

THE INFLUENCE OF PARTICIPATORY BUDGET FORMULATION ON SERVICE DELIVERY IN NAMUTUMBA TOWN COUNCIL LOCAL GOVERNMENT, UGANDA. A CROSS-SECTIONAL STUDY.

Enock Muguywa, Dr. Ssendagi Muhamad.*
School of graduate studies and research, Team University

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Abstract.

Background.

Participatory budgeting programs are part of a larger effort by many countries to extend and deepen actual, existing democracy. Budgeting drives every process, and it requires complex execution that requires a combined effort. This study assessed the influence of Participatory budget formulation on service delivery in the Namutumba town council local government.

Methodology.

The study employed a cross-sectional survey research design and both quantitative and qualitative approaches. A total of 150 respondents participated. Primary and secondary sources of data were used, and data were collected using interviews and questionnaires. The Pearson correlation Coefficient and Regression analysis were used to analyze the collected data.

Results.

The majority of the respondents, 94(62.7%), were male, and 80(53.3%) of the participants were between 31 and 40 years old. The correlation coefficient is 0.227(*), and its significance level is 0.26. This implied that there is a weak positive relationship between budget formulation and service delivery, as many respondents supported the statement that citizens fully participate in initial budget meetings of all the Town Council Projects Mean = 3.1702 and Sd = 0.80058. An interviewee said, *"In every meeting of major projects in the Town Council, stakeholders are always invited, and they give positive responses. She further said that stakeholders are normally invited via radio announcements"*.

Conclusion.

Participatory budget formulation positively affects service delivery in Namutumba Town Council, but it also negatively and insignificantly influences it. Based on the empirical results of this study, participatory budget formulation is not well practiced.

Recommendation.

Namutumba Town Council should train its staff in financial-related activities to keep them with the necessary skills and knowledge that will enable them to carry out effective budget formulation.

Keywords: Participatory Budgeting, Service Delivery, Local Government, Public Finance Management, Namutumba Town Council, Uganda.

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Corresponding Author: Enock Muguywa

Email: emuguywa@gmail.com

School of graduate studies and research, Team University.

Background.

Participatory formulation refers to the involvement of citizens in identifying local priorities, policies, programs, and projects that require the allocation of resources (Brillantes and Fernandez, 2005). The first step of the budget process is to generate the budget. Done right, this process starts with careful thought at the ground level as to what is needed and what new initiatives can be started (Lander, 2015). At the same time, leadership and vision from the top officers offer some guidance as to what the

departments can expect. Once each department makes the spending decisions, their requests are sent to the decision makers for inclusion in or exclusion from the final document (Lander, 2015)

Budget formulation motion includes budget requests, budget examinations, budget recommendations, and budget approvals. Participatory formulation provides the opportunity for peoples' involvement in the allocation of resources to priority social policies and for them to monitor public spending and policy performance. As such, local

constituents gain ownership of the policies/programs/projects for local development; thus, they are committed to supporting local government unit (LGU) social policies and development initiatives (Brillantes& Fernandez, 2005).

The most important role of budget formulation in the entire budget is to meet the needs of the organization in rendering the expected services (Hadden, 2014). The right and well undertaken budget formulation process should help the Town Council allocate resources effectively, facilitate service delivery, and enhance better financial utilization and performance (Allouche, 2014). This makes the budget formulation of the institutional works that ought to be done to offer individuals and organizations means of creating and maintaining an institution's resources more effective (Lawrence & Suddaby, 2006). The study focused on budget formulation and service delivery in local government in Namutumba Town Council.

Armstrong (2009) urged that budget making is an important function of any human resource manager. Through budget making, employees in units and departments are in a position to identify what they want. The core in the budget formulation process is the participation of all stakeholders and how they get satisfied by their way of involvement (Water Aid, 2015). The possibility of attaining this has remained less in many organizations, though there have been no empirical studies on this. This study, therefore, is motivated by the desire to examine how budget formulation facilitates service delivery by enhancing the professionalism and involvement of all the stakeholders.

Budget formulation is a basis for better service delivery in the public sector and community-based organizations (Cannon, 2013). When the team carrying out budgeting activities can set better standards and formulate the budget well, it will be able to meet better service delivery practices. The same budgeting team subsequently can help the firm offer the desired service delivery to the public. Nevertheless, this seems to not be the case, as the majority of Town Councils are seen to provide poor service delivery. This study examined how the formulation of budget activities will lead to effectiveness in service delivery in Namutumba Town Council.

From the perspective of Castle & Friedberg (2009), while referring to the institutional nature and operation of private clinic centers, they revealed that budget formulation and allocations regulate financial expenditure. When the budget is formulated, it accounts for how the budget influences the formulation team to give attention to various costs and profit centers (if profit-making organizations), and as such, the staff have to execute their duties by the budget vote reached during the budget process. This study focused on examining how the budget formulation can be useful in

professionalizing the conduct of staff in the Namutumba Town Council.

For the budget to work as an effective instrument of public service delivery, it should, first of all, be credible and affordable (Vraniali, 2010). Thus, the formulation of the budget must be founded on a sound financial basis and a good estimate of revenue. In that sense, the establishment and use of a coherent framework of macroeconomic assumptions in the budget process is a key element to good coordination of the budget process. When designing an expenditure program, the two starting points should include a realistic assessment of resources likely to be available to the government and the establishment of fiscal objectives (SchiavoCampo, 2007).

Kiondo (2017), in her study of the effect of participatory budgeting on service delivery, noted that even when citizens fail in the planning process for budgets early enough, they may lack the technical competence to make appropriate decisions, thereby reducing the supply and effectiveness of local government services. The researcher noted gaps in this in that sometimes it may not be all about citizens failing in the planning process but they may be let down by insufficient services they receive. This study aimed to assess the influence of Participatory budget formulation on service delivery in the Namutumba town council local government.

Methodology.

Research design

The study used a cross-sectional design to answer research questions. According to Grönroos (2007), a cross-sectional study is a class of research methods that involve the observation of a population or a representative subset at one specific point in time, and for this case, data was collected from June to August 2023. This enabled the gathering of in-depth information and intensive analysis of the events surrounding the provision of quality service delivery.

The study adopted both quantitative and qualitative approaches. The quantitative approach was adopted because it involved generating data information of statistics, which was subjected to rigorous quantitative analysis formally and rigidly (Kothari, 2004).

The qualitative approach was also adopted to capture data that could be left out by the quantitative approach (Creswell, 2003).

Target Population.

Target Population refers to a complete collection or the universe, all numbers or units of a group that is of interest in a particular study (Amin, 2005). From the total population of Namutumba Town Council, which is 227,792, 33% is considered for this study, and according to Amin (2005), at least 30% of the area population is appropriate when determining the target population. Therefore, the target

population will be 33% x 227792 = 75171. These included the Town Council chairperson, Town Clerk, Town council members, ward committee members, LCI Committee members, Administrative staff, Councilors, Local Citizens, members of civil societies, and members from NGOs. The groups above were selected because they are directly or indirectly involved in the budget formulation, implementation, monitoring, and service delivery in the Town Council.

Sample Size.

Amin (2005) defines a sample as a subset of a population. Each member or case in the sample is referred

to as a subject. Given that the study population is large, a sample size was selected from the population and used to represent the views of the entire population. The sample size was 398 respondents from the target population of 75,171, and this was determined by the Slovine formula for sample size determination, as shown below.

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

Where N = target population, n = the sample size, and e = the level of precision of measurement (acceptable error margin).

The error margin was considered at a Level e = 0.05. Thus,
 $n = \frac{75,171}{1 + 1,879,275} = 398$

Table 1: Sample Size Determination

Category	Population	Sample Size	Sampling Techniques
Town Council Chairperson (LC III)	1	1	Purposive sampling
Town Council (TC)	1	1	Purposive sampling
Town council staff	100	80	Simple random sampling
Town Council members	20	5	Purposive sampling
Ward committee members	872	90	Simple random sampling
LCI committee members	592	100	Simple random sampling
Members from Civil Society	13	5	Purposive Sampling
Local Citizens	73572	116	Simple random sampling
Total	75171	398	

Source: Primary Data (2023)

Sampling techniques

According to Kothari (2004), sampling is the selection of some part of an aggregate or totality based on which an inference about the aggregate or totality is made. In other words, it is the process of obtaining information about an entire population by examining only a part of it. In most of the research work and surveys, the usual approach happens to make generalizations or to draw inferences based on samples about the parameters of the population from which the samples are taken. The researcher will select only a few items from the universe for the study. All this was done on the assumption that the sample data enabled the researcher to estimate the population parameters. To select 398 respondents for this study, the researcher used census, purposive, and simple random sampling techniques.

Purposive sampling.

Purposive sampling was used when sampling Town councilors and members from civil society. Mugenda and Mugenda's (1999) purposive sampling focused on particular characteristics of a population that are of interest, which best enabled the researcher to answer his questions. Those people who are unsuitable for the sampling study or who do

not fit the bill are always eliminated, so only the most suitable candidates remain.

Simple random sampling

Simple random sampling was used where several respondents, based on the nature of their occupation, were selected. This method is appropriate because everyone in a sample had a chance to be selected (Creswell, 2003). Simple random sampling was used to select respondents from local citizens by chance. In this process, every respondent had a chance of being included in the sample, and this was applied to accessible citizens.

Data collection procedures.

An official introductory letter from Team University was delivered to the human resource department of Namutumba Town Council. This enabled the researcher to officially conduct the study in the area under consideration. The researcher proceeded to the field, and the introductory letter was presented to respondents upon request. The introductory letter helped the researcher establish a strong relationship and confidence with the respondents.

Data Collection Methods.

The study employed two types of data collection methods: a Questionnaire and an Interview.

Questionnaire

The study used a questionnaire method to collect data. The use of a questionnaire in this study was important mainly because the purpose of the study was to examine the effect of participatory budgeting and service delivery in Namutumba Town Council. Such data can best be tapped on a closed-ended questionnaire, which is all for easy correlation and regression of the respondents' attitudinal deposition on the independent and dependent variables as suggested by (Amin.2005). Secondly, the use of a questionnaire allowed busy respondents to fill it out at their convenience. It also allowed respondents to express their views and opinions without fear of being victimized.

Interviewing

Face-to-face interviews were used to collect data from heads of departments. This enabled the researcher to establish reports with these categories of respondents and, therefore, gain their cooperation. It also allowed the researcher to clarify ambiguous answers and obtain in-depth information through probing. Semi-structured interviews were designed to collect data for this study (Mugenda & Mugenda, 2003). Nine groups, each consisting of 20 members and one consisting of 18 members, were interviewed during the data collection process.

Data Sources

Data sources included Primary and Secondary Sources.

Primary Data

Primary sources of data are works created at the time of an event or by a person who directly experienced an event. Primary data was obtained by use of a questionnaire with both open-ended questions and an interview guide.

Secondary Data

This is any published work that is one step removed from the source, and this was obtained from documents such as a report on participatory budgeting as well as annual reports, information from the internet, journals, and relevant books and publications.

Instruments.

This refers to the device used to collect data, such as a properly administered questionnaire and interview guide.

Self-Administered Questionnaire

According to Abwi (2013), a questionnaire is a data collection instrument composed of a series of questions and other prompts to gather information from the respondents. Questionnaires were preferred because it is an appropriate instrument for any survey research and are popular with researchers because the information is obtained fairly and easily and the questionnaire responses are easily coded.

Self-administered questionnaires were prepared and used to collect primary data that was administered to answer research questions that reflect the study objectives. These were delivered physically to the respondents. Linker scale questions were ranked according to the level of agreement: strongly agree (1) and not sure (5) will be used to prove a high response rate (Mbabazi, 2008).

Interview guide

The face-to-face interviews with the respondents were carried out, and this helped in obtaining data that could not be collected by the use of questionnaires. Moreover, interviews were used to help the researcher fully understand the respondents' expressions and experiences as well as learn more about the answers provided in the questionnaires. According to Mugenda & Mugenda (1999), interviews are advantageous in that they provide in-depth data that cannot be obtained using a questionnaire. The interview guide was prepared by the objectives of the study to facilitate the interview sessions. The researcher used structured interviews to ensure the reliability and consistency of the information released by different respondents.

Data processing.

Data collected was put to ensure its completeness. Raw data was checked, cleaned, sorted, and coded. The data codes were entered into the computer, arranged in columns and rows, and tabulated to facilitate statistical computations and statistical analysis using the Statistical.

Package for Social Sciences (SPSS) software package to generate descriptive and inferential Statistics. Editing was done to ensure data accuracy and consistency, which facilitated coding and tabulation.

Data analysis.

With the use of Questionnaires, Quantitative data was collected and statistically analyzed using the SPSS version 20. This helped to generate descriptive statistics like frequencies, percentages, means, and standard deviations. Pearson's correlation coefficient index was used to establish the relationship between participatory budget formulations, budget implementation, and budget monitoring and service delivery in this study since the variables were numerical. A positive correlation, if

obtained, showed a positive association between variables, and a negative correlation indicated a negative association between variables (Mbabazi, 2008). The relationship between participatory budget formulation, budget implementation, budget monitoring, and service delivery was evaluated using Pearson's correlation coefficient for each variable. To establish which of the three objectives had a greater significance on service delivery, a regression analysis was made.

Qualitative data was collected using an interview guide and was analyzed by categorizing and organizing data based on patterns, repetition, and commonalities into different themes using a critical judgment approach and quotations. In addition, qualitative data were obtained to complement and elucidate more meaning to the figures given. Actual data analysis was the critical judgment of the verbal information provided, which depended on how it related to the study aspects.

Validity

According to Gronross (2007), validity refers to the extent to which the instrument measures what it claims to

measure. The validity of the instruments was ascertained by discussing the questionnaire draft with the supervisor. He did a pretest of the instrument in a time-lapse of 4 weeks to establish consistency in responses. The supervisor and other experts in the field were consulted about the content validity of the instruments, the ambiguity of the question items, and their relevancy. Amin (2005) states that validity is the appropriateness of the instrument. Odiya (2009), in support of Amin, holds that the validity of an instrument is the ability of the instrument to collect justifiable and truthful data; that is, measuring what it is developed to measure. The instruments were given to ratters who rated the relevancy of each item, and a content validity index (CVI) was computed using the following formula:

CVI=

Where

CVI = content validity index; R= Total number of items rated as relevant; N = Total number of items rated as Neutral; and IR Total number of questions rated as irrelevant So, using the formula above, the researcher calculated the content validity index for the questionnaire as follows; the results of the CVI.

Table 2: Content validity Index of the study variables

Variable	Description	No. of Items judged relevant	No. of Neutral items	No. of irrelevant items	CVI
Independent	Participatory budget formulation	7	-	3	0.70
	Participatory budget implementation	6	1	3	0.60
	Participatory budget monitoring	7	2	1	0.70
Average					0.66

Source: Primary data (2023)

The computed CVIs were above the 0.5 or 50% threshold postulated by Odiya (2009), and an average of 0.66 is also above 0.5, and which implies that the tools that were used in data collection were valid.

Reliability

Reliability is the measure of the degree to which a research instrument yields consistent results after a repeat. Cronbach's Alpha coefficient was used to measure the reliability of the instruments. According to Amin (2005), an alpha of 0.6 or higher is sufficient to show reliability; the closer it is to 1, the higher the internal

consistency in reliability. The questionnaires were presented, reliability was computed using Cronbach's alpha coefficient, and scores were evaluated. Cronbach's alpha coefficient was used to test for the reliability of the questionnaire using the formula;

$$\alpha = \frac{k}{k-1} \left(1 - \frac{\sum \sigma^2_k}{\sigma^2} \right)$$

Where

$\sum \sigma^2_k$ = the sum of the variances of the k parts (usually items) of the test.

σ = standard deviation of the test (items in the instrument).

α = Cronbach's alpha coefficient

Council on request to seek permission and consent to carry out the research.

Measurement of Variables

The relationship between participatory budgeting and service delivery was measured on a five-point Likert scale of 1= strongly disagree, 2= Disagree, 3= not sure, 4= agree, 5=strongly agree. The choice of these measurements is that each point on the scale carries a numerical score, which is used to tap respondents' attitudes, and it is the most frequently used summated scale in the study of social attitude. According to Mugenda (1999) and Amin (2005), the Likert scale can measure the perception, attitudes, values, and behaviors of individuals towards a given phenomenon.

Ethical approval.

An introductory letter was obtained from the university, which was presented to human resource departments and the employers, employees, and citizens of Namutumba Town

Informed consent.

The research values voluntary participation, anonymity by use of pseudonyms, and protection of respondents from any possible harm that could arise from participating in the study. Thus, the purpose of the study as a fulfillment of a Master's study program and not for any other hidden agenda was made known. Respondents were requested to participate in the study voluntarily, and refusal or abstaining from participating was permitted. Respondents were assured of confidentiality of the information given and protection from any possible harm that could arise from the study since the findings were used for the intended purpose only.

Results

Gender

Table 3: Gender

	Frequency	Percent
Male	94	62.7
Female	56	37.3
Total	150	100.0

Source: primary data (2023)

Table 3 indicates that the majority of the respondents, 94(62.7%), were male, and 56(37.3%) were female. The majority of the respondents were males, and this implies that males were more willing to participate in the research.

Age of the respondents

Table 4: Age group

	Frequency	Percent
Between 18 and 30	20	13.3
31- 40 Years	80	53.3
41-50 years	40	26.7
Above 50	10	6.7
Total	150	100

Source: primary data (2023)

Table 4 shows that 20(13.3%) were between the age brackets of 18-30 years, 80(53.3%) were between 31- 40 years, 40(26.7%) were 41-50 years, and 10 (6.7%) were

above 50 years. All the respondents were above 18 years, and this implies that they had gathered enough information about the history of Namutumba Town Council.

Level of Education

Table 5: Education Level

	Frequency	Percent
Certificate and below	21	14
Diploma	39	26
Degree	67	44.7
Post graduate	23	15.3
Total	150	100.0

Source: primary data (2023).

Table 5, indicates that, 21(14%) respondent were Certificate and below, 39(26%) were Diploma holders, and 67(44.7%) were degree holders while 23(15.3%) had a postgraduate qualification. All the respondents had at least attained

education levels, and this implies that respondents had the requisite literacy to understand and interpret questions that were sent to them, and thus they gave reliable data.

Duration of stay at Namutumba Town Council.

Table 6: Period of stay at Namutumba Town Council

	Frequency	Percent
1-3 years	25	16.6
4-6 years	40	26.7
7-10 years	45	30
10 and above	40	26.7
Total	150	100

Source: primary data (2023)

Table 6, indicates that 25(16.6%) had stayed in Namutumba Town Council for 1-3 years, 40(26.7%) for (4-6 years) 45(30%) for 7-10, and 40(26.7%) for 10 years and above and this implies that Namutumba Town Council employs experienced people and at the same time these respondents had gathered enough information about the topic under study and therefore they gave valid data.

The objective of the study was to examine the relationship between participatory budget formulation and service delivery. The item means showed the average response from the respondents for each item about participatory budget formulation. The items were rated on the 5-point Likert scale ranging between strongly disagree, disagree, not sure, agree, and strongly agree. The findings are shown in Table 7:

Relationship between Participatory budget formulation and service delivery

Table 7: Descriptive Statistics on Budget Formulation and Service Delivery

	N	Min	Max	Mean	Std. Div.
Participatory budget formulation ensures that citizens' needs and interests are considered at all levels	150	1.4	4	3.2779	0.87396
Citizens' views are accommodated during the budget formulation process	150	-	4	3.0245	1.03746
Participatory budget formulation encourages citizens to inform the Town Council administrators about their problems during budgeting.	150	-	4	3.1656	1.00008
Priorities are not driven by external individuals but by citizens.	150	1.25	4	3.2163	0.67026
Budget formulation ensures that budgeting is done in line with citizens' needs.	150	1.5	4	3.1779	0.77396

Citizens fully participate in initial budget meetings of all the Town Council projects.	150	-	4.5	3.1702	0.80058
Citizens are involved in identifying local priorities and programs that benefit them.	150	0.8	4	3.162	0.74074
Average				3.171	

(Primary data, 2023)

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Table 7 shows that the mean numbers that are more than 3 represent agreements and less than 3 represent disagreements. The results from Table 4.5 show that the majority of the respondents agreed with the statement that participatory budget formulation ensures that citizens' needs and interests are considered at all levels; this is revealed by the mean value of 3.2779. The results, therefore, confirm that participatory budget formulation enables the needs and interests of the citizens to be considered at all levels in the budget. This is supported by one interviewee who said, *"Participatory budget formulation is mainly decentralized and carried out from bottom to top. He further explained that the overall Town Council budget is drawn from Ward coordinating committees and that participatory budget formulation is done once annually"*. Similarly, most of the respondents agreed that citizens' views are accommodated during the budget formulation process. A mean value of 3.0245 and an Sd of 1.03746 highlight this level of agreement.

There was agreement by the majority of the respondents on the view that Participatory budget formulation encourages citizens to inform the Town Council administrators about their problems. A mean value of 3.1656 and an Sd of 1.00008 point out this level of agreement. The study from the interviewee established that *"Town Council administrators do not avail themselves to the Citizens as expected, especially village leaders but depend on the information provided by ward coordinating committees, Church leaders, NGO representatives and Councilors which may not cover all the problems faced by Citizens"*. A similar degree of agreement was expressed on the view that priorities are not driven by external individuals but by citizens (mean of 3.2163 and SD of .67026. Similarly (mean 3.17 and SD 0.8 agreed that citizens fully participate in initial budget meetings of all the Town Council projects. An interviewee indicated that *"Budget priorities stem from Wards and are presented to the Ward planning committees through Ward Councilors and then at the Town Council level, different proposals are scrutinized and forwarded to*

the Town Council Budget for consolidation. The Town Council budget officials are also in agreement with stakeholders to identify the most pressing issues by the resource envelope that is allowed by the ministry of finance". Asked if participatory budget formulation ensures that budgeting is done in line with citizens' needs. The majority of the respondents supported the idea.

(Mean = 3.1779 and SD of 0.77396). Budgeting is done in line with beneficiary needs. However, from the interview findings, the distribution of resources lacks balance due to factors such as political influence. Another interviewee revealed that *"Cells without strong political leaders most of the time are left behind because politicians tend to impose their influence on Town Council administrators as they advance their interests. Kangulumo A cell was given as an example. Because it does not have any strong political personnel, a reason why it has remained behind in everything as far as Town Council programs are concerned"*.

The results in the above table also reveal that many respondents supported the statement that citizens fully participate in initial budget meetings of all the Town Council Projects Mean = 3.1702 and

Sd =0.80058. An interviewee said, *"In every meeting of major projects in the Town Council, stakeholders are always invited, and they give positive response. She further said that stakeholders are normally invited via radio announcements"*. Similarly, many respondents agreed with the idea that citizens are involved in identifying local priorities and programs that benefit them (mean =3.1620 and Sd = 0.74074. This implies that the budget in Namutumba Town Council is formulated based on the financial priorities and policies stipulated in the budget template.

Correlation Analysis.

To study the relationship between participatory budget formulation and service delivery at Namutumba Town Council, a Pearson correlation test was used.

Table 8: Budget formulation and service delivery.

		Budget formulation	Service delivery
Budget formulation Service delivery	Pearson	1	.227*
	Correlation		
	Sig. (2-tailed)		.026
	N	150	150
	Pearson		
	Correlation	.227*	1
	Sig. (2-tailed)		
	N	.026	
		150	150

*. Correlation is significant at the 0.05 level (2-tailed).
Primary Data (2023)

Table 8 indicates that the correlation coefficient is 0.227(*), and its significance level is 0.26. This implied that there is a weak positive relationship between budget formulation and service delivery. Therefore, according to the results, there is a significant positive relationship between budget formulation and service delivery.

Discussion of results.

Participatory budgeting is a participatory activity throughout the budgeting process. Each Town Council should focus on the procedure by which participatory budgets are formulated. The participatory budget formulation process should aim at ensuring that the budget fits macroeconomic objectives and that expenditures are under control, allocating resources and programs in conformity with the government's policy objectives and assuring conditions for operational efficiency and effective service delivery.

The study established that participatory budget formulation enables citizens' needs and interests to be considered at all levels in the budgeting process. This implies that citizens participate in the allocation of resources. This is in line with (Hadden, 2014) who said that the most important role of budget formulation and the entire budget is to meet the needs of the organization in rendering the expected services, and Brillantes & Fernandez (2005) who noted that participatory formulation provides the opportunity for people involvement in participation in the allocation of resources to priority social policies. According to the researcher, considering citizens' needs helps in improving the performance of Town Council projects, hence efficient and effective service delivery.

In addition, the researcher established that the aspect of participatory budget formulation was being done as a process and decentralized. The budget formulation law was from Wards (bottom) to top level, from which the Town Council master budget was formulated that would later be approved by the Ministry of Finance. Findings show that

budget priorities stem from Wards and are presented to the ward planning committees through ward councilors and then to the Town Council level, different proposals are scrutinized and forwarded to the Town Council budget for consolidation. The Town Council budget officials are also in agreement with stakeholders to identify the most pressing issues by the resource envelope that is allowed by the Ministry of Finance. According to the researcher, participatory budget formulation addresses citizens' priorities. This implies that participatory formulation enables limited resources to be allocated to the citizens' needs and priorities. Furthermore, the researcher established that participatory budget formulation significantly affected service delivery by facilitating the Town Council to meet its prioritized needs and objectives. Most of the respondents believed that participatory budget formulation helps the Town Council to meet citizens' needs. This finding is supported by Hadden (2014), who revealed that the main role of budget formulation and the entire budgeting process is to meet the needs of the organization by rendering expected services.

The study also found that participatory budget formulation accommodates citizens' views. The study findings revealed that participatory budget formulation facilitates citizens not only to receive but also to have their views considered to perform their duties well. Owing to the quality of participatory budget formulation, service providers can effectively meet the needs of the citizens, and citizens facilitate service providers to accomplish their tasks. This facilitates efficient and effective service delivery. This finding is supported by Castel and Friedberg (2009), who noted that proper budget formulation and subsequent allocation of resources regulate the conduct of service providers and their professionalism.

According to the findings, participatory budget formulation enables the Town Council to offer timely services. These findings are in line with Lander (2015), who asserts that budget formulation is related to service delivery regarding

its potentiality to ensure the timely allocation of resources and, hence, timely services to the citizens. These findings concur with Hadden (2014), who asserted that a well-undertaken budget formulation should help the Town Council allocate resources effectively and facilitate service delivery, hence better financial utilization and performance. Moreover, the study established that services offered are determined based on the formulated budgets. These findings concur with Allouche (2014), who noted that the right and well-undertaken budget formulation process should help the Town Council allocate resources effectively, facilitate service delivery, and enhance better financial utilization and performance.

Conclusion.

The study concluded that participatory budget formulation positively affects service delivery in Namutumba Town Council. Participatory budget formulation negatively and insignificantly influences service delivery in Namutumba Town Council. Centered on the empirical results of this study, participatory budget formulation is not well practiced.

Most local citizens do not understand documented procedures for participatory budget formulation, staff lacks enough skills to handle participatory budget formulation process and financial reforms such as the use of IFMS and politicians tend to capture budgeting processes and impose their influences on Town Council administrators and local citizens as they advance their interests, thus affecting the level of service delivery.

Study Limitations

The study area was perceived as sensitive by many respondents because it involves matters of secret information that may not be revealed.

Some respondents were not willing to give complete information as they looked at research as a threat to the institutional status and a waste of their time.

The boundaries within which the researcher expected to conduct the study were wide in such a way that narrowing down the study to suit the researcher's ability was not easy. It was not easy to get clearance and authority letters from the concerned offices due to bureaucracy and technicalities.

Recommendations.

Namutumba Town Council should train its staff in financial-related activities so as to keep them with the necessary skills and knowledge which will enable them to carry out effective budget formulation.

Management at the Town Council should consider recruiting competent staff with high integrity to manage the financial systems of the organization. To achieve this, management should follow up with its recruits to ensure that

they have a proven record of high integrity and competence in handling financial affairs; this would help minimize the possibilities of fraud and mismanagement.

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List of abbreviations.

TC:	Town Clerk
CIPFA:	Chartered Institute of Public Finance and Accountancy
IFMS:	Integrated Financial Management System
LG:	Local Government
M&E:	Monitoring and Evaluation
PB:	Participatory Budgeting
WMO:	World Meteorological Organization
SPSS:	Statistical package for social sciences

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Conflict of interest.

The authors declare no conflict of interest.

Availability of data.

Data used in this study is available upon request from the corresponding author.

Authors contribution.

EM designed the study, conducted data collection, cleaned and analyzed data, and drafted the manuscript, and MS supervised all stages of the study from the conceptualization of the topic to manuscript writing and submission.

Authors biography.

Enock Muguywa is a student with a master's degree in public administration and management at the School of Research and Graduate Studies, Team University.

Dr. Muhamad Ssendagi is a research supervisor at the School of Research and Graduate Studies, Team University.

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