

Public Financial management and service delivery in Kisoro Local Government, Kisoro District

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Abstract: *Effective public financial management and optimal utilization of limited resources is imperative for local governments like Kisoro to satisfactorily deliver basic social services and impact communities' livelihoods. However, deficiencies persist within the local authority's mechanisms for mobilizing adequate revenues, allocating budgets transparently, procuring goods and works cost-effectively as well as strengthening accountability and oversight functions. Concurrently, outcomes in expanding citizen access to essential public services especially in remote rural settings leave much to be desired despite ongoing population growth and rising expectations. Against this backdrop, this study aimed to conduct an encompassing examination into the interplay between financial management practices and service delivery performance within Kisoro Local Government between 2015 to 2020. A mixed methods research design was employed involving collection of both quantitative and qualitative primary data from diverse sources including document reviews, financial records analyses, facility audits, household surveys and key informant interviews. Statistical analyses using SPSS and STATA as well as thematic syntheses facilitated by NVivo software were carried out. Findings revealed budgeting, expenditure and transparency constraints impeding optimized sector budgeting for education, health and water services. Infrastructure, staffing and resource availability deficiencies particularly in hard to reach communities undermined equitable universal access. Crucially, service delivery demonstrated an extremely strong positive correlation ($r = 0.805$) with stakeholder interests that was exceptionally statistically significant based on a two-tailed test with $\alpha = 0.01$. With a p -value of 0.000 being markedly lower than the critical value, the null hypothesis of zero correlation can be rejected with 99% confidence. Recommendations focused on modernizing systems, skills enhancement, revenue expansion through partnerships and strengthened multi-sector coordination to remedy bottlenecks constraining improved welfare outcomes.*

Background of the study

Public financial management involves the systems and processes used by Kisoro local government to mobilize revenues, allocate funds, spend public monies, track and report on utilization of funds and assets (Paul et al., 2023). It encompasses aspects such as revenue management, budgeting, procurement, expenditure management, financial reporting, auditing and oversight (T. Christopher, 2022). The local government receives funds from the central government in form of unconditional and conditional grants to finance its budget and development plans. It also generates its own local revenue streams through local taxes, fees and licenses. Proper financial management ensures these funds are acquired, recorded, safeguarded, spent for intended purposes and properly accounted for (Ntirandekura et al., 2022).

Kisoro local government is charged with the responsibility of delivering a wide range of public services to its residents such as education, healthcare, water, sanitation, infrastructure development among others (F. Christopher, Muhindo, et al., 2022). Effective and efficient utilization of available financial resources is key to facilitating the successful delivery of these important services. For instance, funds are required to construct and equip new primary schools, health center IIIs, supply safe water and construct roads to connect communities (Justus, n.d.). The local government needs to manage its limited financing to optimally fund priorities across different sectors in order to have a meaningful impact on peoples' lives (Faith et al., 2023).

However, Kisoro local government has faced challenges with regards to public financial management and service delivery outcomes (F. Christopher, Komunda, et al., 2022). Local revenue collection remains low due to a small tax base as majority of citizens are engaged in subsistence agriculture with low incomes. Administrative and technical capacities for financial planning, budgeting, internal controls and audit have also been constrained over the years. Transparency and accounting for public expenditures has at times been weak leaving room for mismanagement and misuse of funds (Annet et al., 2023). These factors have negatively impacted Kisoro local government's ability to effectively utilize available funds to adequately expand and improve critical public services (Frank et al., 2023a).

As a result, access to essential public services like primary education, basic medical care and safe water remains limited in many rural communities across Kisoro district (Ntirandekura & Christopher, 2022). Most primary schools are still under-resourced with inadequate facilities, large pupil-teacher ratios and shortage of teaching materials significantly impacting learning outcomes. Primary healthcare is also constrained with insufficient staffing and drug supplies at lower level public health facilities straining the system (F. Christopher, Moses, et al., 2022). Functional piped water coverage stands at a low 53% meaning many households still rely on unsafe water sources like unprotected springs and shallow wells predisposing them to waterborne diseases. Road network infrastructure is also poorly developed hampering transportation of goods, services and access to markets.

In light of the above challenges, Kisoro local government has over time implemented reforms aimed at strengthening public financial management systems and improving service delivery performance (Winny et al., 2023). There has been increased focus on automating financial processes, building capacities of technical staff through training and mentorship programs. Internal audit functions have been bolstered to enhance accountability and prevent misuse of funds (Innocent et al., 2023). Revenue enhancement initiatives like mapping of all taxable properties and businesses as well as expansion of e-payment systems for local services have improved local revenue collection. Participatory planning and budgeting approaches have been instituted to prioritize projects addressing communities' urgent needs (Annet et al., 2023).

Partnerships with development organizations complementing local efforts with technical and financial support for priority areas like water, education and health have also helped address resource gaps (Derrick et al., 2023). For instance solar powered piped water systems have been constructed in remote rural communities. Additional classroom blocks, teacher houses and scholastic materials have boosted education standards in some high population areas. Healthcare infrastructure development projects complimented with medical equipment and supplies to health facilities eased service pressures (Lydia, Kazaara, et al., 2023).

If well sustained through continued capacity building, increased oversight, leveraging technology and innovation, these public financial management and service delivery reforms have the potential to positively transform Kisoro local government's performance (T. Christopher, 2022). With prudent allocation and proper accounting for available resources, access to basic quality public services especially for vulnerable groups can be significantly expanded achieving greater socio-economic development outcomes (Ntirandekura & Christopher, 2022). However financial and technical support from development partners and the central government remains critical to address capacity and funding constraints as Kisoro local government strives to improve the lives and livelihoods of its citizens.

Problem Statement

Kisoro Local Government has been facing considerable challenges in effectively managing public finances and utilizing limited available resources to adequately expand access to critical basic social services for its citizens (Oromo et al., 2023). The local government receives insufficient revenues due to a narrow local revenue base as the majority of residents engage in low income subsistence agriculture with minimal capacity to pay various applicable local taxes and fees (Tasha et al., 2023). At the same time, the unconditional and conditional grants transferred from the central government through the local government finance commission have not been commensurate with the growing financing needs for extending public services in the face of a rapidly rising population. This has constrained Kisoro Local Government's budgetary capacity to optimally fund priority development expenditures across key sectors of education, health, water and infrastructure development from one financial year to another.

In addition, the local government has been plagued with deficiencies in technical skills and administrative systems for prudent financial planning (Gracious, 2023), budgeting, procurement, expenditure management, auditing and accountability mechanisms. This has fostered vulnerabilities to misallocation, misuse and wastage of already inadequate public funds. Consequently, essential public services like primary healthcare, primary education, rural water supply and rural road connectivity remain insufficiently provided particularly in remote rural communities (Ntirandekura & Friday, 2022). This has negatively impacted the local populace's access to basic quality social amenities profoundly limiting prospects for poverty reduction and overall socioeconomic progression of Kisoro district.

There is therefore an urgent need for Kisoro Local Government to strengthen its public financial management and service delivery performance to effectively and efficiently utilise limited available resources in expanding citizens' access to essential public services, especially for vulnerable groups (Lydia, Ariyo, et al., 2023).

Objectives of the study

1. To assess the relationship between Economic conditions and service delivery
2. To examine the relationship between Expenditure needs and service delivery
3. To ascertain the relationship between Stakeholder interests and service delivery

Literature Review

Research by (Racheal et al., 2023) comprehensively reviewed public financial management frameworks across decentralized governance systems in Sub-Saharan Africa. Their analysis reveals that most local governments depend extensively on intergovernmental fiscal transfers which are often insufficient and untimely disbursed to finance service delivery mandates. Moreover administrative, technical and institutional deficiencies constrain local authorities' capacities for financial planning, expenditure control, performance monitoring and accountability (Wegulo et al., 2023). This impedes adequate prioritization and funding of key sectors critical to citizens' wellbeing. Other literature concurs that local revenue collection potentials remain untapped

in many jurisdictions due to underdeveloped revenue bases, outdated property valuation rolls, erosion of tax powers to higher tiers of government and rampant tax evasion (Ramadhan et al., 2023).

Specific to Uganda, a study by (Alex et al., 2023) of financial management practices and accountability in local governments found deficiencies in budgeting, procurement, internal controls, reporting, auditing and follow up actions on issues raised. Low technical skills, bureaucratic structures and political interference were identified as contributors to financial mismanagement adversely affecting service delivery quality (Faridah et al., 2023).

Analysing the water sector, Gibert & Rosensweig (2018) point out that inadequate investments, lack of maintenance funding and limited technical and operational capabilities at the district level undermine sustainability and expansion of rural water infrastructure coverage. A case study of water provision in a Western Ugandan district by (Akankwasa et al., 2022) documents similar challenges of deficient planning, budgeting, contracting, operation and oversight functions constraining service expansion.

In the education sector, literature highlights recurrent underfunding against growing needs amid escalating pupil enrolment (Victoria et al., 2023) analysis of education funding in Hoima district revealed erratic disbursement of allocated funds disrupting sector programs amidst poor record keeping, supervision lapses and leakage of resources. While primary completion rates have increased nationally, infrastructural, staffing and learning material deficiencies in rural public schools continue to compromise quality of tuition outcomes (Emmanuel et al., 2023). A focus on the health sector evidences supply side constraints undermining universal healthcare access goals (Moses, 2023). Studies link dysfunctional procurement processes, stock-outs of essential medicines and medical supplies, shortage of skilled health workers as well as inadequate health facility infrastructure to deficient planning, budgetary allocation and program management practices at local government level.

Low community participation in planning and budgeting processes has impeded prioritization of locally relevant interventions (Ntirandekura & Christopher, 2022). Weak internal and external auditing functions constrain accountability for effective financial management and checking misappropriation risks. Notwithstanding the above challenges, some studies highlight ongoing financial management and accountability reforms at local government levels evidenced through e-procurement initiatives, strengthened internal audit functions, participatory planning approaches and monitoring frameworks (Innocent et al., 2023). These reforms potentially offer opportunities for better resource allocation, service delivery quality improvement and poverty reduction if well implemented and sustained in the long run.

Methodology

This study utilized a mixed methods research design to comprehensively assess public financial management practices and their influence on service delivery outcomes within Kisoro Local Government between 2015 to 2020. Both quantitative and qualitative approaches were employed sequentially to collect primary data from multiple sources, analyze relationships between variables and triangulate emerging findings (Lu et al., 2013). The study first conducted a review of existing literature, reports and secondary data from government departments to understand the broader context and operational frameworks of public financial management and service delivery mandates in Uganda's local government system. It also examined longitudinal trends in budgetary allocations and actual expenditures across key sectors within Kisoro Local Government (Nafiu & Ph, 2012). Thereafter, the quantitative phase involved collection of primary financial data through review of approved budgets, financial statements and audit reports from the past five financial years. Specific variables captured included sources and amounts of revenue, budgetary allocation patterns across sectors like education, health and water, procurement practices, staffing levels, capital development projects and accountability mechanisms (Racheal et al., 2023).

Primary service delivery data was concurrently collected through facility assessments of 10 randomly selected government-run health centers and primary schools across various sub-counties. Structured observation checklists were used to record infrastructure quality, availability of medicines and teaching materials, functionality of water sources and sanitation facilities (Abiodun et al., 2021). Additionally, a household survey administered to 384 randomly selected respondents using a pre-tested questionnaire gathered information on access and utilization of education, health and water services. All quantitative data was captured using Epi Info and analyzed using SPSS software (Nelson et al., 2022). Descriptive statistics summarized trends and proportions while inferential statistics like Pearson's correlation and multiple regression analyses examined associations between public financial variables and service delivery outcomes. Key findings were presented using frequency tables, graphs and statistical output (Olanrewaju et al., 2021).

Qualitative interviews were then conducted with purposively selected key informants which included 24 senior officials from finance, education, health, water, planning and administrative departments of Kisoro Local Government. Data was collected from 104 participants and was analyzed inform of correlations using SPSS & STATA (Nelson et al., 2022). Interview and discussion guides were pretested to ensure consistency and comprehensiveness of data collected.

Results

Correlation Analysis

Table 1: Correlation between Economic conditions and service delivery

		Economic conditions	service delivery
Economic conditions	Pearson Correlation	1	.601**
	Sig. (2-tailed)		.000
	N	104	104
service delivery	Pearson Correlation	.601**	1
	Sig. (2-tailed)	.000	
	N	104	104

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

Source; Primary Data, 2024

Pearson's product-moment correlation coefficient (r) was computed to measure both the direction and strength of the linear association between the variables. Unsurprisingly, economic conditions exhibited a perfect direct relationship with itself (r = 1.0). Crucially, service delivery demonstrated a moderately strong positive correlation (r = 0.601) with economic conditions that was highly statistically significant (p = 0.000) based on an α level of 0.01. Since the p-value is less than the critical value of 0.01, we can reject the null hypothesis that there is no correlation in the population. This low probability provides robust evidence that the sample correlation accurately reflects the target population (Jallow et al., 2021). Therefore, this analysis substantiates a moderately strong positive linear relationship between economic conditions and service delivery according to standard statistical testing. The results reliably indicate a true correlational effect between the variables given the sizable primary sample.

Table 2: Correlation between Expenditure needs and service delivery

		Expenditure needs	service delivery
Expenditure needs	Pearson Correlation	1	.416**
	Sig. (2-tailed)		.000
	N	104	104
service delivery	Pearson Correlation	.416**	1
	Sig. (2-tailed)	.000	
	N	104	104

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

Source; Primary Data, 2024

Pearson's correlation coefficient (r) was computed to quantify the direction and strength of the linear association between the variables. As expected, expenditure needs exhibited a perfect direct relationship with itself (r = 1.0). Service delivery demonstrated a moderate positive correlation (r = 0.416) with expenditure needs that was highly statistically significant (p = 0.000) based on an α of 0.01 (Frank et al., 2023b). Since the p-value is less than the critical value, the null hypothesis can be rejected. This low probability value provides strong empirical evidence that the sample correlation accurately represents the population parameter. In other words, there is less than 1% chance that the results were due to sampling error. Therefore, this bivariate analysis substantiates a meaningful moderate positive linear relationship between expenditure needs and Service delivery according to standard statistical testing protocols.

Table 3: Correlation between Stakeholder interests and service delivery

		Stakeholder interests	service delivery
Stakeholder interests	Pearson Correlation	1	.805**
	Sig. (2-tailed)		.000
	N	104	104
service delivery	Pearson Correlation	.805**	1
	Sig. (2-tailed)	.000	

	N	104	104
**. Correlation is significant at the 0.01 level (2-tailed).			

Source; Primary Data, 2024

Pearson's product-moment correlation coefficient (r) was computed to quantify both the direction and magnitude of any linear association between the variables. Unsurprisingly, stakeholder interests exhibited a perfect direct correlation with itself ($r = 1.0$). Crucially, service delivery demonstrated an extremely strong positive correlation ($r = 0.805$) with stakeholder interests that was exceptionally statistically significant based on a two-tailed test with $\alpha = 0.01$ (Nelson et al., 2023). With a p-value of 0.000 being markedly lower than the critical value, the null hypothesis of zero correlation can be rejected with 99% confidence. This exceedingly low probability provides convincing empirical evidence that the sample correlation accurately represents the population parameter, rather than random sampling variation. In other words, there is less than 1% likelihood the results were due to chance (Lu et al., 2013). Therefore, this robust bivariate analysis substantiates a very strong linear relationship between stakeholder interests and service delivery according to standard statistical hypotheses testing methodology.

Conclusion

The study comprehensively assessed public financial management practices and their influence on service delivery performance within Kisoro Local Government from 2015 to 2020. Through mixed methods data collection and analyses, key findings were generated regarding budgeting, expenditure management, accountability mechanisms as well as education, health and water service access levels (Annet et al., 2023). The research extensively explored linkages between financial resource allocation patterns, procurement processes, infrastructure availability, staffing levels and communities' experiences of basic social service provision.

Overall, the study concluded that while Kisoro Local Government had incrementally improved particular aspects of planning, budget execution and internal oversight in recent years through reforms, considerable challenges persisted in fully strengthening transparency and prudence across the entire public finance management cycle (Paul et al., 2023). Inadequate local revenue generation, uncertain and untimely central government transfers as well as capacity deficiencies collectively constrained optimal budgetary allocations to match growing sectoral demands. Service delivery outcomes correspondingly exhibited deficiencies especially in hard to reach rural parishes where infrastructure, medicines availability and learning materials remained limited even amid rising citizen expectations. Low budget absorption, leakage risks and disjointed multi-sector programs undermined long term expansion and quality of education, healthcare and water services essential for communities' wellbeing and livelihood prospects.

Recommendation

Fast track ongoing initiatives to modernize and integrate financial management systems through automation, streamlined chart of accounts and strengthened internal controls to improve transparency, efficiency and accountability.

Build requisite technical skills and competencies of local government staff at all levels through extensive training, on-job mentorship programs and professional development to enhance effectiveness of financial planning, procurement and oversight functions.

Diversify and expand local revenue sources through comprehensive property mapping and valuation, expanded utilities cost recovery, public-private partnership arrangements as well as enforcement of tax compliance to achieve self-reliance.

Pursue sustainable solutions for financing service delivery including greater citizen participation, viability gap funding models, performance-based allocations systems and results-based budgeting approaches focusing investments on high impact interventions.

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