

**BUDGET MANAGEMENT AND QUALITY OF HEALTHCARE SERVICE
DELIVERY: A STUDY OF OMORO DISTRICT LOCAL GOVERNMENT**

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**A DISSERTATION SUBMITTED TO THE FACULTY OF BUSINESS AND
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DECLARATION

I **Otto Justine**, declare that this dissertation titled “Budget Management Practices and Quality of Healthcare Service Delivery: A study of Omoro District Local Government” is my original work and has never been published or submitted for any award in any University or institution before.

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APPROVAL

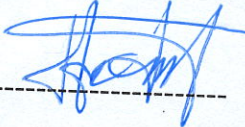
This is to certify that this dissertation titled "Budget Management and Quality of Healthcare Service Delivery: A study of Omoro District Local Government" was developed under our supervision and is now ready for submission in partial fulfillment of the requirements for the award of Master of Business Administration of Gulu University.

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23/10/2026

DEDICATION

This research work is dedicated to my dear wife for her patience, encouragement, and support throughout the entire period of this study. Her understanding and sacrifices provided me with the strength and motivation to complete this work.

I also dedicate this work to my dear children, whose presence in my life continues to inspire me to work harder and strive for excellence. May this achievement serve as a source of inspiration to them in their future academic and life endeavors.

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LIST OF ABBREVIATIONS AND ACRONYMS

OAG: Office of the Auditor General

UN: United Nation

UNHCR: United Nations High Commission for Refugees

UNICEF: United Nations International Children's Emergency Fund

WHO: World Health Organization

ABSTRACT

This study examined the effect of budget management on the quality of healthcare service delivery in Omoro District Local Government. The study was guided by four objectives: to assess budget management practices, to examine the quality of healthcare service delivery, to determine the relationship between budget management practices and healthcare service delivery, and to establish the moderating effect of external audit on this relationship. The study was grounded in Budgetary Theory and Public Choice Theory. A descriptive cross-sectional research design was adopted using a mixed-methods approach. Data were collected from a sample of 133 respondents, including staff of Omoro District Local Government and key informants from health facilities and Village Health Teams. Questionnaires and interview guides were used to collect data. Quantitative data were analyzed using SPSS version 26, applying descriptive statistics, Pearson correlation, and regression analysis, while qualitative data were analyzed thematically. The findings revealed that budget management in Omoro District Local Government were highly implemented in terms of planning, preparation, implementation, and control. The quality of healthcare service delivery was found to be moderate, indicating that while services are being provided, several challenges still exist. The study further established that budget management have a significant positive effect on the quality of healthcare service delivery, particularly budget planning, implementation, and control, while budget preparation was not significant. In addition, external audit was found to significantly moderate the relationship between budget management and quality of healthcare service delivery, strengthening the effect of budget management on service quality. The study concludes that effective budget management, supported by strong external audit systems, are critical in improving the quality of healthcare service delivery. It recommends strengthening budget implementation and control systems, improving resource allocation to health facilities, enhancing audit follow-up mechanisms, and ensuring timely release of funds to local governments in order to enhance quality of healthcare service delivery.

CHAPTER ONE

INTRODUCTION

1.0 Introduction

Quality of healthcare service delivery depends significantly on how effectively financial resources are planned, allocated, and utilized within the health system. Effective budget management practices are central to ensuring that health resources are converted into accessible, safe and timely care. Budget management in the health sector encompasses the full public financial management cycle including budget planning, formulation, execution and control to determine whether planned inputs reach service delivery points when needed (Homauni, 2023; Musiega, 2022). Where budgets are credible and executed as intended, health systems are better able to maintain essential supplies, retain staff, perform preventive programmes and respond to surges in demand; conversely, weak budget execution and cash-flow bottlenecks commonly translate into stock-outs, interrupted services and poorer quality of care (World Bank, 2025; World Health Organization [WHO], 2023).

The link between budget management practices and quality of healthcare service delivery has been documented across contexts. Studies reveal that proper budget management contribute to effective and efficient healthcare service delivery (Musiega, 2022; Homauni, 2023). However, despite growing recognition of the importance of budget management practices, gaps remain in empirical evidence connecting specific budget-management practices that contributes to service quality at district levels, particularly in Omoro District Local Government (ODLG). This study addressed this gap by investigating how budget management practices influenced the quality of healthcare service delivery in a district-level setting.

1.1 Background

1.1.1 Historical background

The pursuit of quality healthcare has been a central concern of health systems since the early 20th century, evolving significantly in both scope and measurement. Historically, the concept of quality in healthcare was primarily associated with professional competence and adherence to clinical standards, as defined by pioneers such as Ernest Codman in the early 1900s, who introduced the “end-results” approach to evaluating care outcomes (Berwick, 2023). By the 1980s and 1990s, quality of care expanded to incorporate patient safety, service efficiency, equity, and patient-centeredness, most notably through the landmark frameworks developed by the Institute of Medicine (IOM), now the National Academy of Medicine (IOM, 2001). These frameworks transformed quality from a narrow clinical focus into a multidimensional construct emphasizing safety, effectiveness, timeliness, efficiency, patient-centeredness, and equity.

Globally, the 21st century has seen intensified efforts to strengthen health system performance through improved financial governance, accountability, and service delivery. Improved budget management has increasingly been recognized as an essential driver of quality, particularly in low-income settings where inefficient or unpredictable financing is closely linked to weak service readiness, stock-outs of essential medicines, and poor patient experience (World Health Organization [WHO], 2023). More recent global campaigns such as UHC2030 and WHO’s Quality of Care Network continue to position quality as a non-negotiable pillar of universal health coverage (WHO, 2024), emphasizing that without sound financial and budgetary systems, improvements in quality remain difficult to achieve.

1.1.2 Theoretical Background

This study is anchored on Budgeting Theory and Public Choice Theory, which together provide a complementary theoretical framework for understanding resource management and service delivery within public and quasi-public institutions. The integration of these theories strengthens the explanatory power of the study by linking internal financial management processes with external incentive structures that shape organizational performance and service outcomes.

Budgeting Theory, particularly the Incremental Budgeting perspective advanced by Wildavsky (1964), explains how organizations plan, allocate, control, and monitor financial resources over time. The theory conceptualizes budgeting as a behavioral and political process rather than a purely technical exercise, emphasizing that budget decisions are shaped by historical allocations, institutional routines, negotiation, and bounded rationality (Wildavsky, 1964; Rubin, 2019). Within the theoretical background, Budgeting Theory provides a foundation for understanding budget management practices such as planning, allocation, control, monitoring, and accountability. It explains why organizations often rely on historical expenditure patterns, incremental adjustments, and line-item budgeting to maintain stability and predictability. The theory is particularly relevant in public sector and donor-funded contexts, where fiscal discipline, compliance, and continuity are prioritized over radical reallocation of resources (Anessi-Pessina et al., 2016; Andrews & Hill, 2022). However, the theory also acknowledges limitations, notably the risk of inefficiency and weak alignment between budgets and performance outcomes (Shah, 2020).

Complementing this internal management perspective, Public Choice Theory explains how incentives, self-interest, and institutional constraints influence service delivery outcomes. Developed by Buchanan and Tullock (1962), the theory applies economic reasoning to political

and administrative behavior, arguing that politicians, bureaucrats, and citizens act rationally to maximize personal or organizational benefits. In the theoretical background, Public Choice Theory helps explain why service delivery outcomes may fall short despite the presence of budgets, policies, and formal structures. It highlights how rent-seeking, bureaucratic budget maximization, weak accountability, and collective action problems can undermine efficiency, equity, and service quality (Mueller, 2020; Congleton et al., 2019). The theory is particularly useful in explaining service delivery challenges in developing contexts, where institutional weaknesses and information asymmetries intensify incentive misalignment.

When presented together, the two theories offer a holistic framework. Budgeting Theory explains how resources are planned and managed internally, while Public Choice Theory explains why actors within the system behave in ways that affect service delivery outcomes. Budgeting Theory emphasizes procedural and managerial controls, whereas Public Choice Theory emphasizes incentive structures and governance dynamics. Their integration highlights the need for sound budget management practices alongside incentive-compatible institutional arrangements. Together, these theories provide a robust theoretical foundation for analyzing the link between budgeting practices, governance behavior, and effective service delivery (Rubin, 2019; Andrews, Pritchett, & Woolcock, 2017).

1.1.3 Conceptual Background

Budget management practices are widely viewed as a core public finance function concerned with aligning financial resources to institutional goals. Raghunandan and Rama (2022) describe it as the systematic planning, allocation, monitoring, and control of financial resources to ensure spending supports organizational objectives, while Allen et al. (2019) emphasize disciplined and transparent expenditure execution in public institutions. In the Ugandan context, MoFPED

(2023) defines budget management practices as the coordination of budgeting, fund releases, expenditure tracking, and reporting to ensure public resources support service delivery priorities. For this study, the Raghunandan and Rama (2022) definition is adopted because it best reflects the operational and regulatory realities of local government budgeting in Uganda.

Quality of healthcare services has evolved into a multidimensional concept centered on outcomes, patient experience, and system performance. According to the WHO (2023), quality refers to the extent to which health services increase the likelihood of desired health outcomes and align with current professional standards. The Institute of Medicine (2001) frames quality around six pillars—safety, effectiveness, patient-centeredness, timeliness, efficiency, and equity, while Kruk et al. (2018) stress competent, respectful, and people-centered care that leads to measurable health improvements. This study adopts The Institute of Medicine (2001) definition because it captures both outcome-orientation and alignment with professional knowledge, which are central to evaluating service delivery in public health systems.

External audit is globally recognized as an essential accountability mechanism within public financial management. INTOSAI (2021) defines it as an independent, objective assurance process that evaluates whether public resources are managed according to laws, regulations, and best-practice standards. Complementing this, Hay, Cordery, and Lowe (2020) view external audit as an independent examination of financial statements and performance aimed at strengthening transparency. In Uganda, the Office of the Auditor General (OAG, 2024) emphasizes accuracy, legality, and value-for-money assessment in public expenditure scrutiny. The study adopts the OAG (2024) definition because it directly reflects the legal mandate and operational framework governing audits in Ugandan local governments.

1.1.4 Contextual Background

Uganda's decentralization policy, initiated in the early 1990s and strengthened by the Local Government Act (1997), established district local governments as key units responsible for planning, budgeting, and implementing public services, including healthcare (Government of Uganda, 1997). The decentralization policy aimed to enhance community participation, improve accountability, and localize decision-making. Despite these intentions, numerous studies highlight persistent challenges such as limited budget autonomy, delayed fund releases, and weak financial management capacity (Asiimwe & Mushemeza, 2023; MoFPED, 2024). These challenges directly affect frontline service delivery at district and health facility levels.

Uganda's health system is decentralized, with district local governments responsible for primary and secondary healthcare service delivery. While the country has made progress in expanding access, quality of care remains uneven, especially in rural districts where resources are limited (Ministry of Health Uganda, 2024). Recent assessments reveal recurring issues such as stock-outs of essential medicines, understaffing, poor facility infrastructure, weak procurement management, and delayed financing all of which constrain quality of care (UNICEF, 2025; WHO, 2024). The Ministry of Health continues to emphasize improved financial governance, timely budget execution, and strengthened supervision as critical reforms for enhancing quality of healthcare services.

In districts like Omoro, which face additional challenges such as post-conflict recovery, high poverty levels, and low health system readiness, effective budget management becomes even more essential. Ensuring that allocated funds translate efficiently into health inputs and services is crucial for improving quality and achieving Uganda's UHC goals.

1.2 Problem Statement

Despite deliberate government commitments to expand access to health services, Uganda's health system continues to deliver uneven and sub-optimal quality of care, a problem that is particularly acute in many rural districts including Omoro. At the national level, fiscal shortfalls and weak public financial management have constrained the ability of facilities to maintain consistent service readiness: Uganda's per-capita public spending on health was estimated at only USD 23.6 in 2024/25, far below international benchmarks for basic service delivery and well under the estimated minimum required level (UNICEF, 2025). These financing gaps are matched by adverse service outcomes while Uganda has made progress in child survival and immunization, the country's maternal mortality ratio (MMR) remained high at about 189 deaths per 100,000 live births in 2022, and under-five mortality was 36 per 1,000 live births (MPDSR; UBOS/UDHS, 2022). Such health outcomes reflect limitations not only in funding levels but in how public funds are managed and translated into timely inputs at facility level thereby undermining efficient health service delivery (World Health Organization [WHO], 2023; World Bank, 2025). The quality of health-service delivery in the forms of accessibility, efficiency and effectiveness illustrate the scale of the problem and point to further challenges due to failures (Omoro District Local Government, 2025). First, accessibility remains constrained by both geography and service readiness: national reports and sector reviews document persistent gaps in facility readiness and uneven distribution of services across districts, creating barriers for rural populations to obtain timely care (Annual Health Sector Performance Report, 2024; WHO, 2023). Second, efficiency is undermined by weak budget execution and low absorptive capacity signaling execution bottlenecks that prevent planned activities from reaching facilities (Ministry of Finance, Planning & Economic Development [MoFPED], 2024). At the sub-national level,

Omoro District exemplifies these dynamics by indicating inability for the population to access timely healthcare services within the district (Omoro District Quarterly Budget Performance Reports; OAG, 2023). However, research indicates that effective budget management contribute to improved quality of healthcare services (Homauni, 2023; Musiega, 2022). This study therefore investigated the effect of budget management on the quality of healthcare services in Omoro District Local Government.

1.3 Purpose of the Study

The main purpose of the study was to investigate the effect of budget management practices on the quality of health service delivery in Omoro District Local Government.

1.4 Objectives of the Study

The study was guided by the following objectives:

- I. To assess the budget management in Omoro District Local government.
- II. To examine the quality of health service delivery in Omoro District Local Government.
- III. To determine the relationship between budget management and quality of health service delivery.
- IV. To determine the moderating effect of external audit on the relationship between budget management and quality of health service delivery.

1.5 Research Questions

- I. What are the budget management are implemented in Omoro District Local government?
- II. What is the quality of health service delivery in Omoro District Local Government?
- III. What is the relationship between budget management and quality of health service delivery?

IV. What is the moderating effect of external audit on the relationship between budget management and quality of health service delivery?

1.6 Scope of the Study

The scope of the study covered three major areas that included: the content scope, geographical scope and time scope as explained below.

1.6.1 Content scope

Regarding the content scope, the study covered the key components of budget management practices comprising of Planning, Preparation, Implementation, and Control. Furthermore, the content also covered quality of healthcare service delivery including: accessibility, efficiency, effectiveness, equity. External audit in the form of compliance was also studied under the content scope.

1.6.2 Geographical scope

The geographical scope of the study focused on Omoro District Local Government, one of the administrative districts located in the Acholi sub-region in Northern Uganda. Established in 2016, Omoro District was carved out of the larger Gulu District, and it now serves as an independent administrative unit with its own governance structures, service delivery systems, and development priorities. The district headquarters are situated in Opit Town Council, which functions as the central administrative hub hosting most district departments and local government offices.

Geographically, Omoro District is bordered by Gulu District to the north, Oyam District to the east, Nwoya District to the west, and Kole District to the southeast. The district covers an estimated area of approximately 1,703 square kilometres, comprising sub-counties such as Koro,

Bobi, Lakwana, Lalogi, Orapwoyo, Abuga, and Odek, as well as Opit Town Council. These administrative units represent diverse rural and peri-urban settings, offering a broad representation of the district's socio-economic and service delivery context.

1.6.3 Time scope

This study focused on the period 2019 to 2024, a timeframe that captures significant transformations in public financial management and healthcare delivery in Uganda. The year 2019 marks a critical pre-pandemic baseline when local governments were implementing the Second National Development Plan (NDPII) and transitioning into NDPIII, which emphasized improved public sector efficiency and enhanced service delivery outcomes (National Planning Authority, 2020). The period also coincides with Uganda's continued rollout of the Programme-Based Budgeting (PBB) system and automation of financial management processes, reforms intended to strengthen budget execution, transparency, and resource allocation in local governments (MoFPED, 2021).

1.7 Significance of the Study

The findings may guide Omoro District leadership in strengthening its budget planning, allocation, and expenditure control mechanisms. Local governments in Uganda continue to experience delays in budget releases, underfunding, and limited budget absorption capacity, which negatively impact essential services such as maternal health, immunization, disease surveillance, and emergency response. This study will therefore help the district identify gaps in its financial management system and adopt best practices that enhance accountability, efficiency, and cost-effective use of limited resources.

For health facility administrators and health workers, the study provides a deeper understanding of how budgeting processes influence availability of drugs, medical supplies, staffing levels, equipment maintenance, and quality of patient care. Improved budget management can translate into timely procurement, equitable resource allocation, and improved working conditions. The results will also help management advocate for adequate funding based on data-driven evidence, improve planning of facility-level budgets, and strengthen performance monitoring, leading to better health outcomes for communities served.

The Ministry of Health, Ministry of Finance, and the National Planning Authority stand to benefit from empirical evidence on how national budgeting reforms such as Programme Based Budgeting and performance contracts are performing at the district level. The study will highlight whether these reforms have translated into tangible improvements in service delivery, particularly in rural and underserved districts. The findings may inform future policy adjustments, funding allocations, and support frameworks aimed at strengthening decentralization and local government service delivery.

Development partners working in health systems strengthening such as WHO, UNICEF, USAID, and UNFPA - will find the study valuable in designing interventions that support better financial governance and resource utilization at district and facility levels. Evidence from this study can help guide technical assistance, capacity-building initiatives, and targeted funding aimed at improving the effectiveness of health services in rural settings. NGOs implementing programs in Omoro District can also use the findings to align their support with existing budgetary constraints and priorities.

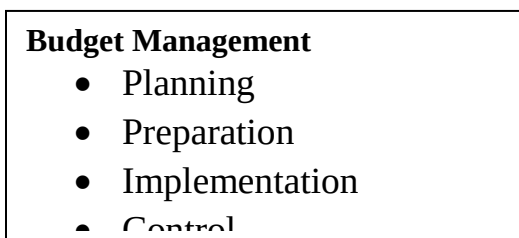
For the academic community, the study contributes to the growing body of literature on public financial management and health service delivery in decentralized contexts. It provides a

localized empirical perspective from Omoro District, filling contextual gaps in Uganda's rural health sector research. Future researchers can use the findings as a reference point for comparative studies, theoretical development, and policy analysis.

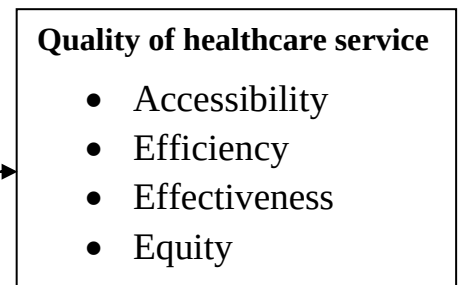
Ultimately, the study benefits the community by providing insights that will help improve the quality, accessibility, and timeliness of healthcare services. When budgets are efficiently managed, communities receive better services such as reduced waiting times, improved drug availability, responsive emergency care, and enhanced patient satisfaction. The study therefore supports the broader goal of promoting equity in healthcare and improving the well-being of the residents of Omoro District.

1.8 Conceptual Framework

Independent Variable



Dependent variable



Adapted with modification from (Raghunandan and Rama 2022; Hay, Cordery, and Lowe 2020; and Institute of Medicine, 2001)

Figure 1: Conceptual Framework showing Budget Management and Quality of Healthcare Services delivery.

The conceptual framework illustrated above reveals budget management practices as an independent variable which influences quality of health care services as dependent variable

(Musiega, 2022; Homauni, 2023). Budget management in this study is measured by planning, preparation, execution and control, while quality of healthcare services is measured by accessibility, efficiency, effectiveness and equity. External audit is the moderating variable which influences the relationship between budget management and quality of healthcare services as measured by compliance.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter reviews existing literature related to budget management and its influence on the quality of healthcare service delivery, with a focus on public sector health systems. Effective budget management is increasingly recognized as a cornerstone for strengthening healthcare delivery, especially in low- and middle-income countries where resource constraints persist (WHO, 2021). This section therefore starts with theoretical review, followed by review of literatures on budget management practices, quality of healthcare services and external audit. The section concludes with summary of literature gaps.

2.1 Theoretical Review

2.1.1 Budgeting Theory

Budgeting Theory explains budget management practices by conceptualizing budgeting not merely as a financial accounting exercise, but as a behavioral, managerial, and political process through which organizations plan, allocate, control, and evaluate the use of scarce resources. One of the most influential foundations of modern Budgeting Theory is Incremental Budgeting Theory, advanced by Aaron Wildavsky in 1964 in his seminal work *The Politics of the Budgetary Process*. Wildavsky argued that budgeting in public and organizational contexts is largely incremental, meaning that current budgets are based on previous budgets with marginal adjustments rather than comprehensive re-evaluations. The core proposition of the theory is that budget decisions are shaped by institutional routines, negotiated compromises, and bounded rationality, rather than by purely rational or zero-based calculations (Wildavsky, 1964; Rubin,

2019). This perspective helps explain real-world budget management practices, where stability, predictability, and political feasibility often outweigh efficiency ideals.

From a budget management standpoint, Budgeting Theory emphasizes planning, allocation/preparation, control, monitoring, accountability/compliance as central constructs. Planning involves setting priorities and forecasting revenues and expenditures; allocation determines how resources are distributed across programs; control ensures spending adheres to approved limits; monitoring tracks performance against plans; and accountability links resource use to outcomes (Anessi-Pessina et al., 2016; Andrews & Hill, 2022). Incremental budgeting supports managerial control by simplifying decision-making and reducing conflict among stakeholders, as only changes not entire budgets are debated. In practice, this explains why many organizations rely on line-item budgets, historical expenditure patterns, and incremental adjustments when managing budgets, particularly in public sector institutions and donor-funded programs.

Budgeting Theory also incorporates behavioral and political dimensions of budget management. Budgets are viewed as negotiated instruments reflecting power relations, institutional interests, and organizational survival strategies. Managers may engage in budget padding, conservative forecasting, or strategic reallocations to protect programs and ensure operational continuity (Rubin, 2019). These behaviors align with the theory's assumption of bounded rationality, where decision-makers operate under information constraints, uncertainty, and competing objectives. Contemporary budget management reforms—such as performance-based budgeting and medium-term expenditure frameworks—have emerged partly in response to the limitations identified by traditional budgeting theory, particularly the weak linkage between budgets and results (Schick, 2014; OECD, 2023).

A key strength of Budgeting Theory is its strong descriptive realism. Unlike normative models that assume optimal allocation, Budgeting Theory accurately reflects how budgets are actually prepared and managed in organizations. It explains budget rigidity, incremental change, and resistance to reform, making it especially useful in analyzing public sector financial management in developing countries where institutional capacity and political pressures are significant (Andrews, Pritchett, & Woolcock, 2017). The theory also supports fiscal discipline by promoting continuity and minimizing disruptive budgetary shocks. However, its weaknesses are equally notable. Incrementalism can entrench inefficiencies, perpetuate historical inequities, and discourage innovation, as poorly performing programs may continue receiving funding simply because they existed in the previous budget cycle (Shah, 2020). It also weakens strategic alignment between budgets and development outcomes.

In terms of applicability, Budgeting Theory remains highly relevant for explaining budget management practices in government agencies, local authorities, NGOs, and donor-funded projects. Its constructs help explain why budget execution often deviates from plans, why reallocations are common, and why reform efforts face resistance. While modern approaches such as zero-based budgeting, program-based budgeting, and results-oriented budgeting attempt to address its limitations, Budgeting Theory continues to provide the foundational lens for understanding budgeting behavior. Overall, the theory explains budget management as an institutionalized, negotiated, and adaptive process one that balances technical financial controls with political, organizational, and behavioral realities.

2.1.2 Public Choice Theory

Public Choice Theory explains service delivery by applying economic reasoning to political and administrative decision-making, arguing that public officials, like private individuals, are

motivated largely by self-interest rather than pure public welfare. The theory is most prominently associated with James M. Buchanan and Gordon Tullock, whose seminal work *The Calculus of Consent* was published in 1962. Buchanan later expanded the theory through constitutional political economy, earning the Nobel Prize in Economic Sciences in 1986. The core proposition of Public Choice Theory is that outcomes in public service delivery such as efficiency, effectiveness, quality, accessibility, and responsiveness and equity are shaped by the incentives, constraints, and interests facing politicians, bureaucrats, and voters, rather than by benevolent government intentions alone (Buchanan & Tullock, 1962; Mueller, 2020). In this view, failures in public service delivery often arise not from lack of capacity, but from misaligned incentives within public institutions.

At the heart of Public Choice Theory is the argument that politicians seek re-election, bureaucrats seek budget maximization and job security, and voters aim to maximize personal benefits while minimizing costs, often with limited information. These behaviors influence how public services are planned, financed, and delivered. For example, bureaucrats may oversupply services or resist reforms that threaten their authority, while politicians may prioritize visible or short-term projects that yield electoral gains rather than long-term service quality improvements (Downs, 1957; Tullock, Seldon, & Brady, 2002). In service delivery contexts such as health care, education, banking regulation, or social protection this can result in inefficiencies, corruption, rent-seeking, and weak accountability mechanisms. Public Choice Theory thus helps explain why public services may underperform even when adequate resources and policies exist.

The key constructs of Public Choice Theory relevant to service delivery include self-interest, rational choice, rent-seeking, bureaucratic behavior, collective action problems, and institutional incentives influencing accessibility, efficiency and effectiveness of service delivery. Rent-

seeking refers to efforts by individuals or groups to secure economic benefits through political influence rather than productive activity, which can distort service allocation and reduce equity (Congleton, Hillman, & Konrad, 2019). Collective action problems arise when individuals benefit from public services but lack incentives to monitor providers or demand accountability, leading to poor service outcomes. These constructs are particularly useful in explaining challenges in public service delivery in developing and transitional economies, where weak institutions and information asymmetries intensify incentive problems (Mueller, 2020).

One major strength of Public Choice Theory is its realism. By rejecting the assumption of a benevolent state, the theory provides a powerful analytical lens for understanding persistent inefficiencies, corruption, and low-quality service delivery in the public sector. It has strongly influenced reforms such as New Public Management, decentralization, privatization, and performance-based service delivery, all aimed at aligning incentives and improving accountability (Hood, 1995; Andrews, Pritchett, & Woolcock, 2017). The theory is particularly valuable in diagnosing why service delivery reforms fail when they ignore political and bureaucratic incentives. However, Public Choice Theory also has notable weaknesses. Critics argue that it overemphasizes self-interest and underestimates the role of public service motivation, professional ethics, and social norms in shaping behavior (Perry & Hondeghe, 2008). It may also promote excessive market-based solutions that are not always suitable for essential public services.

In application, Public Choice Theory explains service delivery outcomes by emphasizing the need for institutional design, incentive-compatible policies, and accountability mechanisms. When service delivery systems incorporate competition, transparency, citizen participation, and performance monitoring, they reduce opportunities for rent-seeking and bureaucratic

inefficiency. In contexts such as financial regulation, local government services, or social programs, the theory supports reforms that empower users, strengthen oversight, and align provider incentives with service outcomes. Despite its limitations, Public Choice Theory remains a foundational framework for understanding why service delivery succeeds or fails and for designing governance systems that improve efficiency, responsiveness, and public value in both developed and developing country contexts.

2.2 Budget Management

2.2.1 Planning

Budget planning is widely recognized in the public finance and health systems literature as the strategic foundation of effective budget management. Planning is the phase where objectives, priorities, and resource envelopes are aligned; its purpose is to ensure that the subsequent budgeting, execution and monitoring steps are realistic, policy-relevant, and oriented toward desired outputs and outcomes (Homauni et al., 2023). At the macro level, planning links macro-fiscal projections and health sector priorities through instruments such as the Medium-Term Expenditure Framework (MTEF) and strategic health plans. The MTEF and related medium-term frameworks are intended to protect multi-year commitments (e.g., staffing, maintenance, program rollouts) from the short-termism of annual budgeting and to make budget ceilings credible for line ministries (World Bank, 2018; Odomel, 2018). The planning literature emphasizes two complementary tasks: (1) strategic prioritization - deciding what services, programs and populations will be served - and (2) realistic resource projection - estimating revenues and endogenous constraints so that plans are feasible once translated into budgets (Homauni et al., 2023; Musiega et al., 2022).

Recent systematic reviews and empirical papers highlight that planning failures are a common root cause of poor budget performance in health systems. Homauni et al.'s (2023) systematic review of budgeting approaches in healthcare highlights that the technical choice of budgeting method (global budgeting, performance-based budgeting, program budgeting) must be grounded in realistic planning including accurate baseline data, costing systems, and alignment with service delivery capacity. Without these prerequisites, even progressive budgeting reforms produce limited gains. Musiega et al. (2022) show empirically from Kenya that poor planning manifested as unrealistic revenue projections and weak links between plans and budgets contributes to budget non-credibility downstream and ultimately limits the health sector's ability to absorb funds effectively. The World Bank's health budgeting diagnostics (e.g., budget execution workstreams) report similar patterns: many low- and middle-income countries (LMICs) prepare credible policy documents but fail to reflect these priorities in budgets because of weak planning discipline and poor macro-fiscal coordination (World Bank, 2012; World Bank & WHO, 2025).

Planning literature also stresses the importance of participation and information flows. Credible plans require inputs from frontline managers and communities so that budgets reflect actual service needs and cost structures; where planning is centralized and top-down, budgets are more likely to be misaligned with facility realities (Homauni et al., 2023). A growing body of empirical work from decentralized systems (e.g., county health systems in Kenya, various local governments in Uganda) demonstrates that inclusivity in planning — involving health facility managers, district planners and finance units improves the relevance of plans and increases the likelihood that funds will be used for priority services (Musiega et al., 2022; Ntare, 2023).

Another recurring theme is the role of data and costing systems. High-quality planning relies on timely, disaggregated data (service volumes, unit costs, conditional grant requirements), and many health systems in LMICs lack robust costing and information systems, undermining planning fidelity (Odemwinge et al., 2023). Without reliable cost and utilization data, planning tends to be rule-of-thumb or politically driven rather than evidence-based, leading to unrealistic budgets and later execution shortfalls.

Strengths of the planning literature include a clear normative case for medium-term, evidence-based planning and a growing set of practical tools (MTEF, program budgeting, costing templates). Weaknesses include the often-unrealistic assumption that planners can influence macro-fiscal choices (ministries of finance control ceilings) and the variable political economy context that can override technical planning (PEFA Secretariat, 2016). In sum, contemporary literature positions planning as the linchpin of public finance for health: it is where technical, managerial and political dimensions intersect, and failures here systematically propagate into ineffective budget preparation, poor execution, and compromised quality of care (Homauni et al., 2023; Musiega et al., 2022; World Bank, 2018).

2.2.2 Preparation

Budget preparation (sometimes termed “formulation”) is the technical and administrative process that converts strategic plans into spending proposals and legal budget documents. Literature on budget preparation situates it between high-level planning and downstream execution: it operationalizes policy aims as line-item or program budgets, sets ceilings, and allocates funds across inputs (salaries, supplies, capital) and programs (primary care, immunization, tertiary services). Key functions of preparation include translating service delivery targets into resource

requests, applying costing methodologies, and negotiating budget ceilings with finance ministries (Homauni et al., 2023; Ntare, 2023).

Literature emphasizes methodological rigor in budget preparation. Performance-based budgeting (PBB) and program budgeting have been advocated to align inputs with expected outputs and outcomes; these methods require clear service-level indicators, cost objects and results frameworks (Odomel et al., 2023). PBB's promise is that it links resource requests to activities and measurable outcomes, thus improving prioritization and transparency. However, systematic reviews warn that PBB's effectiveness depends on preconditions: reliable information systems, a shift to accrual or program accounting, trained budget officers, and strong political commitment (Homauni et al., 2023). Without such preconditions, PBB can become a tick-box exercise with little effect on spending patterns.

The empirical literature also examines institutional arrangements and inter-ministerial negotiation during preparation. Ministries of Health often face constrained fiscal space and must negotiate trade-offs with ministries of finance and planning; the political leverage of health ministries which shapes their ability to secure favorable ceilings is therefore a critical determinant of prepared budgets (World Bank, 2018). Musiega et al. (2022) document how weak participation of health sector technical staff during preparation leads to budgets that are not aligned with clinical priorities; conversely, inclusive technical working groups that feed into the finance ministry produce more realistic and implementable budgets.

A persistent practical issue in budget preparation is timing and sequencing. Delayed circulation of budget ceilings or late approval of national budgets compresses the preparation window, undermining consultative processes and forcing hasty, error-prone submissions (World Bank & WHO reports). Additionally, donor and conditional grant calendars sometimes do not align with

national cycles, creating complication for integrated budget preparation and causing later fragmentation in execution (Olmond, 2019).

2.2.3 Implementation

Budget implementation (execution) is the stage where approved funds are disbursed, utilized, and converted into tangible service inputs and activities. Recent studies consistently identify implementation as the most problematic phase of the budget cycle in health systems, particularly in low- and middle-income countries (LMICs). While strategic plans and budget documents may be sound, their impact is undermined when execution falters due to delayed releases, procurement inefficiencies, and rigid bureaucratic control systems (Musiega et al., 2022; World Bank & WHO, 2025). Parallel research by Tsofa et al. (2023) and Amu & Aikins (2022) also highlights that under-execution and misalignment between approved and expended budgets create systemic service disruptions such as stockouts and stalled infrastructure improvements. The World Bank (2012) similarly observes that these bottlenecks contribute directly to compromised service quality through late payments, staff demotivation, and reduced operational continuity.

Evidence from decentralized systems, especially in Kenya, Uganda, and Tanzania, demonstrates concrete mechanisms through which implementation failures degrade service delivery. Musiega et al. (2022) explain that budget credibility gaps where actual releases fall short of approved budgets combine with late cash disbursements to create what they describe as an “inappropriate input mix,” where some health inputs (e.g., salaries) are fully funded while others (e.g., essential medicines) remain underfunded. Findings from Barasa et al. (2021) and Ssenyonjo et al. (2022) confirm this pattern, showing that inconsistent procurement cycles and rigid financial controls reduce providers’ ability to respond to patient demands in real time. Similarly, ODI (2016) and

Atinga et al. (2020) report that limited facility autonomy restricts frontline managers from reallocating funds to urgent needs, resulting in longer waiting times, equipment downtime, and reduced staff efficiency.

Recent global and regional analyses have refined the conceptual understanding of implementation by identifying five critical dimensions that influence health system performance: budget credibility, cash flow predictability, procurement efficiency, provider autonomy, and functionality of financial management information systems (FMIS) (Musiega et al., 2022). Additional studies by Piatti-Fünfkirchen & Hadley (2021) and Barroy et al. (2019) reinforce that improvements in any of these areas can significantly enhance service delivery readiness. The rollout of Integrated Financial Management Information Systems (IFMIS) in several African countries has shown promise, increased transparency and speeding up payments (World Bank, 2018). PEFA assessments (2016) and more recent analyses by Gupta & Verhoeven (2023) underscore that strengthening FMIS contributes to timely budget execution and accurate reporting, both essential for effective service delivery.

Overall, the body of literature demonstrates that even when planning and budget formulation are technically sound, quality health outcomes cannot be achieved unless implementation is timely, predictable, and supported by robust accountability and operational systems. Budget execution is therefore both a technical and governance challenge requiring coordinated reforms across financial systems, procurement, provider autonomy, and accountability structures (Musiega et al., 2022; Sckerl et al., 2023; World Bank & WHO, 2025). Effective implementation is thus indispensable for translating health sector budgets into improved access, responsiveness, and quality of care.

2.2.4 Control

Budget control refers to the systems, processes, and oversight mechanisms that monitor, verify, and adjust financial performance during and after budget execution. These mechanisms typically include internal controls, internal and external audits, financial reporting, procurement reviews, and periodic budget performance assessments. Contemporary literature views budget control through a dual lens: as a technical system involving reconciliations, expenditure verification, and procurement transparency, and as an institutional mechanism involving oversight bodies, parliamentary committees, and civic accountability platforms that shape how funds are used (Musiega et al., 2022). Recent analyses by De Renzio (2021) and Andrews et al. (2023) further conceptualize budget control as a core pillar of public financial governance, emphasizing that effective controls reduce leakages, promote compliance, and strengthen the alignment between public spending and intended service-delivery outcomes.

An emerging body of empirical literature shows that functioning internal control systems and oversight arrangements positively correlate with higher budget absorption, fewer financial irregularities, and improved accountability in public institutions. Studies from the Ugandan local government context demonstrate that when internal audit units follow structured routines including segregation of duties, verification of supplier deliveries, and timely reconciliation—they significantly enhance implementation efficiency and reduce deviations between approved and actual expenditures (Olo, 2018). Additional findings by Ahern & Smullen (2022) in African decentralized health systems and by Wamalwa et al. (2021) in Kenya confirm that robust internal controls contribute to higher compliance with procurement rules and better expenditure tracking. Similarly, comparative studies drawing on PEFA country assessments reveal that countries with

strong reporting and audit functions exhibit more effective public expenditure outcomes (Guo & Neshkova, 2020).

Despite these benefits, the literature acknowledges significant tensions and trade-offs. Excessively rigid controls can undermine operational flexibility, making it difficult for frontline service providers to respond to emergent needs. Musiega et al. (2022) show that strict approval hierarchies and centralized procurement procedures in Kenyan counties slowed down the purchase of essential medicines and constrained facility-level autonomy. Research by Ssewakiryanga & Twesigye (2021) and Kizito (2020) similarly notes that overregulation particularly in procurement and financial authorization introduces delays that reduce service timeliness and efficiency. Hence, growing consensus from ODI and World Bank studies argues for “smart controls” based on risk-based auditing, proportional oversight, and streamlined processes that protect integrity without creating bottlenecks (World Bank, 2018; Piatti-Fünfkirchen & Hadley, 2021).

In conclusion, the budget control literature positions oversight, audit, and reporting systems as indispensable for protecting public funds, ensuring value for money, and strengthening feedback loops that improve planning and execution. The central challenge lies in designing controls that balance integrity and flexibility maintaining robust accountability while enabling managers to address frontline service needs efficiently. As more studies have shown, the most effective control architecture is one that integrates risk-based internal audits, transparent procurement, active legislative and civic oversight, and technology-enabled reporting systems (Pelizzo & Stapenhurst, 2022; Musiega et al., 2022; World Bank & WHO, 2025). These complementary mechanisms strengthen budget management and enhance the quality of healthcare service delivery.

2.3 Quality of Healthcare Service Delivery

2.3.1 Accessibility

Accessibility remains a foundational dimension of healthcare service delivery and is widely conceptualized as the ability of individuals to reach appropriate health services without undue burden. Recent literature conceptualizes accessibility as having four major subdimensions: geographical, financial, informational, and organizational (Peters et al., 2023). Geographical accessibility continues to be the most frequently studied dimension, with GIS-based and spatial-temporal studies showing that healthcare facilities remain unevenly distributed across urban and rural areas. Gan et al. (2024), using multi-scale GIS modelling, found that rural residents in LMICs experience clusters of “healthcare deserts,” especially for specialized care such as emergency obstetric services. Similar findings in Sub-Saharan Africa indicate that average travel time to a functional health facility increased during the COVID-19 period due to transport disruptions and facility closures, widening pre-existing geographical gaps (Makanga et al., 2022).

Financial accessibility also remains a persistent barrier. Despite increasing commitments toward universal health coverage (UHC), out-of-pocket payments (OOPs) continue to be the dominant financing mechanism in many LMICs. Empirical studies from East Africa, including Ssemata et al. (2024), show that even modest OOPs deter utilization among low-income groups, especially for chronic conditions requiring regular follow-up. Recent World Bank (2023) data similarly indicate that catastrophic health spending has risen since the pandemic, further undermining financial access.

Informational accessibility defined as the availability of reliable information about services, rights, and procedures has gained attention in recent literature. Digital health platforms, tele-triage systems, and mobile health campaigns have increased awareness, but studies continue to reveal disparities linked to digital literacy gaps. A 2024 study in Kenya by Njoroge et al. found that women, older adults, and rural populations had significantly lower levels of digital health literacy, limiting their ability to use telehealth services introduced during COVID-19.

Organizational accessibility captures facility readiness, opening hours, staff responsiveness, waiting times, and disability-inclusive infrastructure. Studies from Uganda, Tanzania, and Nepal consistently show that inaccessible facility layout, lack of ramps, and poor signage create substantial barriers for persons with disabilities even when services are nominally available (Abbo et al., 2023; Ssemata et al., 2024). Furthermore, long waiting times have been identified as a major deterrent. A 2023 multi-country study by Kruk et al. found that waiting times exceeding 2 hours reduced outpatient follow-up adherence by 26% among low-income patients.

Integrated policy interventions appear to offer the most promise. Telemedicine expanded drastically between 2020 and 2023, and studies show that when combined with local outreach (mobile clinics, community health workers), accessibility improves substantially. However, digital expansion alone is insufficient without supportive infrastructure and capacity-building. Recent reviews advocate for decentralization of specialized care, protected outreach budgets, disability-inclusive facility redesign, and multi-channel communication strategies targeting marginalized groups.

2.3.2 Efficiency

Efficiency in healthcare as the ability to maximize outputs and outcomes from given resources has become increasingly central in health systems research, especially amid rising costs and fiscal constraints. Efficiency is normally categorized into two main forms: **technical efficiency** (producing maximum output from given inputs) and **allocative efficiency** (optimizing resource distribution across services that yield the greatest health benefit). Recent systematic reviews highlight that efficiency challenges intensified during and after COVID-19. Manavgat et al. (2024), analyzing OECD datasets, demonstrated that although health spending increased significantly between 2020 and 2022, measured productivity fell in many health systems because additional resources were absorbed by administrative processes, infection prevention costs, and temporary labor arrangements. Similar patterns were observed in LMICs by Mbau et al. (2022), who found that fragmented financing and weak primary care limited efficiency gains even where investment increased.

Empirical studies identify several determinants of technical efficiency. Geta et al. (2024), using data envelopment analysis (DEA) across Ethiopian hospitals, found that governance quality, skill mix, equipment functionality, and supply chain reliability were the strongest predictors of efficiency. Facilities with better procurement systems and reliable medicines availability demonstrated significantly higher efficiency scores. In Kenya, a 2023 study by Muthoni et al. showed that hospitals adopting task-shifting models allowing nurses and clinical officers to perform functions previously restricted to physicians achieved substantial gains in efficiency without reducing quality.

Healthcare technologies are increasingly recognized as important drivers of efficiency. Al-Assaf et al. (2024) found that digital triage systems reduced waiting times by up to 40%, while

predictive analytics improved stock management and reduced medicine wastage. However, digital transformations have uneven effects: facilities lacking strong management structures or digital literacy often experience increased workload and workflow disruptions, reducing overall efficiency (WHO Digital Health Assessment, 2023).

Allocative efficiency also remains a key concern. Many countries continue to overinvest in hospital-based curative care while underinvesting in primary prevention and community-based care. Empirical evidence shows that reallocating even 10% of budgets toward primary care substantially improves allocative efficiency and reduces avoidable hospitalizations (OECD, 2022). Efficiency is also shaped by policy choices. Fragmented budgeting, earmarked grants, and rigid financial controls often result in underutilized resources and delayed procurement, as shown by studies in Uganda and Kenya (Musiega et al., 2022; Kabale University, 2024).

Overall, recent literature stresses that efficiency gains require both technical improvements (lean processes, skill mix optimization, procurement reforms) and systemic changes (integrated care models, digital transformation, strategic purchasing). Without strengthening governance and aligning incentives, efficiency interventions remain short lived.

2.3.3 Effectiveness

Effectiveness in healthcare refers to the degree to which services achieve intended clinical or population health outcomes. Contemporary literature emphasizes that effectiveness depends not only on clinical protocols but also on health system functionality, supply chain performance, workforce skills, and continuity of care. A 2024 systematic review by Wulandari et al. highlighted persistent “know–do gaps”—situations where healthcare workers fail to follow established clinical guidelines even when they know them. The review found gaps of 20–45%

between recommended and actual practices for maternal care, hypertension management, diabetes screening, and childhood illness treatment.

Implementation science has contributed significantly to understanding how effectiveness can be improved. Quality improvement (QI) collaboratives, audit-and-feedback interventions, and supportive supervision programs have shown measurable gains. For instance, a 2023 multi-country evaluation by the Institute for Healthcare Improvement found that QI collaboratives increased adherence to antenatal care protocols by 30% and reduced perinatal complications by 18% across 47 facilities. Similarly, audit-and-feedback mechanisms have been shown to improve adherence to clinical guidelines by up to 20% when combined with coaching and data review meetings (Al-Assaf et al., 2024).

Health system readiness is a critical determinant of effectiveness. Studies from Uganda, Kenya, and Tanzania show that stock-outs of essential medicines, malfunctioning diagnostic equipment, and weak referral networks undermine the effectiveness of even well-trained clinical teams (Abbo et al., 2023; Ouma et al., 2024). The WHO's 2023 Service Availability and Readiness Assessment (SARA) further revealed that over one-third of facilities in Sub-Saharan Africa lack basic diagnostic capability for common communicable and noncommunicable diseases.

Data systems also play an increasingly prominent role. Without reliable health management information systems (HMIS), providers and managers cannot track performance, identify gaps, or measure clinical outcomes. A 2024 analysis of HMIS strengthening programs in East Africa found that digitizing patient records, improving data quality audits, and enabling real-time dashboards significantly improved clinical decision-making and adherence to protocols (Research on HMIS, 2023). Digital decision-support tools, such as mobile algorithms for

maternal and newborn care, have also been shown to enhance effectiveness by standardizing care and reducing diagnostic errors.

Recent studies highlight that improving effectiveness requires multi-layered strategies: updating clinical guidelines, ensuring continuous professional development, strengthening supply chains, digitizing data systems, and incentivizing adherence through performance-based systems. Without system-wide alignment, improvements remain fragmented and unsustainable.

2.3.4. Equity

Equity in healthcare ensures that differences in access, utilization, and outcomes across population groups are minimized and not driven by unfair or avoidable factors. Recent global reviews underscore that despite increases in average coverage, inequities in service delivery remain substantial and, in some cases, are widening (Gallifant et al., 2023). Equity is now analyzed across multiple axes - income, gender, geography, disability, ethnicity, and migration status—with newer research emphasizing intersectionality, where multiple disadvantages compound healthcare inequities.

Spatial-inequality mapping has enabled policymakers to visualize disparities more precisely. A 2024 Lancet study on global maternal health disparities found that women in rural poor regions have up to four times higher risk of maternal mortality compared to urban wealthy groups, even within the same country. Gan et al. (2024) used geostatistical modelling to show large within-district variations in access and utilization, demonstrating that national averages often conceal deep pockets of exclusion.

Economic inequities remain central. Catastrophic health spending has increased since 2020, especially in LMICs, disproportionately affecting the poorest households (World Bank, 2023).

Insurance expansion programs have helped but still show pro-rich utilization patterns, as better-informed and higher-income groups tend to enroll and benefit more. A study in Ghana (Ansah et al., 2023) found that although health insurance coverage expanded significantly, poor households still faced barriers due to indirect costs, transport limitations, and discrimination.

Gender and disability inequities also remain pronounced. Studies show that women in many LMICs have lower decision-making power over healthcare spending, reducing timely care-seeking for chronic diseases (Ssemata et al., 2024). Persons with disabilities face structural barriers such as inaccessible facility layouts, negative provider attitudes, and limited financial support for assistive devices (Abbo et al., 2023). These inequities persist even when services are geographically close.

Recent literature emphasizes that equity must be intentionally embedded into policy design. Evaluations of UHC reforms such as community health insurance in Rwanda and performance-based financing in Zambia show that equity gains occur only when explicit pro-poor targeting, exemptions, and rural investment strategies are used (Kruk et al., 2018; Gallifant et al., 2023). Without these safeguards, reforms risk deepening inequalities by disproportionately benefiting those who are already better positioned to use services.

The equity research agenda is shifting from measurement toward implementation. Scholars now call for routine disaggregation of health data by wealth, gender, disability, and geography; equity impact assessments for policies; and participatory approaches that involve marginalized communities in decision-making. These strategies are increasingly seen as essential for advancing equitable and inclusive health systems.

2.4 External Audit

2.4.1 Compliance

Compliance within the remit of external audit assess whether public entities have followed applicable laws, regulations, policies and established procedures in the use of public funds (Olunga, 2016). In local government contexts compliance auditing typically inspects procurement procedures, payroll and allowances, grant utilization, asset management, and the adherence to statutory financial controls. The rationale is twofold: (1) compliance audits protect public resources by detecting rule breaches and irregular transactions, and (2) they provide an evidential basis for accountability bodies (parliaments, public accounts committees) to take remedial action (International Budget Partnership, 2023). Recent international guidance stresses that compliance work in local governments must be risk-informed and proportionate so audit resources are concentrated on high-impact risks (IBP, 2023; Bergman, 2023).

Empirical studies show compliance audit findings are common and consequential at the subnational level. National audit offices and external auditors frequently report procurement non-compliance, weak documentation, irregular payments, and unauthorized virements in local councils issues that repeatedly appear in consolidated Auditor General reports (Office of the Auditor General, Uganda, 2024). Field studies in East Africa and other LMIC settings corroborate these patterns: Omona's (2024) analysis of Auditor General recommendation implementation found persistent non-compliance and low rates of corrective action across many districts, indicating a large implementation gap between audit recommendations and local government remediation. Comparative work also suggests compliance issues are not solely technical failures but reflect governance, capacity, and incentive problems at the local level (Agyemang, 2024; De Renzio, 2021).

A recurring theme in the literature is that the impact of compliance audits depends critically on follow-up and enforcement mechanisms. External auditors can produce high-quality reports, but unless there are timely parliamentary reviews, sanctions, or administrative enforcement, audit recommendations often remain unpaid lip service (Guo & Neshkova, 2020; Omona, 2024). Studies of local public accounts committees and oversight arrangements show that regular hearings, transparent publication of audit reports, and media/civil society scrutiny increase the probability that local governments implement corrective measures (Agyemang, 2024; De Renzio, 2021). Conversely, political interference, weak legislative capacity and lack of resources for implementation reduce auditors' leverage (Office of the Auditor General, Uganda, 2024).

Capacity constraints both within audit institutions and within auditees are repeatedly identified as a major impediment to effective compliance auditing. Researchers document limited numbers of trained auditors, constrained budgets for follow-up work, weak forensic and IT capacities, and poor audit information systems that slow audit cycles (Owusu-Afriyie, 2024; Bergman, 2023). On the auditee side, local governments often lack financial management staff, organized records, and interoperable FMIS/HMIS data that make it difficult to demonstrate compliance or to implement audit recommendations promptly (PEFA Secretariat, 2016; International Budget Partnership, 2023). The evidence therefore calls for parallel investments: strengthen audit capacity while improving financial management systems at the local level (PEFA Secretariat, 2016; Owusu-Afriyie, 2024).

Finally, emerging research emphasizes the role of transparency, civic engagement and technology in strengthening compliance outcomes. Open publication of audit reports, integration of audit findings into public scorecards, and citizen monitoring initiatives correlate with higher rates of implementation of recommendations in some country studies (Omona, 2024; Pelizzo &

Stapenhurst, 2022). At the same time, the expansion of FMIS and e-procurement reduces opportunities for non-compliance when implemented properly; the literature shows examples where digital procurement portals cut red-flag transactions and improved traceability at the local level (PEFA Secretariat, 2016; Bergman, 2023). However, scholars caution that digitization must be accompanied by capacity building and anti-capture safeguards to realize compliance benefits (Owusu-Afriyie, 2024; IBP, 2023).

2.5 Summary of Literature Gaps

Although there is substantial global and national literature on public financial management (PFM) and health-service quality, the evidence on how district-level budget management processes in Uganda translate into facility-level healthcare quality remains limited and fragmented. National and district budget documents, as well as Auditor General reports, indicate that Omoro District has formal budget plans, quarterly performance reports, and audit findings (Ministry of Finance, Planning and Economic Development [MoFPED], 2023; Office of the Auditor General [OAG], 2023). However, these administrative records have not been matched with rigorous, locally-anchored academic studies that trace how budget formulation, release patterns, procurement, and accountability influence the quality of care delivered at health centres in Omoro (Musiega et al., 2022).

Contextually, most studies on PFM and healthcare in Uganda are conducted at the national or multi-district level, rarely capturing the unique administrative, geographic, and post-conflict governance realities of newly created districts such as Omoro (Omoro District Local Government, 2023; Ssemata et al., 2024). Omoro is a relatively new district with particular demographic characteristics, facility distribution patterns, and service-readiness profiles. Few localized studies explore how the district's revenue mix, conditional grants, and cash-flow

patterns affect service delivery at health centre level. District budget performance documents indicate variation in release patterns and quarterly expenditures, yet there is little empirical research examining the local political economy, informal practices, or sub-county differences that shape budget implementation and health outcomes (Musiega et al., 2022; Gan et al., 2024). This contextual gap matters because findings from national or other district studies may not generalize to Omoro’s administrative, geographic, and service-mix realities.

In terms of conceptual gap, the literature presents two strong but largely separate strands: (a) PFM and budget-execution diagnostics, such as the PEFA framework and World Bank/WHO reports, which identify systemic fiscal bottlenecks (PEFA Secretariat, 2016; World Bank & WHO, 2025), and (b) health-quality frameworks, including the Institute of Medicine’s six aims and WHO service-readiness constructs, which define dimensions of quality (Institute of Medicine [IOM], 2001; WHO, 2022). What is largely missing is a conceptual model that explicitly links district-level budget management constructs—planning, preparation, execution, and control—to multi-dimensional quality outcomes such as safety, effectiveness, timeliness, patient-centeredness, efficiency, and equity. While PEFA and World Bank/WHO instruments provide diagnostics of PFM systems, and IOM/WHO frameworks describe service quality domains, district-level studies rarely combine these perspectives into a testable framework

Methodologically, most Ugandan and broader LMIC studies rely on secondary data and audit reports (Mbau et al., 2022; Musiega et al., 2022). Few studies combine: (i) quantitative and qualitative data from community representatives, healthcare staff and other relevant stakeholders. The WHO and World Bank emphasize the importance of linking budget execution practices to service outcomes (World Bank & WHO, 2025), but empirical studies implementing such

integrated designs at district scale remain rare. Omoro presents an opportunity for such methodological innovation that employs a mixed methods approach.

CHAPTER THREE

METHODOLOGY

3.1 Introduction

Research methodology is a science of studying how research is done scientifically (Kothari, 2016). This chapter covers the research methodology that comprehensively explain how the research was conducted. It includes: the research design, population of the study, the sample size and sampling techniques, instruments for data collection and method, data analysis and presentation methods and the research procedures. Ethical considerations including limitations and delimitations of the study were all be covered in this chapter.

3.2 Research Design

The study employed a descriptive and cross-sectional research design. Descriptive research design will be adopted because it enables the researcher to describe the state of budget management and quality of health service delivery in a systematic and accurate manner (Creswell, 2020). The study will apply a cross-sectional research timeframe, implying that data were collected at a single point in time. This timeframe is ideal for assessing the current state of budget management practices and quality of healthcare services. A cross-sectional approach allows the researcher to analyze the prevailing conditions and associations between variables without the need for longitudinal follow-up. Additionally, the study adopted a mixed-methods approach, combining both quantitative and qualitative techniques. The quantitative approach facilitated the measurement and statistical analysis of the relationship between budget management and quality of healthcare service delivery, including the examination of the moderating effect of external audit. On the other hand, the qualitative approach was used to gain

deeper understanding and context through narrative responses, offering rich insights into budget management and quality of healthcare service delivery.

3.3 Study Population

The study population comprised of the staff of Omoro District Local Government, Health workers including District Health Officer, in-charge of different health centers and Village Health teams. This comprised of both upper and lower local government. Accordingly, Omoro district has a total of 170 staff from where the samples were selected (Omoro District Local Government, 2024).

3.4 Sample Size

The sample size for the respondents was determined using Krejcie and Morgan (1970) table for sample size determination. From the total of 185 staff of Omoro district local government, a sample of 133 respondents was selected. For qualitative data, the researcher interviewed all the DHO, In charge, and VHTs in Omoro district. The breakdown is presented in the table below:

Table 1: Study Population and Sample Size

Respondent categories	Population	Sample Size	Sampling Strategy
Quantitative Sample Size Composition			
Staff at ODLG	170	118	Simple Random
Total Quantitative	170	118	
Qualitative Sample Size Composition			
DHO	01	01	Purposive sampling
In-Charge (Health Centre IV)	07	07	Purposive sampling
VHTs	07	07	Purposive sampling
Total Qualitative	15	15	
Overall Total	185	133	

Source: Omoro District Local Government, 2025.

3.5 Sampling Technique

The sampling of the DHO, VHTs and In-charges of Health Centre IVs in Omoro District was done purposively since they were interviewed and they had detailed knowledge about quality of health service delivery within the district. The different staff in ODLG were sampled using simple random sampling procedure. The use of simple random sampling gave equal chance to all the staff to be selected for the study.

3.6 Data Collection Methods

To obtain comprehensive and reliable data for the study, a combination of quantitative and qualitative data collection methods was employed. Specifically, the researcher used survey and interviews to gather information from respondents. The use of both methods allowed for triangulation, enhanced the validity of findings, and provided deeper insight into participants' perceptions and experiences.

3.6.1. Survey Method.

The survey method or questionnaire method involves gathering information from respondents through a structured set of questions designed to elicit specific information, opinions, or attitudes from participants (Creswell & Creswell, 2017). The researcher developed a written questionnaire with standardized responses that were used to gather the necessary data from the staff of ODLG. The use of questionnaire was adopted because it is economical in collecting data from a large number of respondents and for ease of data analysis.

3.6.2 Interview

Interview method was used to collect data from a small group of subjects on a broad range of topics. The researcher used structured interview with open response format to allow generation

of detailed information from research participants who were DHOs, In-charges and VHTs in Omoro district. Interview was used as it was flexible and generated in depth information from knowledgeable group of research participants and allows for probing of unsatisfactory responses.

3.7 Data Collection Instruments

The researcher used questionnaire and interview guide as the primary data collection instruments for the study.

3.7.1 Questionnaires

A structured questionnaire was designed as the primary instrument to collect quantitative data from staff of Omoro District Local Government. The questionnaire consisted of closed-ended items with standardized response options to ensure uniformity and facilitate statistical analysis. The items were designed to cover four sections, whereby, Section A covered Biodata, section B covered Budget management practices, section C covered Quality of health service delivery and section D covered External Audit. The questionnaire instrument was preferred because it allowed for systematic data collection from a relatively large number of participants, it was cost-effective, ensured anonymity, and simplified data coding and analysis (Creswell & Creswell, 2020).

3.7.2 Interview Guide

An interview guide was developed to collect qualitative data from key informants. The guide was structured into different sections covering: Budget management practices, quality of health service delivery and external audit. The interview guide allowed the researcher to probe further into responses, clarify ambiguities, and gather richer, contextual information. This made it

suitable for capturing detailed perspectives from knowledgeable participants, thereby complementing the questionnaire data.

3.8 Reliability and validity of the instrument

3.8.1 Reliability

Reliability refers to the consistency of a measurement over repeated trials, meaning the instrument should yield similar results under similar conditions (Creswell & Creswell, 2017). To enhance reliability, the researcher conducted a pre-test of the instrument in Gulu District using a small, representative sample. This helped identify and revise unclear or ambiguous items. From the data pretested, the researcher then determined reliability using Cronbach's Alpha (α) through SPSS. Cronbach's Alpha coefficient of 0.7 and above were obtained and considered acceptable and reliable as pointed out by (Cohen, Manion, & Morrison, 2018). The reliability results is presented in the table below:

Table 2: Reliability Output

Variables	Anchor points	Number of items	Cronbach's alpha
Budget Management	05	21	0.882
Quality of Healthcare Service	05	21	0.817
External Audit	05	05	0.711

Source: Primary Data, 2026

3.8.2 Validity

Validity refers to the extent to which a test or measurement instrument accurately measures what it is intended to measure (Creswell & Creswell, 2017). In research, validity determines whether the conclusions drawn from the data are sound and well-founded. To ensure content validity, the

questionnaire was subjected to thorough examination by a team of three experts. They were asked to evaluate the statements in the questionnaire for relevance and clarity. Finally, content validity index was computed and produced a CVI of 0.7 and above and was considered reliable.

Content Validity index (CVI) was computed using the formula below:

$$\text{CVI} = \frac{\text{Number of items considered relevant}}{\text{Total number of items in the instrument}}$$

The output of Content Validity Index is presented in the section below with an overall CVI of 0.887.

Table 3: Content Validity Index

Experts	Computation	CVI
Expert 1	43/51	0.843
Expert 2	48/51	0.941
Expert 3	45/51	0.882
Overall CVI		0.887

Source: Primary Data, 2026

3.8.3 Response Rate

Table 4 presents the response rate for the study on budget management and the quality of healthcare services in Omoro District. It shows the proposed sample, actual responses obtained, and response rates for questionnaires and interviews.

Table 4: Analysis of Response Rate

Methods/Instruments	Proposed Sample	Actual Samples Obtained	Response Rate
Questionnaires	118	109	92.4%
Interviews	15	12	80.0%
Overall Total	133	121	91.0%

Source: Primary data, 2026

The study achieved an overall response rate of 91.0%, with 109 out of 118 questionnaires completed, representing 92.4%, while 12 out of 15 planned interviews were conducted, representing 80.0%. The high response rate indicates that most targeted respondents participated

in the study. This provided adequate data for examining the relationship between budget management and the quality of healthcare services in Omoro District, thereby supporting meaningful analysis and interpretation of the findings.

3.8.4 Demographic Characteristics of respondents

This section presents the demographic characteristics of the respondents who participated in the study on budget management and quality of healthcare service delivery in Omoro District Local Government. The background information was considered important because it provides a clear understanding of the respondents' characteristics and helps to assess their suitability to provide reliable information for the study. The demographic variables analyzed include sex, age, duration of service or work experience, and level of education. These characteristics were selected because they are likely to influence respondents' knowledge, perceptions, and experiences regarding budget management practices and healthcare service delivery within the district. The findings are presented in Table 4.

3.9 Data Analysis

The questionnaire was cleaned and coded before entering the data into statistical package for social sciences SPSS version 26.0 for analysis. Descriptive statistics such as frequency and percentage were used to describe the characteristics of the respondents (demographic background) and to analyze objective one and two (the status of the budget management and quality of health service delivery respectively). Descriptive statistics took the forms of mean, frequency and percentages. Inferential statistics such as Pearson's correlation was applied to establish the relationships between budget management practices and quality of healthcare services. Regression analysis was used to examine the effect of budget management on quality of

healthcare service. SPSS Process Macro was used to determine the moderating effect of external audit on the relationship between budget management and quality of healthcare services.

For qualitative data, the researcher used thematic analysis. The researcher began by transcription and then summarized the data in to sub-categories and categories that were later grouped in to broader themes structured according to the study objectives. Quotations and narratives were used to simplify the qualitative analysis.

3.10 Limitations Study

The researcher encountered challenges in accessing information from staff of ODLG because of confidential nature of budget/financial related information. This was delimited by informing the respondents that this information was purely for academic purpose and information solicited will not contain any financial figures but rather opinion.

The researcher was worried that sample size may not fully reflect the target population, this limitation was addressed using Krejcie and Morgan's formula and appropriate quantitative techniques to enhance representativeness and reliability. Besides, the researcher comprehensively employed a mixed methods approach to gather data from wider perspectives.

3.11 Ethical consideration

The researcher obtained informed consent from the respondents before engaging them in interviews and administering questionnaires and assurance was made regarding the purpose of the research as being academic and the information obtained were used for academic purposes.

The researcher sought approvals and permissions from relevant authorities before conducting the study. In this case, the researcher obtained an introductory letter from faculty of business and

development studies, Gulu University that was presented to the office of the town clerk to gain permission to access the respondents.

The researcher also upheld confidentiality and anonymity throughout the study. All data collected from respondents were treated as strictly confidential and used solely for academic purposes. Personal identifiers such as names, addresses, or contact details were not disclosed in the research report; instead, codes or pseudonyms were used to protect participants' identities.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND INTERPRETATION

4.0 Introduction

This chapter presents, analyzes, and interprets the findings of the study on budget management practices and quality of healthcare service delivery in Omoro District Local Government. The chapter is organized according to the study objectives and research questions. The findings are presented using descriptive and inferential statistics obtained from the data collected from respondents through questionnaires and interviews. The chapter begins with the presentation of respondents' demographic characteristics, including sex, age, education level, and work experience. This is followed by the analysis of budget management practices in terms of budget preparation, budget planning, budget implementation, and budget control. The chapter further presents findings on the quality of healthcare service delivery, focusing on effectiveness, efficiency, responsiveness, accessibility, and equity of healthcare services. In addition, the chapter examines the relationship between budget management practices and quality of healthcare service delivery using appropriate statistical techniques. The moderating effect of compliance with external audit requirements on the relationship between budget management practices and quality of healthcare service delivery is also analyzed. The findings are presented in tables and supported with explanations to facilitate interpretation and understanding of the results.

Table 5: Demographic Background of Respondents

Variables	Variables	Frequency	Percent
Sex of Respondents	Male	64	58.7
	Female	45	41.3
	Total	109	100.0
Age of Respondents	18-25	9	8.3
	26-35	15	13.8
	36-45	52	47.7
	above 46 years	33	30.3
	Total	109	100.0
Duration/Experience	1-2 Years	4	3.7
	3-4 years	19	17.4
	4-5years	14	12.8
	6 years and above	72	66.1
	Total	109	100.0
Education	Diploma	6	5.7
	Bachelors	82	78.8
	Postgraduate	11	10.1
	Masters	6	5.7
	Total	109	100.0

Source: Primary data, 2026

The findings in the table above show the demographic characteristics of the respondents who participated in the study. These characteristics include sex, age, work experience, and level of education.

Regarding sex, the majority of the respondents were male, accounting for 58.7% of the total respondents, while females constituted 41.3%. This indicates that more men than women participated in the study. However, both male and female respondents were adequately represented, which helped to capture different views on budget management practices and healthcare service delivery.

In terms of age, most respondents were between 36 and 45 years, representing 47.7% of the total respondents. This was followed by respondents aged above 46 years, who accounted for 30.3%. Respondents aged 26–35 years represented 13.8%, while those aged 18–25 years formed the smallest group at 8.3%. These findings suggest that the majority of respondents were mature adults who were likely to have sufficient experience and understanding of the financial and healthcare service delivery processes in the district.

Concerning work experience, the majority of respondents (66.1%) had worked in the organization for six years and above. Respondents with 3–4 years of experience accounted for 17.4%, while those with 4–5 years represented 12.8%. Only 3.7% of the respondents had worked for 1–2 years. This shows that most respondents had served in the organization for a long period and were therefore knowledgeable about budget management practices and healthcare service delivery in Omoro District Local Government.

Regarding education level, the majority of respondents (78.8%) held a Bachelor's degree. Respondents with postgraduate qualifications accounted for 10.1%, while those with Diploma and Master's qualifications each represented 5.7%. The findings indicate that most respondents were well educated and capable of understanding and providing reliable information on the issues under investigation.

4.2 Budget Management

The analysis of budget management practices covers three major components comprising of budget planning, preparation, implementation and control. The analysis is presented in the following sub-sections

4.2.1 Planning

Table 6: Analysis of Planning

Planning	SD	D	SD+D	N	A	SA	A+SA
There is a clear budget planning framework that guides all departments.	5.6%	6.4%	12.0%	9.9%	54.3%	23.8%	78.1%
Budget planning aligns with the District Development Plan (DDP).	1.9%	11.2%	13.1%	9.1%	45.5%	32.4%	77.8%
Budget priorities are clearly identified before resource allocation decisions are made.	2.9%	8.6%	11.5%	13.4%	42.4%	32.7%	75.1%
The planning process considers both short-term and long-term development goals.	3.5%	8.0%	11.5%	11.0%	42.0%	35.6%	77.5%
The budget planning process is transparent.	3.5%	7.0%	10.4%	11.5%	34.5%	43.6%	78.1%
The budget planning process is participatory.	3.5%	6.4%	9.9%	17.1%	42.5%	30.5%	76.0%
Average	3.48%	8.24%	11.70%	10.98%	43.74%	33.62%	77.32%

Source: Primary data, 2026

The findings in Table 5 indicate that budget management practices in terms of planning were highly rated by the respondents. On average, 77.32% of the respondents agreed or strongly agreed that effective planning practices existed within the district, while only 11.70% disagreed or strongly disagreed, and 10.98% remained neutral. This suggests that planning is generally well established and plays an important role in budget management within the district.

Among the planning indicators, the highest level of agreement (78.1%) was recorded for two statements: “There is a clear budget planning framework that guides all departments” and “The budget planning process is transparent.” This implies that most respondents believed that the district has well-defined planning guidelines and that budget planning activities are conducted in an open and accountable manner. The high level of agreement demonstrates confidence among staff and stakeholders in the planning structures and procedures used during budget preparation.

The second highest level of agreement was 77.8%, recorded for the statement that “Budget planning aligns with the District Development Plan (DDP).” This finding suggests that budget planning is largely guided by the district’s strategic development priorities. Respondents believed that budgeting decisions are linked to broader development goals, which is important for ensuring that available resources are directed toward priority programs and projects.

The third highest level of agreement was 77.5%, relating to the statement that “The planning process considers both short-term and long-term development goals.” This indicates that the district planning process takes into account immediate service delivery needs while also focusing on future development objectives. Such an approach enhances the sustainability and effectiveness of budget implementation.

The findings further show that 76.0% of respondents agreed that the budget planning process is participatory, suggesting that different stakeholders are involved in planning activities. Participation is important because it promotes ownership, accountability, and responsiveness to community needs.

The lowest level of agreement (75.1%) was recorded for the statement that “Budget priorities are clearly identified before resource allocation decisions are made.” Although the level of agreement remains high, it is comparatively lower than the other indicators. This may suggest that some respondents felt there is still room for improvement in identifying and communicating budget priorities before resources are allocated.

Overall, the results indicate that planning as a component of budget management practices is highly practiced within the district. The strongest aspects are the existence of a clear planning framework and transparency in the planning process, while the identification of budget priorities

before resource allocation received the lowest, though still favorable, level of agreement. The overall average agreement of 77.32% confirms that respondents generally perceive planning practices to be effective and supportive of sound budget management.

The qualitative findings support the quantitative results and reveal that planning is highly practiced within Omoro District Local Government. Participants consistently reported that the district has established planning structures and procedures that guide budget preparation and implementation. They noted that planning activities are conducted systematically, involve relevant stakeholders, and are aligned with district development priorities. Most participants emphasized that transparency, participation, and alignment with development goals have strengthened the effectiveness of budget planning and contributed to improved resource allocation decisions.

One participant explained:

“The district has a clear planning framework that guides all departments during budget preparation. Every department understands its responsibilities and follows the same planning procedures. This has helped us reduce confusion and improve coordination during budgeting. The planning process is open, and stakeholders are given opportunities to contribute their views before decisions are finalized.” (Participant 1, April, 2026).

This finding implies that the district has established clear planning guidelines that promote coordination and consistency across departments. The involvement of stakeholders also indicates a commitment to transparency and accountability in budget planning.

Another participant noted:

“Budget planning is closely linked to the District Development Plan. Before resources are allocated, we review the priorities identified in the development plan to ensure that funding supports the district’s strategic goals. This approach helps us focus on programs that are most important to the community.” (Participant 4, April, 2026).

The statement implies that budget decisions are guided by long-term development priorities rather than short-term interests. This helps ensure that resources are directed towards activities that support sustainable development.

Another participant stated:

“When we participate in planning meetings, both current health challenges and future needs are discussed. We consider immediate service delivery requirements such as medicines and staffing, while also planning for future infrastructure and equipment needs. This helps us balance short-term and long-term priorities.” (Participant 3, April, 2026).

This finding indicates that the planning process considers both immediate operational needs and future development goals. Such an approach supports effective service delivery while promoting sustainability.

The qualitative findings indicate that planning is a strong component of budget management practices in Omoro District Local Government. Participants consistently highlighted the existence of a clear planning framework, transparency in planning processes, alignment with the District Development Plan, stakeholder participation, and consideration of both short-term and long-term development goals.

4.2.2 Budget Preparation

The analysis of budget preparation as a dimension of budget management practices is as presented in the table below

Table 7: Analysis of Budget Preparation

Budget Preparation	SD	D	SD+D	N	A	SA	A+SA
Departments prepare their budget estimates within the stipulated timelines.	6.4%	12.8%	19.3%	13.6%	43.3%	23.8%	67.1%
There is sufficient collaboration between finance and other departments during preparation.	5.6%	11.8%	17.4%	14.7%	45.2%	22.7%	67.9%
The final draft budget reflects departmental priorities accurately.	5.1%	11.0%	16.0%	16.8%	39.8%	27.3%	67.1%
Budget estimates are reviewed thoroughly before submission.	4.5%	9.4%	13.9%	16.0%	41.4%	28.6%	70.1%
Budget preparation follows established financial guidelines and regulations.	6.4%	5.1%	11.5%	11.2%	35.3%	42.0%	77.3%
Average	5.60%	10.02%	15.62%	14.46%	41.00%	28.88%	69.90%

Source: Primary data, 2026

The findings in Table 6 above show that budget preparation practices were generally rated highly by the respondents. On average, 69.90% of the respondents agreed or strongly agreed that effective budget preparation practices were implemented in the district, while 15.62% disagreed or strongly disagreed, and 14.46% remained neutral. This suggests that although budget preparation is generally well managed, there are some areas that may require further improvement.

The highest level of agreement (77.3%) was recorded for the statement that “Budget preparation follows established financial guidelines and regulations.” This indicates that the majority of respondents believed that the district adheres to the required financial procedures and regulatory

frameworks during budget preparation. The finding demonstrates a strong commitment to compliance and accountability, which are essential for effective public financial management.

The second highest level of agreement (70.1%) was obtained for the statement that “Budget estimates are reviewed thoroughly before submission.” This suggests that respondents perceived the review process as an important part of budget preparation. Thorough reviews help identify errors, ensure consistency, and improve the quality of budget estimates before they are submitted for approval.

The third highest level of agreement (67.9%) was recorded for the statement that “There is sufficient collaboration between finance and other departments during preparation.” This finding implies that different departments work together during the budgeting process, allowing for the incorporation of diverse views and departmental needs. Such collaboration contributes to the development of more realistic and comprehensive budgets.

The findings further reveal that 67.1% of respondents agreed that departments prepare their budget estimates within the stipulated timelines. This indicates that most departments are able to meet the required deadlines, which is important for ensuring a smooth budgeting process. Similarly, 67.1% agreed that the final draft budget reflects departmental priorities accurately, suggesting that departmental concerns are generally considered during the preparation of the final budget document.

The lowest level of agreement (67.1%) was jointly recorded for the statements that “Departments prepare their budget estimates within the stipulated timelines” and “The final draft budget reflects departmental priorities accurately.” Although these findings still indicate a positive perception, the comparatively lower level of agreement suggests that some respondents may

have concerns about delays in budget preparation or the extent to which departmental priorities are fully captured in the final budget.

On average, the results indicate that budget preparation is reasonably effective within the district, particularly in terms of compliance with financial guidelines and the review of budget estimates before submission. However, improvements may be needed in ensuring timely preparation of departmental budgets and strengthening the alignment between departmental priorities and the final budget document. The overall average agreement of 69.90% confirms that respondents generally view budget preparation practices positively, although there remains room for further enhancement.

The qualitative findings indicate that budget preparation practices are well established in Omoro District Local Government. Participants reported that budget preparation is guided by financial regulations, involves consultation among departments, and includes review mechanisms before submission. They further noted that although the process is generally effective, some challenges still exist regarding timely submission of budget estimates and ensuring that all departmental priorities are fully reflected in the final budget.

One of the participants explained:

“Budget preparation in the district follows the financial guidelines issued by government. Before budgets are submitted, different departments are required to prepare estimates and justify their requests. The finance department carefully reviews these submissions to ensure that they comply with the required standards. This process has helped improve accountability and reduced mistakes during budget preparation.” (Participant 1, April, 2026).

This finding infers that compliance with financial regulations is a key strength of the budget preparation process. The review of budget estimates before submission helps improve accuracy, accountability, and adherence to established procedures.

An interviewee noted:

“There is usually good cooperation between the finance department and service delivery departments during budget preparation. We are invited to discuss our needs and provide estimates based on the challenges we face at the health facility. Although most priorities are considered, sometimes resource limitations make it difficult for all departmental needs to be included in the final budget.” (Participant 5, April, 2026).

This statement indicates that collaboration among departments is an important part of budget preparation. However, it also shows that limited resources may prevent some departmental priorities from being fully captured in the final budget.

A participant stated:

“The budget preparation process is generally organized, and departments are expected to submit their estimates within set timelines. However, there are occasions when delays occur, and some community health concerns may not receive immediate attention because of competing priorities. Even so, most of the important health needs are eventually included in the budgeting process.” (Participant 9, April, 2026).

This finding suggests that while budget preparation is largely timely and responsive, some delays and competing demands can affect the extent to which all priorities are addressed during the budgeting process.

The qualitative findings reveal that budget preparation is reasonably effective within Omoro District Local Government. Participants emphasized strong compliance with financial guidelines, thorough review of budget estimates, and collaboration between departments during budget preparation.

4.2.3 Budget Implementation

Budget implementation as a component of payment services has been analyzed and presented in the table below:

Table 8: Analysis of Budget Implementation

Budget Implementation	SD	D	SD+D	N	A	SA	A+SA
Funds are released on time to facilitate implementation of planned activities.	7.5%	7.0%	14.4%	10.4%	44.1%	31.0%	75.1%
Budget implementation follows the approved work plans.	2.9%	9.4%	12.3%	11.8%	41.7%	34.2%	75.9%
Departments adhere to allocated budget limits during implementation.	2.9%	8.6%	11.5%	9.1%	47.1%	32.4%	79.4%
There is minimal diversion of funds from planned activities.	5.6%	9.9%	15.5%	13.1%	46.4%	24.9%	74.3%
Staff have adequate capacity to implement budgeted programs.	3.5%	6.4%	9.9%	17.1%	42.5%	30.5%	76.0%
Average	4.43%	8.33%	12.73%	10.43%	44.30%	32.53%	76.80%

Source: Primary data, 2026

The findings in Table 7 indicate that budget implementation practices were rated highly by the respondents. On average, 76.80% of the respondents agreed or strongly agreed that effective budget implementation practices existed within the district, while 12.73% disagreed or strongly disagreed and 10.43% remained neutral. This suggests that the district has generally effective mechanisms for implementing approved budgets and executing planned activities.

The highest level of agreement (79.4%) was recorded for the statement that “Departments adhere to allocated budget limits during implementation.” This finding indicates that most respondents believed that departments operate within the approved budget ceilings and avoid excessive spending beyond allocated resources. Adherence to budget limits is an important indicator of financial discipline and responsible use of public resources.

The second highest level of agreement (76.0%) was obtained for the statement that “Staff have adequate capacity to implement budgeted programs.” This suggests that respondents were confident in the ability of staff to carry out planned activities effectively. Adequate staff capacity is essential for ensuring that budgeted programs are implemented efficiently and that organizational objectives are achieved.

The third highest level of agreement (75.9%) was recorded for the statement that “Budget implementation follows the approved work plans.” This implies that implementation activities are generally guided by approved plans and schedules. Following approved work plans helps ensure that resources are utilized for their intended purposes and that organizational priorities are achieved as planned.

The findings further reveal that 75.1% of respondents agreed that funds are released on time to facilitate the implementation of planned activities. This indicates that the majority of respondents perceived the fund release process to be reasonably effective in supporting program implementation. Timely release of funds is important because delays can affect service delivery and the completion of planned activities.

The lowest level of agreement (74.3%) was recorded for the statement that “There is minimal diversion of funds from planned activities.” Although the level of agreement remains relatively high, it is lower than the other indicators. This suggests that some respondents may have concerns about occasional reallocation or diversion of funds from their original intended purposes during implementation.

Overall, the results show that budget implementation is largely effective within the district. The strongest aspect is adherence to allocated budget limits, followed by staff capacity and

compliance with approved work plans. However, there is a need to strengthen controls that minimize the diversion of funds from planned activities. The overall average agreement of 76.80% confirms that respondents generally have a positive perception of budget implementation practices as a key component of budget management.

The qualitative findings support the quantitative results and indicate that budget implementation practices are generally effective in Omoro District Local Government. Participants reported that departments largely operate within approved budget limits, implementation activities follow approved work plans, and staff possess the necessary skills to execute planned programs. However, some participants noted that occasional adjustments in resource allocation occur due to emerging needs and changing priorities during implementation.

One of the interviewees explained:

“Once the budget is approved, departments are expected to work within the allocated budget ceilings. We closely monitor expenditures to ensure that spending remains within approved limits.” (Participant 2, April, 2026).

This finding indicates that financial discipline is strongly emphasized during budget implementation. Adherence to budget limits and approved work plans helps ensure accountability and effective utilization of public resources.

Another interviewee noted:

“Most of the funds required for health activities are released in time, which allows us to implement planned programs without major interruptions. Our staff have the skills and experience needed to carry out the activities outlined in the work plans.” (Participant 6, April, 2026).

This statement indicates that timely release of funds and staff capacity are important factors that support successful budget implementation. Adequate skills and resources enable health facilities to achieve their planned objectives efficiently.

In summary, the qualitative findings reveal that budget implementation is effectively practiced within Omoro District Local Government. Participants highlighted strong adherence to allocated budget limits, compliance with approved work plans, timely release of funds, and adequate staff capacity as key strengths of the implementation process. Nevertheless, some concerns were raised regarding occasional diversion of funds to address urgent priorities, which may affect planned activities.

4.2.4 Budget Control

The presentation and analysis of budget control as one of the dimensions of budget management practices has been presented below:

Table 9: Analysis of Budget Control

Budget Control	SD	D	SD+D	N	A	SA	A+SA
Regular budget monitoring and evaluation is conducted in the district.	2.7%	6.1%	8.8%	16.3%	40.1%	34.8%	74.9%
Budget performance reports are reviewed periodically.	3.5%	8.3%	11.8%	13.4%	43.3%	31.6%	74.9%
Expenditures are tracked periodically.	2.7%	9.6%	12.3%	16.6%	42.0%	29.1%	71.1%
Financial controls are in place to prevent misuse of public funds.	2.4%	7.2%	9.6%	15.5%	47.1%	27.8%	74.9%
Sanctions are applied where financial mismanagement is identified.	2.9%	6.4%	9.4%	18.7%	44.4%	27.5%	71.9%
Average	2.97%	8.00%	10.97%	15.43%	41.80%	31.83%	73.63%

Source: Primary data, 2026

The findings in Table 8 show that budget control practices were highly rated by the respondents. On average, 73.63% of the respondents agreed or strongly agreed that effective budget control mechanisms existed within the district, while 10.97% disagreed or strongly disagreed and 15.43% were neutral. This suggests that the district has established budget control measures that support accountability and proper management of public resources.

The highest level of agreement (74.9%) was jointly recorded for three statements: “Regular budget monitoring and evaluation is conducted in the district,” “Budget performance reports are reviewed periodically,” and “Financial controls are in place to prevent misuse of public funds.” These findings indicate that respondents had confidence in the district’s monitoring and oversight systems. Regular monitoring and evaluation help track progress against planned activities, while periodic review of budget performance reports enables management to identify areas requiring corrective action. Similarly, the presence of financial controls suggests that mechanisms have been established to safeguard public funds and reduce the risk of misuse.

Among these highly rated indicators, the finding that financial controls are in place is particularly important because it reflects the district’s commitment to accountability and prudent financial management. Effective financial controls help ensure that resources are used for their intended purposes and that financial irregularities are minimized.

The second highest level of agreement (71.9%) was recorded for the statement that “Sanctions are applied where financial mismanagement is identified.” This suggests that respondents generally believed that disciplinary measures are taken against individuals involved in financial misconduct. The application of sanctions is an important aspect of budget control because it promotes compliance with financial regulations and discourages misuse of resources.

The lowest level of agreement (71.1%) was recorded for the statement that “Expenditures are tracked periodically.” Although the level of agreement remains favorable, it is comparatively lower than the other indicators. This may imply that some respondents felt that expenditure tracking could be strengthened to provide more timely and detailed information on resource utilization.

On average, the results indicate that budget control practices are strongly implemented within the district. The most notable strengths include regular budget monitoring and evaluation, periodic review of budget performance reports, and the existence of financial controls to prevent misuse of public funds. However, there is a need to further strengthen expenditure tracking mechanisms to enhance financial oversight. The overall average agreement of 73.63% confirms that respondents generally perceive budget control practices as effective and supportive of sound budget management.

4.3 Quality of Healthcare Service Delivery

The study examined the quality of healthcare service delivery in Omoro District Local Government as a dependent variable. Its analysis covers: accessibility to health care services, effectiveness, efficiency and equity as presented in the following sub-sections.

4.3.1 Accessibility

Table 10: Analysis of Accessibility

Accessibility	SD	D	SD+D	N	A	SA	A+SA
Health facilities are located within reasonable distance from most communities.	9.4%	7.0%	16.4%	17.2%	39.8%	26.6%	66.4%
Health facilities operate during convenient working hours.	7.0%	17.2%	24.2%	20.3%	31.3%	24.2%	55.5%
Emergency services are available when needed within the district.	9.4%	11.7%	21.1%	23.4%	39.1%	16.4%	55.5%
Essential medicines are readily available at health facilities.	8.6%	25.0%	33.6%	17.2%	32.0%	17.2%	49.2%
Medical personnel are available during official working hours.	14.8%	10.9%	25.8%	15.6%	25.8%	32.8%	58.6%
Machines and test-kits are always available	8.6%	8.6%	17.2%	26.6%	28.9%	27.3%	56.3%
Average	9.84%	14.36%	24.22%	18.74%	33.60%	23.44%	57.04%

Source: Primary data, 2026

The findings presented in Table 9 indicate that accessibility of healthcare services was rated moderately by the respondents. On average, 57.04% of the respondents agreed or strongly agreed that healthcare services were accessible within the district, while 24.22% disagreed or strongly disagreed and 18.74% remained neutral. These findings suggest that although healthcare services are accessible to a reasonable proportion of the population, there are still notable challenges that limit access to quality healthcare services.

The highest level of agreement (66.4%) was recorded for the statement that “Health facilities are located within reasonable distance from most communities.” This finding implies that a majority of respondents believed that health facilities are fairly accessible in terms of geographical location. The proximity of health facilities to communities is important because it reduces travel time and costs, thereby improving access to healthcare services. However, the fact that over one-third of respondents did not agree indicates that some communities may still face challenges in reaching health facilities.

The second highest level of agreement (58.6%) was obtained for the statement that “Medical personnel are available during official working hours.” This suggests that respondents generally believed that healthcare workers are present when required during normal operating hours. The availability of medical personnel is a critical aspect of healthcare accessibility because patients can only receive services when qualified staff are present to attend to their needs.

The third highest level of agreement (56.3%) was recorded for the statement that “Machines and test kits are always available.” This finding indicates that more than half of the respondents believed that diagnostic equipment and testing materials are available in health facilities. The availability of machines and test kits is important for accurate diagnosis and effective treatment of patients.

The findings further reveal that 55.5% of respondents agreed that health facilities operate during convenient working hours, while the same proportion agreed that emergency services are available when needed within the district. These results suggest that healthcare facilities generally provide services at suitable times and that emergency healthcare support is available to some extent. However, the relatively moderate levels of agreement indicate that there may still be gaps in service availability, particularly during emergencies or outside normal operating hours.

The lowest level of agreement (49.2%) was recorded for the statement that “Essential medicines are readily available at health facilities.” This implies that less than half of the respondents were fully satisfied with the availability of essential medicines. The finding points to possible shortages of drugs in health facilities, which can negatively affect treatment outcomes and reduce public confidence in the healthcare system. The relatively high proportion of respondents who disagreed (33.6%) further highlights concerns regarding medicine availability.

In general, the results indicate that accessibility to healthcare services within the district is moderate. The strongest aspect of accessibility is the location of health facilities within reasonable distance of most communities, followed by the availability of medical personnel and diagnostic equipment. However, the availability of essential medicines remains a major challenge that requires attention. The overall average agreement of 57.04% indicates that while healthcare services are generally accessible, significant improvements are still needed to enhance access and ensure better quality healthcare service delivery for all residents.

The findings from interviews show that healthcare services in the district are moderately accessible. Participants acknowledged that most communities can reach health facilities without traveling very long distances and that health workers are usually available during official

working hours. However, they also raised concerns about shortages of medicines, occasional stock-outs of medical supplies, and challenges in accessing services during emergencies.

One of the research participants explained:

“Most people in the district can access a health facility without moving very far from their communities. We have health centers spread across different areas, which has improved access to services. Health workers are usually present during working hours to attend to patients. However, we still experience challenges with medicine stock-outs, which sometimes affect service delivery.” (Participant 1, April, 2026).

The above response means that geographical access to health facilities has improved, and the availability of healthcare workers supports service utilization. However, shortages of essential medicines continue to limit the effectiveness of healthcare services.

Similarly, a participant noted:

“Our facility is open during the required hours, and patients can receive services throughout the day. We also have basic machines and test kits that help us diagnose common illnesses. The challenge comes when some medicines run out before the next supply arrives. This forces patients to buy drugs from private clinics, which many cannot afford.” (Participant 5, In-charge Health Centre IV, April, 2026).

This finding indicates that although health facilities are operational and equipped with some diagnostic tools, interruptions in medicine supply remain a significant barrier to effective healthcare access.

Another participant observed:

“People appreciate that health facilities are closer than before, and many can reach them without much difficulty. During normal working hours, health workers are usually available to provide care. However, community members often complain about lack of medicines and difficulties accessing emergency services at certain times, especially at night.” (Participant 9, April, 2026).

This statement shows that while physical access to healthcare has improved, concerns remain regarding the availability of essential medicines and emergency healthcare services outside normal working hours.

The findings indicate that healthcare accessibility in the district is moderate. Health facilities are generally located within reasonable distances from communities, and healthcare workers are available during official working hours. Diagnostic equipment and test kits are also available in many facilities. However, persistent shortages of essential medicines and limitations in emergency service provision continue to affect access to quality healthcare.

4.3.2 Effectiveness

Table 11: Analysis of Effectiveness

Effectiveness	SD	D	SD+D	N	A	SA	A+SA
Healthcare services meet the needs of the community.	9.5%	11.1%	20.6%	4.0%	54.8%	20.6%	75.4%
Treatment outcomes meet expected medical standards in Omoro District.	3.9%	10.2%	14.1%	29.7%	33.6%	22.7%	56.3%
Healthcare performance targets are usually met.	10.9%	8.6%	19.5%	21.1%	34.4%	25.0%	59.4%
Health services delivery in Omoro District is satisfactory.	11.7%	19.5%	31.3%	24.2%	27.3%	17.2%	44.5%
Patients receive accurate diagnosis and appropriate treatment.	7.8%	22.7%	30.5%	20.3%	25.0%	24.2%	49.2%
Average	8.76%	14.42%	23.20%	19.86%	35.02%	21.94%	56.96%

Source: Primary data, 2026

The findings in Table 10 show that the effectiveness of healthcare service delivery in Omoro District is moderately rated by respondents. On average, 56.96% of the respondents agreed or strongly agreed that healthcare services are effective, while 23.20% disagreed or strongly disagreed and 19.86% remained neutral. This indicates that although some improvements have

been made in service delivery, the effectiveness of healthcare services is still not fully satisfactory.

The highest level of agreement (75.4%) was recorded for the statement that “Healthcare services meet the needs of the community.” This suggests that most respondents felt that health facilities are generally responsive to community health needs. It reflects a positive perception that the health system is able to provide relevant services to the population.

The second highest level of agreement (59.4%) was for the statement that “Healthcare performance targets are usually met.” This indicates that more than half of the respondents believed that health facilities are able to achieve set performance goals. Meeting performance targets is an important sign that health services are being delivered according to planned standards and expectations.

The third highest level of agreement (56.3%) was recorded for the statement that “Treatment outcomes meet expected medical standards in Omoro District.” This finding shows that respondents had a moderate level of confidence in the quality of treatment outcomes provided by health facilities. It suggests that while medical care is generally acceptable, there are still gaps in achieving consistent medical standards.

Further findings show that 49.2% of respondents agreed that patients receive accurate diagnosis and appropriate treatment. This indicates mixed perceptions, as a large proportion of respondents either disagreed or remained neutral. It suggests that diagnostic accuracy and treatment appropriateness may still be a challenge in some health facilities.

The lowest level of agreement (44.5%) was recorded for the statement that “Health services delivery in Omoro District is satisfactory.” This shows that less than half of the respondents were

fully satisfied with overall healthcare service delivery. The relatively high levels of disagreement and neutrality suggest that there are still significant concerns about the overall quality of services provided.

In summary, the results indicate that the effectiveness of healthcare services in Omoro District is moderate. The strongest aspect is that healthcare services are seen to meet community needs, followed by the achievement of performance targets and acceptable treatment outcomes. However, overall satisfaction with service delivery is low, showing that more improvements are needed in healthcare effectiveness. The overall average agreement of 56.96% confirms that healthcare effectiveness is present but still requires strengthening to fully meet community expectations.

The findings from interviews show that healthcare service delivery in Omoro District is moderately effective. Interviews with the participants revealed that health facilities generally provide services that address community health needs. However, concerns were raised regarding patient satisfaction, diagnostic accuracy, and the consistency of service quality across facilities.

One participant remarked:

“We work hard to achieve the targets given to us by the district and Ministry of Health. In many cases we meet immunization, antenatal care, and outpatient attendance targets. However, there are times when staff shortages and high patient numbers make it difficult to maintain the expected standards in every service area.” (Participant 6, April, 2026)

The statement indicates that health facilities make considerable efforts to meet performance targets, but operational challenges sometimes limit the quality and consistency of service delivery.

In addition, another participant echoed:

“Community members appreciate the availability of health services, but some still complain about delays, referrals, and lack of certain medicines. There are cases where patients move from one facility to another looking for treatment. This affects their satisfaction even when healthcare workers are trying their best to help.” (Participant 9, April, 2026)

This finding highlight concerns about patient satisfaction and access to comprehensive treatment, particularly when essential medicines or specialized services are unavailable. The qualitative findings indicate that healthcare services in Omoro District are moderately effective. Participants acknowledged that health facilities generally respond to community health needs and strive to meet performance targets. Nevertheless, challenges such as shortages of medicines, inadequate staffing, high patient workloads, and occasional service delays continue to affect treatment outcomes and overall patient satisfaction.

4.3.3 Efficiency

Table 12: Analysis of Efficiency

Efficiency	SD	D	SD+D	N	A	SA	A+SA
Patients are attended to within a reasonable waiting time.	5.5%	14.1%	19.5%	18.8%	44.5%	17.2%	61.7%
Medical supplies are utilized without wastage.	4.7%	14.8%	19.5%	17.2%	44.5%	18.8%	63.3%
Clients incur less/no cost in accessing medical services in Omoro District.	3.1%	18.8%	21.9%	21.1%	36.7%	20.3%	57.0%
Health workers manage their time effectively in the delivering services.	5.5%	19.5%	25.0%	21.1%	38.3%	15.6%	53.9%
Healthcare delivery processes are short and well-coordinated.	10.9%	12.5%	23.4%	15.6%	36.7%	24.2%	60.9%
Average	5.94%	15.94%	21.86%	18.76%	40.14%	19.22%	59.36%

Source: Primary data, 2026

The findings in Table 11 show that the efficiency of healthcare service delivery in Omoro District is relatively moderate as perceived by respondents. On average, 59.36% of the respondents agreed or strongly agreed that healthcare services are efficient, while 21.86%

disagreed or strongly disagreed and 18.76% remained neutral. This indicates that although some efficiency measures exist in the health system, there are still clear challenges affecting smooth and timely service delivery.

The highest level of agreement (63.3%) was recorded for the statement that “Medical supplies are utilized without wastage.” This indicates that most respondents believed that available medical resources are used responsibly without unnecessary waste. It suggests some level of control and discipline in the use of medical supplies within health facilities.

The second highest level of agreement (61.7%) was for the statement that “Patients are attended to within a reasonable waiting time.” This finding shows that a majority of respondents felt that waiting times are generally manageable. However, since this percentage is not very high, it still suggests that delays may occasionally occur in service delivery.

The third highest level of agreement (60.9%) was recorded for the statement that “Healthcare delivery processes are short and well-coordinated.” This implies that respondents perceived some level of coordination in service delivery processes, although there is still room for improvement in streamlining procedures to make services faster and more efficient.

Further findings show that 57.0% of respondents agreed that clients incur less or no cost in accessing medical services in Omoro District. This indicates mixed perceptions, suggesting that while some services may be affordable or free, others still create financial burdens for patients.

The lowest level of agreement (53.9%) was recorded for the statement that “Health workers manage their time effectively in delivering services.” This shows that just over half of the respondents were satisfied with time management among health workers. The relatively low

rating suggests that inefficiencies in time use by health workers may be affecting overall service delivery.

Overall, the results indicate that efficiency in healthcare service delivery in Omoro District is moderate. The strongest aspect is the proper utilization of medical supplies, followed by reasonable waiting times and coordination of service processes. However, weak time management by health workers remains a key challenge that affects efficiency. The overall average agreement of 59.36% confirms that healthcare efficiency exists but needs improvement to ensure faster, better, and more reliable service delivery.

4.3.4 Equity

Table 13: Analysis of Equity

Equity	SD	D	SD+D	N	A	SA	A+SA
Healthcare services are provided without discrimination.	8.6%	8.6%	17.2%	26.6%	28.9%	27.3%	56.3%
Vulnerable populations receive special consideration in service provision.	6.3%	20.3%	26.6%	6.3%	50.8%	16.4%	67.2%
Persons with disabilities are adequately supported in health facilities.	10.2%	9.4%	19.5%	12.5%	22.7%	45.3%	68.0%
Services are affordable to all community members.	18.8%	15.6%	34.4%	12.5%	25.0%	28.1%	53.1%
Resource allocation considers underserved communities.	12.5%	14.8%	27.3%	18.0%	30.5%	24.2%	54.7%
Average	11.28%	13.74%	25.00%	15.18%	31.58%	28.26%	58.86%

Source: Primary data, 2026

The findings in Table 12 indicate that the equity of healthcare service delivery in Omoro District is moderate. On average, 58.86% of the respondents agreed or strongly agreed that healthcare services are delivered fairly, while 25.00% disagreed or strongly disagreed and 15.18% remained

neutral. This suggests that although some efforts toward fairness in service delivery exist, there are still notable gaps in ensuring equal access for all groups in the community.

The highest level of agreement (68.0%) was recorded for the statement that “Persons with disabilities are adequately supported in health facilities.” This indicates that most respondents felt that health facilities make some effort to assist persons with disabilities. It reflects a relatively positive perception of inclusiveness for people with special needs, although it is not universal.

The second highest level of agreement (67.2%) was for the statement that “Vulnerable populations receive special consideration in service provision.” This suggests that many respondents believe that groups such as the elderly, the poor, and other vulnerable people receive some priority in healthcare services. This is a positive sign that the health system recognizes the need to support disadvantaged groups.

The third highest level of agreement (56.3%) was recorded for the statement that “Healthcare services are provided without discrimination.” This shows a mixed perception among respondents. While a portion of respondents agreed that services are fair, a significant number remained neutral or disagreed, suggesting that issues of unequal treatment may still exist in some health facilities.

The findings further show that 54.7% of respondents agreed that resource allocation considers underserved communities, indicating moderate concern for areas that are less served. However, this also suggests that many respondents are not fully convinced that resources are evenly distributed across all communities.

The lowest level of agreement (53.1%) was recorded for the statement that “Services are affordable to all community members.” This implies that affordability remains a major challenge in healthcare access. The relatively high levels of disagreement show that some community members still find it difficult to afford healthcare services, which limits equity in access.

Overall, the results show that equity in healthcare service delivery in Omoro District is only moderately achieved. The strongest area is the support given to persons with disabilities, followed by attention to vulnerable groups and general fairness in service provision. However, affordability remains the weakest area and a major barrier to equal access. The overall average agreement of 58.86% confirms that while some progress has been made toward equity, more effort is still needed to ensure fair and equal healthcare services for all community members.

The qualitative findings show that equity in healthcare service delivery in Omoro District is moderately achieved. Many participants explained that, although some efforts are in place to promote fairness in health services, gaps still exist in ensuring equal access for all people in the community.

A number of respondents felt that health facilities make efforts to support persons with disabilities. For example, one participant noted,

“In our health center, people with disabilities are helped to move and are given some priority when waiting for services.” (Participant 1, April 2026).

Another added,

“Wheelchairs and support are sometimes available, and staff try to assist them when they come.” (Participant 2, April 2026).

These responses indicate that support for persons with disabilities is present, although not consistent in all facilities.

Similarly, many participants reported that vulnerable groups such as the elderly, poor people, and pregnant women receive some form of special attention. One respondent said,

“Older people are usually attended to faster than others because they cannot stand in long queues.” (Participant 3, April 2026).

The responses show that while some progress has been made in promoting equity in healthcare service delivery in Omoro District, important challenges remain. Support for persons with disabilities and vulnerable groups is relatively better, but issues of fairness, resource distribution, and especially affordability still limit full equity in the health system.

4.4 External Audit

External audit was assessed in this study as a moderating variable with compliance as its key component. The analysis of external audit is presented below:

4.4.1 Compliance

Table 14: Analysis of Compliance

Compliance	SD	D	SD+D	N	A	SA	A+SA
The organization adheres to government budgeting and expenditure guidelines.	7.8%	15.6%	23.4%	9.4%	32.0%	35.2%	67.2%
The organization consistently meets reporting deadlines required by oversight bodies.	11.7%	8.6%	20.3%	13.3%	40.6%	25.8%	66.4%
Compliance monitoring mechanisms are in place to ensure adherence to proper finance practices.	6.3%	10.9%	17.2%	7.0%	44.5%	31.3%	75.8%
There are penalties or corrective measures for non-compliance.	4.7%	13.3%	18.0%	23.4%	24.2%	34.4%	58.6%
Non-compliance issues identified by external auditors are addressed effectively.	4.7%	12.5%	17.2%	16.4%	50.0%	16.4%	66.4%
Average	7.04%	12.18%	19.22%	13.90%	38.26%	28.62%	66.88%

Source: Primary data, 2026

The findings in Table 13 show that compliance with external audit requirements is moderately practiced in the organization. On average, 66.88% of the respondents agreed or strongly agreed that the organization complies with external audit and financial guidelines, while 19.22% disagreed or strongly disagreed and 13.90% remained neutral. This suggests that although compliance practices are generally in place, there are still areas that require strengthening to fully meet audit expectations.

The highest level of agreement (75.8%) was recorded for the statement that “Compliance monitoring mechanisms are in place to ensure adherence to proper finance practices.” This indicates that most respondents believe that systems for monitoring financial compliance exist and are actively used. Such mechanisms are important because they help ensure that financial activities follow the required rules and procedures.

The second highest level of agreement (67.2%) was for the statement that “The organization adheres to government budgeting and expenditure guidelines.” This suggests that respondents generally believe the organization follows approved financial rules when preparing and using budgets. Adherence to government guidelines is essential for accountability and proper use of public funds.

The third highest level of agreement (66.4%) was recorded for two statements: “The organization consistently meets reporting deadlines required by oversight bodies” and “Non-compliance issues identified by external auditors are addressed effectively.” These findings show that respondents felt that reporting obligations are generally met on time and that audit findings are acted upon when identified. This reflects some level of responsiveness to external audit recommendations.

The findings further reveal that 58.6% of respondents agreed that there are penalties or corrective measures for non-compliance. This is the lowest level of agreement and suggests that while some disciplinary actions exist, they may not be strong or consistent enough. The relatively lower rating may indicate weaknesses in enforcing sanctions when financial rules are broken.

In general, the results indicate that compliance with external audit requirements is fairly strong. The strongest area is the presence of compliance monitoring mechanisms, followed by adherence to government budgeting guidelines and responsiveness to audit reports. However, enforcement of penalties for non-compliance remains weak and needs improvement. The overall average agreement of 66.88% confirms that compliance practices are generally in place but still require strengthening to achieve full accountability and transparency in financial management.

The qualitative findings indicate that compliance with external audit requirements in the organization is moderately practiced. Many participants explained that although systems and procedures for compliance exist, all external audit expectations are not fully met.

Participants noted that the organization has strong compliance monitoring mechanisms in place. One participant explained,

“There are internal checks that help us follow financial rules before spending money.” (Participant 1, April 2026).

Another added,

“We have supervisors who regularly review financial records to ensure everything is done correctly.” (Participant 2, April 2026).

These views suggest that monitoring systems are active and help guide financial behavior in the organization.

The responses show that compliance with external audit requirements is generally in place, especially in terms of monitoring systems, adherence to budgeting guidelines, and responsiveness to audit findings. However, weaknesses remain in the enforcement of penalties for non-compliance. Strengthening disciplinary measures and ensuring consistent enforcement would improve accountability and enhance overall financial compliance in the organization.

4.5 Relationship between Budget Management and Quality of Health Service Delivery

Table 15: Correlation Analysis

Variables/Constructs	1	2	3	4	5
Planning (1)	1				
Preparation (2)	.708**	1			
Implementation (3)	.508**	.630**	1		
Control (4)	.503**	.527**	.618**	1	
Quality of Healthcare Service (5)	.622**	.656**	.699**	.684**	1

The correlation results in the table show the relationship between budget management practices and the quality of healthcare service delivery in Omoro District. All the relationships are positive and statistically significant ($p < 0.01$), meaning that improvements in any of the budget management components are associated with better healthcare service delivery.

Starting with planning, the results show a significant moderate positive relationship with quality of healthcare service delivery ($r = 0.622$; $p < .01$). This means that when planning processes improve, it is associated with improvement in the quality of healthcare service delivery. Good planning helps ensure that health needs are properly identified and resources are allocated effectively.

For budget preparation, there is a strong positive relationship with healthcare service quality ($r = 0.656$; $p < .01$). This indicates that improvement in budget preparation practices is associated with improvement in quality of healthcare services. When budgets are well prepared, health facilities are more likely to operate efficiently and meet service needs.

The results for budget implementation show a significant strong positive relationship with healthcare service quality ($r = 0.699$; $p < .01$), which is the strongest among all constructs. This indicates that improvement in budget implementation practices is associated with improvement in quality of healthcare service delivery. Proper implementation ensures that planned activities are carried out, funds are used as intended, and health services are delivered effectively to the community.

Similarly, budget control also shows a significant strong positive relationship with healthcare service delivery ($r = 0.684$; $p < .01$). This implies that improvement in budget control practices is associated with improvement in quality of healthcare service delivery. Strong control systems help prevent misuse of funds and ensure that resources are used efficiently for health service delivery.

4.6 Effect of Budget Management on Quality of Healthcare service delivery

Multiple linear regression analysis was used to determine the effect of the different dimensions of budget management practices on quality of health service delivery and the results are presented in the table below:

Table 16: Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Error Std.	Beta		
1 (Constant)	1.575	.239		6.594	.000
Budget Planning	.173	.064	.214	2.693	.008
Budget Preparation	.035	.078	.039	.447	.656
Budget Implementation	0.326	0.042	0.368	7.860	0.000
Budget Control	.455	.062	.532	7.353	.000
R=.679					
R ² =.461					
F=51.842					
Sig=.000					

a. Dependent Variable: Quality of healthcare service delivery

The regression results were used to determine the effect of budget management practices (planning, preparation, implementation, and control) on the quality of healthcare service delivery. The model summary shows that the predictors jointly explain a substantial proportion of variation in service quality. The model results indicate a multiple correlation coefficient ($R = 0.679$), indicating a strong positive relationship between budget management practices and quality of healthcare service delivery. The coefficient of determination ($R^2 = 0.461$) implies that 46.1% of the variation in healthcare service quality is explained by budget management

practices. The remaining 53.9% is explained by other factors not included in the model. The F-statistic ($F = 51.842$; $p = 0.000$) indicates that the overall model is statistically significant, meaning budget management practices collectively have a significant effect on quality of healthcare service delivery.

Examining the individual predictors, Planning has a positive and statistically significant effect on quality of healthcare service delivery ($B = 0.173$, $\beta = 0.214$, $t = 2.693$, $p = 0.008$). This implies that improved planning practices lead to better quality healthcare service delivery. Specifically, a one-unit improvement in planning increases service quality by 0.173 units, holding other factors constant.

In contrast, Preparation has a positive but not statistically significant effect on healthcare service delivery ($B = 0.035$, $\beta = 0.039$, $t = 0.447$, $p = 0.656$). This indicates that preparation practices, in their current form, do not significantly influence the quality of healthcare service delivery in the study context.

Furthermore, budget Implementation shows a strong positive and statistically significant effect on quality of healthcare service delivery ($B = 0.326$, $\beta = 0.368$, $t = 7.860$, $p = 0.000$). This indicates that effective implementation of budget plans significantly improves healthcare service quality. A unit increase in implementation leads to a 0.326 increase in service quality, making it one of the key drivers in the model.

Finally, Budget Control has the strongest positive and statistically significant effect on quality of healthcare service delivery ($B = 0.455$, $\beta = 0.532$, $t = 7.353$, $p = 0.000$). This implies that strong budget monitoring and control mechanisms greatly enhance the quality of healthcare services.

4.7 Analysis of Moderation Effect

Model Summary

	R	R-sq	MSE	F	df1	df2	p
	.8060	.6497	.0982	107.5783	3.0000	109.0000	.0000

Model	coeff	se	t	p	LLCI	ULCI
constant	1.5257	.9785	1.5593	.1207	3.4569	.4055
BMGT	1.1858	.2974	3.9878	.0001	.5989	1.7727
EXT	.7864	.2691	2.9224	.0039	.2553	1.3175
Int_1	.1375	.0792	1.7356	.0334	.0189	.2939

Independent Variable (X)=Budget Mgt Practices (BMGT), Moderating Variable (W)=External Audit (EXT), Dependent Variable (y)=Quality of Healthcare Services X×W (Interaction)

The analysis of moderation was performed using the process procedure advanced by Hayes (2020) and the result indicates both budget management practices and external audit combined explain variation in quality of healthcare service delivery by 64.97% as reflected by ($R^2=.6497$).

The result further indicates that external audit has a significant moderating effect on the relationship between budget management practices and quality of healthcare services since the p-value of the interaction term is less than 0.05 as reflected by ($p=.0334$; $p<.05$).

This means that when external audit is strong and active, budget management practices become more effective in improving healthcare service delivery. In other words, hospitals or health facilities that are properly audited are more likely to use their budgets well, leading to better service delivery.

CHAPTER FIVE

DISCUSSIONS

5.0 Introduction

This section discusses the findings of the study on budget management practices and quality of healthcare service delivery in Omoro District Local Government. The discussion is guided by the study objectives and focuses on interpreting the findings in relation to existing literature and the theories that informed the study. The purpose of the discussion is to explain the meaning of the findings and show how they contribute to understanding the relationship between budget management practices and healthcare service delivery.

5.1 Budget Management

The study established that budget management practices were practiced at a high level. The findings are consistent with the views of Musiega (2021), who argue that effective public expenditure management depends on sound budget planning, proper budget preparation, efficient implementation, and strong control systems. According to these authors, these budget management components are essential for ensuring that public resources are used efficiently to achieve intended service delivery outcomes. Similarly, Allen, Hemming and Potter (2019) note that organizations that maintain strong budget management systems are more likely to achieve their operational objectives because resources are allocated and utilized in a disciplined manner.

The findings also agree with Barasa et al. (2023), who found that effective budgeting practices in healthcare organizations improve financial accountability and facilitate better service delivery. Their systematic review showed that healthcare institutions that maintain effective budget planning, implementation, and monitoring mechanisms are better positioned to manage limited resources and meet the health needs of the population. Likewise, the Ministry of Finance,

Planning and Economic Development report (2024) emphasizes that proper budget management remains critical for improving efficiency and accountability in public institutions.

The high level of budget implementation reported in this study is also supported by Musiega et al. (2022), who found that effective budget execution processes contribute significantly to the efficiency of health systems. Their study revealed that timely release of funds, adherence to approved budgets, and proper monitoring of expenditures improve the utilization of resources and ultimately strengthen healthcare service delivery. Similar observations were made by the World Bank (2025), which notes that effective budget execution helps health facilities overcome financial bottlenecks and improve operational performance.

From a theoretical perspective, the findings are consistent with Budgetary Theory. Budgetary Theory emphasizes that budgeting serves as a planning, coordination, control, and performance management tool within organizations. According to Rubin (2019), budgeting enables organizations to align available resources with strategic priorities while ensuring accountability in resource utilization. The high level of planning, preparation, implementation, and control observed in this study supports the assumptions of Budgetary Theory that effective budgeting promotes efficiency and organizational performance.

The findings also support Public Choice Theory as advanced by Buchanan and Tullock (1962). Public Choice Theory argues that public officials may pursue personal interests unless mechanisms are established to ensure accountability and transparency. The high level of budget control and implementation observed in this study suggests the existence of accountability mechanisms that help reduce resource misuse and encourage responsible financial management. This observation is consistent with Mueller (2020), who argues that effective monitoring and

control systems can limit opportunistic behavior among public officials and improve public sector performance.

However, the findings partially contradict Public Choice Theory's assumption that public officials naturally act in their own self-interest at the expense of public welfare. The high level of budget management practices found in this study suggests that the responsible officers were largely committed to proper financial management and service delivery objectives rather than personal interests. This may be attributed to increased oversight, auditing requirements, and accountability measures within the public healthcare system.

5.2 Quality of Healthcare Services Delivery

The study revealed that the quality of healthcare service delivery was moderate. This means that although healthcare services were being provided and some aspects of service delivery were functioning reasonably well, there was still considerable gaps in other areas. The findings agree with Musiega et al., (2022), which reported that although progress has been made in improving healthcare services across the country, several challenges continue to affect the quality of care, including limited financial resources, inadequate staffing, shortages of medical supplies, and infrastructure constraints. These challenges often prevent health facilities from achieving the desired level of service quality.

The findings are also consistent with the Allen (2019), which observes that many healthcare systems in developing countries continue to provide services that are accessible but not always of the highest quality. Similarly, the World Health Organization report (2023) emphasizes that delivering quality healthcare requires continuous investments in systems, personnel, infrastructure, and financial management.

The findings further agree with Kruk et al. (2018), who argue that access to healthcare alone is insufficient if the quality of services remains inadequate. Their study showed that many health systems struggle to consistently deliver high-quality care despite increased investments and expanded access to services. This observation supports the moderate level of healthcare service delivery reported in the present study.

The results are also in line with Berwick (2023), who notes that healthcare quality is influenced not only by financial resources but also by leadership, accountability, staff commitment, and ethical responsibility. Therefore, even where budget management practices are relatively strong, service quality may remain moderate if other organizational and operational challenges persist.

From the perspective of Budgetary Theory, the moderate level of healthcare service delivery partially supports the theory. Budgetary Theory suggests that effective budgeting should improve organizational performance through better allocation and utilization of resources (Rubin, 2019). Since the study found a high level of budget management practices, the theory would generally predict a high level of service delivery. However, the moderate level of healthcare quality suggests that budgeting alone may not be sufficient to achieve excellent service delivery. Other factors such as staffing levels, medical equipment, policy implementation, and leadership effectiveness may also influence healthcare outcomes.

The findings also partially support Public Choice Theory. Buchanan and Tullock (1962) argue that inefficiencies can arise when public institutions fail to align individual interests with organizational goals. The moderate level of healthcare service delivery may indicate that despite improvements in budget management, some inefficiencies and institutional constraints still affect service provision. Mueller (2020) similarly notes that public organizations may continue to

experience service delivery challenges even when formal financial management systems are in place.

In summary, the moderate quality of healthcare service delivery suggests that while significant efforts have been made to improve healthcare services, additional improvements in resource utilization, accountability, infrastructure, human resources, and service management are required to achieve a high level of healthcare service delivery.

5.3 Budget management and Quality of Healthcare service delivery

The study found that budget management practices significantly influence the quality of healthcare service delivery. Specifically, planning, implementation, and control had a significant positive effect on healthcare service delivery, while preparation did not have a significant effect. These findings suggest that improvements in planning, implementation, and control are likely to result in better healthcare services, whereas improvements in budget preparation alone may not necessarily lead to improved service delivery.

The finding that planning significantly influences healthcare service delivery agrees with Homauni et al. (2023), who observed that effective planning enables healthcare institutions to allocate resources according to priorities and service needs. Proper planning helps health facilities anticipate future demands and ensure that resources are available for service provision. Similarly, Piatti-Fünfkirchen and Schneider (2018) argued that alignment between planning and budgeting is essential for achieving efficiency, accountability, and quality in health service delivery. Their study showed that weak planning often leads to poor health outcomes, while effective planning supports better service performance.

The significant positive effect of budget implementation is consistent with the findings of Musiega et al. (2022), who established that effective budget execution improves the efficiency of

health systems through timely release and utilization of resources. Similarly, Ejang et al. (2022) found that budget execution significantly improves health service delivery in Northern Uganda. Their study revealed that budget execution processes contribute positively to the delivery of healthcare services because approved plans are translated into actual activities and services for the population.

The study further found that budget control significantly influences healthcare service delivery. This finding agrees with Kizza et al. (2022), who reported that budget monitoring and control improve organizational performance in health institutions by ensuring that resources are used according to approved plans. Likewise, Ejang et al. (2022) found that budget monitoring was one of the strongest predictors of health service delivery because it helps identify deviations, correct weaknesses, and improve accountability.

However, the finding that budget preparation does not significantly affect healthcare service delivery suggests that merely preparing budgets is insufficient to improve service outcomes. This finding partly disagrees with Homauni et al. (2023), who argued that budget preparation is a critical stage in healthcare budgeting because it guides resource allocation decisions. The current study indicates that although preparation is important, its contribution to healthcare service delivery may be limited if the prepared budgets are not effectively implemented and controlled. This finding supports the view of Piatti-Fünfkirchen and Schneider (2018), who noted that many public institutions prepare budgets but fail to achieve desired outcomes because challenges arise during implementation and monitoring stages rather than during preparation itself.

The findings are largely consistent with Budgetary Theory. Budgetary Theory argues that budgeting serves as a tool for planning, coordination, implementation, control, and performance improvement within organizations. According to Rubin (2019), effective budgeting enables

organizations to allocate resources efficiently and achieve desired objectives. The significant effects of planning, implementation, and control support the assumptions of Budgetary Theory because these budget functions contributed positively to healthcare service delivery. However, the insignificant effect of preparation partially contradicts the theory because Budgetary Theory assumes that all stages of the budget process contribute to organizational performance. The findings therefore suggest that some budget stages may be more influential than others in improving healthcare service delivery.

The findings also support Public Choice Theory. Buchanan and Tullock (1962) argued that public officials may pursue individual interests unless accountability mechanisms exist to regulate their actions. The significant effects of implementation and control indicate that accountability and monitoring systems help ensure that public resources are used for intended healthcare purposes. Mueller (2020) similarly argues that effective oversight mechanisms reduce opportunities for misuse of public resources and improve service delivery outcomes. The findings therefore support Public Choice Theory because they demonstrate the importance of control and accountability in achieving better healthcare services. However, the high influence of planning and implementation also suggests that many public officials are motivated to achieve organizational goals, which partly challenges the theory's assumption that self-interest is always dominant in public institutions.

5.4 The Moderating effect of External Audit

The study found that external audit significantly moderates the relationship between budget management practices and quality of healthcare service delivery. This means that the positive contribution of budget management practices to healthcare service delivery becomes stronger when effective external audit mechanisms are in place. The findings suggest that external audit

enhances accountability, transparency, compliance, and proper utilization of public resources, thereby improving the effectiveness of budget management practices.

The findings agree with Guo and Neshkova (2020), who found that external auditing improves public sector performance by strengthening accountability and ensuring that organizations comply with financial regulations and approved budgets. Their review indicated that audited institutions are more likely to achieve intended service delivery outcomes because audits help identify weaknesses and recommend corrective actions.

Similarly, Hay, Cordery and Lowe (2020) observed that external audits enhance public confidence in financial management by promoting transparency and accountability. They argue that audit recommendations improve organizational practices and encourage managers to use public resources more responsibly. This strengthens the effectiveness of budget management systems and contributes to better service delivery outcomes.

The findings are also supported by Agyemang (2024), who established that audit oversight mechanisms improve financial accountability and organizational effectiveness in public institutions. According to the study, audits strengthen governance systems by ensuring compliance with approved procedures and reducing financial irregularities. Likewise, Owusu-Afriyie (2024) found that compliance with audit standards improves monitoring effectiveness and organizational performance.

The results further agree with Bergman (2023), who reported that auditing and compliance mechanisms strengthen public sector accountability and improve performance by ensuring adherence to established procedures. Similarly, De Renzio (2021) emphasized that oversight mechanisms play a critical role in promoting accountability and improving the effectiveness of public expenditure management.

The findings are consistent with Budgetary Theory because the theory emphasizes accountability, monitoring, and feedback as important elements of the budgeting process. Rubin (2019) argues that budgeting is not only concerned with resource allocation but also with ensuring that resources are used according to approved plans and objectives. External audit strengthens these functions by providing independent verification of financial activities and identifying areas that require improvement. Therefore, the significant moderating role of external audit supports the assumptions of Budgetary Theory that strong oversight mechanisms enhance the effectiveness of budgeting systems.

The findings also strongly support Public Choice Theory. According to Buchanan and Tullock (1962), public officials may pursue personal interests when accountability mechanisms are weak. External audit acts as an independent oversight mechanism that limits opportunities for misuse of resources and encourages responsible behavior among public officials. Mueller (2020) similarly argues that monitoring and oversight institutions are necessary to minimize opportunistic behavior and improve public sector performance. Therefore, the significant moderating effect of external audit supports Public Choice Theory because it demonstrates how independent scrutiny strengthens accountability and improves the effectiveness of budget management practices in achieving better healthcare service delivery outcomes.

CHAPTER SIX

SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS

6.0 Introduction

This chapter presents the summary of the study findings, conclusions drawn from the results, and recommendations based on the research on budget management practices and quality of healthcare service delivery in Omoro District Local Government. The chapter is organized into three main sections. The first section provides a clear summary of the major findings in line with the study objectives. The second section presents conclusions derived from the key findings of the study. The final section provides practical recommendations directed to policymakers, local government officials, and other stakeholders to improve budget management practices and enhance healthcare service delivery in the district.

6.1 Summary of key findings

6.1.1 Budget Management

The study found that budget management in Omoro District Local Government were implemented at a high level. Specifically, budget planning, preparation, implementation, and control were all highly practiced, indicating that the district has established systems for resource allocation, expenditure management, and financial monitoring. Among the dimensions assessed, budget implementation and budget control emerged as particularly strong areas, suggesting that approved budgets were generally executed according to plan and monitored effectively.

6.1.2 Quality of Healthcare Service Delivery

The study established that the quality of healthcare service delivery in Omoro District Local Government was moderate. This finding suggests that although healthcare services were being provided and some aspects of service delivery were functioning satisfactorily, significant

challenges still existed that limited the attainment of high-quality healthcare. The moderate level of service delivery implies that issues such as inadequate staffing, limited medical supplies, infrastructure constraints, and resource shortages continued to affect service outcomes.

6.1.3 Budget Management and Quality of Healthcare Service Delivery

The study found that budget management significantly influence the quality of healthcare service delivery. Specifically, budget planning, budget implementation, and budget control had a significant positive effect on quality of healthcare service delivery. This implies that improvements in planning processes, effective execution of budgets, and strong budget monitoring mechanisms contribute directly to better healthcare outcomes. However, budget preparation was found not to have a significant effect on healthcare service delivery. This suggests that merely preparing budgets is insufficient to improve service quality unless the budgets are effectively implemented and monitored. Overall, the findings demonstrate that effective management of financial resources plays a critical role in enhancing healthcare service delivery, particularly through planning, implementation, and control functions.

6.1.4 Moderating Effect of External Audit

The study established that external audit significantly moderates the relationship between budget management practices and quality of healthcare service delivery. The findings indicate that the positive influence of budget management practices on quality of healthcare service delivery becomes stronger when effective external audit mechanisms are present. Therefore, the study indicates that external audit serves as an important governance mechanism that reinforces the effectiveness of budget management practices in improving the quality of healthcare services.

6.2 Conclusions

6.2.1 Budget Management

The study concludes that Omoro District Local Government has established effective budget management. The district demonstrates strong performance in budget planning, preparation, implementation, and control, indicating that financial resources are generally managed in a structured and accountable manner. The high level of implementation and control further suggests that approved budgets are properly executed and monitored. Therefore, the district has laid a strong foundation for prudent financial management and efficient utilization of public resources.

6.2.2 Quality of Healthcare Service Delivery

The study concludes that the quality of healthcare service delivery in Omoro District Local Government is satisfactory but not yet at the desired level. Although healthcare services are being provided and some important service delivery standards are being met, several challenges continue to limit the achievement of high-quality healthcare. Issues such as shortages of medical supplies, inadequate staffing, limited infrastructure, and other operational constraints still affect service delivery. Therefore, more effort is needed to improve healthcare systems and ensure better healthcare outcomes for the population.

6.2.3 Budget Management and Quality of Healthcare Service Delivery

The study concludes that budget management play an important role in improving the quality of healthcare service delivery. Effective budget planning, implementation, and control contribute significantly to better healthcare outcomes because they ensure that resources are allocated, utilized, and monitored appropriately. However, budget preparation alone does not automatically

improve healthcare service delivery unless it is supported by effective implementation and control mechanisms. Therefore, healthcare service delivery can be improved when greater attention is given to the practical execution and monitoring of budgets rather than focusing only on budget preparation.

6.2.4 Moderating Effect of External Audit

The study concludes that external audit strengthens the relationship between budget management and quality of healthcare service delivery. Effective external audits improve accountability, transparency, and compliance with financial procedures, which enhances the effectiveness of budget management practices. As a result, health facilities that are subject to strong external audit mechanisms are more likely to achieve better healthcare service delivery outcomes. Therefore, external audit remains an important tool for promoting responsible financial management and improving the performance of public healthcare institutions.

6.3 Recommendations

The management of Omoro District Local Government should continue strengthening budget planning, implementation, and control practices since these were found to have a significant positive effect on the quality of healthcare service delivery. Management should ensure that budgets are implemented as planned and that regular monitoring mechanisms are maintained to prevent misuse of resources. More emphasis should be placed on linking budget allocations to priority healthcare needs so that available resources can produce better health outcomes.

Health facility administrators should improve the utilization of available financial resources by ensuring that funds are directed towards critical areas such as medical supplies, staff welfare, equipment maintenance, and infrastructure improvement. They should also strengthen accountability and reporting systems to ensure that allocated resources are used efficiently.

Regular monitoring of healthcare service delivery indicators should be conducted to identify gaps and address them promptly.

The Ministry of Health should provide additional support to public health facilities in Omoro District by addressing challenges related to inadequate staffing, shortages of essential medicines, and limited healthcare infrastructure. The Ministry should also strengthen technical support and supervision to ensure that healthcare facilities effectively utilize budget allocations to improve service delivery. Increased investment in healthcare resources will contribute to better quality healthcare services.

The Ministry of Finance should ensure timely release of funds to local governments and health facilities to facilitate smooth implementation of approved budgets. Delays in fund disbursement often affect service delivery and hinder planned healthcare activities. The Ministry should also strengthen budget monitoring systems and provide continuous capacity building for officers responsible for budget management.

External auditors, including the Office of the Auditor General and other oversight bodies, should strengthen audit activities in public health facilities. Regular audits should focus on promoting transparency, accountability, and compliance with financial regulations. Audit recommendations should be followed up to ensure that identified weaknesses are corrected. This will further strengthen the positive contribution of budget management practices to healthcare service delivery.

Policy makers should develop and strengthen policies that promote effective budget management and accountability in the healthcare sector. Greater attention should be given to policies that support performance-based budgeting, efficient resource allocation, and strong financial

oversight mechanisms. Such policies will help improve the quality of healthcare services delivered to the public.

6.5 Recommendations for Further Studies

- i. Future research should examine other factors that influence the quality of healthcare service delivery beyond budget management practices and external audit. Areas such as leadership, employee motivation, health infrastructure, technology adoption, and government funding could be investigated.
- ii. Future studies may also cover a wider geographical area and include different categories of health facilities to provide broader findings that can be generalized to other districts.
- iii. Future studies should look at Activity Based Budgeting and Financial Performance of Health Facilities in Northern Uganda.
- iv. Assessing the moderating effect of Leadership style on the relationship between budget control practices and financial performance of NGOs in Northern Uganda

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APPENDANCES

APPENDIX A: QUESTIONNAIRE

Dear respondent,

I am a Master's student at Gulu University. As a requirement for partial fulfillment of my study program, I am carrying out a study on the topic, “Budget Management and Quality of Healthcare Service Delivery: A study of Omoro District Local Government”. You have been selected as a respondent for this study as you are considered to have information that is necessary for the successful completion of this research project. Therefore, I kindly request you to spare a few minutes of your busy schedules to fill out this Questionnaire to enable me to accomplish this task. The information that you will provide shall be treated with a high level of confidentiality and strictly used for this research study. Your honest and sincere responses are highly appreciated for academic purposes. I thank you very much in advance for your cooperation.

SECTION A: BIOGRAPHIC DATA

(N.B Answer by Ticking where applicable)

1. Sex

(a). Female ☐ (b). Male ☐

2. Age

(a) 18-25 ☐ (b) 26-35 ☐ (c) 36-45 ☐ (d) 46 & above ☐

3. Education Level

(a) Primary ☐ (b) Secondary ☐ (c) Diploma ☐ (d) Bachelors ☐
(e) Post Graduate ☐ (f) Masters ☐ g) (Specify) -----

4. How long have you been working in this Organization?

(a) 1-2 years ☐ (b) 3-4 years ☐ (c) 5-6 years ☐ (d) 7 years & above ☐

SECTION B: BUDGET MANAGEMENT.

Code	1	2	3	4	5
Status	Strongly disagree (SD)	Disagree (D)	Not sure (NS)	Agree (A)	Strongly agree (SA)

Based on your opinion please select the response which best represents it using the scale

SD=Strongly Disagree, **D**= Disagree, **NS**=Not Sure, **A**=Agree, **SA**=Strongly Agree.

(Please tick ✓ in the box for preferred option/s matching your response)

PLANNING	SD	D	NS	A	SA
There is a clear budget planning framework that guides all departments.					
Budget planning aligns with the District Development Plan (DDP).					
Budget priorities are clearly identified before resource allocation decisions are made.					
The planning process considers both short-term and long-term development goals.					
The budget planning process is transparent.					
The budget planning process is participatory.					
PREPARATION	SD	D	N	A	SA
Departments prepare their budget estimates within the stipulated timelines.					
There is sufficient collaboration between finance and other departments during preparation.					
The final draft budget reflects departmental priorities accurately.					
Budget estimates are reviewed thoroughly before submission.					

Budget preparation follows established financial guidelines and regulations.					
IMPLEMENTATION	SD	D	N	A	SA
Funds are released on time to facilitate implementation of planned activities.					
Budget implementation follows the approved work plans.					
Departments adhere to allocated budget limits during implementation.					
There is minimal diversion of funds from planned activities.					
Staff have adequate capacity to implement budgeted programs.					
CONTROL					
Regular budget monitoring and evaluation is conducted in the district.					
Budget performance reports are reviewed periodically.					
Expenditures are tracked periodically.					
Financial controls are in place to prevent misuse of public funds.					
Sanctions are applied where financial mismanagement is identified.					

SECTION C: QUALITY OF HEALTHCARE SERVICE DELIVERY

ACCESSIBILITY	SD	D	N	A	SA
Health facilities are located within reasonable distance from most communities.					
Health facilities operate during convenient working hours.					

Emergency services are available when needed within the district.					
Essential medicines are readily available at health facilities.					
Medical personnel are available during official working hours.					
Machines and test-kits are always available					
Effectiveness	SD	D	N	A	SA
Healthcare services meet the needs of the community.					
Treatment outcomes meet expected medical standards in Omoro District.					
Healthcare performance targets are usually met.					
Health services delivery in Omoro District is satisfactory.					
Patients receive accurate diagnosis and appropriate treatment.					
Efficiency	SD	D	N	A	SA
Patients are attended to within a reasonable waiting time.					
Medical supplies are utilized without wastage.					
Clients incur less/no cost in accessing medical services in Omoro District.					
Health workers manage their time effectively in the delivering services.					
Healthcare delivery processes are short and well-coordinated.					

Equity	SD	D	N	A	SA
Healthcare services are provided without discrimination.					
Vulnerable populations receive special consideration in service provision.					
Persons with disabilities are adequately supported in health facilities.					
Services are affordable to all community members.					
Resource allocation considers underserved communities.					

SECTION D: EXTERNAL AUDIT

COMPLIANCE	SD	D	N	A	SA
The organization adheres to government budgeting and expenditure guidelines.					
The organization consistently meets reporting deadlines required by oversight bodies.					
Compliance monitoring mechanisms are in place to ensure adherence to proper finance practices.					
There are penalties or corrective measures for non-compliance.					
Non-compliance issues identified by external auditors are addressed effectively.					

THE END: THANK YOU

APPENDIX B: INTERVIEW GUIDE

Dear respondent,

I am a Master's student at Gulu University. As a requirement for partial fulfillment of my study program, I am carrying out a study on the topic, “Budget Management Practices and Quality of Healthcare Service Delivery: A study of Omoro District Local Government”. You have been selected as a respondent for this study as you are considered to have information that is necessary for the successful completion of this research project. Therefore, I kindly request you to spare a few minutes of your busy schedules to respond to the following questions to enable me to accomplish this task. The information that you will provide shall be treated with a high level of confidentiality and strictly used for this research study. Your honest and sincere responses are highly appreciated for academic purposes. I thank you very much in advance for your cooperation.

QUESTIONS FOR INTERVIEW

1. What Budget management are implemented in Omoro District Local Government?
2. How effective have the following budget management been in Omoro District Local Government:
 - a) Budget Planning
 - b) Budget Preparation
 - c) Budget Implementation
 - d) Budget Control
3. Comment on the status of healthcare services in Omoro District Local Government.
4. How have Budget Management affected Quality of Health-care Services in Omoro District?
5. What effect does external audit in the form of compliance has on Quality of Healthcare services delivery in Omoro District?

End of Interview. Thank you for your participation

APPENDIX C: KREJCIE AND MORGAN SAMPLE DETERMINATION TABLE

Table for Determining Sample Size for a Given Population

N	S	N	S	N	S	N	S	N	S
10	10	100	80	280	162	800	260	2800	338
15	14	110	86	290	165	850	265	3000	341
20	19	120	92	300	169	900	269	3500	246
25	24	130	97	320	175	950	274	4000	351
30	28	140	103	340	181	1000	278	4500	351
35	32	150	108	360	186	1100	285	5000	357
40	36	160	113	380	181	1200	291	6000	361
45	40	180	118	400	196	1300	297	7000	364
50	44	190	123	420	201	1400	302	8000	367
55	48	200	127	440	205	1500	306	9000	368
60	52	210	132	460	210	1600	310	10000	373
65	56	220	136	480	214	1700	313	15000	375
70	59	230	140	500	217	1800	317	20000	377
75	63	240	144	550	225	1900	320	30000	379
80	66	250	148	600	234	2000	322	40000	380
85	70	260	152	650	242	2200	327	50000	381
90	73	270	155	700	248	2400	331	75000	382
95	76	270	159	750	256	2600	335	100000	384

Note: "N" is population size
 "S" is sample size.

Source: Krejcie & Morgan, 1970

APPENDIX D: BUDGET ESTIMATE

S/No	Item	Quantity	Unit Cost	Amount
1	Printing paper	3 Reams	18,000/=	54,000/=
2	Pens	1 pkt	18,000/=	18,000/=
3	Pencils	½ dozen	2,000/=	2,000/=
4.	Flash disk	1 pc	60,000/=	60,000/=
5.	Binding materials	1 pc	80,000/=	80,000/=
6.	Typing cost	-	200,000/=	200,000/=
7.	Photocopying	-	250,000/=	250,000/=
8.	Feeding	-	400,000/=	400,000/=
9.	Transport/ fuel	-	500,000/=	500,000/=
10.	Allowance for Research Assistant	10	100,000/=	1000,000/=
11	Institutional administrative fee	2	250000	500000/=
12	Supervisors to visit study site	4	200,000	800,000/=
	Total			3,864,000/=

APPENDIX E: RESEARCH WORK PLAN

SN	Activity	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
		(2025)			(2026)								
1	Topic Identification & Proposal writing												
2	Proposal approval												
3	Data collection planning												
4	Data Collection												
5	Data Entry and Processing												
6	Draft Report												
7	Submission of Report												
7	Viva Voce												
8	Submission of Final Dissertation												

APPENDIX F: SUMMARY OF QUALITATIVE FINDINGS

Codes	Categories	Theme	Representative Quotation
Clear planning framework, Departmental coordination, Stakeholder involvement, Alignment with District Development Plan (DDP), Short- and long-term priorities	Planning procedures, Participatory planning, Strategic planning, Balanced planning	Planning, Budget management	"The district has a clear planning framework that guides all departments during budget preparation." (Participant 1, April 2026) "Every department understands its responsibilities and follows the same planning procedures." (Participant 1, April 2026) "Stakeholders are given opportunities to contribute their views before decisions are finalized." (Participant 1, April 2026) "Budget planning is closely linked to the District Development Plan." (Participant 4, April 2026) "We consider immediate service delivery requirements while also planning for future infrastructure." (Participant 3, April 2026)

Budget preparation, Compliance with financial guidelines, Review of departmental estimates, Departmental consultation, Resource constraints	Regulatory compliance, preparation procedures, Budget scrutiny, implementation, Collaboration Limited resources	Budget preparation, Budget Implementation. Budget limitations	"Budget preparation follows the financial guidelines issued by government." (Participant 1, April 2026) "The finance department carefully reviews these submissions." (Participant 1, April 2026) "We are invited to discuss our needs and provide estimates." (Participant 5, April 2026) "Resource limitations make it difficult for all departmental needs to be included." (Participant 5, April 2026)
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Timeliness, Budget ceilings, Expenditure monitoring, Timely fund release, Staff competence, Budget adjustments, monitoring, budget	Budget scheduling, financial discipline, financial accountability, Resource availability, Control, monitoring.	Budget control Budget monitoring	"Departments are expected to submit their estimates within set timelines." (Participant 9, April 2026) "Departments are expected to work within the allocated budget ceilings." (Participant 2, April 2026) "We closely monitor expenditures to ensure spending remains within approved limits." (Participant 2, April 2026) "Funds are released in time, allowing us to implement planned programs." (Participant 6, April 2026) "Our staff have the skills and experience needed." (Participant 6, April 2026) "Occasional adjustments in resource allocation occur due to emerging needs." (Participants, April 2026)
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Nearby health facilities, Availability of health workers, Medicine shortages, Diagnostic equipment	Physical access, Human resources, Drug availability, medical resources	Healthcare accessibility Service availability	"Most people can access a health facility without moving very far." (Participant 1, April 2026) "Health workers are usually present during working hours." (Participant 1, April 2026) "We still experience challenges with medicine stock-outs." (Participant 1, April 2026) "We have basic machines and test kits." (Participant 5, April 2026)
Achievement of service targets, Staff shortages, Patient referrals, Patient satisfaction, cost saving	Performance, Workforce challenges, efficiency, effectiveness, Client perception	Healthcare service effectiveness, efficiency, Quality of healthcare	"We work hard to achieve the targets given to us." (Participant 6, April 2026) "Staff shortages and high patient numbers make it difficult to maintain standards." (Participant 6, April 2026) "Patients move from one facility to another looking for treatment." (Participant 9, April 2026) "Community members appreciate the availability of health services." (Participant 9, April 2026)

Disability support, Assistive devices, Priority for vulnerable groups, Fairness in service delivery	Inclusive healthcare Accessibility Vulnerable populations Equal treatment	Equity	"People with disabilities are helped and given priority." (Participant 1, April 2026) "Wheelchairs and support are sometimes available." (Participant 2, April 2026) "Older people are usually attended to faster." (Participant 3, April 2026) "Health facilities make efforts to support vulnerable groups." (Participants, April 2026)
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APPENDIX G: INTRODUCTORY LETTER

GULU

P.O. Box 166
Gulu, Uganda



UNIVERSITY

Tel: 0471-42923
Fax: 256-471-42094

OFFICE OF THE DEAN FACULTY OF BUSINESS AND DEVELOPMENT STUDIES

Date: 18th March 2026

TO WHOM IT MAY CONCERN

RE: OTTO JUSTINE

REG. NO. 23//U/0427/MBA/PS

The above-named person is a final year student pursuing Masters of Business Administration (MBA) Degree of Gulu University.

In partial fulfillment of the requirements for the award of the Degree, he is carrying out research on the topic: **Budget Management Practices and Quality of Health Care Service Delivery: A Case Study of Omoro District Local Government.**

Due consideration accorded to him shall be highly appreciated.

Yours Faithfully,

Dr. Namubiru Margaret
Research Coordinator (Ph.D)
Faculty of Business and Development Studies
Tel: 0772897075 /0703893303
Email: m.namubiru@gu.ac.ug or namubiru@gmail.com



APPENDIX H: PERMISSION LETTER



C/O Gulu University

Otto Justine

+256-783445944

Date: 23rd March 2026

The Chief Administrative Officer
Omoro District Local Government,
P.O.BOX 252, Omoro, Uganda

Dear Sir/Madam



RE: PERMISSION TO ALLOW ME CARRYOUT MY RESEARCH.

My name is Otto Justine, a final year student pursuing Master in Business Administration of Gulu University.

In partial fulfillment of the requirements for the award of the degree, I am carrying out the research on the topic; **"Budget Management Practices and Quality of Health Care Service Delivery". A study of Omoro District Local Government.**

I'm writing to request your office for permission to allow me carryout my research in Omoro District specifically in the health sectors as it is indicated in my research topic.

Your consideration to this request is highly appreciated.

Thank you

Yours Sincerely

Otto Justine,

Research Student

Tel No: 0783445944

Email: justine13otto@gmail.com