

**BUDGETING AND EDUCATION SERVICE DELIVERY IN UGANDA: A CASE STUDY
OF WAKISO DISTRICT LOCAL GOVERNMENT**

BY

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**A RESEARCH DISSERTATION SUBMITTED TO THE FACULTY OF HUMANITIES
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DECLARATION

I Shakira Namulwasira, declare that this dissertation is my original work and has not been presented at any institution of higher learning to the best of my knowledge. However, there are citations, quotations and other people's ideas used in this proposal.

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APPROVAL

This is to satisfy that this dissertation by Shakira Namulwasira, has been undertaken under the supervision and is now ready for submission to the school of Business Administration for examination with my approval.

Signature.....

Date.....11/10/2018

MR. YIGA ANTHONY

SUPERVISOR

DEDICATION

This Dissertation is dedicated to my Parents Mr. and Mrs. Namulwasira Bayati, Wasswa Shakuru my Sister Nasiba Nabirye and Brother Hassan for their courageous words, advice and effort to enable me complete the course, My friends Wibabala Faith, Thomwa Bosco for their support throughout my educational levels. May the almighty God bless you abundantly.

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ABSTRACT

The study was about budgeting and education service delivery in Uganda: a case study of Wakiso District Local Government. The study was guided by three objectives that are: To establish how financial planning has helped Ken Products Ltd to increase its profitability. To identify the factors affecting education service delivery in Wakiso District, to analyze the funding of education service delivery in Wakiso District, to establish the contributions of budgeting towards education service delivery in Wakiso District Local Government, to examine the challenges facing budgeting for education in Wakiso District Local Government and to identify solutions to challenges facing budgeting for education in Wakiso District Local Government.

A case study research design was used where both quantitative and qualitative methods of data collection and analysis was also used. Purposive and simple random sampling was used to get a representative sample.

The study found out that the sample constituted of 93 respondents of which 62.37% were males and the 37.63% remaining were females. This implies that males are the majority. This implies that the most respondents were men due to the societal beliefs that the males are hardworking and hence capable of handling budgeting issues with regard to education service delivery. Furthermore It was found that majority of the respondents were of the view that local government in Wakiso conducts masters budget.

The researcher concluded, that there are large variations in funds received between schools. Data on public spending reaching the schools showed also that schools in poorer communities tended to suffer more significantly from misuse of funds. Furthermore the budgeting provides a framework for decision making. An effective budget assists managers in choosing between multiple projects. Management should be allocating funds and resources to the projects highlighted in the budget(s).

The researcher recommended that the government of Uganda should assist the district local governments in convincing for more funding from other sources such as the foreign governments, multilateral donors and international civil society organizations. This will help in reducing the gap that exists between the demand for basic services under health and education as well as important sectors such as roads.

CHAPTER ONE

INTRODUCTION

1.0 Introduction

This chapter presents the background to the study, statement of the problem, the purpose of the study, objectives of the study, research questions and assumptions, scope of the study, significance of the study, the justification of the study and the operational definitions of terms and concepts as applied to suit the context of the study.

1.1 Background of the Study

1.1.1 Historical Perspective

As discussed by David Amborski (2005), local governments are as diverse across the U.S. as the people represented by these governments. In any given area, a plethora of local governments normally exist, including general purpose governments that are intended to provide a wide range of public goods and services, and special purpose governments that provide a specific public good or service. There are governments representing cities and governments representing rural areas. There are some governments, for instance counties that represent both cities and rural areas. In some states, municipal governments provide public education, while in others education is provided through a special purpose government separate from municipal government.

In Africa, not surprisingly then, local government budgets display diversity as well. Having acknowledged this diversity, however, it can be said that the general purpose of the local government budget is the raising and spending of public money (Petersen and Strachota 1991: p.1). In many general purpose local governments, the budget is composed of three separate, but connected parts: (1) annual operating budget; (2) capital budget; and (3) the enterprise or utilities budget. The annual operating budget lays out the anticipated spending that will be done by all municipal agencies during the upcoming year. Here, for example, in Nigeria, spending for public safety, planning and development, social services, and so forth are identified. The annual operating budget also lays out the revenues that are expected to be received by the local government during the upcoming year

In Uganda throughout history, planners are not ordinarily involved in the budget process of local governments, other than preparing a budget for planning operations. The task of preparing and adopting a local government's budget often falls under the responsibilities of finance departments, executive offices and local legislative bodies, such as city councils, school boards, and so forth. It is the local government's budget that determines what public priorities will be addressed each year and how public funds will be generated and who will pay. Most often, the local government budget reflects the overall health of the local economy and is the place where public scrutiny is focused.

Although planners are not directly involved in developing and adopting local government budgets for Wakiso District, actions that they take and planning decisions that are made often can play a significant role in the overall economic health of a local government. For example, decisions to zone land for residential rather than commercial purposes can alter the property tax revenues generated for a city and the mix of public infrastructure and services that must be provided. Of equal importance, the overall condition of a local government's budget may constraint actions that planners propose for the development or redevelopment of a city, or conservation of important natural resources

1.1.2 Theoretical Perspective

The study was based on budget theory. Budget theory is the academic study of political and social motivations behind government and civil society budgeting. Classic theorists in Public Budgeting include Henry Adams, William F. Willoughby, V. O. Key, Jr., and, more recently, Aaron Wildavsky. Notable recent theorists include Baumgartner and Jones--Frank R. Baumgartner and Bryan D. Jones, Richard Fenno, Allen Schick, Dennis Ippolito, Naomi Caiden, Irene Rubin, James D. Savage, Thomas Greitens and Gary Wamsley. Budget theory was a central topic during the Progressive Era and was much discussed in municipal bureaus and other academic and quasi-academic facilities of that time such as the nascent Brookings Institution.

The executive budget in United States was a financial innovation designed to empower city mayors and city managers with the capacity to implement needed policy reforms in the Progressive Era. Since that time, the executive budget has become a tool by which the president of the United States has been able to substantively shape policy and draw power to the president

from Congress, which was originally charged with "holding the purse" (and still is constitutionally, as there is no federal-legislative authority to change the constitution outside the amendment process or for congress to legislate away their authority). This has resulted in an ever increasing role and power base for what is now called the Office of Management and Budget.

Though the line-item budgeting is the traditional form and it was practised in ancient times, it is claimed that even in the twenty-first century its existence or practice does not surprise us at all. The bureaucrats meticulously scan the various items of budget on the basis of cost-benefit principles. They want to be sure that the costs need not be excessive, that is some benefits shall be achieved. It is said that line-item budgeting is quite common and based on rationality. In the second half of the last century the rational choice theory was developed on the basis of cost-benefit approach. Needless to say that this theory earned popularity among academicians.

1.1.3 Conceptual perspective

A budget is termed as a detailed annual plan of how much revenue the local government will raise and how that revenue will be spent in line with the local government objectives, needs and priorities (Kitale, 2008). Budgeting is a process of determining the future revenue of a local government for a given period (say one year) and then allocating that revenue between the Local Government needs and priorities (Local Government Act, 1997).

Education is the process of facilitating learning, or the acquisition of knowledge, skills, values, beliefs, and habits. Educational methods include storytelling, discussion, teaching, training, and directed research. Education frequently takes place under the guidance of educators, but learners may also educate themselves. Education can take place in formal or informal settings and any experience that has a formative effect on the way one thinks, feels, or acts may be considered educational. The methodology of teaching is called pedagogy.

1.1.4 Contextual perspective

The system of local Government in Uganda is based on district, as a unit under which there are lower Local Governments and Administrative Units. These are spelt out in Section 4 and 46 of the Local Government Act, 1997: The LG in a District rural area are; District Council and the Sub County Council, The LG in the City are the City Council and City Division Councils, The

LG in a Municipality are the Municipal Council and Municipal Division Councils and The LG in Town is a Town Council,(Kitale,C (2008)

Local Government budgets and work plans are associated with a number of problems which include the following: The process has to be consultative and participatory which takes a lot of time; Unrealistic revenue estimates; It is not easy to convene a full council at the centre of the process so as to avoid monopolized and biased prioritization and expenditure choices; Under-funding from the central government leading to re-allocation of resources. Local Government systems in Uganda also face a number of challenges in their implementation of work plans and budget and these include: - abuse of office, corruption, incompetence of councilors and failures to implement lawful council decisions. Being one of the relatively large Districts in Uganda with a big and increased population, Wakiso District has challenges of providing satisfactory services to the large public with its main funding from the central government.

In Uganda, local governments derive their power to raise revenues and to provide certain infrastructure and services through federal and state government statutory authority. Cities in certain states, for example, are given the authority and responsibility to provide elementary and secondary public education, while cities in other states are not allowed by statute to do this.

1.2. Statement of the Problem

Wakiso District continues to struggle with a number of challenges just like most districts in Uganda for example the district faces a challenge of poor infrastructure, poor education quality etc. Despite the efforts made by the central government to improve on the economic development of Wakiso District, budgets and work plans performance is still low. Budget conferences, seminars and workshops have been held to help staff and other stakeholders improve on their budget formulation and implementation but still the performance in budgets and work plan is still poor. This is likely because of the under-funding from the central government resulting into under performance and reallocation of some financial resources from the approved amount to supplement on other sectors. The situation if left unchecked could lead to further financial complications.

1.3 Purpose of the study

The purpose of the study was to examine the relationship between budgeting and education service delivery in Wakiso District Local Government

1.4 Objectives

1.4.1 General Objective

The general objective was to examine budgeting and education service delivery in Wakiso District Local Government

1.4 Specific Objectives

To identify the factors affecting education service delivery in Wakiso District

To analyze the funding of education service delivery in Wakiso District

To establish the contributions of budgeting towards education service delivery in Wakiso District Local Government

To examine the challenges facing budgeting for education in Wakiso District Local Government

To identify solutions to challenges facing budgeting for education in Wakiso District Local Government

1.5 Research questions

What are the factors affecting education service delivery in Wakiso District?

What is the funding of education service delivery in Wakiso District?

What are the contributions of budgeting towards education service delivery in Wakiso District Local Government?

What are the challenges facing budgeting for education in Wakiso District Local Government?

What are solutions to challenges facing budgeting for education in Wakiso District Local Government?

1.6 Scope of the study

1.6.1 Geographical scope

The study was carried out from Wakiso District. Wakiso District is a district in Central Uganda that encircles Kampala, Uganda's capital city. Wakiso District lies in the Central Region of the country, bordering with Nakaseke District and Luweero District to the north, Mukono District to the east, Kalangala District in Lake Victoria to the south, Mpigi District to the southwest and Mityana District to the northwest. Wakiso, where the district headquarters are located, lies approximately 20 kilometres (12 mi), by road, northwest of Kampala, the capital of Uganda and the largest city in the country

1.6.2 Content scope

The research focused on factors affecting education service delivery in Wakiso District, funding of education service delivery in Wakiso District, contributions of budgeting towards education service delivery in Wakiso District Local Government, challenges facing budgeting for education in Wakiso District Local Government and solutions to challenges facing budgeting for education in Wakiso District Local Government

1.6.3 Time Scope

The study focused on (2012-2017) and covered a period of three months and that was from June to August 2018 because of the nature of exercise that was undertaken in gathering, editing and processing data.

1.7 Significance of the study

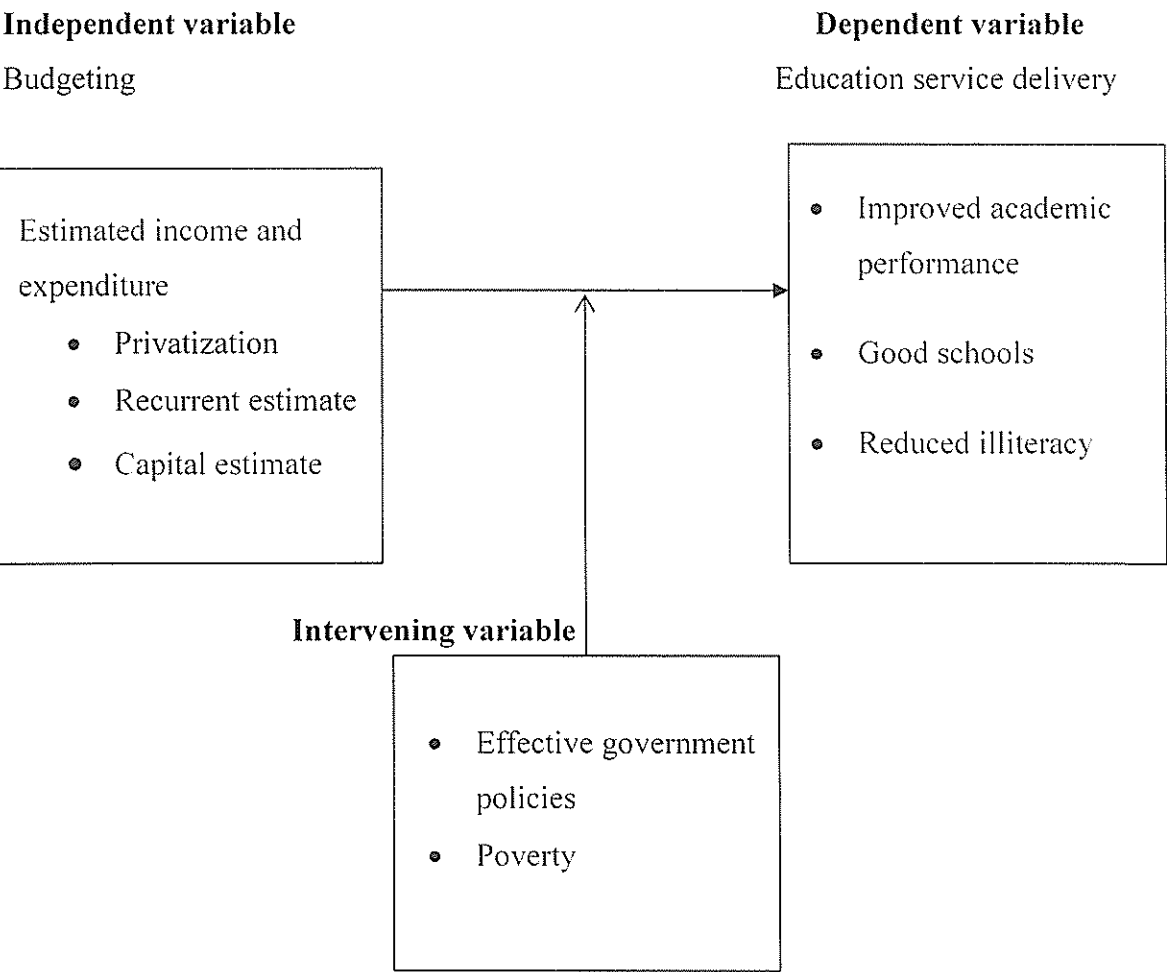
The study will provide up-to-date information regarding the major challenges faced by local governments in the full and effective absorption of approved budgets for the specific amounts of goods and services under the distinct sectors i.e. Education, health and agriculture.

The study will provide tailor made recommendations to assist local governments improve their performance regarding budget allocations and expenditures in the distinct sectors in their respective areas of jurisdiction.

The study will provide foundation for further research regarding budgeting and expenditure in local governments at district level.

1.8 Conceptual Framework showing independent and dependent variable

The conceptual framework diagrammatically shows the relationship between the different variables in the study. The independent variable is perceived as the budgeting whereas education service delivery is dependent variable.



CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter presents a review of the relevant literature related to the study. Different scholars and writers are acknowledged for the information drawn from their works. The presentation of the literature takes the order by which the study objectives are stated.

2.1 Factors affecting education service delivery in Wakiso District

Inadequate budgetary resources

There are no adequate resources to meet current and emerging priorities: Public funding to higher education has also been declining overtime. A lot of pressure is being put on the existing old facilities in public universities resulting into poor quality of service delivery

Capacity gaps in education

Teaching methods are old fashioned and books are not only inadequate but those that are available are not always used effectively. For example at primary and sometimes secondary levels many students leave school without having mastered required levels of literacy and numeracy.

Social and cultural practices

Attitudes and perceptions affect the performance of the sector. Although the cost factor appears to be the most important for boys, girls drop out of school due to teenage pregnancy, sexual harassment and early marriages while for boys indifference to education is a key factor. In addition, a significant number of girls help with household chores. There is limited access to education for marginalized groups including children with disabilities and those in post conflict areas

Inadequate physical infrastructure

The schools lack scholastic materials, classroom blocks, water and sanitation, and power supply

Inadequate sports facilities and equipment

The schools do not have the resources to buy the sports equipment and maintain playing grounds. There has been a remarkable change in the sector over the past years, especially since the inception of the Universal Education Programmes and liberalisation of the sector. More schools, institutions, colleges and universities have been established by the private sector; and enrolments in all these institutions have exponentially increased. The private sector participation in the education sector has also been remarkable to the extent that education is increasingly being seen as an export sector.

Student to Staff Ratios

While at the level of the institution student: staff ratios (SSRs) may seem to be a direct consequence of funding levels, institutions in practice spend funds on buildings, on administration, on 'central services', on marketing, on teachers undertaking research, and so on, to very varying extents, rather than spending it all on teaching time. Low SSRs offer the potential to arrange educational practices that are known to improve educational outcomes. First, close contact with teachers is a good predictor of educational outcomes (Pascarella and Terenzini, 2005) and close contact is more easily possible when there are not too many students for each teacher to make close contact with. Second, the volume, quality and timeliness of teachers' feedback on students' assignments are also good predictors of educational outcomes and again this requires that teachers do not have so many assignments to mark that they cannot provide enough, high-quality feedback, promptly. A gain, low SSRs do not guarantee good feedback or feedback from experienced teachers.

Classroom-Size

Meta-analysis of large numbers of studies of class-size effects has shown that the more students there are in a class, the lower the level of student achievement (Glass and Smith, 1978, 1979). Other important variables are also negatively affected by class size, such as the quality of the

educational process in class (what teachers do), the quality of the physical learning environment, the extent to which student attitudes are positive and the extent of them exhibiting behaviour conducive to learning (Smith and Glass, 1979). These negative class-size effects are greatest for younger students and smallest for students 18 or over (*ibid.*), but the effects are still quite substantial in higher education. Lindsay and Paton-Saltzberg (1987) found in an English polytechnic that "the probability of gaining an 'A' grade is less than half in a module enrolling 50-60 than it is in a module enrolling less than 20". Large classes have negative effects not only on performance but also on the quality of student engagement: students are more likely to adopt a surface approach in a large class (Lucas et al., 1996) and so to only try to memorise rather than attempt to understand.

Class Contact Hours

The number of class contact hours has very little to do with educational quality, independently of what happens in those hours, what the pedagogical model is, and what the consequences are for the quantity and quality of independent study hours.

Independent study hours, to a large extent, reflect class contact hours: if there is less teaching then students study more and if there is more teaching students study less, making up total hours to similar totals regardless of the ratio of teaching to study hours (Vos, 1991). However, some pedagogic systems use class contact in ways that are very much more effective than others at generating effective independent study hours. A review of data from a number of studies by Gardiner (1997) found an average of only 0.7 hours of out-of-class studying for each hour in class, in US colleges. In contrast each hour of the University of Oxford's tutorials generate on average 11 hours of independent study (Trigwell and Ashwin, 2004).

Teaching Qualifications

Teachers who have teaching qualifications (normally a Postgraduate Certificate in Higher Education, or something similar) have been found to be rated more highly by their students than teachers who have no such qualification (Nasr et al., 1996). This finding was in a context where obtaining such a qualification was largely voluntary, and those who have the qualification might be considered to be different in some way from those who have not, and this could be argued to invalidate the comparison. The difference might concern the extent of professionalism or

commitment to teaching, but nevertheless there was no control group in the study. A longitudinal study that overcomes this objection has examined the impact over time on students' ratings of their teachers, and on teachers' thinking about teaching, of (mainly) compulsory initial training during their first year of university teaching, in eight countries. It found improvements on every scale of the 'Student Evaluation of Educational Quality', a questionnaire developed in the US (Marsh, 1982) and tested for use in the U K (Coffey and Gibbs, 2000), and improvements in the sophistication of teachers' thinking (as measured by the 'Approaches to Teaching Inventory', a measure of teaching that predicts the quality of student learning, Trigwell et al., 2004). This improvement in measures of teaching quality could not be attributed to mere maturation or experience as teachers in a control group in institutions without any initial training were found to get worse over their first year, on the same measures (Gibbs and Coffey, 2004).

2.2 Funding of education service delivery in Wakiso District

By African standards Uganda has written into policy a highly decentralised system of school funding and management. Furthermore this system was initiated earlier than in most other African countries, in the 1990s. At that time funds were reportedly disbursed by the Ministry of Education and Sports (MoES) on a regular basis. However, like in many other spending programmes in low-income countries, the actual situation on the ground was a far cry from that presented in official statistics. A Public Expenditure Tracking Survey (PETS), introduced to gauge the extent to which public resources actually filtered down to the schools, revealed that in the mid-1990s the average school received only around 20 percent of central government spending on the programme (IOB, 2008). The bulk of the grants were misused by local government officials and politicians in charge of disbursing the grant to the schools, with 20% of personnel expenditure going on 'ghost teachers' and only 13% of non-personnel allocated funding actually reaching schools. The data also revealed large variations in funds received between schools. Data on public spending reaching the schools showed also that schools in poorer communities tended to suffer more significantly from misuse of funds.

In reality, as had been the situation since before independence, schools still depended to a large extent on community contributions. This means that most were severely under-resourced. In response to the PETS revelations the government initiated a newspaper campaign to inform

schools, parents and communities of their rights (Reinikka and Svensson, 2004). However, this did not deal with a larger problem, which a 1991 USAID report noted.

According to Hubbard (2007), in the period between 1991 and 1995, the central government of Uganda paid the school capitation money to district governments in the form of what is called the ‘block grant’, since it was made up of twenty-four separate grants put together into a single amount that was in turn transferred to a district. While the district was supposed to pass the capitation funds on to primary schools within the district, the block grant arrangement did not require that the funds be accounted for and as a result the entire system was chaotic. For example, the lines of communication between the local school, the district officials and the central government were very poor, and the MoES’s official statistics did not match actual local school enrollment (Hubbard, 2007). Such discrepancies opened the door for theft or misuse of the funds.

Hubbard (2007) shows that the introduction of Universal Primary Education (UPE) in 1997 brought a remarkable change in the structure of school financing, such as the abolition of the compulsory parental contributions that had previously been a mainstay of school funding. In order to compensate schools for the loss of this funding, the school supply capitation grant was rebranded as the UPE Capitation Grant, and its nominal value per student was doubled to Ugx 5000 for primary 1 – 3 and Ugx 8,100 for primary 4 – 7. In practice, the pre-1997 grant was a supplement to school fees while after 1997 the grant replaced school fees, so in effect the two grants were of very different value and function. Later this grant was replaced with a standard amount per school with a small capitation grant added based on each learner enrolled (IOB, 2008). The rough doubling of the school population between 1995 and 2001 (from 2.6 million to over 6 million) further doubled the national spend on the grant. This surge in enrolment, which continued with school enrolment reaching 7.6 million in 2003 (IOB, 2008), put huge pressure on the public fiscus and the capacity of the Ugandan education system which turned to the World Bank for help.

Over a three year period the World Bank and other donors provided significant sectoral budget support and technical assistance toward the UPE programme. However the donors gave funding subject to conditions. One World Bank condition required Uganda to implement a monitoring

system for accountability on the use of public funds allocated to both the districts and schools. The Ugandan government appears to have done its best to implement this condition through the creation and increasing empowerment of the Education Standards Agency, which was renamed the Directorate for Education Standards (DES). Also, the MoES carried out audits and commissioned reports on the flow of funds from disbursement through the entire system. These reports identified some hitches and delays in the flow of funds. But eventually donors were satisfied that their conditions were met. According to USAID's assessment, about 90% of districts were displaying the details publicly, a similar proportion of schools were aware of their transparency obligations for capitation grants, and 90.4% of primary schools indicated that they had received at least 50% of their UPE capitation grant allocation (Hubbard, 2007). By 2001 with these tighter accounting measures 80% of allocated funds were reaching schools compared to under 20% seven years earlier (IOB, 2008).

De Kemp asserted in 2007 (IOB, 2008) that things were far from perfect, with funds still being spent on ghost teachers and ghost learners, school management team members (drawn from the community) demanding seating allowances to attend school governance meetings, so eating into available funds, and opaque decision making at all levels of the system, along with over-reliance on foreign aid for recurrent expenditure, raising questions about 'ownership' (IOB, 2008:54).

It's also important to note that in Uganda, in spite of the transfer of funds through the district administration and the autonomy of the districts, the funds allocated for education cannot be used for other purposes, which is different from other sector departments at district level. This was a change that was brought about through experience. The District Education Offices' (DEOs) autonomy in the use of the devolved funds is quite limited, being constrained by the guidelines developed by the central MoES in the use of the funds, by the district work plan, and by a system of control and accountability in the decision-making process. According to Avenstrup et al (2004) the government grants to schools are to be used as follows: 50% of the grant is for instructional materials; 30% for promoting extracurricular, sporting and cultural activities; 15% for maintenance and utility purposes; while 5% is for covering administration costs. As for the management of the capitation grant, and of the funds allocated to schools, it is indicated that the head teachers keep the accounts. The auditors are supposed to visit every school three times a year and schools should use their capitation grants in line with national guidelines, a process

which the auditors check up on. In addition, the political authorities may also go to schools and see what is being done. Evidence shows that misuse of funds in most schools has become increasingly rare (Avenstrup et al, 2004).

In recent years the allocation per learner has been rising with it being set at about Ugx 60.000 in 2005. However at the same time the percentage of this allocation being spent on teacher salaries has also increased, from 56% in 2001 to 70% in 2006. Therefore the increasing per capita grant is largely neutralised by salary increases, which means that there is less money available for non-personnel expenditure (IOB, 2008). However, well over 50% of the recurrent expenditure in education is externally funded (IOB, 2008). This means that the education system is very vulnerable to changes in international aid patterns, so the system was affected by the recent global economic crisis, and is open to donor pressure to focus on their priorities (such as post-conflict schooling) rather than Ugandan development priorities.

However, a critical element for effective decentralisation of funds to schools is still weak: the management capacity at school level. Most of the head teachers still lack both record keeping skills and financial management capacity, which partly contributes to poor financial accountability. Regardless of this challenge most districts have never undertaken any initiative to ensure effective management of funds at the school level, although some NGOs run such programmes, nor has the Ugandan MoES ever considered allocation of a grant for this activity despite the fact that 'training and retraining of teachers' is one of the powers retained by the Ugandan central government (Uganda Ministry of Education and Sports, n.d.).

The Uganda example indicates the importance in decentralised systems of accurate data and data management systems at all levels of the education system, but particularly at school level, and the importance of financial management capacity at district and school levels. Without these, funds are inevitably misallocated and misused. Once this happens trust at all levels, but particularly at the school community level, is eroded. It is very difficult for school managers to explain to the community that the school is struggling because funds were misallocated higher up the system, when the community assumes the school has received the funds allocated to it. Community members tend to then blame the head teacher for misappropriating the funds with disastrous consequences for the functionality of schools affected by such accusations.

2.3 Contributions of budgeting towards education service delivery in Wakiso District Local Government

Budgeting provides a framework for decision making. An effective budget assists managers in choosing between multiple projects. Management should be allocating funds and resources to the projects highlighted in the budget(s). It also helps to inform the staff and the board what the financial goals are for the year ahead. Budgets are excellent communication tools.

Budgeting is vital in organisations since it helps to monitor the financial activity of the organization. On a monthly or quarterly basis management should compare actual income and expenses to their budgets to ensure that spending is in line with revenues. If expenses exceed revenues then steps can be taken to prevent financial losses including reduced spending. If income exceeds expenses then management can determine an appropriate use for the excess funds, such as investing the funds or making additional capital expenditures.

It is through budgeting, the management can be able to identify the fraud by determining unusual gaps between planned spending and actual expenses and thus assist the organization's plan for capital expenditure projects. A comprehensive budget will set the organization's financial goals for the year in order to fund designated projects.

Budgeting forces early consideration of basic policies. It requires an adequate and sound organizational structure, that is, there must be a definite assignment of responsibility for each function of the enterprise. Budgeting compels all the members of management, from the top to bottom to participate in the establishment of goals and plans.

Budgeting compels departmental managers to make plans in harmony with the other departments and of the entire enterprise. It also helps the management to put down in figures what is necessary for a satisfactory performance. Budgeting helps the management to plan for the most economical use of labor, material and capital.

Budgeting tends to remove the cloud of uncertainty that exists in many organizations, especially among lower levels of management, relative to basic policies and objectives. It also promotes an understanding among members of management of their co-workers' problems. Budgeting force management to give adequate attention to the effects of general business conditions.

Budgeting aids in obtaining bank credit as banks commonly require a projection of future operations and cash flows to support loans. Budgeting checks progress towards the objectives of the enterprise. It also rewards high performance and seeks to correct unfavorable performance.

A major benefit to using a business budget is the ability to limit how much money is spent on certain operations. Budgets usually count expense accounts to ensure that capital is not wasted on unessential items or the organisation does not overpay for economic resources used in the business. Limiting the amount of capital spent by the business may require owners and managers to find new vendors or suppliers for acquiring business inputs, saving money and meeting budget limits.

Budgets often allow organisations to have a financial roadmap for business operations. Many organisations review previous year's budgets to determine how well they followed the guidelines and why budget variances occurred. Not all budget variances may indicate a negative business situation. If budget variances occurred due to unexpected growth in sales revenue, organisations may need to increase the budget amounts for future sales increases.

Budget aids planning this is not mere forecast but a forecast with numerical expressions. It also helps in achieving coordination as activities in organisation are inter related, budget coordinates the expected performance of each department and gives a consolidated picture.

Control function is facilitated by budget it helps to measure performance and focuses attention on deviations for corrective actions. Budgeting assists in fixing responsibility the executive concerned knows what he is accountable for in the light of the results expected to be achieved. The control information's supplied for budget helps decision making of the managers concerned.

Budgeting forces the organisation to quantify, i.e. state in figures what is required to be achieved. It also promotes division of work and specialisation. Specialisation brings efficiency not only in the working of employees but in the organisation as a whole. Budgetary control brings about an overall improvement in the working efficiency of an organisation.

Budgeting helps to open communication between members of a family or partners in joint business when they sit together to discuss financial issues through budgeting. Both for married couples and members of organizations, who share financial resources and allocations, budgeting

helps to make decisions regarding areas where money has to be spent. All members thus gain control over finances. Accurate knowledge about personal monetary affairs provides so much control in your hands that, you can take advantage of those opportunities that you might have missed otherwise.

Because the budget is a blueprint and road map, it alerts managers to variations from expectations that are a cause for concern. When a flag is raised, managers can revise their immediate plans to change a product mix, revamp an advertising campaign, or borrow money to cover cash shortfalls.

Preparation of a budget assumes the inclusion and coordination of the activities of the various segments within a business. The budgeting process demonstrates to managers the interconnectedness of their activities.

Budgets provide management with established criteria for quick and easy performance evaluations. Managers may increase activities in one area where results are well beyond expectations. In other instances, managers may need to reorganize activities whose outcomes demonstrate a consistent pattern of inefficiency.

2.4 Challenges facing budgeting for education in Wakiso District Local Government

There is a challenge of discrepancy between actual and reported expenditure for certain activities. This sometimes leads to huge losses of resources that could have been utilized in a more effective way. For instance some stakeholders involved in the implementation phase sometimes divert these resources or finances and thus leading to underutilization of the allocated resources in the budget.

Most developing countries are faced with a challenge of corruption and this also affects the budget while being implemented. This also leads to loss of resources that could have been properly utilized for the allocated activities and operations to be carried out. However the government is responsible in ensuring an effective implementation of the budget in order to achieve its set goals and objectives of the budget.

There is also lack of public participation or limited involvement of the community also affects the implementation of the budget. This is because without the involvement or participation of the civil persons or stakeholders, it can be relatively difficult to achieve the set goals and objectives of carrying the budget. These involve agencies, government officials, civil persons etc.

There is also lack of transparency and accountability and this also affect the implementation f the budget. This is also very common in developing countries. This can also lead to loss of the resources since lack of transparency might lead to misallocation of the resources and thus a serious challenge that needs to be addressed appropriately.

Lack of sufficient consultation from the public, experts and concerned stakeholders also affects the implementation of the budget.. This is because without the experts' view or consultation, it can also be difficult to ensure an effective and appropriate budget since they play a significant role in guiding and advising on activities to be executed under the budget.

2.5 Solutions to the challenges faced by budgeting for education service delivery

The government of Uganda should assist the district local governments in conversing for more funding from other sources such as the foreign governments, multilateral donors and international civil society organizations. This will help in reducing the gap that exists between the demand for basic services under health and education as well as important sectors such as roads.

The district local government is advised to ensure timely submission of budgets and workplans to the central government. This should be effected right from within starting with sections and departments in the district offices. This could improve on the timely release of funding given that central government has sometimes blamed the untimely release of funds on delay in submission of local government budgets and workplans by district local governments.

The district should continue building capacity of its staff in the different departments and different disciplines. There should be deliberate efforts made to ensure that departments/sectors with a multitude of assignments should be given priority over ones without. There are many civil society organizations that fund these areas and district authorities should take advantage of this opportunity.

Corruption and general abuse of office/authority should be largely condemned and highly punished. The general public can also assist in this after being sensitized by district local government to look out for cases of misuse and abuse of such public offices for selfish ends. The public should also be educated on the dangers and effect of corruption on the development of the economy.

Lastly, a study should be conducted to establish the effectiveness of local governments in observing the appropriate procedures during the budgeting process as this would assist in improving budget performance at implementation level.

2.6 Empirical studies

According to the local government Act (1997), the budget is a legal requirement with a legal deadline. Section 83(iv) of the LGA requires that a local government must pass its budget not later than 15th June.

The budget is central to effect implementation of local government programmes. The reading and subsequent approval of the budget and annual work plan by the council is a pre-condition for disbursement of central government transfers. District local governments are highly dependent on central government transfers. During FY 2008/9, central government transfers accounted for 94.6 percent, while donor contributions accounted for 5 percent, and local revenues constituted only 1 percent. This level of dependency affects the service delivery and overall performance of the district. Most grants from the central government are conditional and therefore earmarked for specific services. Only a slight degree of flexibility is permissible, but even so with restrictions. The unconditional grant, which is the only grant that local governments may use as part of their revenue, is mainly used to pay staff salaries. In many instances, these funds are not adequate, creating a funding gap. This gap means that the districts have to operate below the acceptable minimum personnel structures. (Discussion with chief finance officer – Wakiso district).

Almost all districts in Uganda operate using the three-year rolling DDP. The budgeting and implementation of the plan takes the form of an annual work plan with very short-term targets set for every financial year. There is no strategic long-term investment plan that can provide a framework for setting long-term development targets and budget allocations. For example,

District Councils have no clearly defined targets for key sectors such as education, health, roads, or even local revenue collection over a number of years. Indeed, the absence of long-term strategic development targets denies the councils the opportunity to operate in a more strategic manner and to measure their own performance on the basis of clearly defined development and service delivery benchmarks. (Discussion with Wakiso District Local government councilors)

There is wide civic incompetence manifested in a lack of basic knowledge by the electorate regarding the key roles of councilors and the basic functions of the local government system. The electorates in most Districts have serious misconceptions on the roles and responsibilities of councilors, and hence some within the electorate saw their councilors as people who are supposed to bury the dead, attend local parties, and make contributions to individual and community problems. They lack knowledge on the basic functions and duties of the council — from the planning cycle of local governments, to the rights and entitlements that the electorates can expect to get from their councils. This ignorance is an inhibitor for the public's participation in planning, budgeting, and implementation of the local government's programmes.

Legally and politically, local government councils are responsible for all local government functions, including planning, financial accountability, and the delivery of public goods and services. However, most district political leadership holds no controlling or other appropriate authority to determine or direct how the funds allocated to the district are utilized. The Chief Administrative Officer (CAO) who is the accounting officer of the district is appointed by the central government. Additionally, the various ministries—including those responsible for local governments and finance—have developed a set of guidelines and procedures that limit the involvement of the local government councils in the management of the district's financial resources, including the procurement process. The guidelines and procedures enjoin the council to oversee the use of funds by the technical agencies of the local government, but don't permit them to get involved in the governance of these resources. This is popularly referred to as the “*eyes on, hands off*” approach to the governance of the financial resources of local government councils.

Findings from the 2008 Auditor General's Report revealed various forms of corruption including outstanding administrative advances, lack of land titles, poor quality and loss of cash in districts.

During a separate investigation conducted by the office of the Inspector General of Government (IGG) during 2007, cases of low ethical standards were exposed in districts like Luwero where the Town Clerk of Luwero District was implicated in the payment of bribe in a bid to secure his job. Furthermore, the IGG directed the Chief Administrative Officer to return the appointments of two officers who were deemed to have been irregularly appointed by the DSC in a non competitive process and thus called their positions to be re-advertised. During 2007 still, the Luwero District records officer was detained at Central Police Station in Kampala for forging stamps and signatures in a bid to access a loan of Ug. Shs 945, 000 . Such occurrences undermine the quality and efficiency of service delivery in District local governments (Ashaasha et al, 2010).

Health exposed various forms of abuse of office including grave mismanagement in health centres. During the audit, one health centre was visited Kasaña and three health centres in Bamunanika Sub County. The health centres did not have drugs including Coartem, a recommended malaria drug that is acquired free of charge from the National Medical Stores. Furthermore, the director for health services was not resident in the district and lived in Kampala. The medical store at the District health unit had expired drugs while patients complained of having to buy paraffin to light up the wards as well as having to pay for most of the prescribed drugs.

The audit also highlighted poor monitoring on behalf of the district political leaders to whose attention the matter was not yet known. In a separate surprise visit to randomly-selected health centre IIIs including Butuntumula Health Centre III in Katikamu County, only 2 out of 10 health workers were on duty at 4:00pm, both of whom were midwives. This state of affairs reveals abuse of office on the part of the technical officers in District local governments and this undermines performance.

The quality of councilors is mainly affected by their average level of education. At the moment, there is no minimum education requirement for anyone to hold the office of a district councilor in many districts. In fact, councilors are not required to submit any academic papers as part of the eligibility requirements to contest for the office of councilor. There is widespread consensus that councilors with very low levels of education fail to express themselves during plenary

sessions, while some cannot make written contributions to any committee. The low levels of education undermine effective debate and interaction among councilors and the highly educated technical staff whom they are presumably supposed to supervise. Besides, the councilors themselves do not keep coherent records of their activities and contributions.

As noted above, councilors in many Districts exhibited poor record-keeping in relation to their activities as elected leaders. For example although many councilors claim to have made contributions during meetings and met with their electorate, there are no records to confirm evidence to this effect. Some councilors do not have diaries or note books while others use loose record options and cell phones that cannot be tendered as evidence of performance at the time of the assessment. At the council level, it is common that while councilors claim to make contributions during plenary sessions, many such contributions are not recorded by the clerks to the council due to errors within.

In a study conducted by ACODE (2007) in Luwero, it was established that many councilors are often absent from their constituencies and leave their constituencies unattended to. It is no surprise, therefore, that the indicators with the worst scores were ‘contact with electorate’ and ‘attendance of lower local councils.’ This leaves constituencies devoid of political direction and the much-needed oversight role that political leaders ought to provide. It was noted, for example, that some councilors are engaged in businesses in Southern Sudan with little time for their council activities.

The district local council and the sub-county council are established as corporate legal entities under the Local Government Act. At their respective levels, the councils are vested with powers and responsibilities to (i) enact local laws necessary for the effective governance of the areas within their jurisdiction; (ii) ensure accountability and transparency in the conduct of council business and utilization of council funds; (iii) ensure effective planning and budgeting to spur development and the delivery of public services to the local population; and (iv) monitor the delivery of public service on priority national programmes. The score-card performance of Nebbi District was assessed on these parameters.

Drawing from Score-Card Performance of Nebbi District Council (ACODE, 2010), the Council scored 84 points overall, with good performance registered in council planning and budgeting

(11 out of 12), legislation (16 out of 20), accountability (18 out of 20), and monitoring service delivery (43 out of 48). The district's good performance in planning and budgeting is attributed to various factors, including the existence of an approved District Development Plan (2008/09-2011/12), for example, as well as a Capacity Building Plan and a Revenue Enhancement Plan. The district vision and mission statements were also displayed on the district notice board. The good performance under the legislative role is attributed to holding council meetings on time, the adoption of the rules of procedure, and the enactment of ordinances and motions. As part of planning, the district council had also organized focused tours to the districts of Gulu and Wakiso during the year under review. However, the district did not have all the requisite legislative resources. In other words, good planning is also facilitated by availability of resources which in turn has a bearing on the level of performance of local councils in relation to their respective budgets.

CHAPTER THREE

METHODOLOGY

3.1 Introduction

This chapter deals with practical procedures that were used for carrying out the study and how data was collected and analyzed. It portrays an explicit description of the research design, the survey procedure, sampling design, sampling procedure, sample size, data collection methods and instruments that were used by the researcher.

3.2 Research design

The researcher used cross-sectional research designs based on results from questionnaires, interviews and observation. Both qualitative and quantitative research designs were used in this study. Qualitative data was obtained through interviews, observation checklist and document content analysis while quantitative data was obtained through computation and analysis

3.3 Population of the study

The study population involved 58 participants and these will include: District accountants, District education officers, Accounts assistants, Cashiers local peasants who were available.

3.4 Sample size

A sample size of 50 respondents were determined through purposive and random sampling methods. This is so because the nature of data to be generated requires different techniques for better understanding of the research problem under investigation. Besides this the approach is also commonly known for achieving higher degree of validity and reliability as well as elimination of biases as per Amin (2005).

The Sloven's formula (1978) was used to determine the minimum sample size.

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

$$n = \frac{121}{1 + 121(0.05)^2}$$

n = 93 respondents

n = sample size

N = the population size

e = level of significance, fixed at 0.05

Table 1: The sample size of the respondents

Respondents	Target Population	Number of respondents
District accountants	5	3
District education officers	10	5
Sub-county chiefs	9	7
Accounts assistants	15	10
Cashiers	10	10
Local peasants	15	15
Councilors/ Chairmen	11	18
Chief Administrative Officers	5	1
Head teachers	8	2
Parents	21	13
NGOs	11	8
Resident District Officer	1	1
Total	121	93

Source: Primary data

3.4.3 Sampling design

The study was carried out using cluster-sampling technique. Cluster sampling technique is a simple random sampling method in which each sampling unit is a collection or a cluster of elements. Cluster sampling was used because the method is particularly useful as the population to be studied was scattered over a wide geographical area. Employees and senior citizens were put under different job categories to get data from each category.

3.5 Sources of data

The researcher used both primary and secondary data. Primary data was collected through direct interactions with the respondents in one form or through personal interviews as well as observation. Secondary data was obtained from various publications of the central and Local Governments, technical and trade journals, books, magazines and newspapers, published records and statistics, historical documents and other sources of published information.

3.6 Data collection methods

The researcher collected the primary data by use of questionnaires, interviews as well as the observation method and secondary data was collected by the use of published official documents of the Wakiso District Local Government.

3.6.1 Questionnaire

A questionnaire is a form containing a series of questions and providing spaces as well as options to be attempted by the respondents themselves. The questionnaires were composed of close-ended questions, open-ended questions, and leading questions pertaining the research variables and objectives.

3.6.2. Interview guide

This was where the researcher asks a standard set of questions and nothing more (leeddy and Ormred 2001). The researcher carried out a face-to-face interaction with the respondents in order to obtain information that was relevant and adequate to this research. The face-to-face interview enabled the researcher to establish rapport with potential respondents and thereafter gain the more needed cooperation and hence more data. The interviews were carried out in English language since all the participants were more conversant with it.

3.6.4 Observation Checklist

The researcher also used observation checklist in monitoring how budgeting facilitated education service delivery in Wakiso District. An observation checklist is a list of things that an observer is going to look at when observing a class. The researcher used this tool because it serve as a contract of understanding with the teacher, who may as a result be more comfortable, and will get specific feedback on aspects of the class.

3.6.4 Document Content Analysis

This included detailed review of already existing literature. The tool is selected because it gives accurate, correct and historical data, which may be used for future aspects. The sources of the information here were the libraries, data banks, news papers and any other published information that can readily be available for use as regards the topic of research.

3.7. Data analysis

The raw data that was collected from the field, scrutinized, and analyzed by editing, coding and employing descriptive statistics in order to give more meaning to the data. The data was then edited in order to screen the relevant data from the raw data that would carry meaning to the study. During this process, the researcher translated the data into numerical figures to add meaning and easy understanding of the data. The results then were presented in form of percentages, frequency tables and graphs for easy comprehension and later deductions were made from the analyses.

3.8 Ethical Consideration

The researcher carried out the study with full knowledge and authorisation of the administration of Wakiso District Local government. The researcher first of all would acquire an introductory letter from the University which he would use to eliminate suspicion. The researcher thereafter went ahead to select respondents, and arrange for dates upon which he would deliver questionnaires as well as pick them in addition to making appointments for interviews to be conducted. The researcher also was charged with a task of ensuring that he assures the respondents of their confidentiality as this was paramount to research.

CHAPTER FOUR

PRESENTATIONS, INTERPRETATIONS AND ANALYSIS OF DATA

4.0 Introduction

This chapter covers the presentation of the findings according to the themes of the study which were: the factors affecting education service delivery in Wakiso District, contributions of budgeting towards education service delivery in Wakiso District Local Government and the challenges facing budgeting for education in Wakiso District Local Government

4.1 Demographic characteristics of respondents

Under this section, the researcher was interested in finding out the demographic characteristics of the respondents. They are presented as follows:

4.1.1 Gender of Respondents

The researcher wanted to know the gender or sex distribution of the respondents and this is shown in the following table and illustration. This section indicates the both sexes with the community.

Table 2 : Gender distribution of the respondents

Gender	Frequency	Percentage (%)
Males	58	62.37
Females	35	37.63
Total	93	100.00

Source: Primary Data (2018)

In the above table 1, the study findings revealed that the sample constituted of 93 respondents of which 62.37% were males and the 37.63% remaining were females. This implies that males are the majority. This implies that the most respondents were men due to the societal beliefs that the males are hardworking and hence capable of handling budgeting issues with regard to education service delivery.

4.1.2 Age of the respondents

The study went on to establish the different age groups of the respondents and the findings were as presented in table 2. The study also involved all respondents who are responsible and with mature understanding.

Table 3 showing age distribution of the respondents

Age	Frequency	Percentage (%)
20 -25	8	8.60
26-35	22	23.66
36-45	46	49.46
46-55	15	16.13
56+	2	2.15
Total	93	100.00

Source: Primary Data (2018)

The study revealed that the majority of the respondents fell in the age category 36 - 45 with a 49.46% representation. Age category 46-55 had a total response of 16.13%, while 26 -45 age group was represented by 23.66% the 20 -25 category had a total representation of 8.60% while the least represented category was that of the 56+ with a representation of 2.15%. This implies that elderly people are less energetic to participate actively in the economy. The most number of respondents were relatively between 36 and 45 since at this age and this implies that they are always with a lot of responsibilities.

4.1.3 Marital Status of the Respondents

The study further went on to establish the marital status of the respondent and the findings were as represented in table 3. The researcher was also interested in finding out the marital status of respondents.

Table 4 showing marital status of the respondents

Marital Status	Frequency	Percentage
Single	25	26.88
Married	39	41.94
Divorced	16	17.20
Widowed	13	13.98
Total	93	100.00

Source: Primary Data (2018)

The study established that the majority of the respondents were married (41.94%). The divorced comprised of 17.20%, the divorced were 17.20% whereas the single were only 26.88%. Study findings established that, the majority were widowed and that due to their statuses, had children to take care of and yet resources were not readily available. This implies that married were the majority. However, the single were the least represented because as singles, implying that they did not see the importance of engaging in budgeting operations of the local government.

4.1.4 Education Levels of the Respondents

The study also sought about the educational levels of the respondents and the findings were as represented in table 4. Under this section, the researcher was interested in finding out the education status of all respondents involved in the study. This was partly essential in order to enrich the findings of the study since education level had a significant relationship with level the knowledge about the study topic.

Table 5: Educational Level of the respondents

Education level	Frequency	Percentage
Primary	14	15.05
Secondary level	20	21.51
Vocational	36	38.71
University	23	24.73
Total	93	100.00

Source: Primary Data (2018)

Study findings in table 4 revealed that 15.05% of the respondents were at primary level, 21.51% of the respondents were at secondary level, 38.71% of respondents were vocational level and the remaining 24.73% were at university level. This implies that most respondents in the study were mainly literate, thus with high levels of education. And this further indicated that the majority were relatively educated and this also further implied that they had high understanding regarding the impact of budgeting on education service delivery.

4.2 Findings on factors affecting education service delivery in Wakiso District

To achieve this objective, the respondents were asked the factors affecting education service delivery in Wakiso District. These are presented as follows:

Table 6: The master budget comprises of sales, operating expenses, assets, and income streams to allow the local government to perform well

Response	Frequency	Percent
Strongly Disagree	8	8.60
Disagree	7	7.53
Not sure	9	9.68
Agree	46	49.46
Strongly Agree	23	24.73
Total	93	100.00

Source: Primary Data (2018)

The table above indicates that 48.6% of the respondents strongly disagreed, 7.53% of the respondents disagreed, 9.68% of the respondents were not sure, 49.46% agreed and the remaining 24.73% of the respondents strongly agreed that the master budget comprises of sales, operating expenses, assets, and income streams to allow the local government to perform well. This implies that majority of the respondents were of the view that local government in Wakiso conducts masters budget.

Table 7: An operating budget is a forecast and analysis of projected income and expenses over the course of a specified time period

Response	Frequency	Percent
Strongly Disagree	3	3.23
Disagree	7	7.53
Not sure	9	9.68
Agree	40	43.01
Strongly Agree	34	36.56
Total	93	100.00

Source: Primary Data (2018)

The study results revealed that 3.23% of the respondents strongly disagreed, 7.53% of the respondents disagreed, 9.68% of the respondents were not sure, 43.01% of the respondents agreed and the remaining 36.56% strongly agreed that an operating budget is a forecast and analysis of projected income and expenses over the course of a specified time period. This implies that most of the respondents in Wakiso revealed that the local government of Wakiso District also conducts operating budgets to ensure better education service delivery.

Table 8: A cash flow budget is a means of projecting how and when cash comes in and flows out of the local government within a specified time period

Response	Frequency	Percent
Strongly Disagree	2	2.15
Disagree	4	4.30
Not sure	9	9.68
Agree	40	43.01
Strongly Agree	38	40.86
Total	93	100.00

Source: Primary Data (2018)

The table above indicates that 2.15% of the respondents strongly disagreed, 4.30% of the respondents disagreed, 9.68% of the respondents were not sure, 43.01% of the respondents agreed and the remaining 40.86% of the respondents strongly agreed that a cash flow budget is a means of projecting how and when cash comes in and flows out of the local government within a specified time period. This implies that majority of the respondents were not sure.

Table 9: A financial budget presents a strategy for managing its assets, cash flow, income, and expenses

Response	Frequency	Percent
Strongly Disagree	1	1.08
Disagree	3	3.23
Not sure	9	9.68
Agree	43	46.24
Strongly Agree	37	39.78
Total	93	100.00

Source: Primary Data (2018)

The study results presented in the table above indicate that 1.08% of the respondents strongly disagreed, 3.23% of the respondents disagreed, 9.68% of the respondents were not sure, 46.24% of the respondents agreed and the remaining 39.78% strongly agreed. This implies that the majority of the respondents revealed that a financial budget presents a company's strategy for managing its assets, cash flow, income, and expenses

4.3 Findings on Funding of education service delivery in Wakiso District

To achieve this objective, the respondents were asked the Funding of education service delivery in Wakiso District. These are presented as follows:

Table 10: Schools within the district receive adequate funds to operate smoothly

Response	Frequency	Percent
Strongly Disagree	7	7.53
Disagree	6	6.45
Not sure	9	9.68
Agree	39	41.94
Strongly Agree	32	34.41
Total	93	100.00

Source: Primary Data (2018)

According to the table above, 7.53% of the respondents, 6.45% of the respondents disagreed. 9.68% of the respondents were not sure, 41.94% of the respondents agreed and 34.41% strongly agreed. This implies that majority of the respondents revealed that Schools within the district receive adequate funds to operate smoothly.

Table 11: There are large variations in funds received among schools

Response	Frequency	Percent
Strongly Disagree	4	4.30
Disagree	9	9.68
Not sure	9	9.68
Agree	34	36.56
Strongly Agree	37	39.78
Total	93	100.00

Source: Primary Data (2018)

The table above illustrates that 4.3% of respondents strongly disagreed, 9.68% disagreed, 9.68% of the respondents were not sure, 36.56% of the respondents agreed and the remaining 39.78% of the respondents strongly agreed that there are large variations in funds received among schools. This implies that majority of the respondents revealed that there were various variations within the funding of the schools within the district.

Table 12: Schools in poorer communities tended to suffer more significantly from misuse of funds

Response	Frequency	Percent
Strongly Disagree	7	7.53
Disagree	6	6.45
Not sure	9	9.68
Agree	39	41.94
Strongly Agree	32	34.41
Total	93	100.00

Source: Primary Data (2018)

According to the table above, 7.53% of the respondents, 6.45% of the respondents disagreed, 9.68% of the respondents were not sure, 41.94% of the respondents agreed and 34.41% strongly agreed. This implies that majority of the respondents revealed that Schools in poorer communities tended to suffer more significantly from misuse of funds.

Table 13: The district passes the capitation funds on to schools

Response	Frequency	Percent
Strongly Disagree	5	5.38
Disagree	4	4.30
Not sure	9	9.68
Agree	33	35.48
Strongly Agree	42	45.16
Total	93	100.00

Source: Primary Data (2018)

The study results presented in the table above indicate that 5.38% of the respondents strongly disagreed, 4.30% of the respondents disagreed, 9.68% of the respondents were not sure, 35.48% of the respondents agreed and the remaining 45.16% of the respondents strongly agreed. This

implies that majority of the respondents agreed that the district passes the capitation funds on to schools

4.4 Findings on contributions of budgeting towards education service delivery in Wakiso District Local Government

To achieve this objective, the respondents were asked the contributions of budgeting towards education service delivery in Wakiso District Local Government. These are presented as follows:

Table 14: Budgeting provides a framework for decision making for education service delivery

Response	Frequency	Percent
Strongly Disagree	2	2.15
Disagree	3	3.23
Not sure	9	9.68
Agree	36	38.71
Strongly Agree	43	46.24
Total	93	100.00

Source: Primary Data (2018)

It was revealed that 2.15% of the respondents strongly disagreed, 3.23% of the respondents disagreed, 9.68% of the respondents were not sure, 38.71% of the respondents agreed and the remaining 46.24% of the respondents strongly agreed. This implies that majority of the respondents revealed that budgeting provides a framework for decision making for education service delivery

Table 15: Budgeting is vital in the local government since it helps to monitor its financial activities

Response	Frequency	Percent
Strongly Disagree	7	7.53
Disagree	6	6.45
Not sure	9	9.68
Agree	39	41.94
Strongly Agree	32	34.41
Total	93	100.00

Source: Primary Data (2018)

According to the table above, 7.53% of the respondents, 6.45% of the respondents disagreed, 9.68% of the respondents were not sure, 41.94% of the respondents agreed and 34.41% strongly agreed. This implies that majority of the respondents revealed that budgeting is vital in the local government since it helps to monitor its financial activities.

Table 16: It is through budgeting, the local government authorities can be able to identify the fraud by determining unusual gaps between planned spending and actual expenses

Response	Frequency	Percent
Strongly Disagree	4	4.30
Disagree	9	9.68
Not sure	9	9.68
Agree	34	36.56
Strongly Agree	37	39.78
Total	93	100.00

Source: Primary Data (2018)

The table above illustrates that 4.3% of respondents strongly disagreed, 9.68% disagreed, 9.68% of the respondents were not sure, 36.56% of the respondents agreed and the remaining 39.78% of the respondents strongly agreed that it is through budgeting, the local government authorities can

be able to identify the fraud by determining unusual gaps between planned spending and actual expenses. This implies that majority of the respondents revealed that budgeting plays a vital role in education service delivery.

Table 17: Budgeting forces early consideration of basic polices

Response	Frequency	Percent
Strongly Disagree	2	2.15
Disagree	8	8.60
Not sure	9	9.68
Agree	28	30.11
Strongly Agree	46	49.46
Total	93	100.00

Source: Primary Data (2018)

The results presented in the table above indicate that 2.15% of the respondents strongly disagreed, 8.60% of the respondents disagreed, 9.68% were not sure, 30.11% of the respondents agreed and the remaining 49.46% of the respondents strongly agreed that budgeting forces early consideration of basic polices.

4.5 Findings on challenges facing budgeting for education in Wakiso District Local Government

To achieve this objective, the respondents were asked the challenges facing budgeting for education in Wakiso District Local Government. These are presented as follows:

Table 18: There is a challenge of discrepancy between actual and reported expenditure for certain activities

Response	Frequency	Percent
Strongly Disagree	5	5.38
Disagree	4	4.30
Not sure	9	9.68
Agree	33	35.48
Strongly Agree	42	45.16
Total	93	100.00

Source: Primary Data (2018)

The study results presented in the table above indicate that 5.38% of the respondents strongly disagreed, 4.30% of the respondents disagreed, 9.68% of the respondents were not sure, 35.48% of the respondents agreed and the remaining 45.16% of the respondents strongly agreed. This implies that majority of the respondents agreed that there is a challenge of discrepancy between actual and reported expenditure for certain activities.

Table 19: There is also a challenge of corruption and this also affects the budget while being implemented

Response	Frequency	Percent
Strongly Disagree	1	1.08
Disagree	7	7.53
Not sure	4	4.30
Agree	37	39.78
Strongly Agree	44	47.31
Total	93	100.00

Source: Primary Data (2018)

According to the results presented in the table above, 1.08% of the respondents strongly disagreed, 7.53% of the respondents disagreed, 4.30% of the respondents, 39.78% agreed and the

remaining 47.31% strongly agreed that there is also a challenge of corruption and this also affects the budget while being implemented

Table 20: Another challenge facing budgeting is lack of public participation or limited involvement of the community also affects the implementation of the budget

Response	Frequency	Percent
Strongly Disagree	8	8.60
Disagree	7	7.53
Not sure	9	9.68
Agree	35	37.63
Strongly Agree	34	36.56
Total	93	100.00

Source: Primary Data (2018)

The results presented in the table above indicate that 8.60% of the respondents strongly disagreed, 7.53% of the respondents, 9.68% of the respondents disagreed, 9.68% were not sure, 37.63% of the respondents agreed and the remaining 36.56% of the respondents strongly agreed that another challenge facing budgeting is lack of public participation or limited involvement of the community also affects the implementation of the budget.

Table 21: Lack of sufficient consultation from the public, experts and concerned stakeholders also affects the implementation of the budget

Response	Frequency	Percent
Strongly Disagree	3	3.23
Disagree	7	7.53
Not sure	9	9.68
Agree	35	37.63
Strongly Agree	39	41.94
Total	93	100.00

Source: Primary Data (2018)

The table above illustrates that 3.23% of respondents strongly disagreed, 7.53% disagreed, 9.68% of the respondents were not sure, 37.63% of the respondents agreed and the remaining 41.94% of the respondents strongly agreed. This implies that majority of the respondents revealed that lack of sufficient consultation from the public, experts and concerned stakeholders also affect the implementation of the budget.

4.6 Findings on Solutions to the challenges faced by budgeting for education service delivery

To achieve this objective, the respondents were asked the Solutions to the challenges faced by budgeting for education service delivery. These are presented as follows:

Table 22: The government of Uganda should assist the district local governments in conversing for more funding

Response	Frequency	Percent
Strongly Disagree	8	8.60
Disagree	7	7.53
Not sure	9	9.68
Agree	46	49.46
Strongly Agree	23	24.73
Total	93	100.00

Source: Primary Data (2018)

The table above indicates that 48.6% of the respondents strongly disagreed, 7.53% of the respondents disagreed, 9.68% of the respondents were not sure, 49.46% agreed and the remaining 24.73% of the respondents strongly agreed that the government of Uganda should assist the district local governments in conversing for more funding. This implies that majority of the respondents were of the view that a lot still needs to be done to address the challenges faced.

Table 23: The district local government is advised to ensure timely submission of budgets and work plans to the central government

Response	Frequency	Percent
Strongly Disagree	3	3.23
Disagree	7	7.53
Not sure	9	9.68
Agree	40	43.01
Strongly Agree	34	36.56
Total	93	100.00

Source: Primary Data (2018)

The study results revealed that 3.23% of the respondents strongly disagreed, 7.53% of the respondents disagreed, 9.68% of the respondents were not sure, 43.01% of the respondents agreed and the remaining 36.56% strongly agreed that the district local government is advised to ensure timely submission of budgets and work plans to the central government. This implies that most of the respondents in Wakiso revealed that there is need for proper planning.

Table 24: The district should continue building capacity of its staff in the different departments and different disciplines

Response	Frequency	Percent
Strongly Disagree	2	2.15
Disagree	4	4.30
Not sure	9	9.68
Agree	40	43.01
Strongly Agree	38	40.86
Total	93	100.00

Source: Primary Data (2018)

The table above indicates that 2.15% of the respondents strongly disagreed, 4.30% of the respondents disagreed, 9.68% of the respondents were not sure, 43.01% of the respondents agreed and the remaining 40.86% of the respondents strongly agreed that the district should continue building capacity of its staff in the different departments and different disciplines. This implies that majority of the respondents were not sure.

Table 25: There should be deliberate efforts made to ensure that departments/sectors with a multitude of assignments should be given priority over ones without

Response	Frequency	Percent
Strongly Disagree	1	1.08
Disagree	3	3.23
Not sure	9	9.68
Agree	43	46.24
Strongly Agree	37	39.78
Total	93	100.00

Source: Primary Data (2018)

The study results presented in the table above indicate that 1.08% of the respondents strongly disagreed, 3.23% of the respondents disagreed, 9.68% of the respondents were not sure, 46.24% of the respondents agreed and the remaining 39.78% strongly agreed. This implies that the majority of the respondents revealed that there should be deliberate efforts made to ensure that departments/sectors with a multitude of assignments should be given priority over ones without

CHAPTER FIVE

SUMMARY OF DISCUSSIONS, CONCLUSIONS AND RECOMMENDATIONS

5.0 Introduction

This chapter discusses, concludes and recommends reflecting on the study findings presented in the previous chapter.

5.1 Summary of the discussions

5.1.1 Demographic characteristics of respondents

The study findings revealed that the sample constituted of 93 respondents of which 62.37% were males and the 37.63% remaining were females. This implies that males are the majority. This implies that the most respondents were men due to the societal beliefs that the males are hardworking and hence capable of handling budgeting issues with regard to education service delivery.

The study revealed that the majority of the respondents fell in the age category 36 - 45 with a 49.46% representation. Age category 46-55 had a total response of 16.13%, while 26 -45 age group was represented by 23.66% the 20 -25 category had a total representation of 8.60% while the least represented category was that of the 56+ with a representation of 2.15%. This implies that elderly people are less energetic to participate actively in the economy. The most number of respondents were relatively between 36 and 45 since at this age and this implies that they are always with a lot of responsibilities.

The study established that the majority of the respondents were married (41.94%). The divorced comprised of 17.20%, the divorced were 17.20% whereas the single were only 26.88%. Study findings established that, the majority were widowed and that due to their statuses, had children to take care of and yet resources were not readily available. This implies that married were the majority. However, the single were the least represented because as singles, implying that they did not see the importance of engaging in budgeting operations of the local government.

Study findings revealed that 15.05% of the respondents were at primary level, 21.51% of the respondents were at secondary level, 38.71% of respondents were vocational level and the remaining 24.73% were at university level. This implies that most respondents in the study were mainly literate, thus with high levels of education. And this further indicated that the majority were relatively educated and this also further implied that they had high understanding regarding the impact of budgeting on education service delivery.

5.1.2 Findings on factors affecting education service delivery in Wakiso District

It was found that 48.6% of the respondents strongly disagreed, 7.53% of the respondents disagreed, 9.68% of the respondents were not sure, 49.46% agreed and the remaining 24.73% of the respondents strongly agreed that the master budget comprises of sales, operating expenses, assets, and income streams to allow the local government to perform well. This implies that majority of the respondents were of the view that local government in Wakiso conducts masters budget.

The study results revealed that 3.23% of the respondents strongly disagreed, 7.53% of the respondents disagreed, 9.68% of the respondents were not sure, 43.01% of the respondents agreed and the remaining 36.56% strongly agreed that an operating budget is a forecast and analysis of projected income and expenses over the course of a specified time period. This implies that most of the respondents in Wakiso revealed that the local government of Wakiso District also conducts operating budgets to ensure better education service delivery.

It was found out that 2.15% of the respondents strongly disagreed, 4.30% of the respondents disagreed, 9.68% of the respondents were not sure, 43.01% of the respondents agreed and the remaining 40.86% of the respondents strongly agreed that a cash flow budget is a means of projecting how and when cash comes in and flows out of the local government within a specified time period. This implies that majority of the respondents were not sure.

The study results found out that 1.08% of the respondents strongly disagreed, 3.23% of the respondents disagreed, 9.68% of the respondents were not sure, 46.24% of the respondents agreed and the remaining 39.78% strongly agreed. This implies that the majority of the

respondents revealed that a financial budget presents a company's strategy for managing its assets, cash flow, income, and expenses

5.1.3 Findings on Funding of education service delivery in Wakiso District

According to the study findings, 7.53% of the respondents, 6.45% of the respondents disagreed, 9.68% of the respondents were not sure, 41.94% of the respondents agreed and 34.41% strongly agreed. This implies that majority of the respondents revealed that Schools within the district receive adequate funds to operate smoothly.

It was found out that 4.3% of respondents strongly disagreed, 9.68% disagreed, 9.68% of the respondents were not sure, 36.56% of the respondents agreed and the remaining 39.78% of the respondents strongly agreed that there are large variations in funds received among schools. This implies that majority of the respondents revealed that there were various variations within the funding of the schools within the district.

The study findings revealed that 7.53% of the respondents, 6.45% of the respondents disagreed, 9.68% of the respondents were not sure, 41.94% of the respondents agreed and 34.41% strongly agreed. This implies that majority of the respondents revealed that Schools in poorer communities tended to suffer more significantly from misuse of funds.

The study results found out that 5.38% of the respondents strongly disagreed, 4.30% of the respondents disagreed, 9.68% of the respondents were not sure, 35.48% of the respondents agreed and the remaining 45.16% of the respondents strongly agreed. This implies that majority of the respondents agreed that the district passes the capitation funds on to schools

5.1.4 Findings on contributions of budgeting towards education service delivery in Wakiso District Local Government

It was revealed that 2.15% of the respondents strongly disagreed, 3.23% of the respondents disagreed, 9.68% of the respondents were not sure, 38.71% of the respondents agreed and the remaining 46.24% of the respondents strongly agreed. This implies that majority of the respondents revealed that budgeting provides a framework for decision making for education service delivery

According to the study findings, 7.53% of the respondents, 6.45% of the respondents disagreed, 9.68% of the respondents were not sure, 41.94% of the respondents agreed and 34.41% strongly agreed. This implies that majority of the respondents revealed that budgeting is vital in the local government since it helps to monitor its financial activities.

It was found out that 4.3% of respondents strongly disagreed, 9.68% disagreed, 9.68% of the respondents were not sure, 36.56% of the respondents agreed and the remaining 39.78% of the respondents strongly agreed that it is through budgeting, the local government authorities can be able to identify the fraud by determining unusual gaps between planned spending and actual expenses. This implies that majority of the respondents revealed that budgeting plays a vital role in education service delivery.

It was found out that 2.15% of the respondents strongly disagreed, 8.60% of the respondents disagreed, 9.68% were not sure, 30.11% of the respondents agreed and the remaining 49.46% of the respondents strongly agreed that budgeting forces early consideration of basic policies.

5.1.5 Findings on challenges facing budgeting for education in Wakiso District Local Government

The study results found out that 5.38% of the respondents strongly disagreed, 4.30% of the respondents disagreed, 9.68% of the respondents were not sure, 35.48% of the respondents agreed and the remaining 45.16% of the respondents strongly agreed. This implies that majority of the respondents agreed that there is a challenge of discrepancy between actual and reported expenditure for certain activities.

According to the study findings, 1.08% of the respondents strongly disagreed, 7.53% of the respondents disagreed, 4.30% of the respondents, 39.78% agreed and the remaining 47.31% strongly agreed that there is also a challenge of corruption and this also affects the budget while being implemented

It was found out that 8.60% of the respondents strongly disagreed, 7.53% of the respondents, 9.68% of the respondents disagreed, 9.68% were not sure, 37.63% of the respondents agreed and the remaining 36.56% of the respondents strongly agreed that another challenge facing budgeting

is lack of public participation or limited involvement of the community also affects the implementation of the budget.

The study revealed that 3.23% of respondents strongly disagreed, 7.53% disagreed, 9.68% of the respondents were not sure, 37.63% of the respondents agreed and the remaining 41.94% of the respondents strongly agreed. This implies that majority of the respondents revealed that lack of sufficient consultation from the public, experts and concerned stakeholders also affect the implementation of the budget.

5.1.6 Findings on Solutions to the challenges faced by budgeting for education service delivery

It was found out that 48.6% of the respondents strongly disagreed, 7.53% of the respondents disagreed, 9.68% of the respondents were not sure, 49.46% agreed and the remaining 24.73% of the respondents strongly agreed that the government of Uganda should assist the district local governments in conversing for more funding. This implies that majority of the respondents were of the view that a lot still needs to be done to address the challenges faced.

The study results revealed that 3.23% of the respondents strongly disagreed, 7.53% of the respondents disagreed, 9.68% of the respondents were not sure, 43.01% of the respondents agreed and the remaining 36.56% strongly agreed that the district local government is advised to ensure timely submission of budgets and workplans to the central government. This implies that most of the respondents in Wakiso revealed that there is need for proper planning.

It was found out that 2.15% of the respondents strongly disagreed, 4.30% of the respondents disagreed, 9.68% of the respondents were not sure, 43.01% of the respondents agreed and the remaining 40.86% of the respondents strongly agreed that the district should continue building capacity of its staff in the different departments and different disciplines. This implies that majority of the respondents were not sure.

The study results revealed that 1.08% of the respondents strongly disagreed, 3.23% of the respondents disagreed, 9.68% of the respondents were not sure, 46.24% of the respondents agreed and the remaining 39.78% strongly agreed. This implies that the majority of the

respondents revealed that there should be deliberate efforts made to ensure that departments/sectors with a multitude of assignments should be given priority over ones without.

5.2 Conclusion

5.2.1 Factors affecting education service delivery in Wakiso District

The study concludes that the master budget combines factors like sales, operating expenses, assets, and income streams to allow companies to establish goals and evaluate their overall performance, as well as that of individual cost centers within the organization. Master budgets are often used in larger companies to keep all individual managers aligned.

To create an accurate picture, operating budgets must account for factors such as sales, production, labor costs, materials costs, overhead, manufacturing costs, and administrative expenses. Operating budgets are generally created on a weekly, monthly, or yearly basis. A manager might compare these reports month after month to see if a company is overspending on supplies.

It also concludes that a financial budget is used to establish a picture of a company's financial health and present a comprehensive overview of its spending relative to revenues from core operations.

5.2.2 Funding of education service delivery in Wakiso District

The study concludes that there are large variations in funds received between schools. Data on public spending reaching the schools showed also that schools in poorer communities tended to suffer more significantly from misuse of funds.

While the district was supposed to pass the capitation funds on to primary schools within the district, the block grant arrangement did not require that the funds be accounted for and as a result the entire system was chaotic. For example, the lines of communication between the local school, the district officials and the central government were very poor

It's also important to note that in Uganda, in spite of the transfer of funds through the district administration and the autonomy of the districts, the funds allocated for education cannot be used

for other purposes, which is different from other sector departments at district level.

5.2.3 Contributions of budgeting towards education service delivery in Wakiso District

Local Government

The study concludes that budgeting provides a framework for decision making. An effective budget assists managers in choosing between multiple projects. Management should be allocating funds and resources to the projects highlighted in the budget(s).

Budgeting is vital in organisations since it helps to monitor the financial activity of the organization. On a monthly or quarterly basis management should compare actual income and expenses to their budgets to ensure that spending is in line with revenues.

It also concludes that it is through budgeting, the management can be able to identify the fraud by determining unusual gaps between planned spending and actual expenses and thus assist the organization's plan for capital expenditure projects.

The study concludes that budgeting forces early consideration of basic policies. It requires an adequate and sound organizational structure, that is, there must be a definite assignment of responsibility for each function of the enterprise. Budgeting compels all the members of management, from the top to bottom to participate in the establishment of goals and plans.

5.2.4 Challenges facing budgeting for education in Wakiso District Local Government

The study concludes that there is a challenge of discrepancy between actual and reported expenditure for certain activities. This sometimes leads to huge losses of resources that could have been utilized in a more effective way.

It also concludes that there is also lack of public participation or limited involvement of the community also affects the implementation of the budget. This is because without the involvement or participation of the civil persons or stakeholders, it can be relatively difficult to achieve the set goals and objectives of carrying the budget.

The study concludes that there is also lack of transparency and accountability and this also affect the implementation of the budget. This is also very common in developing countries. This can

also lead to loss of the resources since lack of transparency might lead to misallocation of the resources and thus a serious challenge that needs to be addressed appropriately.

It concludes that lack of sufficient consultation from the public, experts and concerned stakeholders also affects the implementation of the budget.. This is because without the experts' view or consultation, it can also be difficult to ensure an effective and appropriate budget since they play a significant role in guiding and advising on -activities to be executed under the budget.

5.2.5 Solutions to challenges facing budgeting for education in Wakiso District Local Government

The study concludes that the government of Uganda should assist the district local governments in convincing for more funding from other sources such as the foreign governments, multilateral donors and international civil society organizations.

It concludes that the district local government is advised to ensure timely submission of budgets and work plans to the central government. This should be effected right from within starting with sections and departments in the district offices. This could improve on the timely release of funding given that central government has sometimes blamed the untimely release of funds on delay in submission of local government budgets and work plans by district local governments.

The district should continue building capacity of its staff in the different departments and different disciplines. There should be deliberate efforts made to ensure that departments/sectors with a multitude of assignments should be given priority over ones without.

Corruption and general abuse of office/authority should be largely condemned and highly punished. The general public can also assist in this after being sensitized by district local government to look out for cases of misuse and abuse of such public offices for selfish ends. The public should also be educated on the dangers and effect of corruption on the development of the economy.

5.3 Recommendations

The government of Uganda should assist the district local governments in convincing for more funding from other sources such as the foreign governments, multilateral donors and international civil society organizations. This will help in reducing the gap that exists between the demand for basic services under health and education as well as important sectors such as roads.

The district local government is advised to ensure timely submission of budgets and work plans to the central government. This should be effected right from within starting with sections and departments in the district offices. This could improve on the timely release of funding given that central government has sometimes blamed the untimely release of funds on delay in submission of local government budgets and work plans by district local governments.

The district should continue building capacity of its staff in the different departments and different disciplines. There should be deliberate efforts made to ensure that departments/sectors with a multitude of assignments should be given priority over ones without. There are many civil society organizations that fund these areas and district authorities should take advantage of this opportunity.

Corruption and general abuse of office/authority should be largely condemned and highly punished. The general public can also assist in this after being sensitized by district local government to look out for cases of misuse and abuse of such public offices for selfish ends. The public should also be educated on the dangers and effect of corruption on the development of the economy.

Lastly, a study should be conducted to establish the effectiveness of local governments in observing the appropriate procedures during the budgeting process as this would assist in improving budget performance at implementation level.

5.4 Areas of further research

Budgeting process in local governments

Budgetary control in local governments

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APPENDICES

APPENDIX I: QUESTIONNAIRE

DEAR RESPONDENT

My name is **SHAKIRA NAMULWASIRA, 1153-06404-02069** a student of Kampala International University pursuing a Bachelor's Degree in Public Administration. I am currently carrying out a study about **“BUDGETING AND EDUCATION SERVICE DELIVERY IN UGANDA: A CASE STUDY OF WAKISO DISTRICT LOCAL GOVERNMENT.”** as a requirement for the award of bachelor of Public Administration and Management. I humbly request you to be one of the participants in this study and your cooperation will be of great importance to this study. Your answers will be kept with utmost confidentiality.

SECTION A: BACKGROUND INFORMATION

1. Gender

Male ☐

Female ☐

2. Marital Status

Married ☐

Single ☐

3. Highest Educational level

Primary ☐

Secondary ☐

Tertiary ☐

University ☐

4. Age.

Below 20 ☐

Between 20-39 ☐

Between 40-59 ☐

60 and above ☐

Direction 1: Please write your rating on the space before each option which corresponds to your best choice in terms of level of motivation. Kindly use the scoring system below:

Score	Response Mode	Description	Interpretation
5	Strongly Agree	You agree with no doubt at all	Very satisfactory
4	Agree	You agree with some doubt	Satisfactory
3	Neutral	You are not sure about any	None
2	Disagree	You disagree with some doubt	Fair
1	Strongly Disagree	You disagree with no doubt at all	Poor

PART 2:

	Factors affecting education service delivery in Wakiso District	5	4	3	2	1
1	The master budget comprises of sales, operating expenses, assets, and income streams to allow the local government to perform well					
2	An operating budget is a forecast and analysis of projected income and expenses over the course of a specified time period					
3	A cash flow budget is a means of projecting how and when cash comes in and flows out of the local government within a specified time period					
4	A financial budget presents a company's strategy for managing its assets, cash flow, income, and expenses					

	Funding of education service delivery in Wakiso District	5	4	3	2	1
1	Schools within the district receive adequate funds to operate smoothly					
2	There are large variations in funds received among schools					
3	Schools in poorer communities tended to suffer more significantly					

	from misuse of funds					
4	The district passes the capitation funds on to schools					

	Contributions of budgeting towards education service delivery in Wakiso District Local Government	5	4	3	2	1
1	Budgeting provides a framework for decision making for education service delivery					
2	Budgeting is vital in the local government since it helps to monitor its financial activities					
3	It is through budgeting, the local government authorities can be able to identify the fraud by determining unusual gaps between planned spending and actual expenses					
4	Budgeting forces early consideration of basic policies					

	Challenges facing budgeting for education in Wakiso District Local Government	5	4	3	2	1
1	There is a challenge of discrepancy between actual and reported expenditure for certain activities					
2	There is also a challenge of corruption and this also affects the budget while being implemented					
3	Another challenge facing budgeting is lack of public participation or limited involvement of the community also affects the implementation of the budget					
4	Lack of sufficient consultation from the public, experts and concerned stakeholders also affects the implementation of the budget					

	Solutions to the challenges faced by budgeting for education service delivery	5	4	3	2	1
1	The government of Uganda should assist the district local governments in conversing for more funding					
2	The district local government is advised to ensure timely submission of budgets and workplans to the central government					
3	The district should continue building capacity of its staff in the different departments and different disciplines					
4	There should be deliberate efforts made to ensure that departments/sectors with a multitude of assignments should be given priority over ones without					

Thank you very much

END