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FACULTY OF COMMERCE



BACHELOR OF ACCOUNTANCY DEGREE

**PERCEPTION OF STAKEHOLDERS ON THE IMPACT OF BUDGETING
STRATEGIES ON THE SERVICE DELIVERY IN MAZOWE RURAL DISTRICT
COUNCIL.**

A DISSERTATION BY

B201231B

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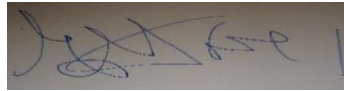
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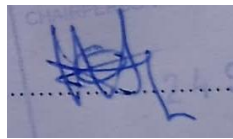
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DEDICATION

First and foremost, I dedicate to my loving family and my friends.

To my family, they are the driving force that has propelled me to achieve this milestone.

To my friends, whose patience, understanding, and steadfast love have been the bedrock upon which I have built the foundations of this research? Your selfless sacrifices and unwavering commitment has been pivotal.

I am truly grateful for the love and unconditional support you have all provided, and I hope that this study will make you proud

ABSTRACT

Budgets play a crucial role in enabling local authorities to strategically plan and deliver quality services to their communities. The study's was on determining stakeholders perceptions with regard to budgeting strategies impact on service delivery in the Mazowe Rural District Council (MRDC) located in Mashonaland Central Province, Zimbabwe. Specifically, the focus was on stakeholders' perspectives with regard to budget consultation, economic environment integration, regulatory framework integration, and performance evaluation of budget processes influenced service delivery in the MRDC. The study employed descriptive approach by targeting 131 MRDC officials and councilors. The study sampled 98 units using quota coupled with purposive sampling method. A questionnaire with closed-ended questions was used for data collection. Microsoft Excel and SPSS version 20 were used to analyses the data. The findings revealed a generally positive perception among stakeholders regarding the budgeting strategies in the MRDC. The study established a significant positive correlation between the budgeting strategies and service delivery. Specifically, the study found that the budget consultation process, economic environment integration, regulatory framework integration, and performance evaluation process had positive and significant effects on service delivery. However, despite the positive perception of the budgeting strategies, the stakeholders had a negative perception of the actual service being delivered. The study identified several challenges contributing to poor service delivery, including operational inefficiencies, inadequate training, corruption, mismanagement, and higher expectations from stakeholders. The study recommends that local authorities in Zimbabwe, including the MRDC, should engage in frequent public awareness campaigns, provide staff training, improve the level of sensitization, and enhance budget consultation processes.

The study also suggests that future research in this area could focus on a larger sample size covering a broader range of constituencies within the MRDC and other local authorities in Zimbabwe to enhance the generalization of the results.

Key Words: *Stakeholder, Budgeting, Strategy, Budgeting strategy, Service Delivery*
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ABBREVIATIONS

HR	-	Human resource officer
FML	-	Furniture Manufacturers and Retailers of Zimbabwe
MRDC		Mazowe Rural District Council
NEC	-	National Employment Council
NSSA	-	National Social Security Authority
RDC		Rural District Council
RDCA-		Rural District Council Act
ZIMRA	-	Zimbabwe Revenue Authority
ZIMDEF	-	Zimbabwe Manpower Development Fund
NEC	-	National Employment Council

CHAPTER I

INTRODUCTION

1.0 Introduction of the study

Chapter presented the reader with an overview of the contents of this study and a brief description of the background of the study, statement of the problem, research objectives and justification of the study.

1.1 Background of the research under study

The civil service plays a fundamental role in providing of necessary and useful services in the daily lives of individuals as well as of the nation as a whole. Public non business units must operate effectively and efficiently to serve public interest. When they start to function below average, the results will be felt everywhere, as lives are affected and everyone's development is affected as well. It is essential to continue to establish factors that propel the decline in service quality, mainly local government. Local authorities, globally, are at the mercy of the challenges of budgeting strategies which leads to operational challenges. According to the UN it is estimated that the majority of the Local authorities across the globe an approximate 60% of the Local authorities require effective budgetary strategies as they will be more dwellers requiring high capacity in terms of budget performance to compliment this growth. According to WHO and UNICEF (2010), the sudden increase in the demand for local authority's services due to failure to upgraded facilities in most local authorities across the globe is due to poor budget performance as a result of poor budgetary practice mechanisms in place. This has led to the lowering of the standard of service provision.

Previous scholars (Muli and Rotich, 2016) argued that financial management processes in Zimbabwe are weak and lacks sufficient resources thus leading to financial crisis which resulted in poor local governance service delivery. According to the (Sunday-mail, 2017) it was reported that various councils are failing to collect garbage thereby putting the health

of residents at risk. This caused residents to be reluctant to pay for the service which they are not enjoying hence led to reduced revenue that many councils are collecting (Sundaymail, 2018).

Zimbabwe currently has 60 Rural District Councils (RDCs) operating under the Rural District Councils Act (Chapter 29:13). These RDCs have a broad mandate, encompassing social services like healthcare and education, as well as infrastructure development and maintenance (sewerage, roads, and dams). The RDC Act empowers these councils to incur expenses necessary for fulfilling their mission. However, achieving fiscal balancing of revenues and expenditure turns to be crucial for their effective operation. A negative balance signifies a fiscal deficit, while a positive balance indicates a fiscal surplus. In recent years, many RDCs have faced budgetary challenges, resulting in significant debt accumulation. This has severely hindered their essential services provision ability to communities they serve. In that vein, the situation creditors have taken various RDCs to court with statutory bodies such as ZIMRA and NSSA garnishing bank accounts belonging to most of the RDCs. This scenario remains a cause of concern to the citizens of Zimbabwe even the government itself. This has even seen the Cabinet approving the Local Authorities Revitalization Policy in 2015 in a bid to improve local authorities and enabling them to provide the services expected by stakeholders. Thus it is necessary to conduct a study to show that local authorities must embrace strategic thinking and management practices when using public funds so as to survive financially while simultaneously delivering highqualities services that meet rate payer's expectation using a case of MRDC.

1.2 Problem Statement

Providing quality service to the customer is the core mission of the local government in Zimbabwe. Failure to provide these services leaves the organization questioning itself. According to Masaiti (2015), revenues diversification initiative has a great impact in increasing the efficiency of financial management of the autonomous institution in Zimbabwe. Despite the following religiously, there has been significant decline in the budget performance of the local authorities and the Mazowe RDC is no exception.

Performance in local authorities has been on a nose-dive for years and this has become a topical issue in local government. A downward trend in all spheres of service delivery is being noticed day in day out due to poor budget performance in the various local authorities. The researcher delved into this to establish budgeting strategies impact on service delivery. Several studies have been conducted on this issue; little has been done to investigate its impact on local authorities. The need to understand the impact of budgeting strategies on local authorities in Zimbabwe is critical, as these authorities play a crucial role in service provision to citizens (Mafumbate, 2015). The following table presents obligations of Mazowe Rural District Council as at 31st December 2021.

Table 1 1: Statutory Obligations

STATUTORY DEDUCTIONS	OBLIGATIONS (ZWL)
ZIMRA	\$ 4 394 489.70
NSSA	\$ 607 793.81
ZIMDEF	\$ 237 784.02
NEC	\$ 685 599.83
EMPLOYEE SALARY ARREARS	\$ 8 243 901.41
FML	\$ 3 790 794.98

Source: Mazowe RDC Human Resources Department, (2022)

These financial woes being faced by Council have resulted in incessant garnishes by Zimra, Nssa and other bodies. This has a ripple effect on the mandate of the council as services plummet to unprecedented levels.

1.3 Research Objectives

The study sub-objectives are as follows:

- i. To determine the perspective of stakeholders on the extent of the budget consultation processes and its effect on service delivery in Mazowe Rural District Council.
- ii. To evaluate the perspective of stakeholders on the extent to which Mazowe RDC integrates the economic environment into its budgeting process and its effect on service delivery.

- iii. To examine the perspective of stakeholders on the extent to which Mazowe RDC integrates regulatory framework when crafting a budget and its effect on service delivery.
- iv. To assess the perspective of stakeholders of the performance evaluation process of the previous budget before coming up with a new budget and its effect on service delivery.
- v. To determine the perspective of stakeholders on the extent service being delivered by Mazowe RDC.

1.4 Research Questions

Research questions for the current research, are:

- i. What is the perspective of stakeholders on the extent of the budget consultation processes and its effect on service delivery in Mazowe RDC?
- ii. What is the perspective of stakeholders on the extent to which MRDC integrates economic environment in budgeting process and its effect on service delivery?
- iii. What is the perspective of stakeholders on the extent to which MRDC integrates regulatory framework when crafting the budget and its effect on service delivery?
- iv. How do stakeholders perceive performance evaluation process of the previous budget before coming up with a new budget and its effect on service delivery?
- v. What is the perspective of stakeholders on the extent of service being delivered by Mazowe RDC?

1.5 Significance of study

The following are three points of view with respect to research benefits to diverse stakeholders,

- ❖ These are hypothetical input, test input and down to earth input (Saunders, Lewis and Thornhill, 2016). The researcher is the main beneficiary through acquiring of skills and knowledge on how to conduct research. Secondly, the academia will

benefit from the full report that will be made available to the Bindura University Library.

- ❖ Future analysts will be able to learn how to conduct research on a comparable topic, budgeting strategies. The study findings have great potential in assisting local authorities in Zimbabwe in policy formulation and implementation.
- ❖ The other beneficiaries of this study are the Departmental of Local Government which will be able to enforce and ensure compliance in local government sector. The Local governments can use bench-marking with the results of their research allowing them to improve these budgeting strategies thereby improving their performance thus service delivery and compliance.
- ❖ The ultimate beneficiaries are local government industry players who are expected to benefit from quality service delivery.

1.6 Research assumptions

While these are possibly accepted, the reality of conducting research can be very distinctive, which influence how the research is conducted. For this study the researcher worked with the following hypothesis:

- ❖ There will be most extreme participation from the study participants.
- ❖ Budgetary assets (financial resources) will be adequate to support the research budget approved at the proposal stage.
- ❖ The time allotted by Bindura University to conduct this research will be sufficient.

1.7 Scope of Study

This study focused on perspective of stakeholders on budgeting strategies impact on local authorities' service delivery of, specifically at Mazowe Rural District Council in Mashonaland Central. Basically this research wants to explore how the budgeting strategies affects service delivery as well as the overall effect on performance of local authorities.

1.8 Delimitation

Physical boundaries: the focus was on the perception of stakeholders on how budgeting strategies impacts service delivery in MRDC. In particular, the study will focus on Mazowe

Rural District council in Mashonaland Central Province and will deliberately exclude other Rural District Councils in other provinces in the country. The research will concentrate on Council Head office in Concession and all its sub offices.

Time limit: Sekaran and Bougie (2012) noted, that there are two main research studies, namely cross -sectional and longitudinal studies. Longitudinal study is where a sample is studied over time periods while cross sectional study is where collection of data is done at a single point. The current research applies a cross-sectional study because it can compare different samples at given time point. The research period is going to range from 28 November 2023 to 7 June 2024.

1.9 Limitation: The study limitations are outlined in this section.

Preparedness of the respondents: the researcher will be limited in respect of the preparedness of the targeted respondents in terms of their availability and willingness to provide data. To mitigate this researcher discussed with the human resource manager who in turn had a meeting with the respondents to convince them that was to be done purely for academic purpose without disclosing participants' names.

Financial constraints: the researcher will be likely to lack financial resources which will be required to speed up the research such as transport money to gather information from different sub-offices and funds to print up questionnaires which will be necessary for data gathering. To mitigate this, researcher is likely to get assistance from parents so as to smoothen the study.

Analytical Limitations: The researcher may be limited in their ability to thoroughly analyze the data collected, either due to a lack of expertise in certain analytical techniques or the complexity of the data itself.

Generalizability: The findings of the study may be limited in their ability to be generalized to a broader population or context, especially if the sample size is small or the study is focused on a specific organization or location.

1.10 Definition of terms

Stakeholder. This is a person, an institution or organization that the project or services rendered by Mazowe rural district council directly or indirectly affect them.

Local Authority refers to a Council established under the RDC Act (*Chapter 29:13*) and Urban Council Act (*Chapter 29:15*). The general mandate of Local Authorities is to govern their respective Council Areas.

Budgeting. According to Garrison et al. (2003), budgeting is the process of creating a budget or task involved in the projecting and evaluating future financial needs. Lambe (2012) further described as a thorough and well organized plan that is put together by organizations management and expressed financially for the resources and operations of a business for predetermined amount of time in future.

Strategy. Chandler (1962), strategy determines a company's fundamental long term objectives, as well as the actions and resources that must be allocated to achieve those objectives.

Budgeting strategy. Kutsenko (2002), budgeting strategy is the long term fiscal policy of the state that is planned for the future and intended to solve challenging problems within the parameters of the national strategy of social and economic development of the nation.

Service delivery. This means giving service to the public or residents of a certain place like town and doing it effectively without any problem.

1.2 Dissertation Outline

1.2.1. Chapter 1: Introduction

This chapter presents an overview of the research study investigating the perception of stakeholders on the impact of budgeting strategies on service delivery in the Mazowe Rural District Council (MRDC) in Mashonaland Central Province, Zimbabwe. It introduces the study, problem statement, research objectives, and justification for conducting this research.

1.2.2. Chapter 2: Literature Review

This chapter comprehensively reviews of the extant literature including scholarly perspectives on the key concepts and theories related to the perception of stakeholders on the impact of budgeting strategies on service delivery in organizations. It provides a theoretical framework for the study by examining the various viewpoints, thoughts, and arguments from different scholars and researchers.

1.2.3. Chapter 3: Research Methodology

This is the outline of research methodology employed in the study regarding perception of stakeholders budgeting strategies and service delivery in MRDC. It presents research design, target population, sampling techniques and procedures, data collection methods, data presentation and analysis and ethical considerations.

1.2.4. Chapter 4: Data Presentation, Analysis and Interpretation

This chapter focuses on presenting, analyzing and interpreting the data collected from the stakeholders of the Mazowe Rural District Council (MRDC) in Zimbabwe. The data is presented in the form of tables, graphs, and other relevant visualizations to address the research objectives.

1.2.4. Chapter 5: Conclusions, Recommendations and Areas of Future Research The chapter summarizes research results, makes conclusions based in line with research objectives. Furthermore, it provides recommendations for policy including areas of future studies based on insights gained through this research. The focus of the study was to investigate the perceptions of stakeholders regarding the impact of budgeting strategies on service delivery within MRDC.

1.3.0 Chapter Summary

Chapter one presented the reader with an overview of the contents of this study and a brief description of the problem statement, definition of terms, research objectives, research scope and justification of the study. The following chapter will form the theoretical framework of this study. It will cover an analysis of the literature and reviews the various viewpoints, thoughts and arguments from various scholars.

CHAPTER II

LITERATURE REVIEW

2.0 Introduction

The literature review plays a critical role in research by allowing the researcher to engage with and build upon existing knowledge. According to Mohamed et al. (2015), a literature review involves a thorough examination of publications, including articles, books, and well-established research journals, which are authored by authorities in the field. This review is a distinct and required section of any research work. This is predicated on Saunders et al (2017)'s contention that generation of new knowledge is a fundamental dependent of past knowledge.

2.1. Theoretical framework

2.1.1 Participatory Development theory

Participatory development theory, formulated by Robert Chambers in the early 1980s, highlights the process through which stakeholders can influence and express their views on development, as well as the decisions and resources affecting them (Reyes, 2014). This theory posits that participatory development empowers the organizations that work with communities to adopt new perspective and practices rather than directly empowering the communities themselves (Tavangar, 2016; Reyes, 2014).

In the context of this study, the participatory development theory assumes that the Mazowe Rural District Council engages stakeholders in development programs by enhancing the transparency, sustainability of these programs through proper budget consultations, monitoring and evaluation, and considerations of macroeconomic factors in the budget formulation process. This engagement is expected to lead to better service delivery.

Muchemwa (1997) argues that a well structured budget is a key financial management tool that ensures key resources, especially performance resources, are allocated to priorities and results. Thus, the participatory development theory suggest that budgeting strategies positively impacts service delivery.(Reyes, 2014).

Service delivery should be a priority for each local authority, though few have achieved effective budget management. Faced with this obligation, councils must set clear goals and focus on developing a powerful financial arrangement and economic system that yields the expected outcomes. To address various challenges in executing this, councils should prioritize budgeting, given its leveraging capabilities with regard to achieving desired objectives (Jariwawala, 2015). Operating under budgets and proper financial management practices is the way forward. This study is based on the premise that effective budgeting strategies lead to the efficient use of resources to achieve desired service delivery objectives.

2.1.2 Stakeholder theory

R. Edward Freeman proposed the theory in 1984 and is a foundational concept in organizational management and business ethics. This theory emphasizes the importance of prioritizing the needs and interests of various stakeholders. Freeman, considered the father of stakeholder theory, advocates for the engagement of diverse stakeholders, including organizations, governments, and citizens, to ensure their needs are considered ahead of the organization's interests (Freeman, 2004). He defines stakeholders as "those groups who are vital to the survival and success of the corporation".

In the public sector, the focus of stakeholder theory is on serving the broader public interest and managing a variety of stakeholder relationships, which include citizens, government agencies, and non-profit organizations (Ipsos MORI Social Research Institute, 2009). The theory suggests that creating value for stakeholders is essential for a company's or organization's success, as stakeholders significantly influence the entity's survival and performance (Freeman, 1984).

The application of stakeholder theory in the public sector involves balancing diverse and sometimes conflicting interests, which requires a nuanced approach to ensure alignment of community needs and public organizations objectives of. This alignment propels effective

governance and service delivery, particularly in the context of local authorities like the MRDC, where stakeholder engagement can significantly impact the state of public services provision (Flak & Rose).

Stakeholder theory suggested that for local authorities to fully understand the perspectives of stakeholders on the impact of budget strategies on service delivery, local authorities must continuously engage in the stakeholder analysis and consultation. This would involve identifying and categorizing stakeholders' needs, understanding their interest, concerns, and expectations and involvement (Weiss, 1999). When local authorities actively engage stakeholders, seek their input, and consider their preferences, it fosters positive perceptions thus leading to service delivery (Post, Preston, and Sachs, 2002). Participatory budgeting, where residence have a say in resource allocation, enhances stakeholder satisfaction and promotes better decision making (Post, Preston, and Sachs, 2002).

Stakeholder theory suggested that local authorities should continuously monitor the performance against the budget strategies being implemented and regular evaluate the impact on stakeholders. This will help to identify areas for improvement and ensure that the stakeholder perspectives continue to be considered (Servaes, 2005).

Stakeholder theory recognizes that stakeholders impact a company's operations beyond just shareholders. However, managing these complex relationships can be challenging as stakeholders have varying needs, expectations, and power dynamics. Balancing these relationships requires significant effort and resources. For instance, what benefits one group may negatively affect another? Local authorities must make tradeoffs when allocating resources. Prioritizing one stakeholder group may inadvertently disadvantage others.

Overall, while stakeholder theory promotes a broader perspective on organizational decision making and performance, it also presence challenges in implementation and may require careful consideration and management of stakeholder relationship to achieve positive outcomes for all parties involved.

2.1.3 The public sector budget theory

Budgeting theory was propounded by Henry C Adams (1985) encompasses principles, practices, and frameworks for allocation financial resources in Local authorities. This theory guides on how public funds are planned, allocated, monitored, and evaluated to

achieve organizational goal. The advent of scientific management philosophy underscored the necessity of detailed information for decision making, fostering transparency, accountability, efficiency and effectiveness (Sawabe, 2015). This theory is crucial to this study as it highlights the judicious utilization and monitoring of resources within local authorities. Transparency budgeting processes enhance stakeholder trust (Adams, 1985). When local authorities communicate openly about budget decisions, stakeholders perceive them as accountable (Ekanem, 2014).

This theory highlighted that effective framework for resource allocation fosters positive perception from stakeholders. Stakeholders assess whether the budgeting decisions are fair and equitable. This can result in positive perception from balanced resource allocation that meets diverse stakeholder need.

Over the years, the focus of budgeting has undergone significant changes as organizations have become more complex and their operating environments have become increasingly dynamic. This evolution has led stakeholders to perceive traditional, inflexible budgets as overly rigid (Etale & Idumesaro, 2019).

Despite these changes, budgeting continues to serve as the central axis of organizational coordination and control. Budgeting helps both management and operational personnel to focus on the future by identifying what needs to be achieved (Etale & Idumesaro, 2019). As Mutungi (2017) noted, budgeting aids in monitoring whether plans are being realized and in implementing corrective measures, particularly in cases of deviations or deficits. Support of this view, Ng'wasa (2017) argued that without an effective budgeting strategy, an organization is vulnerable to internal and external forces that can disrupt efficiency, making it difficult to withstand these disruptions. Etale and Idumesaro (2019) further highlighted that the established budget determines the financial terms and the responsibilities of managers in relation to the requirements of organizational policies.

Regarding the control process, Mutungi (2017) believes that continuous comparisons are made between actual results and budgeted results to achieve policy objectives, and these comparisons also serve as a basis for policy evaluation.

2.2 Conceptual Framework

The conceptual framework outlines budgeting strategies, such as budget consultation, resource allocation based on economic influences, adherence to regulatory frameworks, and performance evaluation of previous budgeting processes, as having a direct impact on public services. Provision by local authorities is characterized by its availability, quality, and associated costs. The conceptual framework developed by Farrow et al. (2020) offers a structured and interconnected approach to studying the dynamics between budgeting strategies and the delivery of services by local authorities, which is crucial for informing policy-making and improving the overall performance of local government entities. Accordingly, human resources in MRDC are perceived to have an influence on service delivery indicators of flexibility, delivery, and quality. In the end, as Chang and Wong (2013) put it, flexibility, delivery, and quality have an influence on the relationship between budgeting strategies and services in terms of service availability, quality of services and cost of services.

Figure2 1 A conceptual framework showing the relationship between budgeting strategy and service delivery in Mazowe Rural District Council.

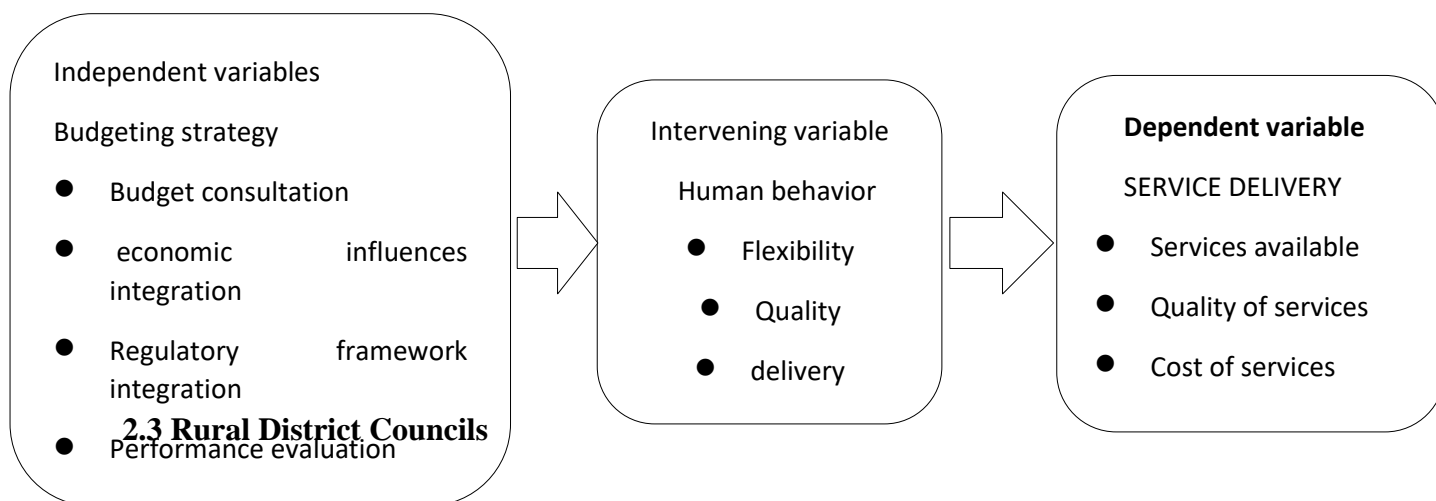


Table 2. 1 Operationalization table

Variable	Measurement
Independent variables	
Budget consultation	-Number of stakeholders engaged sessions
Economic environment integration	-Alignment of budget allocations with economic trends and forecast
Regulatory framework integration	-Compliance with relevant budgeting regulations and guidelines
Performance evaluation	-Frequency of budget performance reviews
Dependent Variable	
Service delivery	-Percentage of population with access to key services

2.3 Rural District Councils

2.3.1 Structure of Rural District Council

The Constitution of Zimbabwe amendment 20 stipulated that rural district councils have a crucial role in local governance and service delivery. These councils are responsible for

planning, implementing, and managing development projects and services in rural areas (Murire, Duve, Kwenda, Chikuni, and Hurasha, 2015). At the top is the council chairman, who is elected by the councilors as per the RDC Act 29:13. The chairman's primary responsibilities are to preside over full council meetings and represent the council at official functions.

Below the chairman are the councilors, who are elected by the residents of the district. These councilors serve as the decision-makers, playing a critical role in setting the council's policies and budgets, as noted by Chirenje et al. (2012) and Seate's (2016). Serving as the administrative head is the chief executive officer (CEO). The CEO is tasked with overseeing the council's day-to-day operations, implementing council decisions, and managing the staff. The CEO works closely with the council chairman and councilors to ensure the council's goals and objectives are met.

The council structure also includes various functional departments, such as finance, planning, and engineering, each headed by a department head who reports to the CEO, as described by Chatiza (2010) and Makumbe (1996). These department heads collaborate with the councilors and other stakeholders to support the council's objectives.

In addition to the departments, the council structure features specialized committees, including the audit committee and procurement committee, which are responsible for overseeing specific aspects of the council's operations, as highlighted by Dube and Midgley (2008) and Kamete (2006).

This hierarchical structure, with defined roles and responsibilities at each level, is intended to facilitate effective governance and service delivery by rural district councils in Zimbabwe.

2.4 Services offered by Rural District Councils

Rural district councils play a crucial role in providing essential services to communities in rural areas. These councils offer a variety of essential services in terms rural communities development. Key services provided by rural district councils include:

2.4.1. Waste management

They are responsible for collecting and disposing of waste in an environment friendly manner. This helps in maintaining the cleanliness and hygiene of rural areas, as well as in preventing environmental pollution (Chirisa, 2013)

2.4.2. Infrastructure development

Another important service offered by rural district councils is infrastructure development. They are responsible for the construction and maintenance of roads, bridges, schools, healthcare facilities, and other essential infrastructure in rural areas. This is a critical function in improving residents' wellbeing in these areas, as well as attracting investment and promoting economic growth (Makumbe, 1996). Without proper infrastructure, rural communities may struggle to access basic services and opportunities for development.

2.3.3. Social services

In addition to waste management and infrastructure development, rural district councils also provide social services to residents. This include services such as healthcare, education, housing, and social welfare support. By offering these services, rural district councils help in addressing the needs and challenges faced by rural communities, as well as in promoting social inclusion and well-being (Chatiza, 2010).

Overall, the services offered by rural district councils are essential for ensuring the sustainable development and prosperity for rural areas.

2.5 Budget consultation process in local authorities

Budget consultation process appears to be innovative method of governance with a strong tendency to unleash the potential of stakeholders to contribute significantly to governance issues and promote better decision making in local authorities (Bilge, 2015). The concept of consultation in budget planning has been embraced and adopted by many developed countries, but in Africa it is emerging phenomenon whose adoption can be described as nascent (Manduna, Zinyama, and Nhema, 2015).

In Zimbabwe, the practice of public consultation is legally recognized and is generally regarded as a human right. The Zimbabwe Constitution particularly, establishes a framework that encourages stakeholder engagement in the council budgeting process. This

framework acknowledges various underlying factors including, contextual, demographic, political, and administrative aspects (Tibaijuka, 2008). It also recognizes that elements like cultural norms, social class, gender and educational attainment can significantly influence the degree of public participation in decision making processes (Tibaijuka, 2008).

RDC Act 29:13 section 121 requires that councils to come up with budgets estimates for forthcoming financial year by December 31st of the current year, make these estimates available for public inspection and allows stakeholders to be consulted of the budgeted figures for the next financial year. Rural District Act 29:13 also highlighted that all local authorities are required by the law to provide services to its civil society. There are four stages in coming up with a budget that is budget formulation, enactment, implementation, monitoring and evaluation. In all these stages stakeholders have a stake. Budget consultation is a state-sanctioned institutional process which allows citizens to exercise their right to decide, voice and vote (Wampler & McNulty, 2015). According to Madhekeni & Zhou (2012:20), citizen participation as democratic way to provide stakeholders with a mechanism to govern themselves and champion their own affairs. Continuously engagement of community members in budgeting processes facilitates effectiveness and legitimacy of governance (Geissel, 2009).

Budget consultation is a bottom up approach through which local communities become more involved in the organization affairs, decision making and implementation that helps to achieve their targets (Chirenje, et al., 2012). According to the RDC Act (29:16), budget consultation as part of the participatory budgeting system is one standard that can promote local democracy and inculcate civic interest and participation in local governance. Budget consultation encourages active participation from stakeholders who are directly affected by local government decision. By involving citizens, residents and community organizations in the budgeting process, local authorities can gain valuable insights, perspective and priorities. This engagement allows public institutions to understand community needs and preferences, resulting in more informed and targeted budget allocations (Folsche, 2012:2017).

The Poverty Reduction Forum Trust (2016:1-3) postulated that **b**udget consultation promotes transparency by providing stakeholders with access to budget information and

decision making processes. When local authorities actively seek input and feedback from the public, it helps build trust and confidence in the budgeting processes. Increased transparent can lead to accountability, as decision makers are more likely to consider the interest and concerns of the community when making budgetary decisions.

Budget consultation can provide local authorities with valuable information on community needs, challenges and aspirations. This input will enable decision makers to allocate resources more effectively and efficient (Matovu 2007:7). McCracken (2004:2) incorporating stakeholder feedback, local authorities can identify areas where additional funding or reallocation of resources may be required. This targets resource allocation can enhance the impact and effectiveness of budget spending, resulting in improved budget performance thus lead to service delivery. When stakeholders are actively engaged in the budgeting process through consultation, they develop a sense of ownership and investment in the outcomes. Marango et al., (2016) argues that involving the community in decision making, local authorities can build public support for budgetary decision and initiatives. This support can contribute to successful implementation, as stakeholders are more likely to actively participate in and support the implementation of budgeted programs and projects.

According to UNHRC (2015) budget consultation can identify community priorities and align them with budget allocations. As Baiocchi, (2005) suggest that through consultation is a diverse range of individuals from community, that may enhance service delivery by incorporating local knowledge and expertise into decisions made by professional bureaucrats and politicians. This input can help ensure that budget allocations mirror the local population needs and aspiration leading to improved service delivery (Wampler & Touchton 2017).

Budget consultation according to Hoque (2005) has advantages that include raising employee commitment to the budgeting and motivation, which in turn fosters creativity among all employee levels and raising performance as well as sense of responsibility (Weil and Maher, 2005).

2.6 Integration of economic environment in the budgeting process in local authorities

Economic environment refers to all the external economic factors that influence buying habits of consumers and businesses and therefore affect the performance of the company

(BDC, 2022). These factors are often beyond an organization control and when local authorities formulating their budgets, they have to integrate them in the budget planning. These economic factors which are mostly incorporated by local authorities in budget planning includes economic cycles, inflation, exchange rates and interest rates (Frank and Cartwrigth, 2022). Here are how local authorities incorporates economic environment factors in budget planning: **2.6.1. Economic cycles**

Economic cycles significantly impact local government budgets. Sloman et al (2013) postulated that during economic uncertainty, revenue may decline due to reduced economic activity, therefore local authorities analyze historical revenue data and economic trends to forecast future revenue streams, such as property taxes, sales taxes and other source of income. In expenditure planning local authorities adjust their expenditure plans based on economic conditions. Economic downturns they have to prioritize essentials services and cut back on discretionary spending to ensure financial stability (Sloman et al 2013). Conversely, during periods of economic growth, they allocate more resources to infrastructure projects so as to support economic development (Walter, 2011).

2.6.2 Inflation

Inflation refers to the general increase in price of goods and services over time, leading to a decrease in the purchasing power of money. Sloman et al (2013) defined inflation as annual percentage increase in prices. Inflation impacts budget planning, as it influences revenue sources of local authorities, such as property taxes, sales taxes, and fees. Thomson Learning, (2004) argued that as price increase, the value of revenue streams may be eroded thereby affecting the overall budgetary resources available to the local authority thus leading to a poor service delivery. Therefore, it is essential for local authorities to account for inflation when projecting and adjust their budget accordingly so that they will be in a good position to provide quality services to the community. Wastad and William (2011) notes that incorporating inflation into budget planning is essential for local authorities to effectively manage their finance, optimize resource allocation, and ensure the delivery of quality services to the community. By recognizing inflation on revenue, expenditure, and long-term financial sustainability, local authorities can develop robust budget plans that are responsive to economic challenges and changes in the operating environment (Wastad and

William, (2011). In the context of Mazowe RDC has to factor in inflation when setting revenue targets and planning for cost increases.

2.6.3. Exchange rates

Exchange rates refers to the value of one currency expressed in terms of another currency and are determined by various elements, including supply and demand for currencies.

These play a significant role in the budget planning for local authorities like Mazowe rural district council. Fluctuations in exchange rates can impact the cost of various transactions such as rate payments, repaying loans and receiving donations in foreign currency and these affect the overall budget for local authorities. If the local currency depreciates against foreign currencies, grants in foreign currency increase in local terms. So local authorities should consider these effects when projecting revenues and expenses in their budgets. Incorporating exchange rates in budget planning it provides an insight to local authorities like Mazowe RDC on the impact revenues, expenditures, debt management and project implementation (Onyiri & Ezeaku, 2016).

2.6.4. Interest rates

The integration of interest rates in budget planning within local authorities is a critical component of financial management and decision making as it determine the cost of borrowing for local governments, impacting their ability to fund essential services and infrastructure projects (Bland, 2013). By carefully considering current interest rates and their potential fluctuations, local authorities can strategically plan and allocate resources to optimize efficiency and minimize financial risk (Hendrick, 2011). Additionally, a thorough understating of interest rates allows for more accurate revenue forecasting and long term budget sustainability (Wang & Hou, 2012). Therefore, incorporating interest rates in budget planning is essential for ensuring for financial health and stability of local authorities in the ever changing economic landscape (Rubin, 2019).

2.7 Integration of regulatory framework in the budget processes in local authorities.

Regulatory framework encompasses a collection of laws, rules, and regulations enacted by government bodies to maintain order, transparency, and safety across various sectors of

society (Collins, 2024). Integrating regulatory framework is a crucial aspect in the coming up of a budget as it set standard and basis on how the budget should be formulated and executed. In Zimbabwe, the budgeting process holds a central position in the economic framework, as it is embedded within the country's Constitution, Section 298 of the Constitution outlines the guiding principles for all facets of the public finance within the country. These principles are designed to ensure that financial matters are managed with transparency, accountability and fiscal prudence.

Furthermore, Section 47 of the Public Finance Management Act stipulates that all local authorities, such as the Mazowe Rural District Council (RDC) must submit their budgets to the Minister for approval. This requirement underscores the importance of adherence to regulatory standards and the oversight role of the national government in local fiscal management. This process aims to align local budgeting practices with national economic goals and legal mandates, ensuring that the local service delivery is both efficient and compliant with broader objectives of national development.

Indeed, Section 7 (1) (a) of the Public Finance Management Act (PFMA) further reinforces the budgeting processes in Zimbabwe by outlining the responsibilities of the Minister of Finance. The Minister is tasked macroeconomic policies and management of national finances (PFMA, Chapter 22:19, 2018). This essence of this legislation is to ensure that public expenditure is directed towards enhancing the well-being of citizens and fostering a better quality of life. Public expenditure in this context, is defined as the costs incurred by local governments in fulfilling their constitutional responsibilities. These expenditures are typically categorized as either capital or current. Capital expenditure are investments in assets that will benefit the community for many years, such as infrastructure, buildings and equipment while current expenditure are day to day operational costs including administration, maintenance and service delivery (World Bank)

The Urban Council Act 29: 15, specifically in Sections 284-307, outlines the financial management provisions for local authorities, covering aspects such as the budgeting, revenue and expenditure accounting, borrowing and auditing of council books. This regulatory framework emphasizes the importance of participatory budgeting and effective financial management, community involvement in local population financial operations.

Similarly, Rural District Council Act 29:13 characterizes participatory budgeting as a consultative mechanism that enables local authorities to establish networks and partnerships, placing communities at the center of the decision making process (RDCA, Chapter 29:13, 1988). This approach to budgeting is designed to advance social justice through the collective distribution of resources and enhancement of policies for an engaged citizenry.

The Urban Council Act provides that local authorities should abide to the regulatory framework of Zimbabwe in budget planning. Regulatory framework in budget planning is essential for effective governance and achieving policy objectives. Incorporating regulatory framework in budget planning may lead to effective service delivery, fosters trust in financial reporting process and better outcomes. Integrating regulatory framework in budget process ensures efficient resource allocation and effective service delivery.

2.8 Empirical literature

2.8.1 An evaluation of the influence of budgeting process on budget performance in Malaysia

Voon Khoo, Rahman, and Kamil (2024) investigated the influence of various components of the budgeting process on the overall performance of government budgets in Malaysia. The researchers employed a cross-sectional survey approach with descriptive and regression analyses, the study found a strong, positive, and statistically significant impact of budget participation, budget implementation, and budget evaluation on the performance of government budgets. These findings suggest that while stakeholder involvement, effective implementation, and rigorous evaluation are crucial for enhancing budget performance, the preparation stage itself may not be as directly influential in determining the overall outcomes of government budgets. These insights can inform policymakers and public sector managers in developing and implementing more efficient and impact budgeting practices.

2.8.2 Influence of Budgetary Practices on Budget Performance of Local Government Authorities in Tanzania

Asukile and Mbogo (2022) investigated budgetary practices impact on the performance of budgets within Tanzania's local authorities. The study involved collecting data using questionnaires. Data were analyzed using SPSS version 23. Correlation analysis,

exploratory factor analysis and linear regression analysis were performed to examine the influences of various budget practices on budget performance. The findings revealed a close relationship between budgetary practices and budget performance. Among the three budget practices examined, budget planning exerted a significant effect on budget performance. Thus underscoring that the planning stage of the budgeting process plays a crucial role in determining the overall performance and outcomes of public sector budgets.

2.8.3. Participatory budgeting in local authorities and stakeholder consultations: A case of Chipinge Rural District Council (2013-2015)

Murire, Duve, Kwenda, Chikuni, and Hurasha (2015) conducted a study focusing on the effectiveness of the participatory budgeting system in local authorities, by targeting Chipinge RDC in Zimbabwe. The researchers used purposive sampling and stratified sampling. The study employed a mixed methods approach by using questionnaires and interviews. The data collected from 96 study participants was analyzed using SPSS software. Findings revealed participatory budgeting concept as not being effectively implemented in practice by the local authority. The researchers recommended the need to amend the RDC Act 29:13 to ensure that local community views and stakeholder inputs find their way into the budget formulation process. This suggests that the current legal and regulatory framework may be hindering the meaningful participation of citizens in the budgeting activities of the local authority.

2.8.4 What makes people satisfied with Local Government Service Delivery: An Empirical Investigation in the Context of West Bengal, India.

Samanta and Nayak (2014) conducted a study that analyzed the framework for the delivery of basic services by local governments. The research focused on evaluating four key services: drinking water, roads, sanitation, and public health, considering factors such as availability, accessibility, reliability, and quality. The study employed regression analysis to identify the determinants of people's satisfaction with the delivered services. The findings revealed that, in addition to the level of service delivery, the intrinsic characteristics of households also played a significant role in shaping their satisfaction. The researchers recommended that local authorities foster greater citizen engagement and coproduction, aligning with the principles of participatory governance and responsive service delivery

2.8.5 Towards improving service delivery in Local Authorities: A case of Chegutu Municipality in Zimbabwe

Obert, Stewart and Desderio, (2015) conducted an investigation to establish the quality of service delivery in the town of Chegutu, located in Mashonaland West province of Zimbabwe. The study employed mixed methods approach. A variety of data collection methods were utilized including questionnaire, observations, and focus groups discussions. The analyses were performed using the SPSS software package. Findings from this study indicated that there was a general dissatisfaction among stakeholders with the level of services provided by Chegutu Municipality. The research identified several contributing factors to this sentiment, such as financial constraints, the councils' inability to generate sufficient revenue, the challenging of macroeconomic climate, political meddling, a lack of community engagement, and some council employees lack competence. To improve the situation, the study recommended that local residents should play active role in the decision making process and the council should seek public input and adopt policies that are more aligned with the community needs.

2.8.6 Community perceptions of Municipal service delivery: A case study Paradys Villages in Thaba Nchu.

Seate's (2016), delved into the delivery of essential services like water, sanitation, electricity, and refuse collection in Parady's Village and the residents' perception of Mangaung Metros performance in these areas. The study included the diverse group of participants from the local community, leaders, and officials from Mangaung Metro and Eskom. Data was collected through questionnaires. Findings highlighted significant challenges in service delivery within rural local authorities. A notable lack of concern was lack of community involvement by Mangaung Metro in matters that directly impact residents, with some noting that interactions with municipal officials were limited to election times. The study revealed a wide spread dissatisfaction with the various aspects of service delivery, particularly the infrequency of the communication regarding service disruption. To address these issues, the study recommended municipality to adopt a more community-centric approach, actively involving residents' projects planning and execution relevant to their needs.

2.8.7 Participatory budgeting and service delivery in local governance in Uganda: A case of Agago District Local Government.

The research by Odanga (2019) aimed to explore the connections between budget formulation, budget implementation, budget monitoring, and service delivery in Agago District. The study adopted a cross sectional approach and employed a mixed methods design methods. A total of 150 participants, including citizens and tops officials from Agago District, were involved. Data collection relied on interviews and questionnaires, drawing from primary and secondary sources. The analyses employed Pearson correlation coefficient and regression techniques. Findings revealed a positive relationship between participatory budget formulation, budget implementation, budget monitoring and service delivery in Agago District. The study recommended that citizens must actively involve in decision making and in understanding their expectations and incorporating them into planning processes.

2.8.8 The impact of budgeting process on service delivery in local authorities in Zimbabwe: A case of Harare City.

The investigation conducted by Mapasure in 2017 focused on evaluating the influence of the budgeting procedure on provision of services by Zimbabwe's local authorities. The focus was to scrutinize the budgeting process, determining the effects of result based budgeting on service delivery, challenges in the budgeting process and to establish if poor service delivery can be traced to poor budgeting. The data collection involved questionnaires and interviews with a sample of 27 individuals. The research findings revealed that Harare City Council to refine its approach to budget formulation. The study called attention to the importance of transparency, accountability, rectifying negative variances, and accurate resource allocation. It also advocated for the strengthening of internal controls within budgetary sectors.

2.7.9 The impact of budgeting practices in Service Delivery in the Public Sector: A study of District Assemblies in Ghana.

The research conducted by Scott and Enu-Kwesi (2018) employed a mixed methods approach, in form of surveys, interviews, and focus groups discussions to gather comprehensive insights. The quantitative data were analyzed using descriptive statistics and regression analysis, while the qualitative data underwent thematic analysis. Their

findings revealed a discrepancy in the perception of service delivery between citizens and district assembly officials. While citizens generally expressed dissatisfaction with the services provided, the district assembly officials deemed the service levels as satisfactory.

2.8.10 Budgeting and service delivery patterns of Sedibeng Municipality in South Africa.

Imuezerua and Chinomona, (2015) examined the pattern of budgeting and service delivery within Sedibeng Municipality. The research drew insights from 34 participants, including department heads involved in budgeting and inter-grated development planning, managers, assistants, and municipal officials. The analysis revealed a deficiency in the skills of budgeting personnel, which was identified as a contributing factor to the substandard services provided by municipality. This shortfall in expertise may shed light on the service delivery protests that have occurred in South African municipalities since 1994.

2.8.11 Strategies to improve Service Delivery in Local Authorities.

The study by Makanyeza et al. (2013) aimed to identify factors contributing to inadequate service delivery by Kajiado Local Authority in Kenya. The research employed both qualitative and quantitative approach to data analysis. Study results indicated that the primary reasons for poor service delivery included a lack of transparency, insufficient capacity among employees, minimal citizen involvement and inadequate monitoring and evaluation. To enhance service delivery, the study proposed several strategies such as fostering citizen engagement in local authority matters, ensuring value for money, combating corruption, fostering accountability, delineating responsibilities between councilors and local authority management and engaging in partnerships and service outsourcing.

2.7.12 The study examined the relationship between budgeting implementation strategies and organizational effectiveness in colleges of education in Nigeria.

Oguntunde & Oluwalola (2019), investigated on the relationship between organizational effectiveness and budget implementation strategies in Nigerian colleges of education. The hypothesis was tested using correlation analysis, and stepwise multiple regression analysis. Data analysis revealed a strong correlation between organizational effectiveness in the colleges and budget implementation strategies. It was determined that the departments and units tasked with creating practical fiscal budgets must receive technical support.

2.7.13 The study assesses the impact of citizen involvement in the adoption of the budget of the Council of Chimanimani Rural District in Zimbabwe.

A study by Marango et al. (2020) examines citizen involvement in the approval of the budget of the Council of Chimanimani Rural District Council. The findings indicate that a significant number of citizens had limited exposure to the budget creation procedure, and the Council lacked a well-defined strategy to encourage public participation. The research suggest that municipal authorities should devise strategies to enable citizens to engage actively in council affairs.

2.7.14 The study examined on the Models and Strategies being employed in the Budgeting processes of urban local authorities in Zimbabwe.

Another notable study conducted by (Magande, Nyika and Mutsindikwa, 2021) examined urban local authorities and the models and strategies they are employing in their budgeting processes in Zimbabwe. Findings from this study showed that various budgeting models and strategies can be used which include traditional line item budgeting, zero based budgeting, gender based budgeting, participatory budgeting and program based budgeting. It was also reviewed that most urban local authorities in Zimbabwe have migrated to the use of participatory budgetary system. The study recommends further researchers to dwell more on the challenges faced by the urban local authorities in fully embracing their adopted PB processes to derive sustainability effective and targeted solution for good governance.

2.7.15 Impact of performance budgeting on service delivery in State Corporation: A survey of the regional development authorities.

Alexius, and Jagongo (2017) conducted a study focusing on performance budgeting impact on service delivery by regional development authorities. They examined the influence of performance measures, strategic aspects, and service delivery outcomes in the context of regional development authorities. The researchers employed a random sampling approach. Descriptive statistics and inferential statistics we used in data analysis and they established that performance-based budgeting in regional development authorities positively impacted service provision.

2.8 Gap analysis

Despite the extensive literature examining budgeting practices role in enhancing service delivery within local authorities, there remains a significant gap in understanding the

specific dynamics at play within the context of the Mazowe Rural District Council. While studies such as those by Scott and Eni-kwesi (2018) and Mapasure (2017) have highlighted the positive influence of proper budgeting practices on service delivery in other districts and local authorities, these studies do not fully capture the unique economic environment, consultation processes, and regulatory environments that characterize the Mazowe Rural District Council.

This gap in research presents an opportunity to delve deeper into the interplay between the Council's budgeting strategies, its economic and regulatory environments, and the resulting service delivery outcomes within its jurisdiction.

2.9 Chapter Summary

The chapter reviewed extant literature related to budgeting strategies to service delivery which includes an overview of the rural local authority sector in Zimbabwe. The next chapter deals with the research methodology.

CHAPTER III

RESEARCH METHODOLOGY.

3.1 Introduction

This chapter looks at the research methodology. It covers the research design, population, sampling techniques and procedures, data collection, data presentation, data analysis and the validity and reliability of the instruments used as well as ethical considerations.

3.2 Research designs

Research design, as noted by Orodho (2003), is a thorough outline that directs a study towards its intended goals and guarantees that the information gathered satisfies the decision makers' information needs. Research design is the general methodology that forms a logical framework for addressing predefined research questions by means of collecting, interpreting, analyzing, and discussing data. For this study the researcher employed a descriptive survey research design. The researcher employed this design to gain in-depth insights regarding the impact of budgeting strategies of local authorities on service delivery in Zimbabwe, using Mazowe RDC.

3.2.1 Descriptive Research

This is a design that allows the investigator to collect contextualizing descriptive data (Kothari, 2014). Descriptive research's main goal, according to Hair et al., (2013), is to characterize phenomena, like market features. This particular kind of research is suitable for studying properties of groups, individuals, objects, organizations, or environments since it is driven by relationship between two variables (Shukla, 2008). When predicting the association between variables, descriptive research is also considered appropriate (Fienberg et al., 2013). According to Zikmund (2013) descriptive research aims to provide answers to the questions of who, why, what, when, and how. It is predicted on the researcher prior

knowledge of issue. The goal of this research is to ascertain how the local government budgeting practices affect performance in relation to service delivery.

3.2.2 Justification of Descriptive research design

Descriptive research design is suitable for capturing the perspectives and experiences of key stakeholders, such as council officials, community members, and service providers, regarding the budgeting strategies and their impact on service delivery (Creswell & Poth, 2018).

By gathering qualitative and quantitative data from these stakeholders, you can gain a more holistic understanding of the issues and challenges faced by the Mazowe Rural District Council (Patton, 2015).

3.3 Target Population

The target population refers to the collection of individuals or entities that are the focus of a research study. As described by Kothari (2004), the population is the group of interest to the researcher, and it is upon this group that the researcher aims to generalize the study's findings. In the context of the current study, the target population comprised a total of 131 individuals, which included 35 Mazowe Rural District Council (Mazowe RDC) councilors and 96 staff members. This population represents the group of interest for the researcher, and it is from this group that the researcher intends to gather data and make inferences about the research topic.

3.4 Sample size.

A sample is a subset of the population that is selected for the purposes of research. Since it is often impractical to examine every individual or element within a population, a sample must be taken for analysis (Salkind, 2012). As Englander (2012) describes, sampling is the process of selecting the participants or elements that will be included in a specific study. In the context of this research, a sample size of 98 respondents was obtained using the Krejcie and Morgan (1970) model. This model is a widely-used formula for determining the appropriate sample size based on the size of the target population.

The formula used is:

$$S = \frac{X^2 NP(1-P)}{d^2(N-1) + X^2 P(1-P)} \text{ Where:}$$

S = the required sample size

X^2 = the table value of chi-square for 1 degree of freedom at the desired confidence level (3.841)

N = the population size

P = the population proportion (assumed to be 50% to provide the maximum sample size) d

= the degree of accuracy expressed as a proportion (0.05)

Table 3 1: Sample frame

Category	Population	Percent	Sample size
Human resources	25	75	18
Audit	2	75	2
Engineering	59	75	44
Finance	10	75	8
Councilors'	35	75	26
Total	131	75	98

Source: Mazowe RDC Human Resources Department, (2022)

Determining the appropriate sample size is contingent upon various factors, encompassing financial implications, statistical methodologies and managerial concerns as suggested by McDaniel and Gates (2010). Furthermore, Maholtra (2010) posits that additional factors to consider in ascertaining the suitable sample size comprise the samples sizes observed in analogous studies, the quantity of construct related variables, and the research's inherent nature.

3.4.1 Sampling Procedure

There are various sampling techniques than can be used in research by scholars but in this particular study the researcher employed purposive and quota sampling.

3.4.1.1 Purposive Sampling / Judgmental sampling.

Purposive sampling, a non-probability sampling technique, involves researchers deliberately selecting participants based on their knowledge, characteristics, or relevance

to the study's objectives (Oliver, 2006). This method leverages the researcher's understanding of the population and its elements to choose a sample that best suits the studies purpose (Babbie, 2010). Purposive sampling is often employed when researchers believe that specific individuals, due to their expertise or experiences, can provide more representative and accurate data than other sampling methods. The activity does not involve any special thing but just singling out individuals from the population based on the researcher's knowledge and judgment. Purposive sampling technique was used by the researcher in choosing specific respondents that he thought would provide good prospects for the needed information.

3.4.1.2 Quota Sampling

Quota sampling is a non-probability sampling technique where the researcher establishes specific criteria or quotas to select the participants, ensuring that the sample reflects the desired characteristics of the population (Berg, 2007; Creswell, 2014). The researcher then selects participants from each quota, ensuring that the proportions within the sample match the proportions in the overall population. This approach allows the researcher to obtain a representative sample without the need for a complete list of the population. This technique is particularly useful when it is difficult or impractical to obtain a complete list of the population or when the population is heterogeneous.

By employing quota sampling, the researcher can ensure that the sample is representative of the population, allowing for more accurate and reliable research findings that can be generalized to the broader context.

3.5 data collection techniques

According to Heir et al. (2015), the sources of data refer to the various supportive evidence or information used in conducting research. The selection of appropriate data collection techniques is a critical step in the research process, as this decision can significantly impact the quality and reliability of the research findings. Sigmund (2000) points out, the choice of data collection techniques is seldom an easy one, as there are many factors to consider. These factors include the size of the population, the objectives of the study, the availability of resources, the sampling procedures, and the expected response rate, among others.

3.5.1 Primary data

Primary data refers to the first-hand information that is collected by the organization for the first time for its own needs (Stimpson and Rarquharson, 2010). According to Surridge and Gillespie (2014) notes that collection of data for the first time for a specific purpose is known as primary data. Primary sources of data include first hand reports, unique depictions and artistic creation (Stimpson and Rarquharson, 2010). They are produced by people who were present at the event or idea they are describing and they aim to get the research as near to the original as possible without the need for interpretations, and filters. They originate from the primary sources that often do not discuss or evaluate the work of others. Interviews and questionnaires are types of primary data sources (Nanthagopan, 2012). This study obtained the primary data from questionnaires.

3.6 Research Instruments

Any tool that may be used to gather, analyze, and evaluate data that is pertinent to any study topic is known as the research instrument. Research instruments serve as the means of gathering data (Annum, 2020). Without a question, gathering data is a crucial step in educational research. This is due to the fact that it allows the researcher to get pertinent data or experience from others, from which he or she may learn valuable lessons to enhance his report (Annum, 2020). According to Munir (2021) research instruments are methods for gathering facts, hence it is important for the researcher to make sure the instrument they select is trustworthy and legitimate. For the purpose of this study, questionnaires were used to gather information relating budget processes and service delivery at Mazowe Rural District Council (MRDC).

3.6.1 Questionnaire

Questionnaires are a formalized framework consisting of a series of questions, intended to provide primary data (Shiu et al., 2009). The goal of a questionnaire is to obtain written responses from respondents (Shukla, 2008). For this study, the questionnaire contained closed-ended questions, which required the respondents to choose from a predetermined list of answers, in accordance with the recommendations of Wiid and Diggines (2011). The purpose of using a questionnaire was to ensure the anonymity of the program and to collect primary data. The questionnaire was divided into five sections: demographic information,

budget consultation process, economic integration, regulatory framework integration, performance evaluation process, and service delivery (Bryman, 2011). The researcher opted for a questionnaire survey because it is faster, less expensive to conduct, and provides convenience for the respondents (Bryman, 2011). The researcher made efforts to ensure the questionnaire was easy to complete and engaging for the respondents. A well-written questionnaire was necessary to guarantee the accurate collection of data.

The questionnaire included a cover letter explaining the purpose of the study, as well as detailed instructions for the respondents. The researcher allowed one week for the respondents to complete the questionnaire, which was considered a reasonable timeframe given the length and complexity of the questionnaire (Bryman, 2011).

3.7 Data presentation and analysis

Data analysis involves condensing large volumes of data into a more manageable form, creating summaries, identifying trends, and utilizing statistical methods as described by Cooper and Schindler (2002). The data for this study was processed, encoded, and inputted using the Statistical Package for Social Sciences (SPSS) 20 and excel was partly used in some data presentation and analysis. To analyze the data, descriptive statistical techniques were employed. The strength of the association between variables was measured using Pearson's product-moment correlation, and Simple Linear regression analysis was conducted to ascertain the significance level at 95% confidence interval. The data for study was presented using tables, figures and thorough narrations.

Table 3 2: Regression model for the study.

Objective	To examine the impact of budgeting strategies on service delivery of Mazowe RDC
Analytical Model	<p>A simple linear regression equation</p> $Y = \alpha + \beta_1 X_1 + \epsilon$ <p>Where:</p> <p>Y=Service Delivery α= Regression Constant</p> <p>or intercept β_1= is the coefficient of</p> <p>Budgeting strategies</p> <p>X_1=Budgeting strategies</p> <p>ϵ= Error term</p>

3.8 Reliability and Validity

Reliability and validity are essential measures used to assess the appropriateness of a research instrument. Errors may occur during the research process due to the injection of personal feelings and the influence of moods on respondents' answers.

Validity refers to the ability of an instrument to measure what it is intended to measure (Saunders et al., 1997). Joppe (2000) defines validity as the extent to which the research truly investigates what it was meant to and how truthful the research results are. To ensure validity, the questionnaire was designed to be understandable and relevant to the research objectives.

Reliability, as defined by Saunders et al. (2009), is the consistency and dependability of the data collection method. This means that if the same method is used repeatedly, it should produce similar results, regardless of who is conducting the research. Reliability was tested using Cronbach alpha in order to determine transparency in the research process, allowing others to understand how the researchers arrived at their conclusions from the raw data.

3.9 Ethical considerations

In research, ethics refers to the moral, norms or principles that direct how people treat each other in circumstances where they may cause real or prospective harm to their physical, mental or economic well-being (Kent, 2007). The researcher ought to be honest with the respondents and the results of the study.

In this context, Bryman (2011) identifies four primary ethical considerations: obtaining permission from the study participants, guaranteeing that participants have provided informed consent, guaranteeing that participants suffer no harm and ensuring anonymity and secrecy. These considerations were given due respect in the following manner

3.9.1 Informed consent

Consent that is informed highlights the researchers need to tell possible subjects about the nature of the study that will be conducted. The participants were given the option of participating or not in this research before providing consent. More details about the research should ideally be provided prior to fieldwork commencement (David, 2011).

3.9.2 No participant harm:

According to Bryman (2011), participant harm can be either mental or physical. Because the study was given an ethical level two classification, it is assumed that there were no significant dangers to people, animals or the environment.

3.9.3 Obtaining permission:

Permission was sought for from council cost centers and wards. Moreover, none of the respondents were forced to participate, everyone's involvement was entirely voluntary.

3.9.3 Confidentiality and anonymity:

Confidentiality ensures that the responses of individuals should not be disclosed to other parties. According Bryman (2011) argues that respondents' identities shouldn't be disclosed in the study reports. Additionally, the data gathered must be utilized only for the researcher's purpose and must not share with any other parties or individuals. The identity of the respondents was kept private and the data was solely utilized for the research in order to ensure confidentiality and anonymity.

3.10 Chapter Summary

This chapter addressed a range of topics concerning the development of questionnaires, research tools, the assessment of reliability and validity, techniques for data analysis, as well as the models for data presentation and analysis. Ethical considerations were also deliberated upon. The subsequent section will concentrate on the presentation of the empirical data that has been gathered.

CHAPTER IV

DATA PRESENTATION, ANALYSIS AND INTERPRETATION

4.0 Introduction

The chapter delved into the heart of the research by analyzing interpreting and discussing the data collected. The chapter's thrust is to address the research questions. As highlighted in the preceding chapter, data interpretation is in a descriptive manner and complex statistical techniques were also applied. The chapter focuses on data analysis, results presentation and interpretation which is beyond mere numbers. Narrations, figures and tables are utilized to make the data more straightforward and easier understanding.

4.1 Questionnaire Analysis

In this research, a questionnaire served as the tool to gauge stakeholder perspectives on how budgeting strategies affect the service delivery of Mazowe RDC. As shown in table 4.1 the response rate, 98 questionnaires were distributed among Mazowe RDC employees and Councilors. Of these, 88 completed questionnaires were returned, indicating 10 non returns. Among the returned questionnaires, 5 were found to have incomplete information. Consequently, the response rate stood at 89.80%.

Table 4 1.Response rate

Employment class	Issued questionnaire copies	Returned Questionnaire copies	Response rate
Top management	11	11	100%

Middle management	16	15	93.75%
Lower level employees	45	36	80%
Councilors	26	26	100%
Total	98	88	89.80%

Source: Primary data (2024)

Kothari (2004) suggests that a response rate above 70% is excellent, while 60% is considered good. Additionally, in this study there was was 89.80% total response rate which was considered excellent by (Kothari, 2004). Achieving this response rate involved a close collaboration with the human resource department of Mazowe RDC and consistent follow-ups on all distributed questionnaires.

4.2 Respondents Demographic Characterization

The demographic characterization that underscores the robustness and reliability of the data collected are presented under this banner. They provide a solid foundation for analyzing the impact of budgeting strategies on service delivery within Mazowe RDC. Feinberg, et al., (2013) indicates that demographic data are used to categorize the research within a specific population group. The demographics variables for this study are position held, experience and educational level. Tables and figures below present the demographic characteristics of the study.

4.2.1 Position Held in Organization

Table 4.2 presents analysis of respondents in terms of positions they hold in MRDC

Table 4,2 Position Held in Organization

		Frequency	Percent
Valid	Top management	6	7.2
	Middle Management	18	21.7
	Lower level Employees	33	39.8
	Councilors	26	31.3

	Total	83	100.0
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Source: Primary data , (2024)

As shown in table 4.2, the results implication points to the fact that the sample is representative of the case study, thus this is essential as it shows that the data can be relied on.

4.2.2 Respondents Educational Qualifications

Table 4. 3 the results concerning the educational qualifications of the participants, who are employees and council members at Mazowe Rural District Council.

Table 4.3 Educational qualification

		Frequency	Percent
Valid	O level	17	20.5
	A level	10	12
	Diploma	20	24.1
	Under-Graduate	24	28.9
	Post- Graduate	12	14.5
	Total	83	100.0

Source: Primary Data, (2024)

The level of education is crucial demographic factor as it empowers participants in providing informed responses to the research questions. In table 4.3, results regarding the educational levels of the participants suggest that majority, exceeding two-thirds at 67,5%, possessed specialized qualifications, either diplomas or degrees, which presumably enhance communication abilities and fosters a comprehensive understanding of the importance of responding appropriately to the questionnaire.

4.2.3 Respondents Work Experience

Table 4.4 Respondents Work experience

		Frequency	Percent
	Less than 5 years	10	12
Valid	5 - 10 years	11	13.3

10 - 15 years	16	19.3
15 - 20 years	24	28.9
More than 20 years	22	26.5
Total	83	100.0

Source: Primary Data, (2024)

In terms of work experience, as depicted in the preceding table indicates that 12% of those individuals with less than 5 years of experience. This is closely followed by 13.3% with 5-10 years, 19.3% with 10-15 years, 28.9% with 15-20 years, and 26.5 % had been with the organization for over 20 years. This was instrumental in understanding an individual's responses, which is why it is included as a demographic variable.

4.3 Reliability of the Instrument

Reliability is critical in research as it provides the measures that determines robustness of instrumentation as described by Hussain (2016). In such scenerios the Cronbach Alpha coefficient is used. Cronbach's alpha as a statistical measure is widely recognized for its applicability to Likert scale items, which are frequently used in questionnaire to gauge attitudes or perceptions (Synodinos, 2014). An alpha coefficient exceeding 0.7 is typically deemed satisfactory, reflecting a decent level of internal consistency among the items. The study in question evaluated five distinct latent variable encompassing a total 25 observed variables.

Table 4 4: Reliability of the study constructs.

latent Variable	observed Variables	Cronbach's Alpha
Budget consultation process	4	.985
Economic environment integration	4	.975
Regulatory framework integration	4	.986

Performance evaluation process	4	.981
Service delivery	4	.988

The 5 latent variable's alpha value in table ranged from 0.975 to 0.988 which is deemed excellent for this study and this showed that the data set can be relied on. These alpha coefficients surpassed 0.6 therefore are reliable as put forward by Zikmund and Babin (2010). The study's instrument was considered to have adequate capability for consistently measuring the constructs, as indicated by the above results.

4.4.1 Perspective of stakeholders on the extent of the Budget consultation processes in Mazowe Rural District Council

In this study a five-point Likert scale was employed as follows: 1 (very satisfied) to 5 (very dissatisfied). In that vein table 4.6 presents perceptions of employees and councilors on budget consultation process in MRDC.

Table 4 5. budget consultation process

N=83	Minimum	Maximum	Mean	Std. Deviation
Transparency of the budget consultation process?	1	5	2.34	1.451
Stakeholder input during budget consultation?	1	5	2.37	1.350
Timeliness of the budget consultation process?	1	5	2.71	1.339
Current budgeting process compared to previous years?	1	5	2.51	1.374

BUDGETCONSULTATION	1.00	5.00	2.482	1.348
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In line with the first objective of determining the perspective of stakeholders on the extent of budget consultation process in Mazowe Rural District Council, all the four items scored below the mean of the threshold of 3. Descriptive statistics were used to illustrate the frequency of budget consultation process and the opinions of the sample towards them.

Generally, from the presented results above it is noted that the sample's opinions were positive towards the transparency of budgeting process, stakeholder input during the budgeting consultation process, timeliness of the budget consultation process and budgeting process compared to previous budget as their arithmetic mean ranging from (2.34-2.71) which is below the mean of the measurement tool of 3.

Results in table 4.6 regarding objective one show stakeholders having some positive perceptions regarding the budget consultation process conducted by the Mazowe Rural District Council (MRDC). This observation is supported by the study undertaken by Murine (2015) in Chipinge, Zimbabwe, which also found that stakeholders were satisfied with the level of budget participation during the budgeting process.

These findings contradict those by Marango et al. (2020) and Magande et al. (2021) as they indicate that a significant number of citizens had limited exposure to the budget creation procedure, and the Council lacked a well-defined strategy to encourage public participation. And also their findings indicated that most urban local authorities have migrated to the use of participatory budgetary systems.

However, the other studies highlight that even with the existence of participatory budgeting, there are often challenges in its effective implementation, such as limited exposure of citizens to the budget creation process and the lack of well-defined strategies to facilitate active citizen engagement.

Overall, the positive stakeholder perception of the MRDC's budget consultation process suggests that the council has been successful in fostering a participatory approach to budgeting, which aligns with community development. This, in turn, can contribute to more effective and equitable service delivery, ultimately benefiting the residents of the Mazowe region.

4.4.2 Perspective of stakeholders on the extent to which Mazowe RDC Integrates the Economic Environment into its budgeting process.

In terms of the second objective of perspective of stakeholders on the extent to which Mazowe RDC integrates the economic environment into the budgeting process descriptive statistics are shown in table 4.7. The findings are organized and detailed in the subsequent section based on scale ranging from 1 (completely) to 5 (not at all).

Table 4 6: Descriptive statistics on Economic environment integration

N=83	Minimum	Maximum	Mean	Std. Deviation
Budgetary allocations reflect the current economic priorities?	1	5	2.84	1.234
Budgeting process is influenced by economic policy changes?	1	5	2.29	1.283
Budgeting process is flexible enough to accommodate economic uncertainties?	1	5	2.42	1.424
Engages economic experts during the budgeting process?	1	5	2.81	1.302
ECONOMICENVIRONMENT	1.00	5.00	2.59	1.267

The descriptive statistics indicate that the computed means for the variables under the construct of economic environment integration ranged from 2.29 to 2.84. This suggests that the respondents generally perceived a moderate level of integration of economic factors in the budgeting process. The descriptive analysis was used to illustrate the frequency and the stakeholders' opinions towards the integration of economic influences in the budgeting process. It was noted that the respondents' opinions were generally positive on all the items. The arithmetic mean of the responses ranged from 2.92 to 2.84, which is below the midpoint (3) of the measurement scale..

Findings from this second objective reveal that stakeholders have a positive perception in relation to the way MRDC integrates economic environment in the budgeting process. This is line to the study conducted by Asukile and Mbogo (2022) in Tanzania.

The study by Asukile and Mbogo (2022) examined the integration of the economic environment in the budgeting process of local authorities in Tanzania. Their findings suggest that stakeholders were generally satisfied with way the local authorities incorporate factors like economic cycles, inflation, exchange rates and interest rates into their budget planning and implementation.

The positive perception in relation to the integration of economic environment differs with results of Obert, Stewart and Desderio (2015) and Imuezerua and Chinomona (2015) as their findings showed that there was a deficiency in the skills of budgeting personnel, which was identified as a contributing factor to the substandard services provided by the local authorities. And also they showed that there was a challenging macroeconomic climate which led to the general dissatisfaction with the level services being provided by the local authority.

The positive perception of the MRDC's integration of the economic environment suggests that they may have stronger mechanisms in place for monitoring, evaluating, and transparently communicating the economic factors influencing their budgeting and service delivery.

4.4.3 Perspective of stakeholders on the extent to which Mazowe RDC integrates Regulatory Framework when crafting a budget

In this study a five-point Likert scale was employed as follows: 1 (very satisfied) to 5 (very dissatisfied). In that vein table 4.8 presents perceptions of employees and councilors regarding integration of regulatory framework in budgeting process by MRDC.

Table 4.7: Descriptive statistics on Regulatory Framework integration

N=83	Minimum	Maximum	Mean	Std. Deviation
Incorporates regulatory requirements into its budgeting processes	1	5	2.54	1.346
Council aligns its budget with legal and regulatory provisions?	1	5	2.88	1.400

Level of regulatory integration in budgeting practices?	1	5	2.77	1.459
Transparency in communicating budgeting decisions	1	5	2.39	1.324
REGULATORYFRAMEWORK	1.00	5.00	2.644	1.35595
			6	

On objective number 3 regarding examining perspective stakeholders perspective on the extent to which MRDC integrates regulatory framework into its budgeting process, all the variables scored below the mean threshold of 3 as shown in Table. Therefore, it can be concluded that stakeholders have positive attitude towards regulatory framework as their mean range was between 2.39 and 2,88.

Results on objective 3 indicate stakeholders as being satisfied with the way in MRDC considers regulatory framework in the budgeting process. These results are inconsistent with findings by Murire et al. (2015) who found that current legal and regulatory framework may be hindering the meaningful participation of citizens in the budgeting activities of the local authority as there was limited participation in budget process in Chipinge Rural District Council. The positive perception of the MRDC's regulatory framework suggests that they have been able to address the shortcomings identified in the Chipinge Rural District Council, perhaps by amending or adapting the regulatory environment to better facilitate citizen engagement.

More so, another study which contradicts with these findings was undertaken by Marango et al. (2020) and Magande et al. (2021) showed that the Council lacked a well-defined strategy to encourage public participation, which could be attributed to limitations in the regulatory framework. And also there was urban local councils have migrated to the use of participatory budgetary system, which are often shaped by regulatory environment.

This suggests that the MRDC has been proactive in addressing the limitations identified in the broader literature, perhaps by amending or adapting the regulatory framework, establishing clear guidelines and mechanisms for public participation, and aligning their

budgeting practices with the principles of good governance and community-centric service delivery.

Stakeholder's positive perceptions on regulatory frameworks indicate that the MRDC has been able to strike a balance between the legal and policy requirements, while also ensuring that the needs and inputs of the local community are effectively integrated into the budgeting process.

4.4.4 Perspective of stakeholders of on the extent of Performance Evaluation process of the previous budget before coming up with a new budget in Mazowe RDC.

In this study a five-point Likert scale was employed as follows: 1 (very satisfied) to 5 (very dissatisfied). In that vein table 4.9 presents perceptions of employees and councilors regarding performance evaluation process in budgeting process by MRDC.

Table 4.8: Descriptive statistics on Performance evaluation process

N=83	Minimum	Maximum	Mean	Std. Deviation
Stakeholder's involvement with the evaluation process?	1	5	2.66	1.373
Evaluation provides insights for decision making?	1	5	2.22	1.326
Quality and rigor of evaluation process?	1	5	2.64	1.470
Budget evaluation has contributed to achieving desired goals	1	5	2.84	1.348

PERFORMANCE EVALUATION	1.00	5.00	2.5904	1.34322
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In line with the fourth objective of assessing the perspective of stakeholders on the extent of performance evaluation process of the previous budget before coming up with a new budget in Mazowe RDC, all the variables scored below the mean threshold of 3 as shown in Table 4.9. It can be concluding that stakeholders have a positive perception as their mean range was between 2.22 and 2.84, which is below the mean threshold of 3.

The overall mean score of respondents was 2.59 which is below the mean threshold of 3. Results in table 4.9 are indicative of stakeholders who are satisfied with Mazowe Rural District Council budget evaluation process. This implies that MRDC has been implementing an efficient and effective evaluation system, which can positively contribute to enhanced service delivery for the local community.

The positive perception from stakeholders regarding the MRDCs budget evaluation process are similar to the conclusions drawn from the study conducted by Voon Khoo, Rahman, and Kamil (2024) in Malaysia. Their research examined the influence of various elements of the budgeting process, including budget evaluation, on overall budget performance. The Voon Khoo et al. (2024) established budget evaluation as having a strong, positive impact on the performance of government budget in Malaysia. This finding underscores the critical role that a well designed and implemented budget evaluation process can play in enhancing the effectiveness and efficiency of public sector budgeting.

Furthermore, these findings contradict with results obtained by Oguntunde & Oluwalola (2019) on their study. They found out that the departments and units who are responsible for creating fiscal budgets must receive technical support in relation to evaluation process. In the similar vein there is also study which was conducted by Makanyeza et al. (2013) indicated that there were no adequate monitoring and evaluation as factor for enhancing service delivery. These findings emphasized for the critical role of adequate monitoring and evaluation so as to enhance service delivery.

This simply means that a positive perception of the MRDCs budget evaluation process indicates that they have been able to establish a robust monitoring and evaluation systems, which are contributing to the overall effectiveness of their budgeting and service delivery.

4.4.5 Perspective of stakeholders on the extent of Service Delivery in Mazowe RDC.

Descriptive statistics methods were employed in order to have the perception of stakeholders on the extent of service delivery in Mazowe RDC, the research computed descriptive statistics. The findings are organized and detailed in table 4.10.

Table 4.9 Descriptive Statistics on Service Delivery.

	N	Minimum	Maximum	Mean	Std. Deviation
Well resource allocation to service delivery?	83	1	5	2.86	1.389
Services meet your expectations in terms of quality?	83	1	5	3.02	1.431
Stakeholders involved in decision making related to service delivery?	83	1	5	3.33	1.407
Services are delivered within the expected time frame?	83	1	5	3.17	1.430

SERVICEDELIVERY	83	1.00	5.00	3.093 4	1.39014
Valid N (listwise)	83				

In line with the fifth objective of determining the perception of stakeholders on the extent of service delivered by MRDC, all the four variables scored above mean threshold of 3 as shown in Table 4.10. It can be shown that stakeholders have negative perception in relation to the service being delivered by MRDC because their mean range was between 2.86 and 3.33 which exceeds the threshold of 3

The overall mean score of respondents was 3.09. The results from this study suggest that stakeholders are dissatisfied with the level of service being delivered by Mazowe RDC as highlighted by the mean score in the table. This finding is concerning and aligns with the conclusions drawn from previous studies. The study by Obert, Stewart and Desderio (2015) they found out that several factors that contributed to the general dissatisfaction with provision by the local authority, including financial constraints, political meddling, and poor community engagement.

Furthermore, findings by Seate (2016) and Makanyeza et al. (2013) revealed that a widespread dissatisfaction with various aspects of service delivery, caused by infrequency of communication regarding service disruptions. They also identified a lack of transparency and inadequate monitoring and evaluation as factors hindering effective service delivery by the local authority.

The negative perception of the MRDC's service delivery may suggest that they still have room for improvement in terms of transparency, accountability, and the use of monitoring and evaluation data to inform service delivery improvements.

To address this issue, the MRDC should conduct comprehensive review of its service delivery mechanism, to identify the root causes of the stakeholder's dissatisfaction, and implement targeted inventions to enhance operational efficiency, transparency, and accountability. This may involve measures such as strengthening anti-corruption mechanism, improving stakeholder engagement and establish robust monitoring and evaluation system.

By addressing the factors contributing to poor service delivery, the MRDC can work towards restoring stakeholder confidence and ensuring that the local community receives quality services they rightfully expect from local government.

4.5 The relationship between budget consultation process, economic environment, regulatory framework integration, performance evaluation process and service delivery.

The correlation coefficient was used to determine the relationships between constructs in the study.

BC - Budget consultation process; EC - Economic environment integration; RF - Regulatory framework integration; PE - Performance evaluation process; SD - Service delivery

Table 4 10: Relationship of study constructs.

Correlations (N=83)					
Variables	BC	EE	RF	PE	SD
BC	1				
EE	.984**	1			
RF	.978**	.990**	1		
PE	.981**	.988**	.985**	1	
SD	.669**	.642**	.651**	.649**	1

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

Correlation coefficients in table 4.11 indicate that the key constructs - budget consultation process, economic environment integration, regulatory framework integration,

performance evaluation process, and service delivery - are strongly and positively correlated with each other ($r = -0.792$, $p < 0.01$).

The high significance level ($p < 0.01$) between these constructs suggests that the study has demonstrated nomological validity. Nomological validity refers to comparability of the relationships between measurement theory constructs with the relationships observed in the real world.

This finding aligns with the study conducted by Oguntude and Oluwala (2019), who established a significant association between budget implementation strategies and organizational effectiveness. The positive and significant correlations observed in the current study suggest that these constructs are theoretically and empirically linked, reinforcing the validity of the research.

The current study's finding of a strong positive correlation between the budget consultation process and service delivery is consistent with the Odanga (2019) study. The findings from the current study and the Odanga (2019) study complement each other, reinforcing the importance of stakeholder engagement and the interconnected nature of budgeting processes and service delivery outcomes. This provides a robust foundation for understanding the dynamics between budgeting and service provision in the local government context.

4.5.1 Budget consultation processes and service delivery

A regression analysis was adopted and the following proposed hypotheses were tested for purposes of achieving the first research objective:

H₀: budget consultation processes do not significantly impact service delivery

H₁: budget consultation processes significantly impact service delivery

Linear regression analysis is shown in the table 4.12.

Table 4 11 Regression Model - the budget consultation processes and service delivery

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.669 ^a	.448	.441	4.156
a. Predictors: (Constant), BUDGET CONSULTATION PROCESS				

Findings obtained in the table 4.12, revealed that r-square value was 0.488 and this indicated that 44.8% of service delivery is directly influenced by the budget consultation process. This implies that 55.2% which remains are explained by other variables other than budget consultation processes, regression model validity was evaluated by analysis of variance (ANOVA) in the table below.

Table 4.12 Model Fit - the budget consultation processes and service delivery

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1136.044	1	1136.044	65.758	.000 ^b
	Residual	1399.377	81	17.276		
	Total	2535.422	82			
a. Dependent Variable: SERVICE DELIVERY						
b. Predictors: (Constant), BUDGET CONSULTATION PROCESS						

Regarding the results presented in Table 4.12, the analysis shows that the regression model is statistically significant. The F-statistic is 65.758 with 1 and 81 degrees of freedom, and the p-value is 0.00, which is less than the 0.05 significance level.

The null hypothesis is rejected and accept the alternative hypothesis that the budget consultation process has a significant impact on service delivery. The regression coefficients presented in Table 4.13 provide further details on the nature and strength of this relationship.

Table 4 12 Regression Coefficients - the budget consultation processes and service delivery

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.523	.960		5.752	.000

	Budget Consultation Process	.690	.085	.669	8.109	.000
a. Dependent Variable: Service Delivery						

In relation to the table 4.13 results, the relationship can be modeled as follows:

$$\text{Service delivery} = 5.523 + 0.690 * (\text{budget consultation processes})$$

The findings from the first objective indicate a clear and positive relationship between budget consultation by the Mazowe RDC and provision of services. This suggests that the more the local authority engages in budget consultation with stakeholders, the more direct and beneficial the impact on service delivery becomes.

The alignment with the research conducted by Nayak and Samanta (2014) further reinforces the importance of stakeholder participation in the budgeting process. Their work found that when stakeholders are actively involved in budgeting decisions, it significantly enhances service delivery outcomes. The positive relationship between budget consultation and service delivery quality found in the Mazowe RDC study aligns with the recommendations from the Murire et al. (2015) study.

Moreover, Marango et al. (2020) commented that citizen involvement in the budget process significantly impact Council's provision of services delivery. This study's findings corroborate with positive relationship between budget consultation and service delivery quality in the current study.

Additionally, MRDCs study findings on the positive relationship between budget consultation and service quality corroborates Magande et al. (2021) who examined Models and Strategies being employed in the Budgeting processes of urban local authorities in Zimbabwe

By aligning the findings from the Mazowe RDC study with these similar studies, we can observe a consistent pattern that emphasizes the positive relationship between effective budget consultation and the quality of service delivery by local government authorities.

4.5.2 Integration of economic environment and service delivery Regarding objective 2, the following hypothesis were tested:

H₀: Integration of economic environment do not significantly impact service delivery

H₁: Integration of economic environment significantly impact service delivery

Linear regression analysis is shown in the table 4.14.

Table 4.13 Regression Model - the Integration of economic environment and service delivery

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.642 ^a	.412	.405	4.289
A. Predictors: (Constant), Economic Environment Integration				

Table 4.14 reveals that 41.2% of the variation in service delivery can be attributed to the integration of the economic environment, as indicated by the r-square value of 0.412. This signifies a substantial influence of economic environment integration on service delivery. However, the remaining 58.8% of the variation is influenced by other factors. The validity of the regression model was assessed by analysis of variance (ANOVA) as shown in the table below.

Table 4.15 Model Fit - the Integration of economic environment and service delivery

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1045.420	1	1045.420	56.831	.000 ^b
	Residual	1490.002	81	18.395		
	Total	2535.422	82			
A. Dependent Variable: Service Delivery						
B. Predictors: (Constant), Economic Environment Integration						

The results in Table 4.15 demonstrate a statistically significant relationship between economic environment integration and service delivery. The F-statistic of 56.831 and a pvalue of 0.00, which is less than 0.05, indicate a strong connection between these

variables. This allows to reject the null hypothesis, which assumes no relationship. The specific details of this relationship are further explored in Table 4.16, which presents the regression coefficients.

Table 4.14 Regression Coefficients - the Integration of economic environment and service delivery

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.068	1.077		4.705	.000
	ECONOMIC ENVIRONMENT INTEGRATION	.705	.094	.642	7.539	.000
A. Dependent Variable: Service Delivery						

Table 4.16 indicates a strong relationship between the variables in the model, as all regression coefficients are statistically significant ($p < 0.05$). Thus, the relationship can be modeled as follows:

$$\text{Service delivery} = 5.068 + 0.705 * (\text{Integration of economic environment})$$

The findings of this objective highlight the significant impact of integrating the economic environment into the budgeting process on service delivery. This is supported by the Murire et al. (2015) on their study. Their study emphasized the need for local authorities to consider the prevailing economic conditions and their impact on the budgeting process and service delivery as this has a direct relationship with service provision.

Marango et al. (2020) recommended on their study that local authorities to provide quality services to the community they have to understand the economic realities. More so,

Magande et al. (2021) found that most urban local authorities in Zimbabwe struggled to align their budgeting practices with the changing economic landscapes.

This clearly shows that Mazowe RDC study's finding of a positive impact between the integration of the economic environment and service delivery suggests that the local authority has been able to adapt its budgeting and service delivery approaches to the evolving economic conditions.

4.5.3 The regulatory framework integration and service delivery On objective 3, the following hypothesis were tested:

H₀: regulatory framework integration does not significantly impact service delivery

H₁: regulatory framework integration significantly impacts service delivery.

Linear regression analysis is shown in the table 4.17.

Table 4.17 Regression Model - the regulatory framework integration and service delivery

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.651 ^a	.424	.417	4.245
A. Predictors: (Constant), Regulatory Framework Integration				

The results presented in Table 4.17 demonstrate that 42.4% of the variation in service delivery can be attributed to the integration of the budget regulatory framework by the Mazowe Rural District Council (MRDC). This suggests a strong connection between the council's adherence to regulatory guidelines and the quality of service provided. However, the remaining 57.6% of the variation is influenced by factors beyond regulatory framework integration. This signifies that while regulatory compliance is crucial, other variables play a significant role in shaping service delivery outcomes. To assess the reliability of the regression model, analysis of variance (ANOVA) was performed as shown in the table below.

Table 4.15 Model Fit: Regression Analysis - the regulatory framework integration and service delivery

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1075.993	1	1075.993	59.719	.000 ^b
	Residual	1459.429	81	18.018		
	Total	2535.422	82			
Conducted a. Dependent Variable: Service Delivery						
b. Predictors: (Constant), Regulatory Framework Integration						

Table 4.19 reveals that the F-statistic for the regression model is 59.719 with a p-value of 0.00. This p-value is significantly less than 0.05, indicating a statistically significant model.

This means we can reject the null hypothesis, which assumes no relationship between regulatory framework integration and service delivery. The statistically significant model confirms that the integration of the budget regulatory framework has a substantial impact on service delivery. To fully understand the implications of the regression coefficients, Table 4.7 will display the specific values for each variable included in the model. **Table 4.16 Regression Coefficients - the regulatory framework integration and service delivery**

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.309	1.026		5.173	.000
	REGULATORY FRAMEWORK INTEGRATION	.668	.086	.651	7.728	.000
a. Dependent Variable: SERVICE DELIVERY						

In relation to table 4.20 results, the regression coefficients were all significant $p < 0.05$.

Therefore, the relationship can be modeled as follows:

Service delivery = $5.309 + 0.668 * (\text{regulatory framework integration})$

Results in table 4.20 indicate that integration of the regulatory framework into the budgeting process and improved service delivery positively and significantly correlate. These results contradict with findings obtained by Murire et al. (2015) their study found that the current legal and regulatory framework may be hindering the meaningful participation of citizens in the budgeting activities of the local authority.

This implies that Mazowe RDC study's finding of a positive relationship between the regulatory framework and service delivery suggests that the local authority has been able to establish a regulatory environment that supports and enables effective citizen engagement, which in turn positively impacts service delivery.

Also a study undertaken by Magande et al. (2021) found out that most urban local authorities in Zimbabwe have migrated to the use of participatory budgetary systems, which are often shaped by the regulatory environment. The current study aligns with this, suggesting that the local authority has been able to effectively implement and adapt their participatory budgeting practices within a supportive regulatory framework

This suggests that the Mazowe RDC has been proactive in addressing the limitations identified in the broader literature, perhaps by amending or adapting the regulatory framework to better facilitate community involvement and responsive service delivery. This alignment strengthens the credibility and applicability of the Mazowe RDC study's findings in the broader context of local government budgeting and service delivery practices.

4.5.4 Performance evaluation process and service delivery Concerning objective 4, the following hypothesis were tested:

H₀: performance evaluation process significantly impacts service delivery

H₁: performance evaluation process does not significantly impact service delivery

Linear regression analysis is shown in the table 4.19

Table 4.17 Regression Model - the performance evaluation process and service delivery

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.649 ^a	.421	.413	4.259
a. Predictors: (Constant), PERFORMANCE EVALUATION PROCESS				

Findings obtained in the table 4.21, revealed that r-square value was 0.421 and this indicated that 42.1% of service delivery is directly influenced by performance evaluation process. This implies that 57.9% which remains are explained by other variables other than performance evaluation process, regression model validity was evaluated by analysis of variance (ANOVA) as shown in the table below.

Table 4 18 Model Fit - the performance evaluation process and service delivery

ANOVA^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1066.372	1	1066.372	58.797	.000 ^b
	Residual	1469.049	81	18.136		
	Total	2535.422	82			
a. Dependent Variable: SERVICE DELIVERY						
b. Predictors: (Constant), PERFORMANCE EVALUATION PROCESS						

Table 4.20 demonstrates a statistically significant regression model, with an F-statistic of 58.797 and a p-value of 0.00, which is less than 0.05. This signifies that the model accurately captures the relationship between performance evaluation processes and service delivery. Therefore, reject the null hypothesis, which assumes no relationship between these variables. The significant model confirms that performance evaluation processes have a substantial impact on service delivery. To fully understand the implications of the regression coefficients, Table 4.23 display the specific values for each variable included in the model. Regression coefficients are presented in table 4.21 below.

Table 4.19 Regression Coefficients - the performance evaluation process and service delivery

Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.419	1.020		5.311	.000
	PERFORMANCE EVALUATION PROCESS	.671	.088	.649	7.668	.000
a. Dependent Variable: SERVICE DELIVERY						

Table 4.21 reveals that regression coefficients are statistically significant ($p < 0.05$), indicating a strong relationship between the variables in the model. This allows the relationship to be modelled as follow:

$$\text{Service delivery} = 5.419 + 0.730671 * (\text{performance evaluation process})$$

This research confirms the significant impact of performance evaluation on service delivery. These findings align with a study conducted by Alexius and Jagongo (2017) in Kenya, which demonstrated that performance-based budgeting positively influences

service delivery. The researchers recommended that local authorities implement policies promoting performance-based budgeting to enhance service delivery within government entities.

The study's findings also align with study undertaken by Voon Khoo, Rahman, and Kamil (2024). They found that budget evaluation had a strong, positive, and statistically significant impact on the performance of government budgets. This is also commented by Oguntunde & Oluwalola (2019) stating that local authority's departments and units must receive technical support capacity building for its evaluation team as this has a direct influence on service delivery.

This is also supported by the results found by Makanyeza et al. (2013). They emphasized that for local authorities to deliver quality services they have to engage to adequate monitoring and evaluation as this enhance service delivery.

This implies that Mazowe RDC study's finding that service delivery is directly influenced by performance evaluation indicates that the local authority has been able to establish robust monitoring and evaluation systems, which are contributing to the overall effectiveness of their service delivery.

4.6 Chapter summary

The study achieved a high response rate of 89.80%, providing a robust data-set for analysis. The research explored the relationship between budgeting strategies and service delivery, finding a significant positive correlation between the two. The study's findings, analysis, and interpretation are presented in detail within the chapter. The subsequent chapter provides a concise summary of the study's key findings, draws conclusions based on the analysis, and offers recommendations for future action.

CHAPTER V

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter summarizes the key findings of the study, draws conclusions based on the research objectives, and provides recommendations for policy and future research. The study aimed to investigate the perceptions of stakeholders regarding the impact of budgeting strategies on service delivery within the Mazowe Rural District Council (Mazowe RDC). Finally, the chapter identifies areas for future research that could build upon the insights gained from this study.

5.2 Summary of the study

The study sought to understand the perception of stakeholders on the impact of budgeting strategies on service delivery in Mazowe Rural District Council. Literature on the subject was carried out in peer-reviewed articles, books, dissertations and thesis. The literature review provided insight of its nature, purpose, context and contribution to budgeting strategies and service delivery. Chapter ii presented an in-depth review of past research studies on the area under study.

In chapter 3 the researcher focused on the research methodology. The study made use of quantitative method that is using questionnaires to gather data for the research. Ninety-eight questionnaires were administered on respondents in MRDC using the quota and purposive sampling technique.

The study comprised of iv objectives which were to determine perspective of stakeholders on the extent of budget consultation on service delivery in MRDC, to evaluate the perspective of stakeholders on the to which MRDC integrates economic environment into budgeting process on service delivery, to examine the perspective of stakeholders on the extent to which MRDC integrates regulatory framework when crafting budget on service delivery and to assess the perspective of stakeholders in performance evaluation process of the previous budget before coming up with a new budget on service delivery.

5.3 Summary of major findings

5.3.1 To determine the perspective of stakeholders on the extent of the budget consultation processes in Mazowe Rural District Council.

This suggests that the budget consultation process in Mazowe RDC is viewed positively by stakeholders, with the key factors of transparency, stakeholder involvement, timeliness, and improvement over time contributing to this positive perception. Furthermore, the findings indicate a strong positive correlation between the budget consultation process and the quality of service delivery.

These conclusions help address the first objective of the study, which was to understand the stakeholder perspective on the extent of budget consultation in the local government context. The positive findings demonstrate that the budget consultation process is functioning effectively and meeting the needs and expectations of the key stakeholders.

5.3.2 To evaluate the perspective of stakeholders on the extent to which Mazowe RDC integrates the economic environment into its budgeting process.

The findings indicate a positive relationship between the economic integration of the budgeting process and the quality of service delivery. This implies that the local government's ability to respond to and accommodate the economic realities and challenges

through the budgeting process has a direct and positive impact on the delivery of public services.

The positive stakeholder perspective and the positive relationship with service delivery highlight the importance of effectively integrating economic considerations into the budgeting process, which is crucial for ensuring the effectiveness and sustainability of public service provision.

5.3.3 To examine the perspective of stakeholders on the extent to which Mazowe RDC integrates regulatory framework when crafting a budget.

The findings indicate a positive relationship between the integration of the regulatory framework in the budgeting process and the quality of service delivery. This implies that the local government's ability to align its budgeting practices with the applicable laws, regulations, and compliance measures positively impacts the delivery of public services.

The positive stakeholder perspective and the positive relationship with service delivery highlight the importance of effectively integrating the regulatory framework into the budgeting process, which is crucial for ensuring the legality, accountability, and sustainability of public service provision.

5.3.4 To assess the perspective of stakeholders of the performance evaluation process of the previous budget before coming up with a new budget.

The findings indicate a positive relationship between the performance evaluation process and the quality of service delivery. This implies that the local government's ability to critically evaluate the previous budget and use the insights to inform the new budget positively impacts the delivery of public services.

The positive stakeholder perspective and the positive relationship with service delivery highlight the importance of the performance evaluation process as a crucial step in the budgeting cycle. Effective performance evaluation helps ensure the alignment of budgets with actual outcomes and the continuous improvement of service delivery.

5.3.5 To determine stakeholder perception, the extent of services delivered by MRDC

Regarding the fifth objective of stakeholder perspective on the service being delivered by MRDC it can be concluded that well resource allocation to service delivery, services meet

your expectations in terms of quality, stakeholder's involvement in decision relating to service delivery and service delivered with the expected time frame were major indicators. Therefore, it can be concluded that stakeholders have a negative perception in relation to service delivery.

5.3 Conclusions

The study findings indicate that the budgeting strategies employed by the local authority are perceived by stakeholders to be effective and useful in improving service delivery. This suggests that the budgeting strategies are well-structured and theoretically sound.

However, despite the positive perception of the budgeting strategies, the stakeholders had a negative perception of the actual service delivery. This discrepancy highlights a gap between the formulation of the budgeting strategies and their effective implementation. The negative perception of service delivery could be attributed to various factors, such as operational inefficiencies, inadequate training, corruption, mismanagement, and higher expectations from stakeholders. These issues may prevent the effective execution of the budgeting strategies, leading to the observed gap between the strategies and their impact on service delivery.

Furthermore, the negative perception on service delivery may also indicate a lack of effective communication and feedback loops between the stakeholders and the service providers. This breakdown in communication could hinder the ability to address the operational challenges and align stakeholder expectations with the actual service delivery. In nutshell, the study reveals that the budgeting strategies are perceived positively by the stakeholders and are believed to have a positive impact on service delivery. However, the negative perception of service delivery highlights the need for a thorough review of the implementation process, improved communication, and a re-evaluation of stakeholder expectations to ensure that the formulated budgeting strategies are effectively translated into improved service delivery outcomes.

5.4 Recommendations

5.4.1 Campaign Awareness and Stakeholder Training:

- The government and local council should adopt a proactive approach to engage stakeholders, which will foster better decision-making and lead to improved service delivery.
- Campaign awareness initiatives should be encouraged to equip stakeholders with the knowledge and skills to make informed decisions during the budgeting process, ultimately enhancing service delivery.
- The council should regularly organize workshops to increase the knowledge and understanding of stakeholders, enabling them to make crucial decisions that address the community's needs.

5.4.2 Increased Sensitization:

- There is a need to sensitize stakeholders, including council members, on the importance of budgeting practices in enhancing service delivery.
- Budget planning should consider community needs and parameters to facilitate sound financial management and decision-making at the planning stage.

5.4.3 Improved Budget Consultation:

- The local authorities should regularly hold consultative meetings with various stakeholders to discuss issues that foster community development.
- This collaborative approach can help identify the most pressing needs and priorities, ensuring that the budgeting process is responsive to the community's requirements.

By implementing these recommendations, the local council and government can enhance the effectiveness of their budgeting practices, leading to improved service delivery and better outcomes for the community. The focus on campaign awareness, stakeholder training, increased sensitization, and collaborative budget consultation can help bridge the gap between the formulation of budgeting strategies and their effective implementation, ultimately improving service delivery.

5.5 Area of Further Study

The sample size used in this study may have been relatively small for the study area, which could potentially limit the generalizability of the findings. As such, there is a need for future

academic researchers to delve deeper into this topic by focusing on a larger number of constituencies, both within the Mazowe Rural District Council (Mazowe RDC) and across Zimbabwe as a whole.

Ultimately, the recommendation is for future academic researchers to build upon the current study by adopting a larger-scale approach, encompassing a wider range of constituencies within Mazowe RDC and potentially extending the investigation to the national level in Zimbabwe. This would contribute to a more comprehensive understanding of the topic and provide insights that can inform policy decisions and practical interventions to improve service delivery through effective budgeting practices.

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Appendix 1: Questionnaire

BINDURA UNIVERSITY OF SCIENCE EDUCATION
FACULTY OF COMMERCE



BACHELOR OF ACCOUNTANCY DEGREE

PERCEPTION OF STAKEHOLDERS ON THE IMPACT OF BUDGETING STRATEGIES ON SERVICE DELIVERY MAZOWE RURAL DISTRICT COUNCIL.

The title of the researcher's dissertation is: **Perception of Stakeholders on the impact of budgeting strategies on service delivery in Mazowe Rural District Council.** This Questionnaire is designed to collect information about your organizational **Budgeting strategies on Service Delivery.** I would be very grateful if you answer ALL questions as completely accurately as possible.

INSTRUCTIONS: TICK WHERE APPROPRIATE ON THE ROLE OF BUDGETING AND SERVICE DELIVERY.

SECTION A: Demographic

1. Position

Top management	Middle Management	Lower employees	Councilors

2. Experience

Less than 5 years	5-10 years	10-15 years	15-20 years	20 years and above

3. Educational Level

level	A level	Diploma	Undergratuate	Post gratuate

SECTION B: BUDGET CONSULTATION PROCESS

Likert- scale.

Very Satisfied=1, Satisfied =2, Neutral = 3, Dissatisfied = 4, Very Dissatisfied = 5,

NO	How satisfied are you with the following	1	2	3	4	5
a.	Transparency of the budget consultation process?					
b.	Stakeholder input during budget consultation?					
c.	Timeliness of the budget consultation process?					
d.	Current budgeting process compared to previous years?					

SECTION D: To evaluate the perspective of stakeholders on the extent to which Mazowe RDC integrates the economic environment into its budgeting process.

Likert scale

Completely = 1, To a large extent = 2, To a moderately = 3, To a small extent =4, Not at all=5

<u>NO</u>	How extensively does Mazowe RDC considers the following	1	2	3	4	5
a	Budgetary allocations reflect the current economic priorities?					
b	Budgeting process is influenced by economic policy changes?					

c	Budgeting process is flexible enough to accommodate economic uncertainties?					
d	Engages economic experts during the budgeting process?					

SECTION C: To examine the Perspective of Stakeholders on the extent to which Mazowe RDC integrates Regulatory Framework when crafting a budget.

Likert Scale

Very Satisfied=1, Satisfied =2, Neutral = 3, Dissatisfied = 4, Very Dissatisfied = 5,

NO	How satisfied do you with Mazowe RDC considers the following	1	2	3	4	5
a.	Incorporates regulatory requirements into its budgeting processes					
b.	Council aligns its budget with legal and regulatory provisions?					
c.	Level of regulatory integration in budgeting practices?					
d.	Transparency in communicating budgeting decisions and regulatory compliance to stakeholders?					

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SECTION E: To assess the perspective of stakeholders of the Performance evaluation process of the previous budget before coming up with a new budget. Likert Scale

Very Satisfied=1, Satisfied =2, Neutral = 3, Dissatisfied = 4, Very Dissatisfied = 5,

NO	How satisfied are you with the following	1	2	3	4	5
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a.	Stakeholders involvement with the evaluation process ?					
b.	Evaluation provides insights for decision making?					
c.	Quality and rigor of evaluation process?					
d.	Budget evaluation has contributed to achieving desired goals					

SECTION F: To determine the perspective of stakeholders on the service being delivered by Mazowe RDC. Likert scale

Completely = 1, To a large extent = 2, To a moderately = 3, To a small extent =4, Not at all=5

<u>No</u>	To what extent do you rate the following in relation to service delivery in Mazowe RDC.	1	2	3	4	5
a.	Well resource allocation to service delivery?					
b.	Services meet your expectations in terms of quality?					
c.	Stakeholders involved in decision making related to service delivery?					
d.	Services are delivered within the expected time frame?					

