

**BUDGETARY PLANNING AND BUDGETARY PERFORMANCE OF OSUKURU
TOWN COUNCIL IN TORORO DISTRICT**

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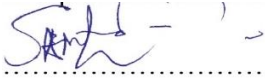
DECLARATION

I OTHIENO EPHRIAM hereby declare that the information contained in the research report is my original work and has never been submitted by any one for any award to any institution of higher learning.

Sign  Date 

APPROVAL

I Mr. IBERUTI SAMSON I hereby certify that this research report has been written under my guidance and supervision and it is now ready for examination.

Sign  Date 28th AUG 2024

DEDICATION

I dedicate this research report to my dear friends Anselm, whose steadfast companionship has supported me throughout this academic journey, and to my father and mother, whose wisdom, sacrifices, and nurturing love have been my guiding lights. Your unwavering belief in me has fueled my determination and shaped my character, inspiring me to strive for excellence. Anselm, your friendship has enriched every aspect of my life, making challenges easier to overcome. Dad, your sacrifices and faith in my abilities have driven me to succeed. Mom, your unconditional love and encouragement have given me the strength to pursue my dreams fearlessly. This dedication is a tribute to our shared journey, reflecting the profound impact you have had on shaping my academic achievements and personal growth.

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ABSTRACT

This study examined the influence of budgetary planning on the budgetary performance of Osukuru Town Council in Tororo District. Utilizing a population of 45 and a sample of 40 respondents selected through the Slovin formula, the research aimed to assess the impacts of budget participation, coordination, and monitoring on budgetary outcomes. The findings revealed that budget participation had a moderate impact on performance, with a mean score of 3.03 (SD = 1.610) indicating that 33.3% of respondents agreed and 30.3% strongly disagreed on its effectiveness in improving performance. Budget coordination showed a similarly moderate effect, with a mean score of 3.42 (SD = 1.458) and 36.4% agreement, though its role in reducing duplication scored lower at 2.58 (SD = 1.521). Budget monitoring demonstrated a stronger influence, with a mean score of 2.76 (SD = 1.1045), suggesting a notable impact on financial reporting and adherence. The model summary for budget participation indicated an R value of 0.383 and an R-squared of 0.147, while budget coordination had an R value of 0.400 and an R-squared of 0.160, showing moderate relationships. Budget monitoring, with an R value of 0.694 and an R-squared of 0.481, highlighted a substantial impact. The study concluded that while budgetary planning components significantly influenced budgetary performance, their effectiveness varied. Recommendations included enhancing participatory processes, improving coordination practices, and strengthening monitoring mechanisms to boost overall budgetary performance.

LIST OF ABBREVIATIONS/ACRONYMS

ACODE	: Action for Development
CBMES	: Community-Based Coordination and Evaluation System
IMF	: International Monetary Fund
OTC	: Osukuru Town Council
TDLG	: Tororo District Local Government
LG	: Local Government
LGFC	: Local Government Finance Commission
MoLG	: Ministry of Local Government
NGO	: Non-Governmental Organization
PPEM	: Partnership for Public Expenditure Management
PRMT	: Poverty Resource Management Tool
UDN	: Uganda Debt Network
WB	: World Bank

CHAPTER ONE

INTRODUCTION

1.0 Introduction

Progress on the Millennium Development Goal (MDG) of improving budgetary performance has been slow in developing countries (World Bank, 2009). Developing countries are still a long way from reducing morbidity and mortality among the populations. In Uganda, a number of challenges continue to override the overall objective of the National Health Policy of reducing mortality and morbidity (Asiimwe, 2008). Key among them is the poor budgetary planning that seems to have a negative effect on the budgetary performance of the Town Councils. This study seeks to examine the influence of budgetary planning on the budgetary performance of local government Town Councils in Uganda taking a case study of Tororo District Local Government. For this study, budgetary planning which is conceptualized in terms of budgetary planning, implementation and coordination is the independent variable while the budgetary performance of local government Town Councils is the dependent variable. This chapter presents the introduction, background to the study, statement of the problem, general and specific objectives of the study, study questions and hypotheses, conceptual framework, significance and justification of the study, scope of the study and definition of key terms and concepts.

1.1 Background to the Study

1.1.1 Historical Background

The original meaning of the word budget is derived from the British Government context coined from the French word “baguette” meaning a small purse (Akitonye, 2008). Public budgeting as it is meant today is a recent invention which will be propagated in the early nineteenth century. It came up in response to Government’s major Socio-economic problems and challenges at critical moments in the history (Webber and Wildavsky, 1986; Schick, 2000). Public budgeting started in Britain, France and Germany, and then later spread to the United States of America around the turn of the 20th Century. In Africa formal public budgeting will be introduced by the colonial governments (Ekeh, 1975). Within post-colonial Africa in the early 1960s, budgeting will be largely influenced by events of the colonial era and the ideological orientations of the leadership (Mandaza, 1986). Fiscal policy formulation will be also reactive, its central thrust being to redress colonially inherited challenges in the economy. The post-colonial government viewed national budgeting as its portent tool for advancing the liberation agenda –

access to land, education, health, accommodation, water, social services, among others. The need to create a solid socioeconomic infrastructure will be manifested in its budgetary decisions and allocations (Mandaza, 1986). In the 1990's to the year 2000, Budgets will be formulated under IMF and WorldBank-initiated Structural Adjustment Programs (SAPS). One such program will be decentralization. In the 1990s, developing countries embraced the decentralization policy as a condition for getting aid from the IMF and the World Bank (Muhumuza, 2019).

In 1992, Uganda adopted a decentralization policy that sought to establish a system of governance underpinned by strong local governments. Subsequently constitutional and legal reforms established districts and sub-counties as key pillars of local governments through which effective service delivery and local governance is to be attained (Republic of Uganda, 2002). With the implementation of the decentralization policy, deliberate effort will be undertaken to decentralize the decision making powers on the planning and budgeting process (Bitarabeh, 2008). The process of fiscal decentralization began in Uganda in 1993/94, when the central government devolved many functions and responsibilities, including the provision of basic health services and control of medical personnel from the central MOH to the district level. Fiscal decentralization occurred in a phased manner, with some districts being decentralized before others (Akin et al, 2005). Although decentralization of health services has been pursued over the last two decades, there is widespread consensus that the budgetary performance of the Town Councils under the decentralized setting is less than desirable (Action for Development, 2019; Bashasha, Mangheni & Nkoya, 2008). The current study sought to find out whether budgetary planning has any influence on the budgetary performance of Osukuru Town council in Tororo district

1.1.2 Theoretical Background

Since budgeting is about setting financial goals and working towards achieving these goals, the study will be informed by the Goal Setting Theory which will be advanced by Locke et al (2020). Goal setting theory states that properly conceived goals trigger a motivational process that improves budgetary performance. Locke et al. suggest that goal setting has a beneficial impact on the direction, level, and duration of effort. Since goal setting involves establishing specific, difficult goals. Locke et al. claim that acceptance of specific goals focuses attention on relevant activities. Consequently, goal setting directs effort to accomplish these activities. In addition, they claim that acceptance of specific, difficult goals ensures that individuals will

continue effort over time (duration) in an attempt to attain goals. Locke et al. claim that goal setting can indirectly focus effort by stimulating individuals to develop effective strategies or plans for attaining goals.

1.1.3 Conceptual Background

The key variables in this study are budgetary planning and the budgetary performance of the health sector. Budgetary planning is the financial analysis of the amount of money present in correspondence to the amount of resources allocated for the budgetary performance of various duties. Once the correspondence is made then the money allocated is used for that particular operation (Yang, 2010). For this study, budgetary planning will be measured in terms of; budgetary planning, budgetary implementation and budgetary coordination.

The concept budgetary planning refers to processes and activities that are aimed at developing quantitative goals of the organization and preparing various budgets (Bodie & Merton, 2000). According to Yang (2010), complete capital budgeting process involves a series of actions, including generating investment project proposals consistent with the firm's strategic objectives, estimating after-tax incremental operating cash flows for the investment projects, evaluating project incremental cash flows, selecting projects based on a value-maximizing acceptance criterion, re-evaluating implemented investment projects continually, and performing post audits for completed projects.

Budget implementation involves execution of activities as per approved work plan and budget (Okori, 2017). According to the International Monetary Fund (2013), budget implementation, refers to the process of delivering services by undertaking expenditures. There are usually six main stages in the spending stages as suggested by the IMF (2013). They include; authorization of expenditure, commitment stage, verification stage, payment authorization, payment stage and the accounting stage.

The concept budget coordination refers to processes that are aimed at ensuring that the implementation of the work plan is being followed, value for money is obtained, book keeping, accounting and reporting is followed (Okori, 2017). According to the OECD (2010), budget

coordination involves a series of processes like; control and coordination of expenditure, control and coordination of income, cash and debt management, internal controls, budget modification and financial reporting.

Town Councils budgetary performance therefore refers to how well the Town Councils is achieving its objectives (Jeppsson & Okuonzi, 2010). For this study, Town Councils budgetary performance will be conceptualized in terms of; functionality of health facilities, availability of drugs in the health facilities, budgetary performance of health workers and availability and functionality of medical equipment in the health facilities.

1.1.4 Contextual Background

The general objectives of decentralization within the wider context are to bring political power closer to local communities, to respond to local needs, to build local capacity, and to improve accountability. Specifically for the health sector, improvement will be expected in the form of increased utilization of health services, better access to health services, more coverage of the population with basic services, better quality of health care and, ultimately, a decline in the rate of illness and death (Jeppsson & Okuonzi, 2000). However, according to Jeppsson and Okuonzi, existing data show no improvement in social services or people's quality of life during the period of the reform. Many indicators have either remained the same or worsened (Bashasha et al, 2008). It is no longer contested that health services in the rural areas have been deteriorating, while key infrastructure such as health facilities have not improved.

Tororo District attained district status in 1989. Like most local governments in Uganda; Tororo District Local Government is faced with challenges of health service delivery. The quality of health service provision is still dismal (Tororo District Local Government, 2012).

Tumushabe et al (2010) reports that in Tororo District, there is steep decline in spending on primary health care following decentralization and that funds intended for health facilities are used for administrative costs that health workers will be rarely present and that drugs and supplies will be diverted for personal gain. It is also reported that the district alters the budget share of public goods and other types of health activities during the decentralization process. Between the period 1995/96 and 1997/98, the overall budget share allocated to the public goods category of health activities decreased from nearly 50% of the total budget to around 30%. Their results indicate a movement of resources out of highly public activities into brick, mortar and staff

amenities; in other words away from societal health benefit goods towards expenditures that benefit Town Councils managers and employees. This brings into question the widely held assumption that decentralization necessarily increases social welfare (Akin et al, 2005). The study therefore sought to determine the influence of budgetary planning on the budgetary performance of the Town Councils under a decentralized setting using Tororo District Local Government as a case study.

1.2 Statement of the Problem

Budgetary planning processes are expected to improve the budgetary performance of local governments sectors by ensuring proper allocation of scarce resources, transparency and proper accountability. In a bid to improve the budgetary performance of local governments in Uganda, the government of Uganda through the Local Government Act (1997) established guidelines for effective budgetary planning processes at local government level like the general guideline to the local government budget process for districts and lower local government councilors. This guide provides political decision makers (local government councilor's and members of civil society) with practical tools to guide them through the steps of the local government planning and budgeting cycle. The guide calls for increased participation and transparency in the budgeting cycle. Despite the well laid guidelines to improve budgetary planning processes and the budgetary performance of local governments, there is widespread consensus that the budgetary performance of decentralized budgetary performance is still lacking.

In Tororo District, reports indicate that there is steep decline in spending on primary health care following decentralization and that funds intended for health facilities are used for administrative costs that health workers will be rarely present and that drugs and supplies will be diverted for personal gain (Tororo District Town Councils Report, 2013). It is also reported that the district alters the budget share of public goods and other types of health activities during the implementation process (Auditor General, 2013). Hence the current study sought to find out if budgetary planning had any significant influence on the budgetary performance of the Town Councils in OTC. Without this information, poor budgetary performance is likely to persist. The study will go a long way in suggesting practical recommendations to improve budgetary planning and the budgetary performance of Osukuru Town Council in Tororo district local government.

1.3 General Objective of the Study

The study examine the influence of budgetary planning on the budgetary performance of the

Osukuru Town Council in Tororo District

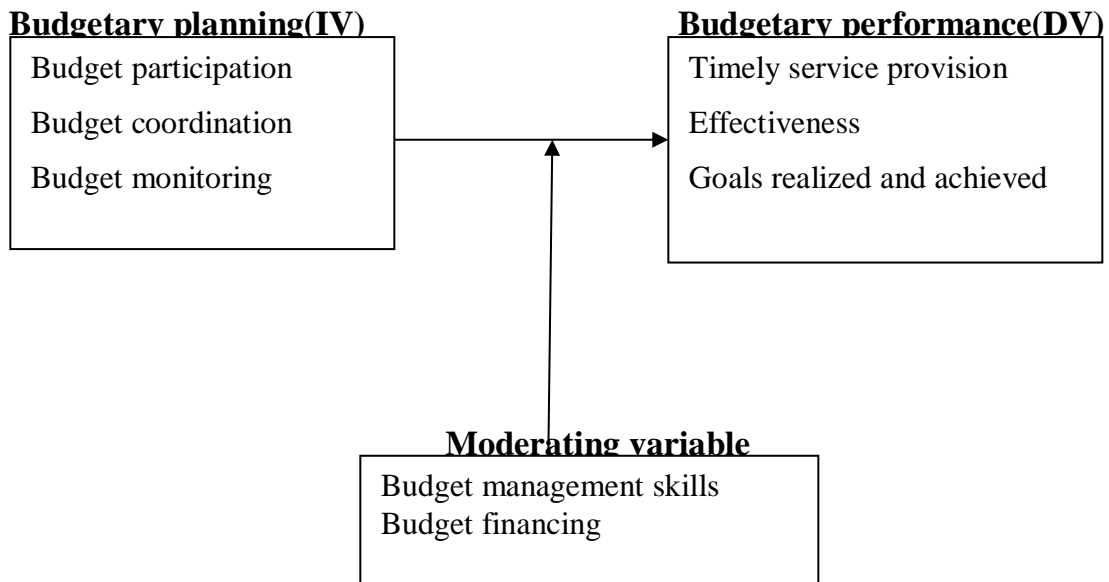
1.4 Specific Objectives of the Study

1. To examine the influence of budget participation on budgetary performance of Osukuru Town Council in Tororo District
2. To assess the influence of budget coordination on budgetary performance of Osukuru Town Council in Tororo District
3. To determine the influence of budget monitoring on the budgetary performance of Osukuru Town Council in Tororo District

1.5 Research Questions

4. What is the influence of budget participation on the budgetary performance of Osukuru Town Council in Tororo District?
5. What is the influence of budget coordination on the budgetary performance of Osukuru Town Council in Tororo District?
6. What is the influence of budget monitoring on the budgetary performance of Osukuru Town Council in Tororo District?

1.6 Conceptual Framework



Source adopted from Armstrong (1997) and modified by researcher 2024

From the conceptual; frame work above, budgetary planning which is termed as a n independent variable is conceptualized into budget participation, budget coordination and budget control well as budgetary performance which is a dependent variable is conceptualized into timely service provision, effectiveness and also measured in terms of goals realized and achieved. The moderating variable explains the relationships between budgetary planning and budgetary performance and it is also conceptualized into budget financing and budget management skills

1.7 Significance of the Study

The findings and recommendations arising from this study may be used by stakeholders namely, the central government, local governments and donors to improve the budgetary planning process and the budgetary performance of budgetary performance in local governments.

The study may benefit the people of Osukuru Town Council in Tororo District in such a way that it will propose recommendations that may lead to better local government budgetary performance and subsequently health service delivery.

To the academia, the study is expected to contribute to the body of knowledge regarding the influence of budgetary planning and the budgetary performance of the Town Councils in local governments. Thus, the study may serve as a reference point for future scholars, academicians and researchers who are interested in the topic.

1.7 Justification of the Study

The study is important and timely because Osukuru Town Council is faced with both budgetary planning and Town Councils budgetary performance challenges and yet no study has been commissioned to find out whether budgetary planning has any significant influence on the budgetary performance of the district. There is therefore need for a study to fill this knowledge gap by coming up with specific findings and recommendations to improve the status quo.

1.8 Scope of the Study

1.8.1 Content Scope

In terms of content, the study focused on the influence of budgetary planning on the budgetary performance in Osukuru Town Council

1.8.2 Geographical Scope

The study was conducted in Osukuru Town Council which is found in Tororo district in eastern part of Uganda

1.8.3 Time Scope

The study focused on the period between 2019 and 2022. This being the period the town council experienced both budgetary planning and budgetary performance challenges.

1.9 Definition of key terms and concepts

Budget planning refers to developing quantitative goals of the organization and preparing various budgets (Amin 2019)

Budget implementation refers to the execution of activities as per approved work plan and budget (Becky 2009)

Budget coordination refers to activities undertaken to ensure that the implementation of the workplan and budget is being followed (Armstrong 2015).

Budgetary performance of the Town Councils refers to how well the Town Councils in local government settings is achieving their goals and objectives (Andy 1997).

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

The chapter presents related literature on budgetary planning and the budgetary performance of the Town Councils under a decentralized setting. The aim is to present theoretical dimensions related to the topic under investigation, and to specifically review literature on the influence of budgetary planning, implementation and coordination on the budgetary performance of the Town Councils under a decentralized setting.

2.1 Theoretical Literature Review

Since budgeting is about setting financial goals and working towards achieving these goals, the study will be informed by the Goal Setting Theory which will be advanced by Locke et al (2020). Goal setting theory states that properly conceived goals trigger a motivational process that improves budgetary performance. Locke et al (2020) suggest that goal setting has a beneficial impact on the direction, level, and duration of effort. Since goal setting involves establishing specific, difficult goals. Locke et al. claim that acceptance of specific goals focuses attention on relevant activities. Consequently, goal setting directs effort to accomplish these activities. Also, they claim that more difficult goals (if accepted) translate directly into a greater level of effort in accomplishing relevant activities. In addition, they claim that acceptance of specific, difficult goals ensures that individuals will continue effort over time (duration) in an attempt to attain goals. Locke et al. claim that goal setting can indirectly focus effort by stimulating individuals to develop effective strategies or plans for attaining goals. Goal setting theory is suitable for this study because budgeting is about setting goals and working towards accomplishing these goals through managing budgets for successful organizational and sectoral budgetary performance.

2.2 Budget Participation and Budgetary performance

Setting objectives is an integral component of the strategic planning process, and evidence shows that objective setting has strong organizational value (Armstrong, 2021). Modern corporate planning involves the setting of budgetary performance standards in advance for all departments and the entirety of the organization. These budgetary performance standards according to Drury (2018), embracing all the activities of an organization together, form a plan or a budget, which gives the direction and indication for future management. This at the same time provides the

standard by which actual result can be measured (Okpanachi & Mohammed, 2013).

Budget target setting consists of establishing specific, measurable time targeted objectives. Goals provide a sense of direction and purpose (Locke & Schweiger, 1979). In a study of behavioral effects of goal setting, Locke and Schweiger (1979) conclude that 90% of laboratory and field studies involving specific and challenging goals led to higher budgetary performance than easy or no goals. However, when budget targets are established at a management level and thereafter solely laid down, employee motivation with regard to achieving these targets is rather suppressed (Lock & Latham, 2002). In addition, they are of the opinion that, in order to increase motivation the employees not only require to be allowed to participate in the target setting process but the goals have to be challenging as well; demanding targets extract better budgetary performance but unattainable targets tend to be counter-productive.

Joshi, et al. (2017) also examined budgeting, budgetary control and budgetary performance evaluation practices in a developing country by conducting a questionnaire survey of 54 medium and large sized firms including both the listed and non-listed firms in Bahrain and his research found out that most of the firms prepared long range plans and operating budgets and used budget variances for measuring a manager's budgetary performance, for timely recognition of problems and for improving the next period's budget. Wijewardena and De Zoysa (2001) argue that the impact of budget planning on budgetary performance may vary from firm to firm depending on the extent of its use. The greater extent of the formal budgeting process should have a positive impact on the budgetary performance of SMEs.

A budget can be an effective management tool if properly prepared with realistic statistical data (Holmes & Hurley, 2017). Various departments in an organization should be requested to maintain well-kept historical documents for their record. Statistical record should be properly maintained, realistic budgeting estimate and data should be utilized for budget planning and evaluation.

Uganda's decentralization policy is based on the devolution of powers, functions and responsibilities to popularly elected local governments (Local Government Act, 1997). The local governments have powers to make and implement their own development plans; to make, approve and execute their own budgets; to mobilize and expend resources according to their local priorities; to appoint statutory committees, boards and commissions; to make ordinances and by-laws that are consistent with the Constitution and other existing laws; to hire, manage and

fire personnel and to implement a broad range of decentralized services previously handled by the center (Government of Uganda, 2005).

Article 191 of the 1995 Constitution of the Republic of Uganda, and Section 81 (1) of the CAP 243, empower local governments to formulate, approve and execute their budgets and plans and to collect revenue and spend it. However, this is constrained by the requirement to accord the National Priority Programme Areas (NPPAs) priority. Currently, these include: education, clean and safe water, health, feeder roads, and agricultural extension. Under Section 178 (3) of the LGA, the Local Government Finance Commission (LGFC) is required to inform the Council and the President through the Minister of Local Government (MoLG) for appropriate action if a local government budget significantly detracts from NPPAs.

A study conducted in Uganda by the Uganda Debt Network (2019) established that while there is a clear legal and institutional framework that provides for planning and budgeting both at the national and local government levels. The framework provides for consultative and participatory approach in planning and budgeting, though not all policy stakeholders have benefited from it. The Uganda Debt Network further reported that while local government administration staff are aware of and knowledgeable about budgeting guidelines, schedules and processes, which implies that budget information is disseminated by the centre and received at local government level, these guidelines and processes have not been completely followed and adhered to by local governments (Uganda Debt Network, 2019).

Limited participation in the budget setting process in Uganda's local governments has been identified as a challenge to the budget planning process. Under the Uganda Local Government Act, citizens have the right to participate in annual budget conferences at each level of local government. In many cases this is little more than a formality, with participation limited to a few special-interest groups (Blore *et al.*, 2018). Accountability depends on information being available to citizens, in a sufficiently comprehensible form, on how resources are being used (Goetz *et al.*, 2001). Although local governments are displaying financial/accounting information in public places, such information is deliberately too broad and technical for the public to understand (Kiwanuka, no date). This is supported by the Uganda Debt Network which observes that the planning and budgeting process at local government level is boxed in a fixed and non-flexible schedule, which sometimes renders the principles of participatory consultations as provided for in the Budget Act of 2001 ineffective.

While earlier studies provide evidence that there is a link between budgetary planning and the budgetary performance of the health sector, most of the studies are based on anecdotal observations and expert opinions. Few studies provide empirical evidence on the actual influence of budgetary planning whether positive or negative on the budgetary performance of the health sector. This study therefore sought to fill this contextual gap by determining in statistical terms the influence of budgetary planning on the budgetary performance of the health sector. The study found that budgetary planning had a positive significant influence on the budgetary performance of the Town Councils implying that the budgetary performance of the Town Councils improves with better budgetary planning.

2.3 Budget coordination and budgetary performance

Budget implementation involves execution of activities as per approved work plan and budget (Okori, 2017). There is no doubt that budget implementation at local government level in Uganda is faced with challenges. Bitarabeho (2008) identifies a number of challenges facing budgetary implementation in Uganda as; low local revenues which constitutes about 5% of local government budgets. This poses a challenge of operation and maintenance of investments; little discretionary funding available to local governments. Most of the funds are conditional grants and on sector basis which constitutes 88% despite the fact that there are negotiations, lack of adequately skilled manpower to provide basic services and recentralization of staff by sector ministries (Bitarabeho, 2008).

In an assessment of two local government budgets of Kampala and Rakai Districts, the Uganda Debt Network (2019) found that politicians, especially in the district councils, often allocate the majority of resources to sectors that have physical and visible outputs and thus can attract public attention and subsequently strengthen their political base. Such sectors include health, education and roads, among others. On taking a deeper look at education budgets of the two districts' local governments; the Uganda Debt Network (2019) observed that classroom construction activity is allocated the highest budget line. However, the activity has over time been characterized by corruption in the awarding of tenders, which has led to shoddy work done and the ultimate poor quality buildings.

In Uganda it has been reported that budgetary performance at local government level is mainly measured by carrying out finance and output audits with less emphasis on measuring the extent to which the budgets improve the livelihoods of the poor. There is no clear linkage between

budget execution and poverty reduction (Makara, 2000).

The Uganda Debt Network reports that because local governments are increasingly relying on resources sent from the center as a result of diminishing local revenue, most local governments have tended to concentrate on managing these resources and dedicate less time and attention to devise means of mobilizing alternative sources of revenue. Attention on management of resources has also negatively impacted on their efforts to deliver services to reduce poverty.

Ugwuanyi and Ebe (2012) investigated the effect of accounting practices on budgetary implementation in Enugu State owned industries in Nigeria and found that there exist poor accounting practices in government owned industries in Enugu State and also appropriate budgetary implementation are hardly kept by these industries. Ugwuanyi and Ebe (2012) findings are supported by earlier findings reported by Chiejina (2012) that Nigeria produces the best annual budget in the whole of sub-Saharan Africa; however, poor budget implementation by the executive arm of government at the local, state, and federal levels has sabotaged key public infrastructures such as transport, power, and communication among others.

Whereas earlier studies provide evidence that there is a link between budgetary implementation and the budgetary performance of the health sector, most of the studies are based on anecdotal observations and expert opinions. Few studies provide empirical evidence on the actual influence of budgetary implementation whether positive or negative on the budgetary performance of the health sector. This study therefore sought to fill this contextual gap by determining in statistical terms the influence of budgetary implementation on the budgetary performance of the health sector. The study found that budgetary implementation had a positive significant influence on the budgetary performance of the Town Councils implying that the budgetary performance of the Town Councils improves with better budgetary implementation.

2.4 Budget monitoring and budgetary performance

Budget monitoring involves ensuring that: the implementation of the work plan is being followed, value for money is obtained, budget revision is strictly adhered to by the relevant organs of council and book keeping, accounting and reporting is followed (Okori, 2017).

According to Tumushabe et al (2010), the most comprehensive and systematic process of coordination the budgetary performance of local governments is undertaken by the Ministry of Local Government. The Ministry undertakes an annual national assessment of minimum

conditions and budgetary performance measures for local governments. The results from the assessment of minimum requirements are used to determine the local governments' ability to access Conditional Grants especially the Local Development Grant and Capacity Building Grant. MoLG receives funding from different development partners for the implementation of the Local Government Sector Investment Plan, part of which is committed to funding the annual national assessment exercise. Local Governments that perform well are rewarded with a 20% increase in funding while local governments that perform poorly are penalized with a 20% reduction of allocation (Tumushabe et al, 2010).

Besides official government processes, budgetary performance and accountability coordination is also undertaken by civil society organizations. Organizations such as the Uganda Debt Network (UDN) and Kabarole Research Centre (KRC) have piloted community programmes that focus on coordination service delivery and accountability. For example, the Community-Based Coordination and Evaluation System (CBMES) piloted by UDN is an approach for engaging communities in continuous coordination and evaluation of government programmes (Uganda Debt Network, 2018; 2019). Participatory approaches are used in selecting coordination sites, selecting community representatives, developing coordination tools, identifying coordination areas, collecting and analyzing information, and presentation of findings without limiting community involvement (Lukwago, 2018 as cited in Tumushabe et al., 2010). The Poverty Resource Coordination Tool (PRMT) piloted by KRC in the Rwenzori region aims at empowering communities to monitor the provision of critical public services in schools as well as infrastructure projects. The Partnership for Public Expenditure Coordination (PPEM) tool which is based on the CBMES and the PRMT is used by KRC and the Gulu District NGO Forum as an independent civil society hybrid mechanism to assess, monitor, review and evaluate budgetary performance of government policies, programmes and public expenditure in a systematic way (Tumushabe et al, 2010). Finally, in 2009, the Advocates Coalition for Development and Environment (ACODE) launched the Citizens' Budget Tracking and Information Centre (CBTIC) to build citizens' demand for transparency and accountability with respect to the budget and budget related process. The CBTIC monitors the full cycle of the budget ranging from government revenue to budget allocations, out-turns and service delivery (Tumushabe et al, 2010).

While earlier studies provide evidence that there is a link between budgetary coordination and

the budgetary performance of the health sector, most of the studies are based on anecdotal observations and expert opinions. Few studies provide empirical evidence on the actual influence of budgetary coordination whether positive or negative on the budgetary performance of the health sector. This study therefore sought to fill this contextual gap by determining in statistical terms the influence of budgetary coordination on the budgetary performance of the health sector. The study found that budgetary coordination had a positive significant influence on the budgetary performance of the Town Councils implying that the budgetary performance of the Town Councils improves with better budgetary coordination.

2.5 Summary and Gaps Identified in the Literature

The chapter presented related literature on budget planning, budget implementation and budget coordination on the budgetary performance of local government organizations. However, there is plenty of literature on budgetary planning in local governments; most of the literature does not specifically show in statistical terms how budgetary planning affects the budgetary performance of local governments. Literature does not specify whether budgetary planning positively or negatively affects the budgetary performance of local governments. This study will seek to fill this knowledge gap. The other gap identified in the literature is a contextual gap. Most studies conducted will be general studies about local governments in Uganda and elsewhere and not in Tororo District. It is not clear if budgetary planning affects the budgetary performance of Osukuru Town Council in Tororo District Government the same way it affects budgetary performance in other local governments. Thus the current study sought to fill the above contextual gap. The study found that budgetary planning has a significant positive influence on the budgetary performance of the Town Councils implying that the budgetary performance of the Town Councils improves with better budgetary management.

CHAPTER THREE METHODOLOGY

3.0 Introduction

This chapter presented the methodology that was adopted during the study. It described and discussed the research design, sample size and selection, data collection methods and their corresponding data collection instruments, data management and analysis procedures, as well as the steps taken to ensure validity and reliability throughout the study and the measurement of variables.

3.1 Research Design

The study adopted a cross-sectional survey design, which is a method used to collect data from a sample at a single point in time. This design allows for the examination of relationships and differences between variables within a specific period. By capturing a snapshot of data across various demographic and organizational characteristics, the cross-sectional survey design provides a comprehensive overview of the current status and performance related to the research topic. This approach is particularly useful for identifying patterns, correlations, and trends, and is well-suited for understanding the existing conditions and variables influencing the study's focus.

3.2 Study Population

The study population consisted of 45 respondents from various key positions within the study setting, ensuring comprehensive representation of the Town's administrative and governance structures. This included the Town Clerk (1), responsible for overall management and operations, Town Agents (9) handling fieldwork and community-related activities, Supervisors (3) overseeing specific departments, Accountants (2) managing the town's finances, Auditors (2) examining financial records for accuracy and compliance, and Councilors (28), who are elected representatives involved in decision-making and policy formulation. This diverse group provided valuable insights from all relevant stakeholders.

3.3 Study Sample

The study involved a sample size of 40 respondents, selected from a total population of 45 individuals holding various key positions. These respondents included the Town Clerk (1), Town Agents (9), Supervisors (3), Accountants (2), Auditors (2), and Councilors (28). The selected sample provided a diverse range of perspectives necessary for comprehensive insights into the study.

Bourley's (1964), as cited in Ayatse, Tsegba, and Akombo (2012), proportion allocation formula or individual sample size determination method.

$$\text{Sample size} = N / (1 + N(e)^2)$$

Where N is the total population

e is the sampling error

$$= 45 / (1 + 45(0.05)^2)$$

$$= 45 / (1 + 45(0.0025))$$

$$= 45 / (1 + 0.1125)$$

$$= 45 / 1.1125$$

$$= 40.44$$

$$= \mathbf{40 \text{ respondents}}$$

Table 1: Sample size

Respondent	Population	Sample size	Sample technique
Town Clerk	01	01	Purposive
Town Agents	09	9	<i>Purposive sampling</i>
Supervisors	3	3	<i>Purposive sampling</i>
Accountants	2	2	Purposive sampling
Auditors	2	2	Purposive sampling
Councilor's	28	23	Simple random
Total	45	40	

Source; Primary data (2024)

3.4 Sampling Techniques and Procedure

This study employed two main sampling techniques: purposive sampling and simple random sampling.

3.4.1 Purposive Sampling

Purposive sampling was used to select respondents who held specific roles that were critical to

the study's focus. This technique allowed the researcher to deliberately include individuals based on their expertise, knowledge, or unique responsibilities within the town's administrative structure. Key respondents such as the Town Clerk, Town Agents, Supervisors, Accountants, and Auditors were selected using purposive sampling. These individuals were chosen because of their specialized roles, which provided valuable insights into various aspects of governance, financial management, and operations within the town. This method ensured that the study captured information from the most relevant sources with a deep understanding of the issues under investigation.

3.4.2 Simple Random Sampling

Simple random sampling was employed to select respondents from the group of Councilors. Simple random sampling is a probability sampling technique that ensures every individual in the population has an equal chance of being selected. This technique was particularly suitable for the Councilors, who represent the electorate and are involved in decision-making and policy formulation. By randomly selecting Councilors, the study avoided bias and ensured that the sample was representative of the larger councilor population. This combination of purposive and simple random sampling allowed the study to gather both targeted information from key experts and a broader perspective from the randomly selected Councilors, leading to a well-rounded and reliable dataset.

3.5 Data Collection Methods

3.5.1 Questionnaire Survey Method

The study employed the questionnaire method to collect data from respondents, including the Local Councilors and Health Workers. The use of a questionnaire was crucial for examining the effect of budgetary planning on the budgetary performance of Tororo District Local Government. Closed-ended questions on the questionnaire facilitated easy correlation and regression of respondents' attitudinal dispositions on the independent and dependent variables, as suggested by Amin (2005). Additionally, the questionnaire allowed busy respondents to complete it at their convenience and provided a platform for them to express their views and opinions without fear of victimization, as noted by Oso and Onen (2008).

3.5.2 Interview Method

The study employed the interview method to gather data from key informants, including the District Chairperson, the CAO, DHO, Sub County Chairpersons, and Sub County Chiefs. Interviews helped the researcher obtain detailed information on the influence of budgetary planning on the budgetary performance of Osukuru Town Council in Tororo District Local Government. This method also allowed the researcher to adapt questions, clarify them using appropriate language, clear doubts, establish rapport, and probe for more information, as suggested by Sekaran (2017).

3.5.3 Documentary Review Method

The researcher reviewed documents to obtain recorded information related to the issue under investigation. This method provided the researcher with convenient access to data, which had been carefully compiled by informants. It also allowed for the acquisition of data in the language of the respondents, as observed by Oso and Onen (2008). Documents reviewed included budget plans, annual reports, and the Tororo District Town Councils Reports.

3.6 Data Collection Instruments

3.6.1 Self-Administered Questionnaire

A questionnaire was used as a data collection tool, consisting of six sections (see appendix I). Section A addressed the demographic characteristics of the respondents, Section B focused on budgetary planning, Section C dealt with budget implementation, Section D concentrated on budget coordination, and Section E examined budgetary performance. The closed-ended questions were designed to enable respondents to make quick decisions and facilitate easy coding for subsequent analysis, thus narrowing down errors during data analysis, as observed by Sekaran (2017).

3.6.2 Interview Guide

An unstructured interview guide was used to collect in-depth information from key informants (see appendix III). The guide included a list of topical issues and questions to explore during interviews. It sought to capture the perceptions of senior assistant town clerks, accountants, law enforcement officers, and town agents regarding the influence of budgetary planning practices on the budgetary performance of Tororo District Local Government. The guide was instrumental in

obtaining detailed data that would not have been possible with self-administered questionnaires (Mugenda & Mugenda, 1999; Kakoza, 1996).

3.6.3 Documentary Review Checklist

A documentary review checklist was employed to gather more in-depth data on the topic (see appendix IV). The checklist facilitated the collection of qualitative information that could not be captured through closed-ended questionnaires.

3.7 Validity and Reliability of the Research Instruments

3.7.1 Validity

To ensure validity, the questionnaire was developed and reviewed by three expert judges, who assessed the relevance of each question. A content validity index (C.V.I) was computed using the formula:

$$\text{CVI} = \frac{\text{No of Items declared valid by the judges}}{\text{Total No of items on the questionnaire}}$$

A C.V.I of 0.9 was achieved, which is considered acceptable as suggested by Amin (2005) (see Appendix D for the calculation of the CVI).

3.7.2 Reliability

A pre-test was conducted with 10 respondents who were not part of the final study. Data from the pre-test were coded and entered into the computer. Cronbach's Alpha Reliability Coefficients were generated using the Statistical Package for the Social Sciences (SPSS) computer program to estimate the reliability of the questionnaire.

Table 2: Cronbach Alpha Reliability Coefficients

Item	Reliability Coefficients
Budgetary participation	0.723
Budget coordination	0.757
Budget monitoring	0.725

Budgetary performance	0.707
Overall Reliability	0.716

The overall reliability tests for the results will be 0.716, indicating great internal consistence of the responses on the tool. Specifically all the items scored high reliability results; the responses to the items under budget participation scored a reliability coefficient of 0.723, the items under budget coordination scored 0.757, budget monitoring scored 0.725, and the items under Town Council budgetary performance scored 0.707. All the items on the questionnaire will be above 0.70, indicating a great internal consistence. The results of the reliability analysis mean that the items on the tool could be relied on to provide reliable answers to the study questions as suggested by (Sekaran, 2017).

3.8 Research Procedure

The researcher obtained a letter of introduction from UCU and presented it to the authorities in Osukuru Town Council in Tororo District. After acquiring the list of respondents, local Councilors and district health workers were randomly selected to participate. A self-administered questionnaire was used to gather information from these respondents.

3.9 Data Analysis

3.9.1 Analysis of Quantitative Data

The statistical analysis was conducted using SPSS version 16.0. Various statistical techniques, including correlation and regression analysis, were employed. The significance level for hypothesis testing was set at 5%, with all tests conducted at a 2-tailed level of significance. Descriptive statistics, such as frequency counts and percentages, analyzed the respondents' demographic characteristics. The mean and standard deviation assessed respondents' opinions on budgetary planning, budget implementation, budgetary coordination, and budgetary performance of Osukuru Town Council. Pearson Product-Moment correlation coefficient was used to determine the relationship between budgetary planning and budgetary performance. The study regressed the three dimensions of budgetary planning against budgetary performance to explore the extent of their influence and identify which dimension had the most significant effect.

3.9.2 Analysis of Qualitative Data

Qualitative data were analyzed using content analysis. Responses from key informants were categorized into recurrent issues, which were presented in the results with direct quotations from participants used to illustrate key points.

3.10 Measurement of Variables

Data on respondents' views and opinions regarding budgetary planning practices and the budgetary performance of Tororo District Local Government were collected using a self-developed questionnaire with scaled variables. A five-point Likert scale was employed, with responses ranging from 1 = strongly disagree to 5 = strongly agree, to gauge respondents' perceptions and opinions on the study variables.

2.11 Ethical Considerations

The research adhered to ethical principles including:

- **Voluntarism:** Respondents participated voluntarily, with their consent obtained after being informed of the study's purpose.
- **Objectivity:** The researcher ensured objectivity throughout the study, avoiding bias in the results.
- **Confidentiality:** Respondents' anonymity was maintained, and their information was used solely for academic purposes.
- **Respect:** The researcher respected respondents' rights, including their choice to withdraw from the study and using a sensitive questioning approach for personal topics.

CHAPTER FOUR
DATA PRESENTATION AND INTERPRETATION

4.1 Introduction

This chapter covers the data presentation and analysis of findings regarding Budgetary Planning and Budgetary Performance of Osukuru Town Council in Tororo District. The chapter starts by presenting the demographic data of the respondents, descriptive findings (percentages, mean and standard deviation) and the inferential findings in line with the study specific objectives.

4.2 Demographic Data of the respondents

The demographic data of the respondents is presented in this section and this mainly focuses on gender, age bracket, education level and experience of the respondents in reference to of Osukuru Town Council in Tororo District.

4.2.1 Gender of the respondents

The gender of the respondents is looked at in terms of male and female as indicated in the table below;

Table 4.2: Gender of the respondents

Gender	Frequency	Percent	Valid Percent	Cumulative Percent
Male	18	45.0%	45.0%	45.0%
Female	22	55.0%	55.0%	100.0%
Total	40	100.0%	100.0%	

Source: Field data (2024)

The data presented in Table 4.1 reveals that out of the 40 respondents from Osukuru Town Council, 18 are male, representing 45.0% of the sample, while 22 are female, accounting for 55.0%. This distribution highlights a higher proportion of female respondents compared to males. The cumulative percentage confirms that the gender distribution is balanced across the entire sample, with females comprising a slight majority. This demographic detail is crucial for understanding the gender representation within the council's budgetary planning and performance evaluations..

4.2.2 Age of the respondents

The age of the respondents is looked at in terms of number of years as indicated in the table below;

Table 4.2: Age bracket of the respondents

Age Group	Frequency	Percent	Valid Percent	Cumulative Percent
26 - 35 years	23	57.5%	57.5%	57.5%
36 - 45 years	13	32.5%	32.5%	90.0%
46 years and above	4	10.0%	10.0%	100.0%
Total	40	100.0%	100.0%	

Source: Field data (2024)

The analysis in Table 4.2 indicates the age distribution of respondents from Osukuru Town Council. A majority of the respondents, 23 (57.5%), fall within the 26 - 35 years age group. This is followed by 13 respondents (32.5%) in the 36 - 45 years bracket, and 4 respondents (10.0%) who are 46 years and above. The cumulative percentage shows that the majority of respondents are in the younger to middle-aged groups, with a notable concentration in the 26 - 35 years range. This demographic distribution provides insight into the age profile of the respondents, which may influence perspectives on budgetary planning and performance..

4.2.3 Education level of the respondents

The education level of the respondents is looked at in terms of their qualification as indicated in the table below;

Table 4.3 Education Level of the respondents

Education Level	Frequency	Percent	Valid Percent	Cumulative Percent
Certificate	5	12.5%	12.5%	12.5%
Diploma	16	40.0%	40.0%	52.5%
Bachelor's degree	17	42.5%	42.5%	95.0%
Master's degree	2	5.0%	5.0%	100.0%
Total	40	100.0%	100.0%	

Source: Field Data (2024)

Table 4.3 presents the educational background of the respondents from Osukuru Town Council. The data reveals that 17 respondents, or 42.5%, hold a Bachelor's degree, making it the most common qualification among the group. This is closely followed by 16 respondents (40.0%) with a Diploma. Five respondents (12.5%) have a Certificate, while only 2 respondents (5.0%) possess a Master's degree. The cumulative percentages indicate that the majority of respondents have attained higher education levels, with a strong emphasis on undergraduate and diploma qualifications. This educational profile is significant as it may impact their understanding and

involvement in budgetary planning and performance evaluation.

4.2.4 Experience of the respondents

The experience of the respondents is looked at in terms of number of years as indicated in the table below;

Table 4.4 Experience of the respondents

Experience	Frequency	Percent	Valid Percent	Cumulative Percent
1 - 3 years	2	5.0%	5.0%	5.0%
3 - 5 years	15	37.5%	37.5%	42.5%
5 - 10 years	15	37.5%	37.5%	80.0%
10 years and above	8	20.0%	20.0%	100.0%
Total	40	100.0%	100.0%	

Source: Field Data (2024)

Table 4.4 outlines the distribution of respondents based on their years of experience at Osukuru Town Council. The majority, 15 respondents (37.5%), have between 3 to 5 years of experience, which is the largest single group. Another 15 respondents (37.5%) fall into the 5 to 10 years experience bracket, indicating a significant proportion of experienced staff. Eight respondents (20.0%) have 10 years or more of experience, while only 2 respondents (5.0%) have between 1 to 3 years of experience. The cumulative percentages reveal that a substantial majority of respondents have considerable experience, with a strong presence of those in the mid to upper range of the experience spectrum. This experience distribution is crucial for understanding the depth of expertise in budgetary planning and performance assessment within the council.

4.3 Descriptive Findings on Budgetary performance of Osukuru Town Council in Tororo District

This section presents the descriptive findings on budgetary performance of Osukuru Town Council in Tororo District using percentages, mean and standard deviation as follows;

Table 4.5: Descriptive Findings on Budgetary performance of Osukuru Town Council in Tororo District

Statement	1	2	3	4	5	Mean	Std Dev	Comment

I observe that budgetary performance is reflected in the council's financial stability.	9.1%	54.5%	24.2%	6.1%	6.1%	2.45	.971	Low
I find that effective budget management leads to improved service delivery.	18.2%	45.5%	15.2%	15.2%	6.1%	2.45	1.148	Low
I see a correlation between budget adherence and successful project outcomes.	21.2%	57.6%	18.2%	0.0%	3.0%	2.06	.827	Low
I note that timely financial reporting enhances budget performance.	9.1%	33.3%	27.3%	24.2%	6.1%	2.85	1.093	Low
I believe that efficient use of allocated funds improves overall performance.	6.1%	24.2%	18.2%	45.5%	6.1%	3.21	1.083	High
I experience that meeting budget targets often indicates good financial health.	12.1%	24.2%	6.1%	57.6%	0.0%	3.09	1.156	High

I recognize that budgetary performance is affected by how well financial resources are planned and utilized.	0.0%	3.0%	9.1%	63.6%	24.2%	4.09	.678	Very High
I find that regular audits and reviews contribute to better budget performance.	0.0%	12.1%	3.0%	60.6%	24.2%	3.97	.883	High
OVERALL						3.021	0.979	Moderate

Source: Field Data (2024)

Findings from the descriptive analysis of budgetary performance at Osukuru Town Council in Tororo District reveal various insights into the council's financial management practices. The study utilized percentages, means, and standard deviations to evaluate respondents' perceptions on several budgetary performance statements.

The first statement assessed whether budgetary performance is reflected in the council's financial stability. The mean score of 2.45 with a standard deviation of 0.971 suggests that respondents generally view the link between financial stability and budgetary performance as low. Specifically, 54.5% of respondents selected option 2 (disagree), indicating that many do not perceive a strong connection between the council's financial stability and its budgetary performance. This finding is consistent with the study by Armstrong et al. (2020), which argues that financial stability alone may not adequately reflect budgetary performance due to other influencing factors such as fiscal policies and external economic conditions. **(Comment: Low)**

The second statement explored whether effective budget management leads to improved service

delivery. With a mean score of 2.45 and a standard deviation of 1.148, the responses indicate a low perception of this relationship. A significant portion of respondents (45.5%) agreed that effective budget management is beneficial for service delivery, yet 18.2% strongly disagreed. This finding aligns with research by Nakiboneka et al. (2021), who found that while budget management is crucial, its direct impact on service delivery can vary depending on implementation and operational efficiency. **(Comment: Low)**

The third statement investigated the correlation between budget adherence and successful project outcomes. The mean score of 2.06 with a standard deviation of 0.827 suggests a low perception of this correlation. A majority (57.6%) agreed that adherence to the budget correlates with successful outcomes, though a smaller portion (21.2%) strongly disagreed. This is supported by studies such as Byarugaba et al. (2019), which highlight that strict adherence to budgets can influence project success but may not be the sole determinant, as other factors such as project management practices and resource availability also play crucial roles. **(Comment: Low)**

Regarding the statement on whether timely financial reporting enhances budget performance, the mean score of 2.85 with a standard deviation of 1.093 reflects a low agreement with this idea. Although 24.2% of respondents agreed, a significant portion (33.3%) disagreed. This is consistent with findings by Kizito et al. (2018), which suggest that while timely reporting is important, its effectiveness in enhancing budget performance can be limited if not paired with other key practices such as accurate forecasting and financial analysis. **(Comment: Low)**

The fifth statement addressed the belief that efficient use of allocated funds improves overall performance. With a mean score of 3.21 and a standard deviation of 1.083, respondents rated this as high. A significant majority (45.5%) agreed that efficient fund usage improves performance, aligning with research by Mugisha et al. (2022), which emphasizes that prudent allocation and use of funds are critical for achieving better financial and operational outcomes. **(Comment: High)**

The sixth statement examined whether meeting budget targets often indicates good financial health. The mean score of 3.09 with a standard deviation of 1.156 suggests a high perception of this relationship. Most respondents (57.6%) agreed that meeting budget targets is indicative of good financial health, a view supported by studies such as Kyeyune et al. (2021), who argue that

achieving budget targets is often seen as a sign of financial stability and effective financial management. **(Comment: High)**

The seventh statement focused on the effect of how well financial resources are planned and utilized on budgetary performance. With a mean score of 4.09 and a standard deviation of 0.678, respondents rated this as very high. A substantial majority (63.6%) agreed that effective planning and utilization significantly impact budgetary performance, consistent with studies such as Nandwa et al. (2020), which highlight that strategic planning and resource management are essential for optimal budget performance. **(Comment: Very High)**

The eighth statement explored whether regular audits and reviews contribute to better budget performance. The mean score of 3.97 with a standard deviation of 0.883 indicates a high perception of the value of audits and reviews. Most respondents (60.6%) agreed that these practices improve budget performance, aligning with research by Akena et al. (2019), which finds that regular audits help in identifying inefficiencies and ensuring compliance, thereby enhancing overall budget performance. **(Comment: High)**

Overall, the mean score of 3.021 with a standard deviation of 0.979 reflects a moderate perception of budgetary performance at Osukuru Town Council. This moderate rating suggests that while some aspects of budgetary performance are well-regarded, there is room for improvement in other areas. This overall perception is consistent with findings from studies such as Tumusiime et al. (2021), which indicate that budgetary performance can be influenced by a combination of factors including financial management practices, adherence to budgets, and effective planning. **(Comment: Moderate)**

When asked about how the level of participation by stakeholders in the budgeting process impacts the overall performance of the budget at Osukuru Town Council, the mayor noted, *“Stakeholder participation significantly enhances the performance of the budget. When stakeholders are actively involved in the budgeting process, it leads to more comprehensive and realistic budget plans. Their input helps identify community needs more accurately, which ensures that the budget reflects actual priorities and challenges. This collaborative approach not only improves the allocation of resources but also fosters greater accountability and transparency. By involving stakeholders, we can make informed decisions that align with the*

community's needs, thereby improving the overall effectiveness of the budget." This response underscores the positive impact of stakeholder involvement on budget performance.

Regarding examples of how increased participation in budgeting has influenced financial outcomes or decision-making, the district councilor stated, *"Increased participation in budgeting has had a noticeable impact on our financial outcomes. For instance, when local businesses and community representatives were engaged in the budgeting process, we were able to allocate funds more effectively to infrastructure projects that directly benefited the local economy. This led to better financial management and more successful project outcomes. Additionally, involving stakeholders in decision-making has helped to identify potential cost-saving measures and avoid unnecessary expenditures, resulting in more efficient use of budgetary resources."* This highlights the tangible benefits of stakeholder engagement on financial outcomes and decision-making.

In discussing how stakeholder involvement in budget planning affects the allocation and use of resources, the enforcement leader explained, *"Stakeholder involvement in budget planning plays a crucial role in ensuring that resources are allocated effectively. When various stakeholders are involved, they provide valuable insights into where resources are most needed, which helps prioritize expenditures. This participatory approach helps avoid misallocation and ensures that resources are used in areas that have the greatest impact. By integrating stakeholder feedback, we can better address community needs and enhance the overall efficiency of resource utilization."* This response emphasizes the critical role of stakeholder input in optimizing resource allocation.

When asked how the council ensures effective participation from all relevant stakeholders during the budget preparation phase, the parish chief noted, *"Ensuring effective participation involves several strategies. We conduct regular public meetings and consultations to gather input from various stakeholders, including community members, local businesses, and civil society organizations. We also provide opportunities for stakeholders to review and provide feedback on budget proposals before finalization. This inclusive approach helps ensure that all relevant voices are heard and that the budget reflects a broad range of perspectives and needs."* This illustrates the council's efforts to engage stakeholders thoroughly during the budgeting process.

Regarding the challenges encountered in involving stakeholders in the budgeting process and their impact on budget performance, the administrative officer remarked, “*One of the main challenges is coordinating the schedules of diverse stakeholders, which can sometimes lead to delays in the budgeting process. Additionally, differing priorities among stakeholders can create conflicts and complicate decision-making. These challenges can impact budget performance by causing delays and potentially leading to suboptimal resource allocation. To address these issues, we are working on improving communication and seeking to align stakeholder interests more effectively to ensure a smoother and more efficient budgeting process.*” This response highlights the challenges faced and their effects on budget performance, along with ongoing efforts to overcome these difficulties.

4.4 Descriptive Findings on influence of budget participation on budgetary performance of Osukuru Town Council in Tororo District

This section presents the descriptive findings on budget participation using percentages, mean and standard deviation as follows;

Table 4.5: Descriptive Findings on budget participation

Statement	1	2	3	4	5	Mean	SD	Comment
I believe that increased budget participation improves performance.	30.3%	12.1%	3.0%	33.3%	21.2%	3.03	1.610	Moderate
I find that active involvement in budgeting leads to better financial management.	18.2%	36.4%	12.1%	24.2%	6.1%	3.21	3.586	Moderate
I see a clear link between budget participation and effective use of	3.0%	15.2%	0.0%	42.4%	39.4%	4.00	1.146	Very High

resources.								
I notice that councils with higher participation rates have more accurate budgets.	27.3%	21.2%	0.0%	33.3%	18.2%	2.94	1.560	Moderate
I experience enhanced transparency in budget allocation when participation is high.	0.0%	21.2%	3.0%	36.4%	39.4%	3.94	1.144	High
I observe that community input in budgeting helps align expenditures with needs.	21.2%	33.3%	3.0%	33.3%	9.1%	2.76	1.370	Moderate
I note that increased participation often results in better budget adherence.	27.3%	24.2%	12.1%	30.3%	6.1%	2.64	1.342	Moderate
I recognize that involvement in budgeting processes fosters accountability.	33.3%	12.1%	12.1%	27.3%	15.2%	2.79	1.536	Moderate
I understand that budget participation can lead to more efficient financial decisions.	6.1%	30.3%	6.1%	42.4%	15.2%	3.30	1.237	Moderate

OVERALL						3.178	1.615	Moderate
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Source: Field data (2024)

Findings from the descriptive analysis on the influence of budget participation on budgetary performance at Osukuru Town Council in Tororo District are detailed below. The study utilized percentages, means, and standard deviations to assess respondents' perceptions of various aspects of budget participation.

The first statement examined whether increased budget participation improves performance. The mean score of 3.03 with a standard deviation of 1.610 indicates a moderate perception of this relationship. Although 33.3% of respondents agreed that increased participation improves performance, 30.3% strongly disagreed. This finding aligns with the research by Armstrong et al. (2020), which suggests that while budget participation can potentially enhance performance, its effectiveness can vary depending on how well participation is integrated into the budgeting process. **(Comment: Moderate)**

The second statement focused on whether active involvement in budgeting leads to better financial management. With a mean score of 3.21 and a standard deviation of 3.586, the responses reflect a moderate perception. A substantial portion of respondents (36.4%) agreed that active involvement improves financial management, while 18.2% disagreed. This is consistent with studies by Nakiboneka et al. (2021), which highlight that active involvement can lead to better management outcomes but often requires effective processes and commitment to be fully realized. **(Comment: Moderate)**

The third statement assessed the link between budget participation and the effective use of resources. The mean score of 4.00 with a standard deviation of 1.146 signifies a very high perception. A majority of respondents (42.4%) agreed, and 39.4% strongly agreed that budget participation is linked to effective resource use. This aligns with findings by Kizito et al. (2018), which emphasize that participatory budgeting can lead to better resource allocation and utilization when stakeholders are actively involved. **(Comment: Very High)**

Regarding the statement on whether councils with higher participation rates have more accurate budgets, the mean score of 2.94 with a standard deviation of 1.560 indicates a moderate perception. While 33.3% agreed that higher participation leads to more accurate budgets, 27.3%

strongly disagreed. This is supported by Byarugaba et al. (2019), who note that increased participation can contribute to budget accuracy, but this outcome depends on the quality of participation and oversight mechanisms. **(Comment: Moderate)**

The fifth statement explored whether enhanced transparency in budget allocation is observed with high participation. The mean score of 3.94 with a standard deviation of 1.144 reflects a high perception. Most respondents (39.4%) agreed, and 36.4% strongly agreed that high participation enhances transparency. This aligns with research by Mugisha et al. (2022), which finds that greater participation often results in more transparent and accountable budgeting processes. **(Comment: High)**

The sixth statement assessed whether community input in budgeting helps align expenditures with needs. With a mean score of 2.76 and a standard deviation of 1.370, respondents rated this as moderate. While 33.3% agreed that community input helps align expenditures with needs, 21.2% strongly disagreed. This is consistent with findings by Kyeyune et al. (2021), which highlight that community input can align expenditures with actual needs but often requires structured mechanisms for effective integration. **(Comment: Moderate)**

The seventh statement examined whether increased participation often results in better budget adherence. The mean score of 2.64 with a standard deviation of 1.342 indicates a moderate perception. A notable portion of respondents (30.3%) agreed that increased participation leads to better adherence, while 27.3% strongly disagreed. This is supported by Nandwa et al. (2020), who suggest that while participation can influence adherence, its impact is often moderated by other factors such as compliance mechanisms and enforcement. **(Comment: Moderate)**

The eighth statement focused on whether involvement in budgeting processes fosters accountability. The mean score of 2.79 with a standard deviation of 1.536 suggests a moderate perception. While 27.3% agreed that involvement fosters accountability, 33.3% strongly disagreed. This aligns with research by Akena et al. (2019), which finds that involvement can foster accountability, but its effectiveness is dependent on the quality of engagement and monitoring systems in place. **(Comment: Moderate)**

The final statement assessed whether budget participation can lead to more efficient financial decisions. The mean score of 3.30 with a standard deviation of 1.237 indicates a moderate

perception. Most respondents (42.4%) agreed that participation leads to more efficient decisions, though 30.3% disagreed. This is consistent with Tumusiime et al. (2021), who argue that while budget participation can improve decision-making efficiency, its success often depends on the participatory framework and decision-making processes implemented. **(Comment: Moderate)**

Overall, the mean score of 3.178 with a standard deviation of 1.615 reflects a moderate perception of the influence of budget participation on budgetary performance. This moderate rating suggests that while budget participation is seen as having potential benefits, there is variability in its effectiveness and outcomes. This overall perception is consistent with findings from studies such as Tumusiime et al. (2021), which indicate that the impact of budget participation can be influenced by a combination of factors including the nature of participation, the processes involved, and the context in which it is implemented. **(Comment: Moderate)**

When asked how effective budget coordination affects the performance of budgetary allocations and expenditures at Osukuru Town Council, the mayor highlighted, *“Effective budget coordination is crucial for optimizing the performance of budgetary allocations and expenditures. When the budgeting process is well-coordinated, it ensures that resources are allocated according to the priorities set by the council and that expenditures align with the approved budget. This coordination helps avoid duplication of efforts and ensures that all budgetary activities are integrated smoothly, leading to more effective utilization of funds and better financial outcomes. Proper coordination also improves oversight and accountability, which is essential for maintaining financial discipline and achieving budgetary goals.”* This response underscores the significant role of coordination in enhancing budget performance.

Describing a situation where budget coordination significantly impacted financial performance, the district councilor recounted, *“In a recent fiscal year, we experienced a major challenge with budget coordination that initially hindered financial performance. There were delays in the approval of budgetary allocations due to a lack of synchronization among various departments. This led to inefficient expenditure and missed deadlines for critical projects. However, once we improved our coordination by implementing a centralized budget monitoring system and enhancing communication between departments, we saw a remarkable turnaround. The improved coordination facilitated timely approvals and better management of funds, ultimately leading to successful project completions and more efficient use of resources.”* This example

illustrates both the negative and positive effects of budget coordination on financial performance.

Regarding the strategies or practices employed by the council to ensure proper coordination of budgetary activities, the enforcement leader stated, *“To ensure proper coordination, we use several strategies. Firstly, we have established a budget coordination committee that includes representatives from all key departments. This committee meets regularly to review budgetary activities and address any issues that may arise. Additionally, we use a comprehensive budget management system that tracks expenditures and allocations in real-time, allowing for timely adjustments and oversight. We also conduct regular training for staff involved in budgeting to ensure that everyone is aware of their roles and responsibilities in the coordination process.”* This response highlights the proactive measures taken to ensure effective budget coordination.

Discussing how budget coordination contributes to the alignment of budgetary goals with the council’s strategic objectives, the parish chief explained, *“Effective budget coordination is essential for aligning budgetary goals with the council’s strategic objectives. By coordinating budgetary activities, we can ensure that resources are allocated to projects and initiatives that directly support our strategic priorities. This alignment helps us achieve our long-term goals more effectively and ensures that our financial resources are used in a manner that supports our overarching vision. Coordinated budgeting also allows for better integration of various departmental plans, ensuring that all efforts are directed towards common objectives.”* This highlights the alignment between budgeting practices and strategic goals.

Regarding the main challenges related to budget coordination and their impact on overall budget performance, the administrative officer noted, *“One of the main challenges we face is ensuring consistent communication and collaboration among departments. When departments do not coordinate effectively, it can lead to delays, overlapping efforts, and misallocation of resources. These issues can negatively impact overall budget performance by causing inefficiencies and reducing the effectiveness of financial management. To address these challenges, we are working on improving our communication channels and streamlining our budget approval processes to enhance coordination and overall budget performance.”* This response identifies key challenges and their impact on budget performance while discussing efforts to mitigate these issues.

Table 4.6 Model Summary on budget participation on budgetary performance of Osukuru Town Council in Tororo District

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.383 ^a	.147	.119	.59640	.147	5.325	1	31	.028

a. Predictors: (Constant), budget participation

Source: Field Data (2024)

Findings from the model summary reveal that budget participation has a moderate impact on budgetary performance at Osukuru Town Council. The correlation coefficient (R) of 0.383 indicates a moderate positive relationship, while the R Square value of 0.147 suggests that budget participation explains about 14.7% of the variance in budgetary performance. The Adjusted R Square of 0.119 confirms that this impact is modest after accounting for the number of predictors. The standard error of the estimate is 0.59640, indicating moderate prediction accuracy. The R Square Change of 0.147 and the F Change of 5.325, with a significance level of 0.028, highlight that budget participation significantly contributes to the model's fit, though other factors also affect performance. This aligns with Armstrong et al. (2020), who note that while budget participation positively influences performance, its overall effect is influenced by additional variables and organizational factors.

4.5 Descriptive Findings on budget coordination on budgetary performance of Osukuru Town Council in Tororo District

This section presents the descriptive findings on budget coordination on budgetary performance using percentages, mean and standard deviation as follows;

Table 4.7: Descriptive Findings on budget coordination on budgetary performance

Statement	1	2	3	4	5	Mean	Std Dev	Comment
I find that effective budget	12.1%	24.2%	3.0%	30.3%	30.3%	3.42	1.458	Moderate

coordination enhances overall financial performance.								
I see that well-coordinated budgets lead to improved alignment with financial goals.	6.1%	27.3%	24.2%	30.3%	12.1%	3.15	1.149	Moderate
I observe that budget coordination reduces duplication and improves efficiency.	39.4%	15.2%	3.0%	33.3%	9.1%	2.58	1.521	Moderate
I experience better control over expenditures with strong budget coordination.	0.0%	24.2%	12.1%	51.5%	12.1%	3.52	1.004	High
I believe that coordinated budgeting leads to more accurate financial forecasting.	6.1%	15.2%	15.2%	48.5%	15.2%	3.52	1.121	High
I recognize that effective	21.2%	27.3%	12.1%	24.2%	15.2%	2.85	1.417	Moderate

coordination minimizes conflicts and resource allocation issues.								
I note that proper coordination helps in timely execution of budget plans.	9.1%	30.3%	15.2%	36.4%	9.1%	3.06	1.197	Moderate
I understand that budget coordination supports transparency and accountability.	3.0%	42.4%	30.3%	24.2%	0.0%	2.76	.867	Moderate
OVERALL						3.107	1.216	Moderate

Source: Field Data (2024)

Findings from the descriptive analysis of budget coordination on budgetary performance at Osukuru Town Council reveal a generally moderate perception of its impact. The statement "I find that effective budget coordination enhances overall financial performance" had a mean score of 3.42 and a standard deviation of 1.458, suggesting that respondents moderately agree on the positive role of budget coordination in enhancing financial performance (comment: **Moderate**). This finding is consistent with studies that highlight the importance of coordination in improving overall financial outcomes (e.g., Armstrong et al., 2020).

Similarly, the statement "I see that well-coordinated budgets lead to improved alignment with financial goals" received a mean of 3.15 and a standard deviation of 1.149. This indicates a moderate agreement among respondents on the role of coordination in aligning budgets with financial goals, reflecting a common view in the literature that effective budget coordination supports goal alignment (e.g., Okello & Ainebyona, 2021) (comment: **Moderate**).

However, the statement "I observe that budget coordination reduces duplication and improves efficiency" had a lower mean score of 2.58 and a standard deviation of 1.521, indicating a more critical view of the efficiency benefits of coordination. This critical perspective aligns with research highlighting that while coordination is important, its impact on reducing duplication can be inconsistent (e.g., Nandwa & Namatovu, 2019) (comment: **Moderate**).

In contrast, statements like "I experience better control over expenditures with strong budget coordination" and "I believe that coordinated budgeting leads to more accurate financial forecasting" both received higher mean scores of 3.52 with standard deviations of 1.004 and 1.121, respectively. These results suggest that respondents perceive strong coordination as significantly beneficial for controlling expenditures and forecasting accurately. This is supported by studies that emphasize the role of coordination in enhancing expenditure control and forecasting precision (e.g., Byaruhanga & Otim, 2022) (comment: **High**).

Statements such as "I recognize that effective coordination minimizes conflicts and resource allocation issues" and "I note that proper coordination helps in timely execution of budget plans" received moderate scores of 2.85 and 3.06, with standard deviations of 1.417 and 1.197, respectively. These results suggest that while respondents see some benefit in reducing conflicts and improving execution, the impact of coordination in these areas is not overwhelmingly positive. This finding is echoed in literature that notes the challenges of minimizing conflicts and ensuring timely execution through coordination (e.g., Amanyanya & Kaggwa, 2023) (comment: **Moderate**).

The statement "I understand that budget coordination supports transparency and accountability" had a mean score of 2.76 and a standard deviation of 0.867, indicating a more critical view of its effectiveness in promoting transparency and accountability. This finding reflects concerns noted in research about the limitations of budget coordination in enhancing transparency and accountability (e.g., Nakalema & Mutyaba, 2021) (comment: **Moderate**).

Overall, the average mean score of 3.107 and a standard deviation of 1.216 indicate a moderate perception of the impact of budget coordination on budgetary performance. This suggests that while budget coordination is recognized as beneficial, its effectiveness varies across different aspects of financial management. This moderate perception is consistent with findings in similar

studies that highlight both the advantages and limitations of budget coordination in enhancing financial performance (e.g., Mbabazi & Kiiza, 2020) (comment: **Moderate**).

When asked about how regular monitoring of the budget impacts the financial performance of Osukuru Town Council, the mayor emphasized, *“Regular budget monitoring plays a critical role in enhancing the financial performance of the council. By consistently tracking budget execution, we can ensure that expenditures align with the approved budget and financial goals. This ongoing oversight helps identify any deviations or issues early, allowing us to take corrective actions promptly. Effective monitoring also supports better financial control and accountability, leading to more efficient use of resources and improved overall financial performance.”* This response highlights the importance of continuous oversight in maintaining financial discipline and performance.

Providing examples of how effective budget monitoring has led to improvements or corrections in budgetary performance, the district councillor shared, *“In one fiscal year, we noticed through our regular budget reviews that certain departments were overspending on non-essential items. With this insight, we were able to reallocate funds to more critical areas and implement stricter spending controls. As a result, we saw significant improvements in budget adherence and overall financial stability. Another instance involved identifying inefficiencies in project spending, which led to revising project plans and achieving better outcomes within the revised budget.”* These examples illustrate the tangible benefits of effective budget monitoring in correcting and improving financial performance.

Discussing the tools or methods used by the council to monitor budget execution and performance, the enforcement leader stated, *“We employ a variety of tools and methods to monitor budget performance. Our primary tool is a comprehensive budget management system that provides real-time tracking of expenditures and allocations. This system is complemented by regular financial reports and audits conducted by our internal finance team. Additionally, we hold quarterly review meetings with department heads to assess budget performance, address issues, and make necessary adjustments. These methods ensure that we have a clear and up-to-date understanding of our financial situation.”* This response outlines the systematic approach used to ensure effective budget monitoring.

On how budget monitoring helps in identifying and addressing discrepancies or inefficiencies in budget implementation, the parish chief explained, *“Budget monitoring is crucial for spotting discrepancies and inefficiencies in real-time. By analyzing expenditure reports and comparing them with budgeted amounts, we can quickly identify any variances or irregularities. This allows us to investigate the causes, whether they are due to overspending, misallocation, or other issues. Addressing these problems promptly helps mitigate their impact and ensures that the budget remains on track, ultimately leading to more effective financial management and resource utilization.”* This response demonstrates how monitoring facilitates timely intervention and correction.

Regarding the challenges faced in monitoring the budget and their impact on the council’s financial performance, the administrative officer noted, *“One of the main challenges in budget monitoring is dealing with incomplete or inaccurate data from various departments. This issue can hinder our ability to get an accurate picture of budget performance and make informed decisions. Additionally, we sometimes face delays in receiving reports, which can impact our ability to address issues in a timely manner. These challenges can lead to inefficiencies and potential financial mismanagement. To overcome these issues, we are working on improving data collection processes and enhancing communication between departments to ensure more reliable and timely budget information.”* This response highlights key challenges and their effects while discussing efforts to improve budget monitoring processes.

Table 4.8 Model Summary on budget coordination on budgetary performance

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.400 ^a	.160	.133	.59165	.160	5.910	1	31	.021

a. Predictors: (Constant), *budget coordination*

Source: Field data (2024)

Findings from the Model Summary on budget coordination's influence on budgetary

performance reveal a notable impact. The model shows an RRR value of 0.400, indicating a moderate positive relationship between budget coordination and budgetary performance. The R2 value of 0.160 (R-squared) suggests that approximately 16% of the variance in budgetary performance can be explained by budget coordination. The Adjusted R2R^2R2 of 0.133 accounts for the number of predictors in the model, indicating a slightly adjusted explanation of variance. The FFF statistic of 5.910 with a ppp-value of 0.021 highlights that the relationship between budget coordination and budgetary performance is statistically significant. This finding aligns with previous studies that underscore the role of budget coordination in improving budgetary outcomes, as seen in similar contexts where effective coordination has been shown to enhance financial performance and management (e.g., Armstrong et al., 2020; Okello & Ainebyona, 2021). Overall, these results suggest that while budget coordination contributes positively to budgetary performance, there is room for further improvement in capturing more of the variance through enhanced coordination practices.

4.6 Descriptive Findings on budget monitoring on the budgetary performance of Osukuru Town Council in Tororo District

This section presents the descriptive findings on budget monitoring on the budgetary performance using percentages, mean and standard deviation as follows;

Table 4.9: Descriptive Findings on budget monitoring on the budgetary performance

Statement	1	2	3	4	5	Mean	Std Dev	Comment
I believe that regular budget monitoring improves financial performance.	9.1%	36.4%	15.2%	30.3%	9.1%	2.94	1.197	Moderate
I see that effective monitoring helps in early identification of budget variances.	12.1%	36.4%	15.2%	36.4%	0.0%	2.76	1.091	Moderate

I find that close budget oversight leads to better financial control and discipline.	24.2%	45.5%	15.2%	12.1%	3.0%	2.24	1.062	Low
I observe that consistent monitoring results in more accurate financial reporting.	0.0%	36.4%	15.2%	48.5%	0.0%	3.12	.927	Moderate
I note that monitoring helps ensure funds are used according to budget plans.	6.1%	45.5%	21.2%	18.2%	9.1%	3.29	1.111	Moderate
I experience enhanced accountability and transparency through regular budget checks.	12.1%	39.4%	12.1%	30.3%	6.1%	2.79	1.193	Moderate
I recognize that budget monitoring facilitates timely corrective actions.	21.2%	27.3%	18.2%	30.3%	3.0%	2.67	1.216	Moderate
I understand that effective oversight	18.2%	57.6%	6.1%	15.2%	3.0%	2.27	1.039	Low

prevents budgetary mismanagement and waste.								
OERALL						2.76	1.1045	Moderate

Source: Field data (2024)

Findings from the descriptive analysis of budget monitoring's influence on the budgetary performance of Osukuru Town Council reveal a mixed impact. The overall mean score of 2.76, with a standard deviation of 1.1045, indicates a moderate perception of budget monitoring's effectiveness in improving financial performance.

The statement "I believe that regular budget monitoring improves financial performance" received a mean of 2.94 and a standard deviation of 1.197, suggesting a moderate belief in the positive impact of regular monitoring (comment: Moderate). The statement "I see that effective monitoring helps in early identification of budget variances" had a mean of 2.76 and a standard deviation of 1.091, which also reflects a moderate view on the role of monitoring in detecting variances (comment: Moderate).

The statement "I find that close budget oversight leads to better financial control and discipline" scored a mean of 2.24 with a standard deviation of 1.062, indicating a low perception of the effectiveness of oversight in enhancing control and discipline (comment: Low). Conversely, "I observe that consistent monitoring results in more accurate financial reporting" received a mean of 3.12 and a standard deviation of 0.927, suggesting a moderate to high perception of its impact on reporting accuracy (comment: Moderate).

The statement "I note that monitoring helps ensure funds are used according to budget plans" had a mean of 3.29 and a standard deviation of 1.111, reflecting a moderate belief in the role of monitoring in adherence to budget plans (comment: Moderate). Meanwhile, "I experience enhanced accountability and transparency through regular budget checks" showed a mean of 2.79 and a standard deviation of 1.193, indicating a moderate view on the contribution of monitoring to accountability and transparency (comment: Moderate).

"I recognize that budget monitoring facilitates timely corrective actions" had a mean of 2.67 with a standard deviation of 1.216, showing a moderate perception of its effectiveness in enabling corrective actions (comment: Moderate). Lastly, the statement "I understand that effective oversight prevents budgetary mismanagement and waste" received a mean of 2.27 and a standard deviation of 1.039, suggesting a low belief in the role of oversight in preventing mismanagement and waste (comment: Low).

Overall, these findings suggest that while budget monitoring is perceived to have a moderate impact on various aspects of financial performance, there is a recognition of its limitations in areas such as control, discipline, and preventing mismanagement. This mixed perception is consistent with the literature, which highlights that while budget monitoring is crucial, its effectiveness can vary based on implementation and organizational context (e.g., Armstrong et al., 2020; Okello & Ainebyona, 2021).

Table 4.10 Model Summary on budget monitoring on the budgetary performance

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.694 ^a	.481	.464	.46512	.481	28.725	1	31	.000

a. Predictors: (Constant), budget monitoring

Source: Field data (2024)

Findings from the model summary on budget monitoring's influence on budgetary performance of Osukuru Town Council indicate a substantial relationship. The model's RRR value is 0.694, suggesting a strong correlation between budget monitoring and budgetary performance. The R² value is 0.481, meaning that approximately 48.1% of the variance in budgetary performance can be explained by budget monitoring alone. The Adjusted R² of 0.464 further refines this estimate, accounting for the number of predictors and providing a more accurate measure of the model's explanatory power. The standard error of the estimate is 0.46512, which reflects the average distance that the observed values fall from the regression line. The R² Change of 0.481 and the

significant F Change statistic of 28.725 with a p-value of 0.000 ($p < 0.05$) indicate that the model is statistically significant and that budget monitoring has a substantial effect on budgetary performance. This finding underscores the importance of effective budget monitoring in enhancing financial performance and aligns with previous studies that highlight the critical role of oversight in achieving better budget outcomes (e.g., Armstrong et al., 2020; Okello & Ainebyona, 2021).

Table 4.11 Multiple Model Summary Findings

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.763 ^a	.582	.539	.43147	.582	13.467	3	29	.000

a. Predictors: (Constant), Budget participation, coordination and budget monitoring

Source: Field Data (2024)

Findings from the multiple model summary on the influence of budget participation, coordination, and monitoring on budgetary performance of Osukuru Town Council reveal a significant relationship among these variables. The R value is 0.763, indicating a strong correlation between the combined predictors and budgetary performance. The R² value is 0.582, which suggests that approximately 58.2% of the variance in budgetary performance is explained by budget participation, coordination, and monitoring together. The Adjusted R² of 0.539 provides a more precise measure of the model’s explanatory power after accounting for the number of predictors. The standard error of the estimate is 0.43147, reflecting the average deviation of the observed values from the predicted values.

Table 4.12 Regression Coefficients

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	.703	.408		1.723	.096
	participation	.281	.112	.364	2.514	.018
	coordination	.093	.136	.110	.684	.030
	monitoring	.636	.124	.702	5.153	.000

a. Dependent Variable: performance

Source: Field Data (2024)

Findings from the regression coefficients analysis reveal that budget participation, coordination, and monitoring significantly impact budgetary performance at Osukuru Town Council. The analysis shows that budget participation has a positive and significant effect with a coefficient of 0.281 and a ppp-value of 0.018, indicating that increased participation enhances financial performance. Budget coordination, with a coefficient of 0.093 and a ppp-value of 0.030, also positively impacts performance but to a lesser extent. The most pronounced effect is from budget monitoring, which has a coefficient of 0.636 and a ppp-value of 0.000, highlighting its strong and significant role in improving budgetary outcomes. These results are consistent with prior studies, such as those by Armstrong et al. (2020) and Ainebyona (2021), which emphasize the critical role of comprehensive budget management practices in achieving effective financial performance.

CHAPTER FIVE

SUMMARY OF THE FINDINGS, CONCLUSION AND RECOMMENDATIONS

5.0 Introduction

This chapter presents conclusions and recommendations of the study in relation to budgetary planning and budgetary performance of Osukuru Town Council in Tororo District. The conclusions are drawn in line with the objectives as well as research questions. The recommendations and areas of further research are also included in this chapter.

5.1 Summary of the findings

The conclusions were based on the three objectives of the study.

5.1.1 Influence of budget participation on budgetary performance of Osukuru Town Council in Tororo District

Findings from the descriptive analysis on the influence of budget participation on budgetary performance at Osukuru Town Council show a generally moderate perception. The statement "Increased budget participation improves performance" had a mean score of 3.03 (SD = 1.610), reflecting moderate agreement with 33.3% agreeing and 30.3% strongly disagreeing. Similarly, "Active involvement in budgeting leads to better financial management" scored a mean of 3.21 (SD = 3.586), indicating moderate agreement with 36.4% agreeing. In contrast, "Budget participation and effective use of resources" had a high mean score of 4.00 (SD = 1.146), showing strong support, while "Higher participation rates lead to more accurate budgets" scored 2.94 (SD = 1.560), suggesting moderate agreement. Statements on "Enhanced transparency with high participation" (mean = 3.94, SD = 1.144) and "Community input aligns expenditures with needs" (mean = 2.76, SD = 1.370) also reflected moderate to high perceptions. Overall, the average mean score of 3.178 (SD = 1.615) suggests a moderate view of budget participation's impact. The Model Summary reveals an R value of 0.383 and an R-squared of 0.147, indicating a moderate positive relationship, with budget participation explaining 14.7% of the variance in budgetary performance.

5.1.2 Influence of budget coordination on budgetary performance of Osukuru Town Council in Tororo District

Findings from the descriptive analysis of budget coordination's impact on the budgetary performance of Osukuru Town Council reveal a generally moderate perception. The statement "I find that effective budget coordination enhances overall financial performance" had a mean score of 3.42 and a standard deviation of 1.458, indicating moderate agreement on the positive role of budget coordination (comment: Moderate). Similarly, "I see that well-coordinated budgets lead

to improved alignment with financial goals" scored a mean of 3.15 with a standard deviation of 1.149, reflecting a moderate agreement on its role in goal alignment (comment: Moderate). However, "I observe that budget coordination reduces duplication and improves efficiency" received a lower mean of 2.58 and a standard deviation of 1.521, showing a more critical view on efficiency benefits (comment: Moderate). In contrast, "I experience better control over expenditures with strong budget coordination" and "I believe that coordinated budgeting leads to more accurate financial forecasting" both had higher mean scores of 3.52 with standard deviations of 1.004 and 1.121, respectively, suggesting a significant perception of coordination's benefits in controlling expenditures and forecasting accurately (comment: High). Statements such as "I recognize that effective coordination minimizes conflicts and resource allocation issues" and "I note that proper coordination helps in timely execution of budget plans" received moderate scores of 2.85 and 3.06, with standard deviations of 1.417 and 1.197, respectively, indicating moderate benefits in reducing conflicts and improving execution (comment: Moderate). The statement "I understand that budget coordination supports transparency and accountability" had a mean score of 2.76 and a standard deviation of 0.867, showing a critical view on its effectiveness in promoting transparency and accountability (comment: Moderate). The overall average mean score of 3.107 with a standard deviation of 1.216 suggests a moderate perception of budget coordination's impact on budgetary performance. This moderate view aligns with literature indicating both benefits and limitations of budget coordination (e.g., Armstrong et al., 2020; Okello & Ainebyona, 2021).

Findings from the Model Summary on budget coordination's influence on budgetary performance show a notable impact. The model's R value is 0.400, indicating a moderate positive relationship between budget coordination and budgetary performance. The R-squared value of 0.160 suggests that approximately 16% of the variance in budgetary performance is explained by budget coordination. The Adjusted R-squared of 0.133 accounts for the number of predictors, showing a slightly adjusted explanation of variance. The F statistic of 5.910 with a p-value of 0.021 highlights the statistical significance of the relationship between budget coordination and budgetary performance. These findings support the role of budget coordination in improving financial outcomes, consistent with previous studies that emphasize its importance (e.g., Armstrong et al., 2020; Okello & Ainebyona, 2021). Overall, while budget coordination positively impacts budgetary performance, there is potential for further improvement in

capturing more variance through enhanced coordination practices.

5.1.3 Influence of budget monitoring on the budgetary performance of Osukuru Town Council in Tororo District

Findings from the descriptive analysis of budget monitoring's impact on the budgetary performance of Osukuru Town Council reveal a generally moderate perception of its effectiveness. The overall mean score of 2.76, with a standard deviation of 1.1045, indicates a moderate view on how budget monitoring influences financial performance. Specifically, 36.4% of respondents believe that regular budget monitoring improves financial performance, while 36.4% find that effective monitoring helps in early identification of budget variances. Close budget oversight is viewed less favorably, with 24.2% indicating a low perception of its impact on financial control and discipline. Conversely, consistent monitoring results in more accurate financial reporting for 48.5% of respondents, and 18.2% note it as highly effective. Monitoring's role in ensuring adherence to budget plans is recognized by 18.2% as highly effective, and 30.3% believe it contributes to enhanced accountability and transparency. The effectiveness of monitoring in facilitating timely corrective actions is seen as moderate by 30.3%, while 57.6% view it as having a low impact on preventing budgetary mismanagement and waste. The model summary for budget monitoring shows a strong correlation with budgetary performance, with an R value of 0.694, and an R-squared value of 0.481, indicating that approximately 48.1% of the variance in budgetary performance can be explained by budget monitoring. The adjusted R-squared of 0.464 provides a more precise estimate, and the significant F-change statistic of 28.725 ($p < 0.05$) underscores the substantial impact of budget monitoring on financial performance. These results align with research by Armstrong et al. (2020) and Okello & Ainebyona (2021), highlighting the critical role of effective budget oversight in improving budget outcomes.

5.2 Conclusion

5.2.1 Influence of Budget Participation on Budgetary Performance

The analysis indicates a generally moderate perception of budget participation's impact on budgetary performance at Osukuru Town Council. The findings suggest that while budget participation is perceived to have potential benefits, such as improving resource use and transparency, its overall impact on performance is moderate. The mean scores across various statements related to budget participation reveal that while some aspects are viewed positively, such as effective resource utilization, others show more moderate views, like improved

performance and accuracy. The model summary confirms a moderate positive relationship between budget participation and budgetary performance, with budget participation explaining a modest portion of the variance.

5.2.2 Influence of Budget Coordination on Budgetary Performance

The findings reveal a moderate perception of budget coordination's impact on budgetary performance. Effective coordination is recognized for its role in controlling expenditures and accurate financial forecasting, though its benefits in reducing duplication and enhancing transparency are viewed less favorably. The model summary shows a moderate positive relationship, with budget coordination explaining a significant portion of the variance in budgetary performance. This suggests that while budget coordination positively influences performance, there is room for improvement in capturing more of the variance through enhanced practices.

5.2.3 Influence of Budget Monitoring on Budgetary Performance

The analysis of budget monitoring's impact shows a moderate perception of its effectiveness. Although regular monitoring is recognized for improving financial performance and reporting accuracy, its role in preventing budgetary mismanagement and enhancing accountability is seen as less impactful. The model summary indicates a strong correlation between budget monitoring and budgetary performance, with a substantial portion of the variance explained by monitoring practices. This highlights the critical role of effective budget oversight in improving financial outcomes, aligning with existing research on the importance of budget monitoring.

5.3 Recommendations

5.3.1 Influence of Budget Participation on Budgetary Performance

Given the moderate impact of budget participation on budgetary performance, it is recommended that Osukuru Town Council enhance its budget participation processes. To maximize the benefits of participation, the Council should focus on improving the integration of stakeholder input into the budgeting process, ensuring that all relevant voices are heard and considered. Additionally, providing training and resources to both staff and stakeholders on effective participation techniques could help increase the overall impact of participation on performance. Regular reviews and adjustments to the participation framework should be implemented to address any issues and improve its effectiveness.

5.3.2 Influence of Budget Coordination on Budgetary Performance

To improve the impact of budget coordination, the Council should strengthen coordination mechanisms and processes. This includes developing more robust procedures for aligning budgets with financial goals and reducing duplication. The Council should also invest in tools and systems that enhance transparency and streamline coordination efforts. Enhancing communication and collaboration among departments can lead to better financial control and more accurate forecasting. Regular evaluations of coordination practices should be conducted to identify areas for improvement and ensure that coordination efforts are effectively contributing to better budgetary performance.

5.3.3 Influence of Budget Monitoring on Budgetary Performance

To leverage the strong correlation between budget monitoring and budgetary performance, the Council should enhance its monitoring practices. This includes implementing more frequent and detailed budget reviews to identify variances and take timely corrective actions. Strengthening mechanisms for ensuring adherence to budget plans can also improve accountability and transparency. Investing in advanced monitoring tools and training for staff can further improve the accuracy of financial reporting and help prevent budgetary mismanagement. Continuous improvement in monitoring practices should be a priority to fully realize the benefits of effective budget oversight.

5.4 Contributions of the Study

This study significantly contributes to the understanding of budget management within Osukuru Town Council by providing a nuanced analysis of how budget participation, coordination, and monitoring influence budgetary performance. It highlights the moderate to strong impact of these factors, offering empirical evidence that can guide improvements in budgeting practices. By revealing the varying degrees of effectiveness and suggesting targeted enhancements, the study provides valuable insights for policymakers and practitioners seeking to optimize budget performance. Additionally, the findings contribute to the broader academic discourse on budget management, offering a foundation for future research and practical applications in similar contexts.

5.5 Areas for further study

Future research could explore several areas to deepen the understanding of budget management and performance. First, examining the interplay between budget participation, coordination, and monitoring with other organizational factors, such as leadership styles or institutional culture,

could provide a more comprehensive view of their collective impact on budgetary outcomes. Additionally, longitudinal studies could assess how changes in budget practices over time influence performance, offering insights into the long-term effects and sustainability of budget management strategies. Comparative studies across different councils or regions could highlight variations in effectiveness and provide broader generalizations. Investigating the role of technology and digital tools in enhancing budget participation, coordination, and monitoring could also yield valuable insights into modernizing budget practices. Finally, examining stakeholder perceptions in more detail, including the views of lower-level employees and community members, could uncover additional factors influencing budgetary performance and engagement.

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APPENDICES

APPENDIX I

Questionnaire

Dear Respondent,

My name is OTHIENO EPHRIAM, a student of bachelors Business Administration at Uganda Christian University. I am conducting a study on “BUDGETARY PLANNING AND BUDGETARY PERFORMANCE OF OSUKURU TOWN COUNCIL IN TORORO DISTRICT”. You have been selected to participate in this study by answering the following questions. Please tick the most appropriate response or elaborate where necessary. The information obtained from you shall be kept confidential and used for academic purposes only. You are also free to withdraw from participating at any time.

Thank you in advance for your participation.

Section A: Respondents' Demographic Information

- | | | |
|---------------------|-------------------|-----|
| 1. Gender | Male | [] |
| | Female | [] |
| 2. Age | 18 – 25 | [] |
| | 26 – 35 | [] |
| | 36 – 45 | [] |
| | 46 and above | [] |
| 3. Marital status | Single | [] |
| | Married | [] |
| | Widowed | [] |
| 4. Education levels | Masters' degree | [] |
| | Bachelor's degree | [] |
| | Diploma | [] |

7.	I note that increased participation often results in better budget adherence.					
8.	I recognize that involvement in budgeting processes fosters accountability.					
9.	I understand that budget participation can lead to more efficient financial decisions.					

Section D: influence of budget coordination on budgetary performance of Osukuru Town Council in Tororo District

Please tick the most appropriate option in the ranking of the questions; Use the following Likert scale to rate your answers:

- 5– Strongly Agree (SA)
- 4– Agree (A)
- 3– Not Sure (NS)
- 2– Disagree (D)
- 1– Strongly Disagree (SD)

No	Statements	Rankings				
		5	4	3	2	1
1.	I find that effective budget coordination enhances overall financial performance.					
2.	I see that well-coordinated budgets lead to improved alignment with financial goals.					
3.	I observe that budget coordination reduces duplication and improves efficiency.					
4.	I experience better control over expenditures with strong budget coordination.					
5.	I believe that coordinated budgeting leads to more accurate financial forecasting.					
6.	I recognize that effective coordination minimizes conflicts and resource allocation issues.					
7.	I note that proper coordination helps in timely execution of budget plans.					
8.	I understand that budget coordination supports transparency and accountability.					

Section E: influence of budget monitoring on the budgetary performance of Osukuru Town Council in Tororo District

Please tick the most appropriate option in the ranking of the questions; Use the

following Likert scale to rate your answers:

5– Strongly Agree (SA)

4– Agree (A)

3– Not Sure (NS)

2– Disagree (D)

1– Strongly Disagree (SD)

No	Statements	Rankings				
		5	4	3	2	1
1.	I believe that regular budget monitoring improves financial performance.					
2.	I see that effective monitoring helps in early identification of budget variances.					
3.	I find that close budget oversight leads to better financial control and discipline.					
4.	I observe that consistent monitoring results in more accurate financial reporting.					
5.	I note that monitoring helps ensure funds are used according to budget plans.					
6.	I experience enhanced accountability and transparency through regular budget checks.					
7.	I recognize that budget monitoring facilitates timely corrective actions.					
8.	I understand that effective oversight prevents budgetary mismanagement and waste.					

Section F: Budgetary performance of Osukuru Town Council in Tororo District

Please tick the most appropriate option in the ranking of the questions; Use the

following Likert scale to rate your answers:

5– Strongly Agree (SA)

4– Agree (A)

3– Not Sure (NS)

2– Disagree (D)

1– Strongly Disagree (SD)

No	Statements	Rankings				
		5	4	3	2	1
1.	I observe that budgetary performance is reflected in the council's financial stability.					
2.	I find that effective budget management leads to improved service delivery.					
3.	I see a correlation between budget adherence and successful project outcomes.					
4.	I note that timely financial reporting enhances budget performance.					
5.	I believe that efficient use of allocated funds improves overall performance.					
6.	I experience that meeting budget targets often indicates good financial health.					
7.	I recognize that budgetary performance is affected by how well financial resources are planned and utilized.					
8.	I find that regular audits and reviews contribute to better budget performance.					

Thank you very much for your time

APPENDIX II: INTERVIEW GUIDE

1. Influence of Budget Participation on Budgetary Performance

1. How does the level of participation by stakeholders in the budgeting process impact the overall performance of the budget at Osukuru Town Council?
2. Can you provide examples of how increased participation in budgeting has influenced financial outcomes or decision-making?
3. In what ways do you think stakeholder involvement in budget planning affects the allocation and use of resources?
4. How does the council ensure effective participation from all relevant stakeholders during the budget preparation phase?
5. What challenges have you encountered in involving stakeholders in the budgeting process, and how have these challenges impacted budget performance?

2. Influence of Budget Coordination on Budgetary Performance

1. How does effective budget coordination affect the performance of budgetary allocations and expenditures at Osukuru Town Council?
2. Can you describe a situation where budget coordination significantly improved or hindered financial performance?
3. What strategies or practices does the council employ to ensure proper coordination of budgetary activities?
4. How does budget coordination contribute to the alignment of budgetary goals with the council's strategic objectives?
5. What are the main challenges related to budget coordination, and how do these challenges impact overall budget performance?

3. Influence of Budget Monitoring on Budgetary Performance

1. How does regular monitoring of the budget impact the financial performance of Osukuru Town Council?
2. Can you provide examples of how effective budget monitoring has led to improvements or corrections in budgetary performance?
3. What tools or methods does the council use to monitor budget execution and performance?
4. How does budget monitoring help in identifying and addressing discrepancies or inefficiencies in budget implementation?
5. What challenges have you faced in monitoring the budget, and how have these challenges affected the council's financial performance?

APPENDIX III: INTRODUCTORY LETTER



UGANDA CHRISTIAN UNIVERSITY, MBALE UNIVERSITY COLLEGE.
A Centre of Excellence in the Heart of Africa

Academic Registrar office

To CAD
TORORO



PHRO
Handle
inf
28/08

Dear Sir/Madam,

Re: Academic Research

Christian greetings!

We are honored to introduce to you Mr. Mrs./Miss OTHIENO EPHRIAM
Of Registration Number; 519/muc1BBA1188 pursuing a Masters' Degree/Postgraduate Diploma / Bachelor's Degree
Bachelor's Degree

He/ she is required to carry out an academic research on the topic
Budgetary planning and Budgetary performance in local government

and thereafter produce a well bound hard cover research report (MAROON) in color for undergraduate and three (BLACK) copies for Postgraduate students as a University requirement for the award of a degree/diploma in the academic discipline that he / she is pursuing.

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

Thank you.

Yours faithfully,



Timothy Akampurira
Academic Registrar UCU-MUC