivery. As a result, this contributes to the creation of public value through participatory and holistic approaches, thus improving service delivery.

5.2.3 The joint influence of budgeting practices and public value on service delivery in Uganda.

The study found that both budgeting practices and public value, when combined, positively impact service delivery. However, public value and legitimacy have an insignificant influence on service quality and service delivery costs. These findings contradict the works of Li and Shang (2020), who stated that there is a positive but weak relationship between public value legitimacy and service delivery in China.

The results are also in agreement with the findings of Baogang (2019), who observed that public participation in budgeting cultivated and empowered citizens and, in doing so, changed the relationship between the local government and the citizens. He further noted that public participation in budgeting practices improved service availability, quality of services, and ranking of what the citizens wanted, and this led to improvement in service delivery in Zeguo Town, China. The results are also in agreement with the findings by Goryakin (2020), that budgeting practices and public value have a significant positive effect on service delivery.

The analysis of the data has shown that there are strong correlations and associations between various aspects of budgeting practices, including budget policies, procedures, and information, as well as their influence on societal values and subsequent service delivery outcomes. The research findings are consistent with Douglas and Overmans' (2020) views, which indicate that a greater degree of coherence in budgeting practices is associated with higher levels of public value

perceptions, which in turn leads to improved service delivery across various aspects such as service availability, quality, and cost-effectiveness.

Furthermore, the analysis of the regression between budgeting practices and public values has revealed the significant importance of trust and legitimacy within this context. This study emphasises the importance of budgeting practices that prioritise transparency, accountability, and efficient resource allocation. As noted by Benington (2015), such practices can play a significant role in building trust and legitimacy among the general public, ultimately leading to more positive perceptions of the effectiveness of service delivery.

This finding aligns with both the participatory theory and the system theory, which emphasize the complementary nature of budgeting practices and public value in service delivery. Together, the theories said that including the views of citizens and thinking about how budgeting decisions affect the whole system makes for better, more effective budgeting that maximises the benefits and public value outcomes for the community and all stakeholders, which leads to better service delivery.

5.3 Conclusion

Three objectives guided the study: establishing the relationship between budgeting practices and service delivery of town councils in the Busoga Region, examining the relationship between public value and service delivery of town councils in the Busoga Region, and determining the joint influence of budgeting practices and public value on service delivery of town councils in the Busoga Region. The study emphasizes the importance of effective budgeting practices in Ugandan decentralized governments and agencies to ensure satisfactory service delivery. It highlights the impact of these practices on town councils and emphasises the need for prioritisation and implementation. Delivering satisfactory services is crucial. The study

emphasised the importance of public value in relation to service delivery. Understanding and incorporating public values are essential for improving service delivery effectiveness in town councils. The combined impact of budgeting practices and public value on service delivery is significant. When both factors are considered and implemented effectively, they have a notable and beneficial influence on the delivery of public services. The findings of the study have significant implications for public administrators, citizens, and scholars. They contribute to both theoretical and practical domains by enhancing the understanding of the relationships between budgeting practices, public values, and service delivery in organisational contexts. Furthermore, the study's practical implications are significant for policymakers, managers, and practitioners involved in providing public services. The insights derived from the study can guide organisations in enhancing resource allocation, policy development, and management strategies to achieve optimal service delivery, thereby increasing public satisfaction and organisational effectiveness. The study provides a foundation for future research endeavours in this field and has the potential to contribute to the development of novel theoretical frameworks, guiding further exploration into the interplay between budgeting practices, public values, and service delivery. As organisations persist in their pursuit of achieving optimal service delivery, the insights derived from this study serve as a valuable basis for making well-informed decisions and formulating strategic plans aimed at attaining elevated levels of public satisfaction and organisational effectiveness.

5.4 Recommendations.

Several key recommendations arise from a comprehensive study that examined the complex relationship between budgeting practices, public values, and service delivery. These recommendations provide practical insights to assist policymakers, managers, and practitioners

in improving the efficiency of public service delivery and reinforcing the connection between budgeting practices and public values.

Budgeting practices should be transparent and easily understandable to build trust among the public. This can be achieved through public forums, comprehensive documentation, and user-friendly platforms. Engaging the public in budgeting decision-making through mechanisms like participatory budgeting, focus groups, and surveys can significantly impact their perceptions of investments and service delivery outcomes.

Budgeting practices should prioritize transparency and simplicity to foster trust among the public. This can be achieved through public engagement, clear documentation, and user-friendly communication channels.

Organizations should prioritize public values in their budgeting decisions to enhance the relevance and effectiveness of public services. This involves evaluating the alignment between budgetary choices and community values, ultimately improving the perceived significance and efficiency of their services.

Should implement communication strategies that highlight the positive impact of budgeting practices on service delivery to bridge the gap between public perceptions and budgetary decisions, reinforcing the importance of resource allocation. Additionally, encourage a cross-functional collaboration among budgeting professionals, service delivery teams, and community stakeholders to effectively address the disparity between budget decisions and their impact on service quality, availability, and cost.

Establish a robust monitoring and evaluation system to assess the impact of budgeting practices on service delivery and public values consistently. Regular evaluations can identify areas for improvement and guide adjustments in budgeting strategies.

They should invest in capacity building by providing budgeting professionals and service delivery teams with the necessary skills and knowledge to effectively incorporate public value considerations into budgeting processes. Training and capacity-building programmes have the potential to empower stakeholders to effectively manage the intricate task of reconciling financial limitations with the need to meet public expectations.

Organisations should consider implementing strategic communication campaigns that effectively emphasize the positive effects of budgeting practices on service delivery. Effective and persuasive communication has the potential to close the gap between budgetary choices and public opinions, thereby strengthening the connection between the allocation of resources and the benefits provided to the community.

Town councils should establish a comprehensive monitoring framework to assess budgeting practices' impact on service delivery outcomes and public values, identify areas for improvement, and make adjustments as needed.

5.5 Limitations of the study

There was lack of openness or transparency in reporting actual budgeting practices, public value perceptions, and service delivery performance, potentially skewing the results and conclusions of the study. The respondents, felt pressured to provide favourable or socially desirable responses that align with expectations or desired outcomes leading to sensitivity limitations.

The study had a cross-sectional limitation because it only recorded data at a specific moment, which could lead to the omission of temporal changes or dynamics. This limitation also suggested the need for complementary longitudinal or qualitative studies for a more comprehensive understanding.

The study did not fully account for all contextual factors influencing budgeting practices, public value, and service delivery in town councils, limiting the depth of understanding of the relationships between these variables.

Relying on self-reported data from directly elected LCIII councillors introduced response bias and social desirability bias, which, as a result, affected the accuracy and completeness of the collected information and potentially influenced the study outcomes.

5.6 Areas for further research

The study examining the correlation between budgeting practices, public value, and service delivery has yielded significant findings. However, there are several avenues for future research that have the potential to deepen our comprehension and contribute to the advancement of knowledge in this particular domain.

Cross-cultural analysis involves the examination of budgeting practices, public values, and service delivery across diverse cultural contexts. By conducting comparative studies, researchers can uncover potential variations in these areas. An examination of the impact of cultural factors on the dynamics of this relationship has the potential to enhance comprehension of the intricate interplay between these components within various contexts.

Longitudinal studies, which are characterised by their long-term nature, aim to monitor and analyse the changes in budgeting practices, public values, and service delivery over an extended period. These studies offer valuable insights into the progression and development of these interrelated dynamics. The analysis of trends and patterns may facilitate the identification of factors that influence changes in public perceptions, service quality, and decisions regarding budget allocation.

Additional research could explore the impact of stakeholder engagement on the development of budgeting practices, the influence of public values, and the enhancement of service delivery. Gaining a comprehensive understanding of the impact of engagement processes on decision-making, public perceptions, and service outcomes has the potential to offer valuable insights for enhancing governance through increased participation and effectiveness.

The examination of policy frameworks and regulatory mechanisms in mediating the relationship between budgeting practices, public values, and service delivery is a crucial aspect of policy analysis. An exploration could be conducted on how policy structures facilitate or restrict the alignment between these elements and their influence on service quality.

Qualitative research methods, such as interviews, focus groups, and case studies, can be used to complement quantitative analyses. These methods provide a thorough understanding of the underlying motivations, perceptions, and experiences of stakeholders involved in budgeting, public value assessment, and service delivery.

A comparative analysis between the government and non-government sectors can provide valuable insights into their respective budgeting practices, public value creation, and service delivery approaches. The examination of similarities and differences has the potential to illuminate effective strategies and identify areas in need of improvement.

By examining these areas for additional research, academicians and professionals can make valuable contributions to a more comprehensive knowledge of the complex connection between budgeting practices, public values, and service delivery. This will yield insights to improve governance and decision-making processes more effectively.

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APPENDIX I: Questionnaire

(Adopted from the literatures reviewed)

Dear Respondent,

I am Komakech Godfrey Adyanga a student at MUBS pursuing a Master's in Business Administration. In order to complete the study, I am kindly requesting you to take off a few minutes to participate in this research study. After your consent, I am kindly asking you to fill out the questionnaire at your most convenient time. This study is aimed at investigating the effect of budgeting practices and public values on service delivery in town councils in Busoga region. All information provided will be treated with utmost confidentiality. Your participation in this study is voluntary but I will be glad if you accept to participate in it.

SECTIONA: Demographic profile of respondents

Please fill and tick (✓) where applicable.

1. What is the name of your town council:

..... ☐ ☐

2. What is your gender? (0). Female (ii). Male

3. In which Age bracket do you belong? (i). 20-30years ☐ (ii). 31-40years ☐

(iii). 41-50years ☐ (iv). 51-60years ☐ (vi). 61- Plus ☐

4. What is your Highest Educational level attained? (i) No education ☐ (ii) Primary ☐

(iii) O -level ☐ (iv) A level ☐ (v) Diploma ☐ (vi) Bachelor's degree ☐

(vii)Post graduate ☐ (viii) others (Specify).....

Section B: BUDGETING PRACTICES, PUBLIC VALUE AND SERVICE DELIVERY

Please use the rating scale 1-5 as provided below to select an option that you consider most appropriate. Tick (✓) the most appropriate number.

1. Strongly disagree (SD) 2. Disagree (D) 3. Not sure (NS) 4. Agree (A) 5. Strongly agree (SA)

BP	Budgeting practices					
Pol	Policies	SD	D	NS	A	SA
Pol.1	I am aware of the existence of policies governing budgeting practices	1	2	3	4	5
Pol.2	We have clear policies on budgeting practices	1	2	3	4	5
Pol.3	All policies on budgeting practices are strictly followed	1	2	3	4	5
Pol.4	All the budget policies are clearly understood by all members	1	2	3	4	5
Pol.5	Town council officials strictly follow the budgeting practices policies in handling core financial areas.	1	2	3	4	5
PRO	Procedures	SD	D	NS	A	SA
Pro1	We have clear budgeting procedures	1	2	3	4	5
Pro2	Budgeting procedures are strictly adhered to	1	2	3	4	5
Pro.3	Budgeting procedures are understood by all members.	1	2	3	4	5
Pro.4	We are satisfied with the procedures of budgeting practices	1	2	3	4	5
Pro.5	Our Town council follow laid-down procedures as part of the process of budgeting	1	2	3	4	5

Info	Information	SD	D	NS	A	SA
Info.1	We get all the information we need during the budgeting process	1	2	3	4	5
Info.2	I can access budget information with ease	1	2	3	4	5
Info.3	I have information in form of reports on all ongoing projects in our town council.	1	2	3	4	5
Info.4	I have complete copies of all previous and current general budget report.	1	2	3	4	5
Info.5	We give information on budget implementation to the General public in our town council	1	2	3	4	5
PP	Public participation	SD	D	NS	A	SA
PP.1	The public in some way take part in the budgeting process	1	2	3	4	5
PP.2	The General public ensures effective allocation of public resources	1	2	3	4	5
PP.3	Town council officials always provide budget data for public analysis	1	2	3	4	5
PP.4	We have Public hearings as forums where citizens express their views on particular issues or proposed policies	1	2	3	4	5
PP.5	Our town council has social media platforms that allow citizens to engage with council members and	1	2	3	4	5

	staff.					
PV	Public value					
OA	Outcome Achievement	SD	D	NS	A	SA
OA.1	Our leaders always focus on achievement of projects results in our town council	1	2	3	4	5
OA.2	All set goals on the previous financial years were easily achieved	1	2	3	4	5
OA.3	All Services delivered are fit for the public consumption in our town council	1	2	3	4	5
OA.4	All services are timely delivered in our town council	1	2	3	4	5
OA.5	All services delivered are always what the public want to have in our town council.	1	2	3	4	5
T	Trust	SD	D	NS	A	SA
T.1	I have full trust for services delivered by the local council	1	2	3	4	5
T.2	I trust that the local council make decisions that benefit the community.	1	2	3	4	5
T.3	I feel that the local council is accountable to the community it serves	1	2	3	4	5
T.4	I have confidence in the local council to effectively manage the town's resources	1	2	3	4	5

T.5	I am satisfied with the level of communication between the local council and the community	1	2	3	4	5
L	Legitimacy	SD	D	NS	A	SA
L.1	In my town council, services are provided through the right channels	1	2	3	4	5
L.2	I regularly engage with the community to address their concerns and need	1	2	3	4	5
L.3	The council makes decisions in a transparent and fair manner, and all council meetings are open to the public.	1	2	3	4	5
L.4	The council actively promotes and upholds human rights, including the rights of women, children, and vulnerable populations.	1	2	3	4	5
L.5	The council allocates resources and funds in a fair and equitable manner	1	2	3	4	5
SD	Service delivery					
SA	Service availability	SD	D	NS	A	SA
SA.1	Services are readily available for the public in my town council	1	2	3	4	5
SA.2	Services in our town council are provided in a timely manner	1	2	3	4	5

SA.3	All members equitably access the services	1	2	3	4	5
SA.4	The town council offices are always open from 8 am to 5 pm	1	2	3	4	5
SA.5	The town council offices are always open on all working days	1	2	3	4	5
SQ	Service Quality	SD	D	NS	A	SA
SQ.1	Services in our town council are of an outstanding quality	1	2	3	4	5
SQ.2	Community members take the services delivered to them as superior	1	2	3	4	5
SQ.3	Community members have positive attitude towards the services provided	1	2	3	4	5
SQ.4	Timely care centred on patients' needs are provided	1	2	3	4	5
SC	Service cost	SD	D	NS	A	SA
SC.1	The community does not pay for the basic services provided by the town council	1	2	3	4	5
SC.2	Town council officials are cost conscious in services delivery	1	2	3	4	5
SC.3	There is no community protests against the cost of services delivered by the town council	1	2	3	4	5
SC.4	The expenses associated with providing services, such as staffing, materials, and equipment are high	1	2	3	4	5

SC.5	More need to be done by the town council to ensure cost effective service delivery	1	2	3	4	5
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Thank you for your cooperation

APPENDIX II: Town Councils in Busoga Region

DISTRICTS	TOWN COUNCILS
Kamuli	Kisozi Town Council
	Kasambira Town Council
	Mbulamuti town Council
	Namwendwa Town Council
	Balawoli Town Council
	Nawanyago Town Council
Bugiri	Nankoma Town Council
	Nabukalu Town Council
	Busowa Town Council
	Namayemba Town Council
	Buwuni Town Council
	Muterere Town Council
	Muwayo Town Council
	Mayuge Town Council
Mayuge	Bugadde Town Council
	Bwondha Town Council
	Mayuge Town Council
	Magamaga Town Council
Iganga	Namungalwe Town Council
Jinja	Kakira Town Council
	Namagera Town Council

	Buwenge Town Council
	Buyengo Town Council
Bugweri	Busembatia Town Council
	Idudi Town Council
	Bugweri Town Council
Luuka	Bukoova Town Council
	Luuka Town Council
	Busalamu Town Council
	Bulanga Town Council
	Kyanvuma Town Council
Namayingo	Namayingo Town Council
	Banda Town Council
	Mutumba Town Council
Kaliro	Bulumba Town Council
	Kaliro Town Council
	Nawaikoke Town Council
	Namwiwa Town Council
Namutumba	Nsinze Town Council
	Namutumba Town Council
	Bugobi Town Council
	Kibaale Town Council
	Ivukula Town Council
	Nangonde Town Council

Buyende	Bukungu Town Council
	Kidera Town Council
	Buyende Town Council
	Irundu Town Council
Total Town Councils	48

Source: UBOS (2022)

APPENDIX III: Estimated Budget for the research

S/N	Particulars	Quantity	Unit Cost Ugx	Amount Ugx
1	Printing and binding proposal	04	25,000	100,000
2	Printing and photocopying of items/questionnaires	129	600	77,400
3	Data collection (Transport)			400,000
4	Data analysis			500,000
5	Printing and binding final dissertation	04	40,000	160,000
6	Other expenses (10%)			123,750
	TOTAL			1,361,150

APPENDIX IV: Research Work Plan

ACTIVITIES	JAN	FEB	MAR	APRIL	MAY	JUN	JUL	AUG	SEPT
Proposal development and submission									
Data collection									
Data analysis									
Report handling and Submission									
Viva voce									
Final correction and submission									