



Budgetary Control and Public Health Service Delivery in Uganda. A Case of Bushenyi-Ishaka Municipality

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ABSTRACT

Public health services delivery has been an issue in government-owned institutions. A good number of Public Health Centres offer unsatisfactory services more so in Bushenyi Ishaka Municipality. The low level of service delivery could be attributed to budgetary control. Therefore, the study examined the effect of budgetary control on public health service delivery in Bushenyi-Ishaka municipality. Objectives were to examine the effect of forecasting on public health service delivery, to assess the effect of coordination on public health service delivery, and to evaluate the effect of periodic review on public health service delivery in Bushenyi Municipality. The study was anchored on the theory of public expenditure and guided by the conceptual framework. It adopted a descriptive research design and a quantitative research approach. The target population was 42400 with a sample of 396 respondents. Simple random sampling was used to select respondents. Data was collected using questionnaires whose validity and reliability were 0.669 and 0.826 respectively. Data was analysed using multiple regression analysis with the help of SPSS. For the effect of forecasting on public health service delivery, the result was statistically significant ($t=5.554$, $P=0.000$, $P<0.05$), the effect of coordination on public health service delivery was statistically insignificant ($t=1.395$, $p=.164$, $p>0.05$) while the effect of periodic review on public health service delivery was statistically significant ($t=13.261$, $P=.000$, $P<0.05$). Based on these results, the study concluded that forecasting and periodic reviews were statistically significant while Coordination was insignificant. The study recommends a participatory approach in the budget budget-making process, enhanced periodic reviews of budgets, and budgetary control, and fewer resources should be devoted to coordination. The study will benefit the researchers, the community, policymakers, scholars, and the Ministry of Health.

Keywords: Budgetary control, Public health service delivery, Forecasting, Coordination, Periodic review.

INTRODUCTION

Service delivery is getting services as effectively and quickly as possible to the intended recipient. In most cases, service delivery implies a degree of excellence on the part of the organization and is a hallmark of economies that have moved past the production phase [1, 2]. Under the service delivery, constructs include Efficiency, Economy, Quality of services, satisfaction, and timeliness. According to [3], quality in health care is the process of meeting the needs and expectations of patients and health service staff. Promoting accountability and transparency in service delivery is easier said than done. In addition to citizen engagement and participation, promoting transparency and accountability is a critical component of decentralized governance and service delivery. In theory, the proximity of local government to citizens should make it easier to participate in decision-making and hold officials accountable. In reality, this is not always the case. Oftentimes, official information is not readily available, data is neither open nor accessible, and the scope for public participation in decision-making is limited. Providing citizens with options and opportunities to engage with the state is desirable in and of itself, contributing to local governance and promoting democratic values [4, 5]. Accountability and transparency serve as means to achieve particular ends, such as better service delivery. The performance of government organizations hinges on the budgetary control systems or techniques [6]. Lack of the same predisposes entities to indiscriminate use of resources, especially financial resources, which may have a ripple effect on the operations, performance, and service delivery of a given entity. Indeed, [6] observed that financial accountability not only affects the quality-of-service delivery in government entities in Nigeria but also improves management efficiency and high productivity. However, for budgetary control to be effective, it is noted that it requires concerted efforts in participation, cooperation, and understanding of top management, and middle and lower-level management [7].

First, the quality of public service delivery is explicitly modeled. The quality of public service is becoming increasingly important for the general public and consequently for policy-makers. This is in line with the expectation that with the rising living standards, demand will tend to shift towards higher quality services rather than larger quantities of low-quality services (e.g., parents expect to receive a better education for their

children, rather than expecting to ‘park’ them in school for longer hours) [8]. More, [9] indicated that physical accountability rests both on giving an account and on being held to account, construction of better infrastructures like roads, schools, and water projects, and providing better health services to the public. All Government departments have to be efficient because they have to ensure value for taxpayers’ money. Efficiency in delivering services to people encompasses the qualitative and value-laden expectations of the society. It can be argued that accountability is the fundamental prerequisite for preventing the abuse of power and for ensuring that power is directed towards the achievement of efficiency, effectiveness, responsiveness, and transparency. In addition, an open, transparent, and accountable Government is an imperative prerequisite for community-oriented public service delivery because without its covert unethical behaviour will result [10]. In China, [11] claimed in the 1960s, businesses started to utilize budgets to tell individuals what they had to do. Performance since the 1970s progress centered on achieving financial goals instead of efficiency. Companies then had issues in the 1980s and 1990s as a result of their unwillingness to invest in novelties rather than adhering to strict budgets. Apart from essentially reaching sales targets, they were no longer concerned with how clients were treated. [12] opined that China’s health system reform in the past decade covered five main areas: social health security, essential medicines, primary healthcare, basic public health service package, and public hospitals. The reform policies were designed to tackle access to healthcare and financial protection. In Egypt, [13] noted that “Budget” and “Budgeting” are ideas dated back to the time of the Bible, exactly Joseph’s time in Egypt, according to reports, “Nothing was given out of the treasure without a written order”. According to history, Joseph maintained a budget and stored wheat that helped the Egyptians survive the seven years of famine. The Egyptian government is implementing Health Sector Reform Program measures, with the help of external funding and technical assistance, notably from the World Bank, the U.S. Agency for International Development (USAID), and the European Commission. The plan is to provide services using a family health model, where maternal, child, reproductive tract, and infectious disease services are offered as a package of services in one facility. Providers are trained to provide services in an integrated manner, and family health records are maintained [14]. In Uganda, [15] argued that the introduction of industrial capitalism is formally linked to budgeting in commercial organizations entrepreneurship industrial management faced a dilemma during the eighteenth-century industrial revolution. The emergence of scientific management, they claimed, viewpoint with its focus on using specific data as a foundation for decision-making, it gave a huge motivation for the advancement of budgeting and management accounting practices. From then to date, budgeting and budgetary controls have involved several methods being implemented to assist firms in health Service provision. Awio, [16] observed that effective and accountable decentralized governance in the health service delivery sector in Uganda is typically constrained by weak capacity, particularly under-staffing at the district levels. Policy recommendations include strengthening professional staffing in some districts to improve their capacity to deliver efficient health services; transfers of officials from districts with excess capacity to those with inadequate resources; and districts whose operations are characterized by increasing returns to scale should be considered for future expansion to consolidate their efficiency in health service delivery.

Statement of the Problem

Public health service delivery is very crucial in the development of any country in the world because a healthy population contributes to the wealth creation of the nation. The national health budget has been rising over the last 10 years from UGX 799 billion in FY 2011/12 to UGX 2,788 billion in FY 2020/21 which represents a 4-fold increase in nominal terms. However, the proportional share of the national budget to health has stagnated between 6% to 9% over the last 10 years. (Annual health sector performance report, ministry of health 2020/2021) [17]. Public health service delivery in Ishaka municipality, Bushenyi District is often affected by cases in which expenditure does not reflect the quality and outcomes of the services delivered in terms of access to medical health, availability of medicine in public health centers, and closeness to transport means (like ambulances) [18]. Poor delivery of services implies that most of the intended beneficiaries do not have access to the service or if they do the quality is not commensurate to the resources invested. It is not uncommon to visit a health facility with no doctor at the duty station to serve clients or the personnel is unavailable, and there are no drugs, equipment, or even electricity [19]. Therefore, the issues of concern including the effect of forecasting, the effect of coordination, and the effect of periodic review are unknown. If the situation is left unaddressed, the Public Health Service will continue deteriorating the country will have an unhealthier population who will be unable to contribute to economic development and the government’s GDP will be reduced leading to a poverty crisis. It’s against this background that there was a need to study the effect of budgetary control on public health service delivery in Bushenyi-Ishaka Municipality, Bushenyi district.

Objectives of the Study

The general objective of the study is to examine the effect of budgetary control on public health service delivery in Bushenyi-Ishaka Municipality, Bushenyi district.

Specific Objectives of the Study

- i. To examine the effect of forecasting on public health service delivery in the Bushenyi-Ishaka Municipal Council
- ii. To assess the effect of coordination on public health service delivery in the Bushenyi-Ishaka Municipal Council
- iii. To evaluate the effect of periodic review on public health service delivery in the Bushenyi-Ishaka Municipal Council

Hypothesis of the Study

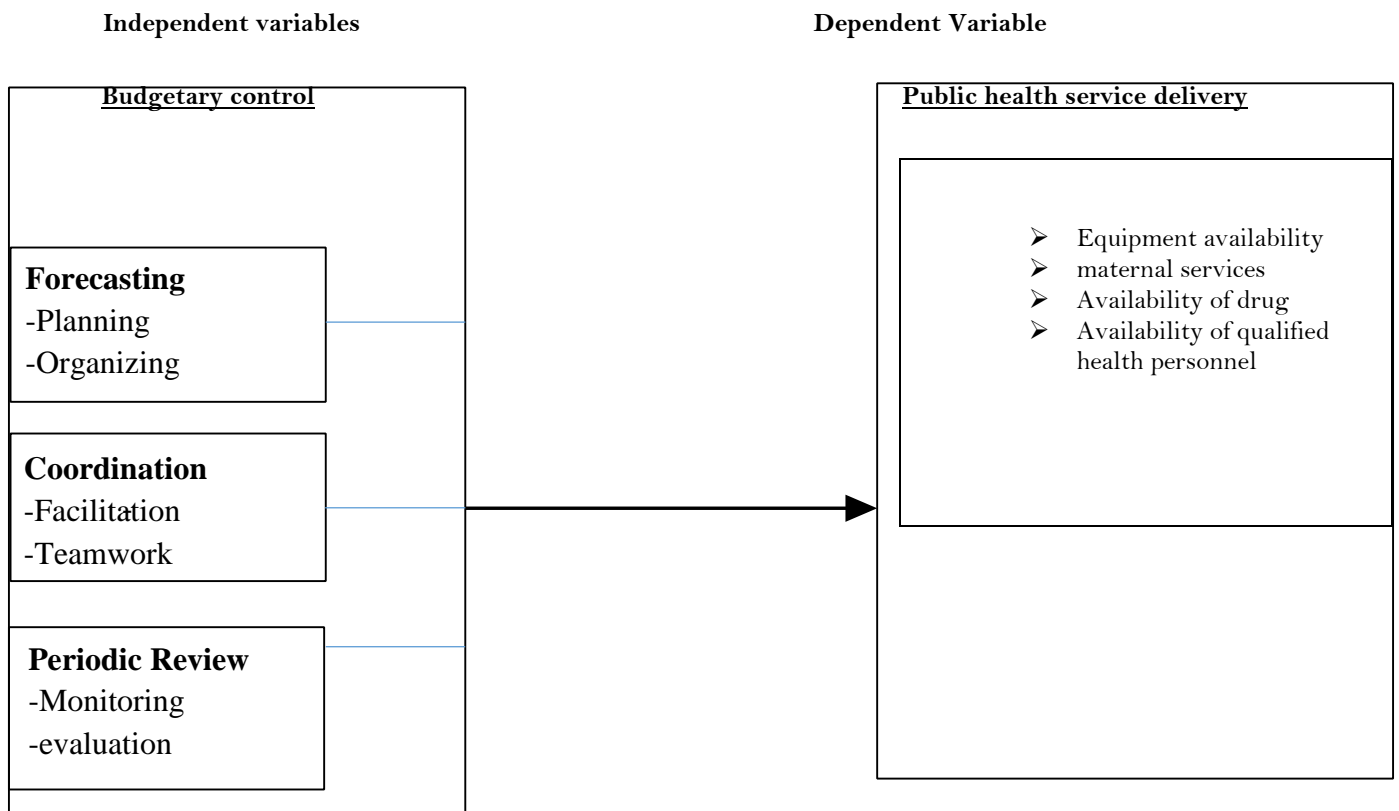
Ho1: There is no significant effect of forecasting on public health service delivery in the Bushenyi-Ishaka Municipal Council

Ho2: There is no significant effect of coordination on public health service delivery in Bushenyi-Ishaka Municipal Council

Ho3: There is no significant effect between the periodic review and public health service provision in Bushenyi-Ishaka Municipal Council

Conceptual Framework

The variables of this study comprise independent variables and dependent variables (Fig 1)



Source: Researcher, 2023, adapted from reviewed literature

Figure 1: Conceptual Framework

The budgetary control process is made up of forecasting, which offers a formal basis for accurate coordination of the progress of the organization as a whole and its component parts toward the accomplishment of the objectives specified in the forecasting stages. The periodic review is required to be able to make corrections to current operations and activities to meet the initial objectives and strategies, enabling proper health service delivery.

METHODOLOGY

Research Design

The study employed a descriptive research design to evaluate the effect of budgetary control on public health service delivery in Bushenyi –Ishaka Municipality. Research design is very flexible and allows for combining research techniques in data collection. This was associated with explaining a situation or conditions of respondents in the area of the study.

Research Approach

A quantitative research approach was used where different measurement techniques to gather data that could be expressed numerically applied. This method is used to collect information on quantitative and numerical data.

Target Population

The population was 42,400 people (according to statistics by Bushenyi District Local Government, 2020). The persons involved included; council members, civil servants, and the citizens within the municipality. The study drew its respondents from the people from Bushenyi –Ishaka Municipality in Western Uganda.

Sample Size Determination

The sample size was determined using [20].

$$n = \frac{N}{1 + N(e^2)}$$

n = Sample size

N = Population

e = Margin of error (5%)

$$n = \frac{42400}{1 + 42400(0.05^2)} = 396$$

n= 396 respondents as the sample size

Table 3.4: Sample Distribution

| Category of respondent | Target population | | Sample size |
|--|-------------------|------------------|-------------|
| Council members | 10 | 10/42400 *396 | 1 |
| Civil servants | 100 | 100/42400 *396 | 1 |
| Community members within the municipal council | 42290 | 42290/42400 *396 | 394 |
| Total | 42400 | | 396 |

Source; Field data, 2023

NB. The response rate was 100%

Sampling Procedure

Stratified random sampling was used because the study population involved different subgroups such as civil servants, council members, and community members. To be able to get the desired key information, the researcher chose the purposive sampling method to pick the key informants from the district's senior authorities because some members were deemed to have necessary information related to the study while others were not expected to be more equipped with necessary information. To get respondents from the general community members, the researcher used simple random sampling for simplicity and lack of bias.

Data Collection Methods

Questionnaires

Amin, [21] asserts that questionnaires are instruments created to collect information from people regarding their knowledge, attitudes, beliefs, and feelings. They help obtain information that is descriptive of the circumstances, conditions, or characteristics of a population at a specific period. The questionnaire is a reasonably inexpensive and quick way to gather information and is beneficial in gathering valid and trustworthy data from a large section of a population in an acceptable amount of time and at a low cost. Questionnaires, a type of data collecting tool, provide anonymity and raise the possibility of getting precise data when sensitive data is needed. Questionnaires were preferred because the target populations of Bushenyi–Ishaka municipality were council members and civil servants responding to written questionnaires. This is also because questionnaires were able to collect a lot of information at once and within a short period and can be given to people who can read and write.

Data Quality Control

Validity of Research Instruments

The degree to which a statistical instrument measures what it is supposed to measure is referred to as validity. It highlights how precise a measurement tool is [22]. The study instrument was developed bearing in mind that, they measure what they are expected to measure and accurately. The content validity index was calculated based on a formula

$$= \frac{\text{Item rated relevant in the questionnaire}}{\text{Total number of items in the questionnaire}}$$

$$CVI = \frac{20}{23} = 0.869$$

CVI=0.869

Since the value was above 0.7 the research instruments were regarded as valid

Reliability of Instruments

According to [23], a research instrument's reliability is a measure of how consistently it produces data after numerous trials. The study considered internal consistency technique to determine the reliability of the instruments. The instrument is reliable after it has produced the same results when used repeatedly in measuring the concepts from the same respondents even by other researchers [21]. Ten respondents were used in the pilot study. The Cronbach's alpha value method was used to evaluate the consistency of instruments by measuring the degree of reliability. This formula helped to determine the total test scores for the study sample.

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .991 | 22 |

The instruments were considered reliable since the value was above 0.7 as recommended by [21]. Individual constructs were presented below;

| constructs | Reliability Statistics | |
|------------|------------------------|------------|
| | Cronbach's Alpha | N of Items |
| FC | .956 | 6 |
| CD | .982 | 6 |
| PR | .966 | 5 |
| SD | .959 | 5 |

Data Analysis

To achieve the desired quality, accuracy, and completeness, collected data was assembled, sorted, edited, and coded. Data was analyzed using multiple regression analysis technique with the help of SPSS

The Regression Equation

$$Y = B_0 + B_1X_1 + B_2X_2 + B_3X_3 + e$$

Where:

Y = public health service delivery

X₁ = Forecasting

X₂ = Coordination

X₃ = Periodic Review

B₀ = Coefficient of the independents

e = Margin of error (5%)

Assumptions of Regression Analysis.

The following are the assumptions associated with a regression model:

i) Test for Linearity.

The relationship between X and the mean of Y is linear. Standard multiple regression can only accurately estimate the relationship between dependent and independent variables if the relationships are linear. If the relationship between (IV) and (DV) is not linear, the results of the regression analysis will underestimate the true relationship [24].

ii) Test for Homoscedasticity.

The variance of residual is the same as for any value of the assumption states that errors have the same variance at all levels of the independent variables [24].

iii) Test for Multicollinearity.

States that when many independent variables have a strong correlation with one another, or when one independent variable is near a linear combination of other independent variables, multicollinearity arises [25].

iv) Test for Normality.

States that for any fixed value of X (IV), Y (DV) is normally distributed. The residuals of variables are considered to be regularly distributed.

Ethical Considerations

Before doing a study, ethics must be carefully studied because it is a crucial problem in research. Our interactions with other people and the environment can lead to ethical dilemmas, particularly when there is a potential or actual conflict of interest [26, 27]. What is ethical and wrong in the conduct of research are topics of ethics. A compromise or trade-off between the interests and rights of several parties is frequently involved in ethical decisions [26]. Considering the aforementioned, it is clear that the researcher will give ethics a lot of thought. The researcher will adhere to a variety of research principles during the design, gathering, and processing of data to uphold ethical standards. These recommendations include asking respondents for their informed consent and making it clear that their participation in the study is voluntary and they are free to withdraw from the study at any time or may not answer questions they are uncomfortable with. To protect the

participants' anonymity and maintain their privacy, the researcher treated the respondents' responses privately and confidentially. The researcher also treated the information obtained from the respondents with the utmost confidentiality and got their permission before using any data collection tools. By using research assistants to gather the data, for instance, the researcher was impartial in executing the research procedure to avoid prejudice.

RESULTS

Socio-demographic Characteristics

Table 1: Socio-demographic characteristics.

| Variable | Frequency | Percentage |
|-------------------------|-----------|------------|
| Gender | | |
| Male | 231 | 58.3 |
| Female | 165 | 41.7 |
| Age Category | | |
| 20-30 | 58 | 14.6 |
| 31-40 | 196 | 49.5 |
| 41-50 | 108 | 27.3 |
| 51+ | 34 | 8.6 |
| Education status | | |
| Primary | 40 | 10.1 |
| Olevel | 43 | 10.9 |
| Alevel | 29 | 7.3 |
| Certificate | 91 | 23.0 |
| Diploma | 66 | 16.7 |
| Degree | 107 | 27.0 |
| None | 20 | 5.1 |
| Marital status | | |
| Married | 275 | 69.4 |
| Single | 95 | 24.0 |
| Divorced | 26 | 6.6 |

Source: Primary data, 2023

From Table 1 above, statistics indicate that out of a sample size of 396 respondents, who represented the whole population in Bushenyi-Ishaka Municipal Council-Bushenyi district, the majority, 231(58.3%) of the respondents were male and the remaining percentage of 165(41.7%) were female. Thus, based on the statistics the majority of the respondents who participated in the research study were male than their female counterparts. Out of the total sample size of 396 respondents, 58(14.6%) and 196(49.5%) were in the age range of 20-30 years and 31-40 years respectively, followed by 108 (27.3%) and 34 (8.6%) of the respondents were in the age range of 41- 50 years and 51 years & above respectively. Thus, researchers report that the majority of the respondents who participated in the research study were in the age range of 31- 50 years which was realistic due to the nature of the study. Table 1 above indicates that 40(10.1%) and 43(10.9%) of the respondents had completed the primary level of education and ordinary level respectively, followed by 29(7.3%) and 91(23.0%) of the respondents had completed advanced level and certificate level, 66(16.7%) and 107(27.0%) of the respondents had completed diploma and degree level of education and lastly 20(5.1%) of the respondents had not attained any level of education. Thus, based on the statistics, the majority of the respondents who participated in the research study had attained at least a certificate level of education, implying that they were learned and therefore in a position to perform necessary duties assigned to them by the government. Finally, 275(69.4%) of the respondents were married, 95(24.0%) were singles and only 26(6.6%) responses as received from respondents who had divorced this implies that most respondents understand and need health service delivery.

Results of Objectives

Effects of Forecasting on Public Health Service Delivery

Forecasting is a very important practice in an organization because it keeps an organization focused (Table 2).

Table 2: Forecasting on Public Health Service Delivery

| Statement | DS | D | N | A | SA | Mean | SD |
|---|---------|--------------|-------------|--------------|--------------|---------------|---------------|
| The Municipal council always prepares budgets | 0 0% | 39 9.8% | 29 7.3% | 89 22.5% | 239 60.4% | 4.33 | .981 |
| All council members are involved in the budget-setting Process. | 0 0% | 186 47.0% | 10 2.5% | 122 30.8% | 78 19.7% | 3.23 | 1.231 |
| The community members are sensitized to the budget Process. | 0 0% | 220 55.6% | 10 2.5% | 117 29.5% | 49 12.4% | 2.99 | 1.162 |
| Budgets for our organization typically include performance measures. | 0 0% | 127 32.1% | 79 19.9% | 190 48.0% | 0 0% | 3.16 | .882 |
| The performance metrics serve as the basis for resource reallocation. | 0 0% | 181 45.3% | 0 0% | 166 41.9% | 49 12.4% | 3.21 | 1.154 |
| Budgets place a focus on results based on selected objectives | 0 0% | 108 27.3% | 0 0% | 210 53.0% | 78 19.7% | 3.65 | 1.081 |
| Mean | | | | | | 3.4289 | .98480 |

Source: Field Data, 2023

Key; 1-Disagree Strongly (DS), 2-Disagree (D), 3-Neutral (N), 4-Agree (A), 5-Strongly Agree (SA).

Statistics indicate that out of 396 respondents who participated in the research study, 89(22.5%) and 239 (60.4%) of the respondents strongly agree and agree respectively that the Municipal council always prepares the budget, while a few 29(7.3%) and 39(9.8%) of the respondents were undecided and disagreed with the statement respectively. Thus, based on the statistics it is worthy to report that the municipal council prepares the budget for proper service delivery. It also indicates that 78(19.7%) of the respondents strongly agreed that council members are involved in the setting process, 122 (30.8%) of the respondents agreed with the statement, while 186(47.0%) of the respondents disagreed with the statement. Since the majority accepted, it is worthy to report that the council members are involved in the setting process. The majority 220 (55.6%) of the respondents disagreed that community members are sensitized on the budget process, while only 10(2.5%) of the respondents were undecided. However, 49(12.4%) and 117(29.5%) of the respondents strongly agreed and agreed respectively with the statement. Thus, based on the statistics, the researchers report that the community members are not sensitized to the budget process. Statistics in the table above indicate that the majority 127(32.1%) of the respondents agreed that performance indicators are normally included in the budgets of the municipal council, while 79(19.9%) of the respondents were undecided about the statement and the other respondents 190(48.0%) disagreed with the statement. Thus, the researchers report that performance indicators are normally included in the budgets of the Bushenyi-Ishaka Municipal Council. Statistics indicate that 49(12.4%) of the respondents strongly agree resource reallocation is based on the performance indicators, and 166(41.9%) of respondents agreed with the statement.

Effects of Coordination on Public Health Service Delivery

The results are shown in Table 3 below

Table 3: Effect of Coordination on Public Health Service Deliver

| Statement | DS | D | N | A | SA | Mean | SD |
|---|---------|--------------|-------------|--------------|--------------|---------------|----------------|
| There is proper monitoring and evaluation of local Government activities based on the budget. | 0 0% | 176 44.4% | 59 14.9% | 161 40.7% | 0 0% | 2.96 | .923 |
| Within the Bushenyi-Ishaka Municipal Council, there is constant/continuous maintenance and cabbage Collection. | 0 0% | 163 41.2% | 37 9.3% | 69 17.4% | 127 32.1% | 3.40 | 1.308 |
| There is continuous review and accountability of public funds to ensure effective service delivery. | 0 0% | 141 35.6% | 0 0% | 187 47.2% | 68 17.2% | 3.46 | 1.143 |
| Effective service delivery has been reported to be hampered by a lack of democracy and corruption. | 0 0% | 131 33.1% | 45 11.4% | 137 34.6% | 83 21.0% | 3.43 | 1.153 |
| Within the municipal council, there is Participatory budgeting that results in improved resource allocation and use | 0 0% | 112 28.3% | 59 14.9% | 167 42.2% | 58 14.6% | 3.43 | 1.102 |
| Incompetent staff and poor budget implementation lead to poor service delivery. | 0 0% | 141 35.6% | 10 2.5% | 167 42.2% | 78 19.7% | 3.46 | 1.165 |
| Mean | | | | | | 3.3586 | 1.08236 |

Source; Field data 2023

Key; 1-Disagree Strongly (DS), 2-Disagree (D), 3-Neutral (N), 4-Agree (A), 5-Strongly Agree (SA)

Statistics in Table 3 above, indicate that 161 (40.7%) of the respondents agreed that there is proper monitoring and evaluation of local government activities based on the budget, while 59(14.9%) of the respondents were undecided about the statement, and 176(44.4%) disagreed with the statement. Therefore, based on the statistics the researchers report that monitoring and evaluation of local government activities is averagely conducted based on the budget. Statistics above indicate that 127(32.1%) of the respondents strongly agree that within the Bushenyi-Ishaka Municipal Council, there is constant/continuous hospital maintenance and cabbage collection, 69(17.4%) of the respondents agreed, while 37(9.3%) of the respondents were undecided. However, 163 (41.2%) of the respondents disagreed with the statement. Thus, it is worthy to report that road maintenance and cabbage collection in Bushenyi-Ishaka Municipal Council is averagely done. Statistics in the table indicate 255(64.4%) of the respondents [of whom 68(17.2%) and 187(47.2%) of the respondents strongly agree and agree respectively] agreed that there is continuous review and accountability of public funds to ensure effective service delivery, while 141(35.6%) of the respondents disagreed with the statement. Therefore, the researchers report that there is no continuous review and accountability of public funds to ensure effective service delivery, it is normally done once in a while not continuously. It was also revealed by the majority that improving government accountability improves service delivery, particularly for the poor. Statistics indicate that 83 (21.0%) and 137(34.6%) of the respondents strongly agree and agree respectively that there is a lack of democracy and corruption has been observed as a hindrance to effective service delivery, 45(11.4%) of respondents were undecided with the statement and while 131(33.1%) of the respondents disagreed with the statement. Therefore, the researchers report that there no democracy, and corruption of public funds hinders effective service delivery. Statistics Above indicate that 58(14.6%) and 167(42.2%) of the respondents strongly agree and agree that the municipal council budget is participatory which leads to better allocation and utilization of resources, while 59(14.9%) of respondents were undecided. However, 112 (28.3%) of the respondents disagreed with the statement, thus based on the statistics it is worthy to report that average the municipal council budget is participatory which leads to better allocation and utilization of resources. From the table, statistics indicate that 78(19.7%) and 167(42.2%) of the respondents strongly agree and agree respectively with the statement that incompetent staff and poor budget implementation lead to poor service delivery, while 10(2.5%) and 141(35.6%) of the respondents neutral and disagree respectively with the statement. Thus, based on the statistics, the researchers report that the municipal council has competent staff that can achieve proper implementation for better service delivery.

Effects of Periodic Review on Public Health Service Delivery

The findings on the effect of periodic reviews on public health delivery are presented below.

Table 4: Effect of Coordination on Public Health Service Delivery

| Statement | DS | D | N | A | SA | Mean | SD |
|--|--------------|--------------|-------------|--------------|--------------|---------------|----------------|
| Both stakeholders and the public determine whether the budget has been implemented effectively to ensure proper Health service delivery | 107 27.0% | 97 24.5% | 16 4.0% | 56 14.1% | 120 30.3% | 2.96 | 1.638 |
| The Municipal council prepares a budget that covers three quarters within a year and reflects activities to be done in the respective quarters. | 25 6.3% | 92 23.2% | 31 7.8% | 169 42.7% | 79 19.9% | 3.47 | 1.223 |
| The municipal council conducts participatory budgeting to enable the community members and the council is involved in budgeting for proper service delivery. | 20 5.1% | 120 30.3% | 69 17.4% | 164 41.4% | 23 5.8% | 3.13 | 1.067 |
| Within the budget estimates more priority is given to Health service delivery by the Bushenyi-Ishaka Municipal Council | 17 4.3% | 192 48.5% | 16 4.0% | 83 21.0% | 88 22.2% | 3.08 | 1.324 |
| The Municipal council starts with Planning that is part of budgeting for any programs that is implemented. | 21 5.3% | 67 16.9% | 12 3.0% | 142 35.9% | 154 38.9% | 3.86 | 1.248 |
| MPR | | | | | | 3.3000 | 1.23227 |

Source; Field data 2023

Key; 1-Disagree Strongly (DS), 2-Disagree (D), 3-Neutral (N), 4-Agree (A), 5-Strongly Agree (SA)

Table 4, indicates that 120(30.3%) and 56(14.1%) of the respondents strongly agree and agree respectively that both stakeholders and the public determine whether the budget has been implemented effectively to ensure proper service, while 107(27.0%) and 97(24.5%) of the respondents strongly disagree and disagrees with the statement. Thus, the researcher report that both stakeholders and the public determine whether the budget has implemented effectively to ensure proper service. Statistics above indicate that 79 (19.9%) and 169(42.7%) of the respondents strongly agree and agree respectively that the Municipal council prepares a budget that

covers three quarters within a year and reflects activities to be done in the respective quarters, while 92(23.2%) of the respondents disagreed with the statement. Since the majority accepted, it is worthy to report that Municipal council prepares budget which covers three quarters within a year and reflecting activities to be done in the respective quarters. Statistics indicate that out of the total sample size of respondents who participated in the research study, statistics indicate 164(41.4%) of the respondents agreed with the statement that municipal council conducts participatory budgeting to enable the community members and council involved in budgeting for proper service delivery, 69(17.4%) of the respondents were undecided with the statement, while the remaining 140 (38.4%) of the respondents disagreed with the statement. Therefore, based on the statistics the researchers reports that the community members and some of the council members are involved in budgeting to a very less extent which eventually affects proper service delivery.

From the table above, statistics indicate that the majority 209(52.8%) of the respondents disagreed with the statement that within the budget estimates more priority is given to service delivery in Bushenyi-Ishaka Municipal Council, while 88(22.2%) and 83(21.0%) of the respondents strongly agree and agree respectively with the statement. Thus, since the majority rejected, the researchers report that within the budget estimates less priority is given to service delivery in Bushenyi-Ishaka Municipal Council. From above, statistics indicate that 154(38.9%) and 142 (35.9%) of the respondents strongly agree and agree respectively with the statement that the Municipal council starts with Planning that is part of budgeting for any programs that are implemented, while 67(16.9%) of the respondents disagreed with the statement. Since the majority accepted, therefore the researchers reports that the Municipal council starts with Planning that is part of budgeting for any programmes that are implemented.

Findings on Public Health Service Delivery

The results are shown in table 5 below.

Table 5: Findings on Public health Service delivery

| Statement | DS | D | N | A | SA | Mean | SD |
|---|--------------|--------------|--------------|---------------|--------------|---------------|----------------|
| More health centers have been constructed in the municipality | 0 0% | 161 40.7% | 59 14.9% | 176 44.4% | 0 0% | 3.04 | .923 |
| The health facilities are equipped with enough drugs | 127 32.1% | 83 21.0% | 115 29.0% | 71 17.9% | 0 0% | 2.33 | 1.106 |
| The health workers are well-qualified | 0 0% | 68 17.2% | 0 0% | 187 47.2% | 141 35.6% | 4.01 | 1.022 |
| There is enough health equipment in health facilities | 84 21.2% | 77 19.4% | 91 23.0% | 144 36.11% | 0 0% | 3.11 | 1.579 |
| Customer care is the order of the day | 0 0% | 209 52.8% | 0 0% | 98 24.7% | 89 22.5% | 3.17 | 1.284 |
| Mean | | | | | | 3.1313 | 1.11629 |

Source; field data 2023

Key; 1-Disagree Strongly (DS), 2-Disagree (D), 3-Neutral (N), 4-Agree (A), 5-Strongly Agree (SA)

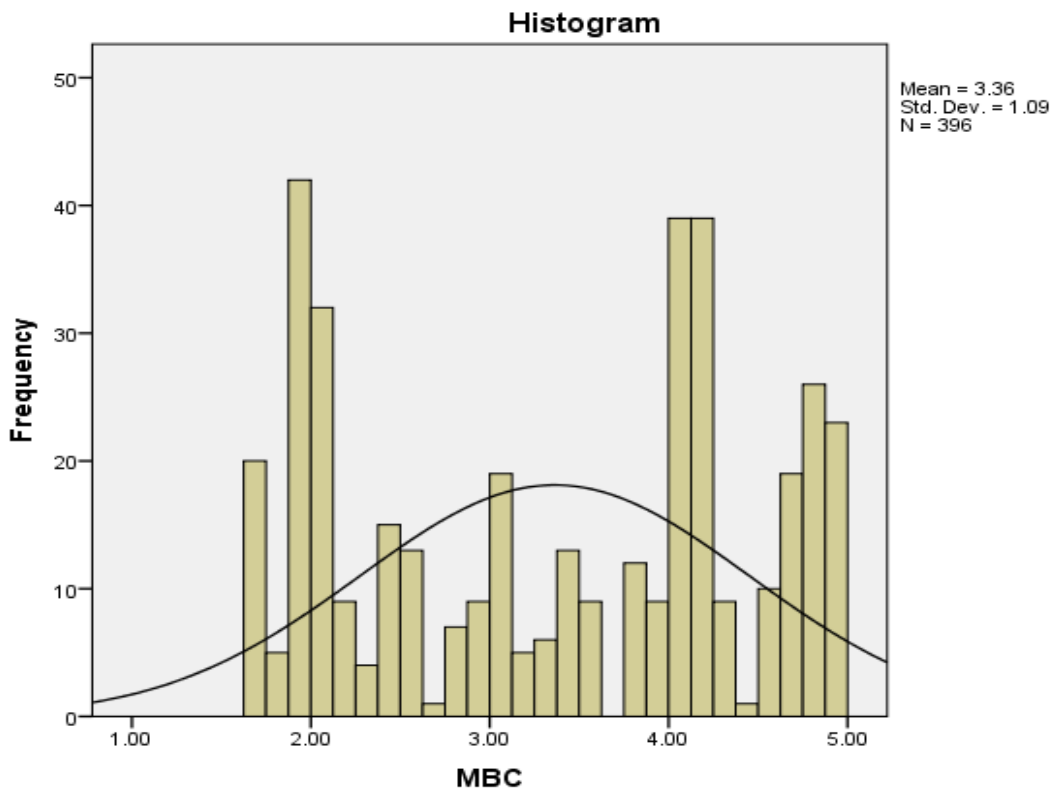
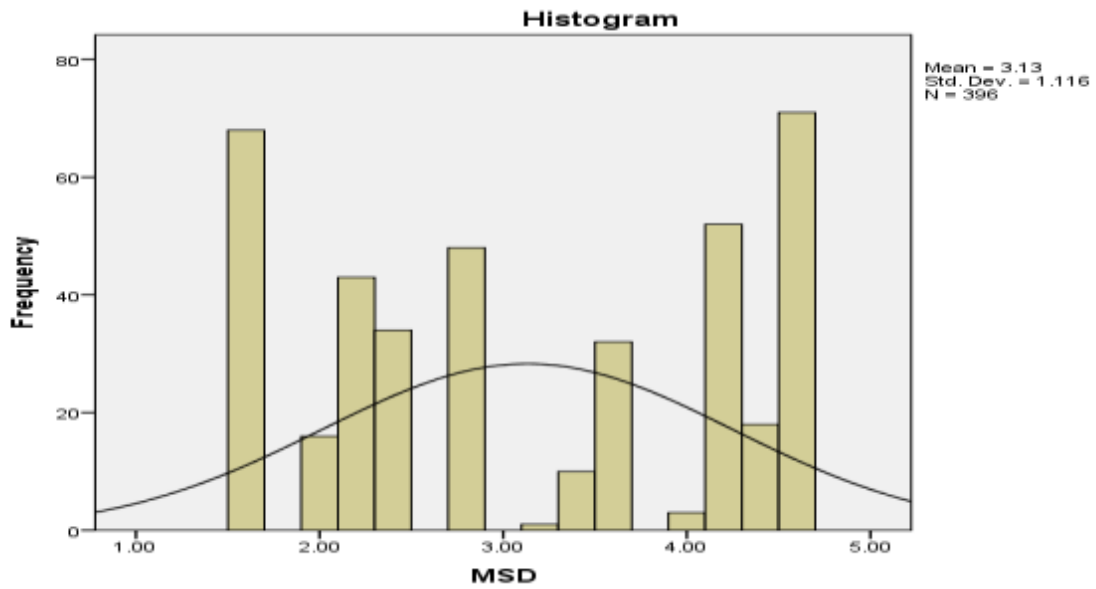
Regression

The regression analysis has some assumptions as indicated below

Normality of Distribution

The test for normality in this study was carried out using histograms and skewness and kurtosis

Testing for Normality using Histograms



Skewness and Kurtosis

The skewness is concerned with the symmetry of the distribution and Kurtosis is concerned with the peakiness of the distribution.

**Table 6: Showing Skewness and Kurtosis
Descriptive Statistics**

| | N | Mean | Std. Deviation | Skewness | | Kurtosis | |
|--------------------|-----------|-----------|----------------|-----------|------------|-----------|------------|
| | Statistic | Statistic | Statistic | Statistic | Std. Error | Statistic | Std. Error |
| MSD | 396 | 3.1313 | 1.11629 | .025 | .123 | -1.548 | .245 |
| MBC | 396 | 3.3625 | 1.09001 | -.112 | .123 | -1.488 | .245 |
| Valid N (listwise) | 396 | | | | | | |

The distribution of the data for Budgetary Control and Service Delivery is a normal distribution. This is supported by the fact that the skewness = .025 and -.112 and the Kurtosis, = .123 and .123 where both the skewness and the kurtosis lie between -3 and 3 [28].

Linearity Test

The assumption of Linearity was done to test the relation between the independent variables and the dependent variable.

Scatter Plots

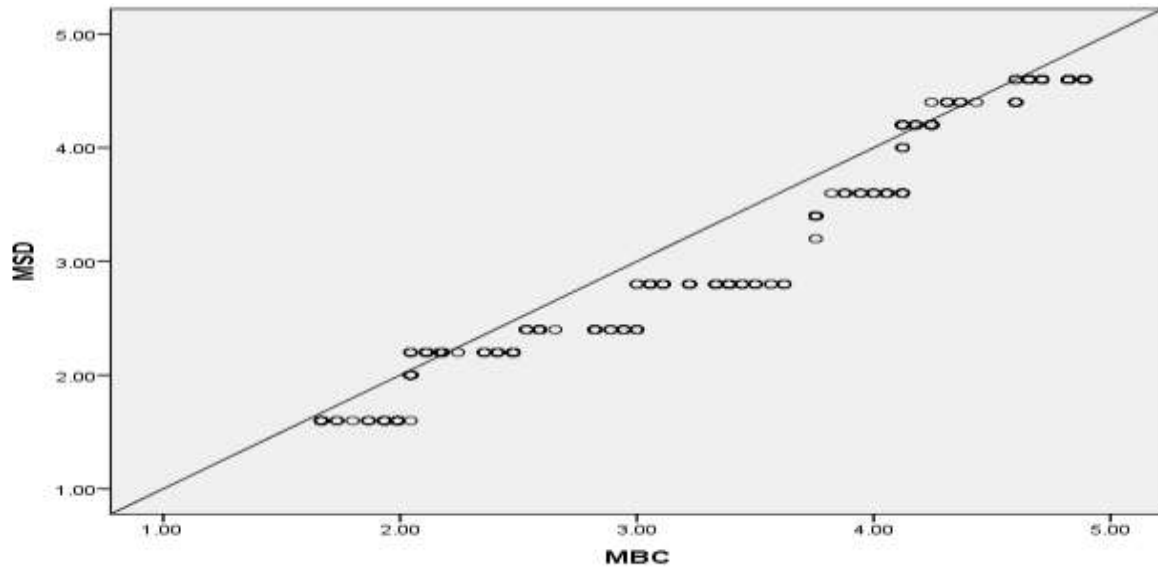


Table 7: Multi-collinearity test

| Model | Collinearity Statistics | |
|------------|-------------------------|--------|
| | Tolerance | VIF |
| (Constant) | | |
| 1 MFC | .021 | 47.784 |
| MCD | .040 | 25.084 |
| MPR | .039 | 25.440 |

a. Dependent Variable: MSD

The results obtained from the collinearity test indicate that the VIF values are above the cut-off point of 10. The results imply that there is multi-collinearity among the constructs of the independent variable.

Results of Regression Analysis

The results are shown in Table 8, 9, and 10 below

Table 8: Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .985 ^a | .969 | .969 | .19573 |

a. Predictors: (Constant), mean periodic review, mean coordination, mean forecasting

A value of 0.985 indicates a good level of prediction. The independent variables explain 96.9% ($R^2=.969$) of the variability in the dependent variable while 3.1 % can be explained by other factors not covered in this regression model.

Table 9: ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|-----|-------------|--------|-------------------|
| 1 | Regression | 477.193 | 2 | 238.60 | 1325.6 | .000 ^b |
| | Residual | 15.018 | 393 | 0.038 | | |
| | Total | 492.212 | 395 | | | |

a. Dependent Variable: MSD
b. Predictors:(Constant), Periodic review, Coordination, Forecasting

The results indicated that the model was a good fit for the data ($F= 1325.6$, $p=.000 <0.05$) implying that the model significantly and linearly predicted service Delivery.

Table 10: Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized | t | Sig. |
|-------|------------|-----------------------------|------------|--------------|--------|------|
| | | Beta | Std. Error | Coefficients | | |
| 1 | (Constant) | -.163 | .053 | | -3.080 | .002 |
| | FC | .384 | .069 | .339 | 5.554 | .000 |
| | CD | .064 | .046 | .062 | 1.395 | .164 |
| | PR | .535 | .040 | .590 | 13.261 | .000 |

a. Dependent Variable: Mean service deliver

$$Y = -.163 + .384X_1 + .064X_2 + .535X_3$$

Ho1: There is no significant effect of Forecasting on public health service delivery

Results from Table 8 indicated that there was a significant positive effect of Forecasting on public health service delivery ($t=5.54$, $P=.000$, $P<0.05$). The null hypothesis was rejected. One additional unit of forecasting can contribute.384units to public health service

Ho2: There is no significant effect of Coordination on public health service delivery

Results from Table 9 indicated that there was an insignificant positive effect of Coordination on public health service delivery ($t=1.395$, $P=.164$, $P>0.05$), Null hypothesis was accepted. One additional unit of coordination can increase the public health service by .064 units

Ho3: There is no significant effect of periodic Review on public health service delivery

Results from Table 10 above indicated that there was a significant positive effect of periodic review on public health service delivery ($t=13.261$, $P=.000$, $P<0.05$), Therefore the null hypothesis was rejected. One additional unit of periodic review can influence public health service delivery by 0.535.

DISCUSSION

Effect of Forecasting on Public Health Service Delivery in Bushenyi-Ishaka Municipal Council

From the findings of the research study, the majority of the respondents revealed that Bushenyi-Ishaka Municipal Council prepares the budget for proper service delivery council members are involved in setting process, and performance indicators are normally included in the budgets which help in resource relocation like any other local government unit, budgets are necessary as they help to allocate resources, coordinate operations and provide a means for performance measurement, however, the community members are not involved in the budget formulation and are never sensitized on the budget process. Bushenyi-Ishaka Municipal Council emphasizes outcomes based on selected objectives to evaluate whether what was planned and budgeted is being implemented with progressive indicators. Budgeting is the process of preparing and using budgets to achieve management objectives. The main purpose of budgeting is to aid planning; coordinate activities; communicate plans to various responsible managers; motivate employees; control activities by comparing actual with budgets; evaluate performance; and express conformity with social norms. The above findings are in line with [29], who argued that budgets have an important role in the management control system of both public and private sector organizations. Budgets help to allocate resources, coordinate operations, and provide a means for performance measurement. Hilton, [30] agrees with this view and claims that the budget is the most widely used technique for planning and control purposes.

Effects of Coordination on Public Health Service Delivery in Bushenyi-Ishaka Municipal Council

From the findings on the level of monitoring and control in Bushenyi-Ishaka Municipal Council, the majority of respondents who participated in the research study revealed that there is proper monitoring and evaluation of local government activities based on the budget, on average there is continuous road maintenance and cabbage collection within the Bushenyi-Ishaka Municipal Council, it was revealed that accounting officers and

the internal audit normally do continuous review and accountability of public funds for systematic strategic planning processes which result in corporate priorities, programs to address the priorities to ensure effective service delivery. And more so the result from the research revealed that improving government accountability improves service delivery, particularly for the poor. The above findings were in line with [31, 32], who argued that accountability is the key to improved municipal performance. It is about power about people having not just a say in official decisions but also the right to hold their rulers to account. Accountability means decision-makers accept responsibility for their policies and decisions. Bird, [33] observes that accountability in the public sector is equivalent to the 'bottom line' in the private sector. This requires reporting openly and honestly on progress against the achievement of the plans and budgets based on performance agreements using performance measurement indicators. Onyach-Olaa, [34], also argued that monitoring and Evaluation Systems lead to proper service delivery. An effective monitoring and evaluation system stimulates a learning culture in the organization. The findings further revealed that there is no democracy majorly because the community calmed that they are never involved in the budgeting process and cases of corruption of public funds are also in existence which hinders effective service delivery, however on average, the municipal council budget is participatory since the council members who represent the interest and views of the public when effectively done and give that the municipal council has got competent and qualified staff, thus in position to execute the work properly and this leads to better allocation and utilization of resources, hence improved service delivery to the poor.

Effects of Periodic Review on Public Health Service Provision in Bushenyi-Ishaka Municipal Council

From the findings of the research study, the majority revealed that both stakeholders and the public determine whether the budget has been implemented effectively and has been best on indicators of infrastructure like roads, medical care, government-aided schools, and markets among others when well-developed, then it indicates proper service delivery in Bushenyi-Ishaka Municipal Council, this can well be analyzed by obtaining feedback from the public (community members) and this has not been effectively done. It was further revealed from the findings that the Bushenyi-Ishaka Municipal Council prepares a budget that covers three quarters within a year and reflects activities to be done in the respective quarter. The findings still revealed that budget estimates there is less priority given to service delivery, and emphasis has been put on staff salaries/wages and council members' allowances. From the findings of the research study, it was revealed that the Bushenyi-Ishaka Municipal Council starts with Planning which is part of budgeting for any program that is to be implemented. A budget helps in the planning process of local government lower units like the Bushenyi-Ishaka Municipal Council as it indicates where and how money can be spent and where the money will come from to pay these expenses. The above findings were in line with conformity with [35], which stated that those budgets are financial expressions of a country's plan for some time. A budget helps in the planning process in that it tells where and how the country/organization will spend money and where the money will come from to pay these expenses. They add that budgets set limits.

Summary of the Findings

Effect of Forecasting on public Health service delivery in Bushenyi-Ishaka Municipal council

Results from Table 8 indicated that there was a significant positive effect of Forecasting on public health service delivery ($t=5.54$, $P=.000$, $P<0.05$). The null hypothesis was rejected. One additional unit of forecasting can contribute.384 units of public health service

There is no significant effect of Coordination on public health service delivery

Results from Table 9 indicated that there was an insignificant positive effect of Coordination on public health service delivery ($t=1.395$, $P=.164$, $P>0.05$), Null hypothesis was accepted. One additional unit of coordination can increase the public health service by .064 units

There is no significant effect of periodic Review on public health service delivery

Results from Table 10 indicated that there was a significant positive effect of periodic review on public health service delivery ($t=13.261$, $P=.000$, $P<0.05$), Therefore the null hypothesis was rejected. One additional unit of periodic review can influence public health service delivery by 0.535.

CONCLUSION

On the Effect of Forecasting on Public Health Service Delivery in Bushenyi-Ishaka Municipal Council, based on the results the study concluded that Forecasting can affect public health services significantly. Also, on the Effect of Coordination on public Health service delivery in Bushenyi-Ishaka Municipal Council, the study concludes that there was no statistically significant effect of coordination on public health. On the Effect of Periodic Review on Public Health Service Delivery in Bushenyi-Ishaka Municipal Council, the study concluded that periodic review can affect significantly public health service delivery.

Recommendations

The study recommends the following

- I. New programme to be introduced on forecasting and periodic review
- II. No new programme should be introduced on Coordination
- III. Government to enact relevant regulations in Public Health sector
- IV. Increase budgetary allocation from 9% to 15%

Areas for further research:

The extent to which budgetary control affects public health service delivery was 96.9% ($R^2= 0.969$). Thus, there is need for a study to be conducted to ascertain the impact 3.1% of other factors that may affect public health service delivery such as effects of internal auditing on budgetary control.

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