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## **Examining the Effectiveness of Budgetary Allocation Processes for Service Delivery: A Case Study of Mumbwa Town Council**

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### **Abstract**

This study explores the effectiveness of budgetary allocation processes for service delivery in Mumbwa Town Council. Mumbwa, a district in Zambia's Central Province, has faced growing challenges in aligning budgetary priorities with the actual needs of its residents. Motivated by the increasing calls for fiscal accountability and improved service outcomes, this research investigates how effectively the council's budgetary mechanisms serve its constituents. The primary objective is to evaluate the efficacy of budgetary allocation processes in enhancing service delivery. Specific goals include identifying the budget formulation procedures, assessing the level of alignment between allocations and community priorities, and determining key challenges that limit performance. The study employs a mixed-methods case study design, incorporating both quantitative and

qualitative approaches. Quantitative data is collected through structured surveys distributed to a statistically representative sample of residents, while qualitative insights are obtained via key informant interviews and focus group discussions. Document analysis of budget reports and policy papers supplements the data. Preliminary expectations suggest that limited stakeholder engagement, political interference, and institutional inefficiencies may hinder effective budget execution. Findings from this research are anticipated to inform practical recommendations for improving transparency, participatory governance, and fiscal responsiveness. The implications are significant for local government reform and public administration discourse in Zambia and beyond.

**Keywords:** Budgetary Allocation Processes, Local Government Reform, Stakeholders

### **1. Introduction**

This study examines the budgetary allocation processes of the Mumbwa Town Council, a local authority charged with managing and delivering essential services and evaluates how these processes align with community priorities.

#### **1.1 Background**

Mumbwa Town Council, located in the Central Province of Zambia, plays an essential role in ensuring that its community has access to critical services such as healthcare, education, infrastructure and sanitation. In recent years, challenges such as limited financial resources, inadequate stakeholder engagement, bureaucratic inertia, and political interference have affected the council's ability to allocate its budget effectively (Smith & Taffs, 2015). The need for prudent public financial management for development objectives to be achieved is emphasized in many circles. For example, while underlining the importance of a favorable environment for undertaking productive economic activities as necessary for development, the World Bank (2017) emphasizes the need for developing countries to ensure efficient management of funds. In the same vein, Jordaan (2018) observes that understanding public financial management is imperative as it forms an integral element in national development and growth which is central to the existence of functional governments. Budgeting which is one of the key components of the public financial management has been termed as the genesis of functional public administration. Tyer and Willand (2017) define budgeting as valuation of receipts and expenditures or a public balance sheet, and as a legislative act establishing and

authorizing certain kinds and amounts of expenditures and taxation.

In many countries governments are utilizing decentralization tools for poverty reduction, improving representation of the poor and better targeting of service delivery (Jütting *et al.*, 2004). decentralized budgeting has thus become crucial, and the need for proper budgeting practices has been identified as essential for developing nations, including those in africa. Siswana (2016) notes that proper budgeting assists public sector entities to ensure that expenditure patterns in relation to programs and projects occur within a budgeted vote. furthermore, as noted by Russell and Bvuma (2019) there is a need to plan, budget for and implement actions which have the potential of radically improving the reach, accessibility and quality of service delivery in the African public sector. According to Tsheletsane and Fourie (2017), financial management fulfils an important role in the South African public sector, because without public funds to cover operational and capital costs, and without appropriate personnel no public institution can render effective services. Bhatia (2019), while studying public financial management in India, unearthed a dilemma with regard to finding the right balance between the extent of information disclosures and ensuring that the budgeting process is accomplished within the set timelines. Gonçalves (2014) investigated whether the use of participatory budgeting in Brazilian municipalities during 1990–2004 affected the expenditures pattern and had any impact on living conditions. the authors used econometric analysis, specifically panel data regression, based on data for the period 1990 to 2004. they found that adoption of participatory budgeting is associated with increased expenditure on basic sanitation and health services thus ensuring better water and sewage connections, waste removal in addition to significant reduction in the infant mortality rates. the study concluded that budgeting is more effective in determining the quality of services delivered when the citizens are more actively engaged and participate in the process.

## 1.2 Statement of the Problem

Despite the benefits that can accrue from a clear understanding of the link between budgeting and service delivery in public sector entities, available studies on this subject are still in their infancy. Ahmad and Brosio (2015) noted that the question of how to improve public sector service delivery remains a key concern for scholars and policy makers in line with the New Public Management (NPM) and allocative efficiency tenets. This is reinforced by Essuman and Akyeampong (2016) as well as Inkoom (2015) who contended that after more than two decades since the adoption of decentralization in Ghana, there remained valid concerns which need to be studied through continuous robust theoretical and empirical analysis. Despite the strategic importance of budgetary allocations in enhancing service delivery, Mumbwa Town Council faces persistent challenges in its financial management practices. Preliminary observations suggest that there is often a misalignment between the budgetary allocations and the actual needs and priorities of the community. Factors such as limited stakeholder participation, bureaucratic delays, and political pressures have contributed to inefficient allocation processes. These inefficiencies have, in turn, led to gaps in service delivery, ultimately affecting the quality of life of residents in Mumbwa (Bryson, Crosby, & Bloomberg,

2014) <sup>[4]</sup>. The problem is compounded by the lack of a robust framework to evaluate the effectiveness of these budgetary processes. Consequently, there is an urgent need to critically examine these processes, identify the challenges, and develop recommendations that could enhance the alignment of budgets with community needs, thereby improving service delivery.

## 1.3 General Objective

The general objective of this study is to examine the effectiveness of budgetary allocation processes for service delivery in Mumbwa Town Council.

## 1.4 Specific Objectives

1. To establish the budgetary allocation processes employed by Mumbwa Town Council for service delivery.
2. To examine the effectiveness of budgetary allocation processes employed by Mumbwa Town Council for service delivery
3. To determine limitations on budgetary allocation processes employed by Mumbwa Town Council for service delivery.

## 1.5 Research questions

1. What are the budgetary allocation processes employed by Mumbwa Town Council for service delivery?
2. How effective are budgetary allocation processes employed by Mumbwa Town Council for service delivery?
3. What limitations are on budgetary allocation processes employed by Mumbwa Town Council for service delivery?

## 1.6 Significance of the Study

The study carries practical and academic value by identifying gaps in the current budgetary allocation processes and offering evidence-based recommendations for improving financial management at the local level. its findings can guide policymakers and council officials toward more transparent, accountable and efficient budgeting practices, strengthening service delivery in the process. the work also enriches academic discourse on public financial management by providing a detailed case analysis that complements existing studies from other contexts (Ayee, 2015; OECD, 2018 <sup>[12]</sup>). as Andrews *et al.* (2005) note, case studies help unpack complex governance dynamics and this research adds to that conversation by offering insights specific to mumbwa town Council.

The study also supports community empowerment by examining how budget decisions align with local needs, enabling citizens to engage more confidently in governance processes. This aligns with arguments by Kopits and Craig (1998) and Diamond (2003) that transparency and accountability are central to effective public sector management. by highlighting inefficiencies and proposing improvements, the study promotes evidence-based policymaking (Head, 2008; Nutley *et al.*, 2007) and encourages more participatory governance. its emphasis on citizen perspectives reinforces the case for inclusive decision-making, supporting the view that community involvement strengthens accountability and improves public administration outcomes (Fung, 2006; Irvin & Stansbury, 2004).

### 1.7 Theoretical Framework

The theoretical basis for understanding budgetary allocation in local governance, including bodies such as mumbwa town council, is strongly anchored in new public management (npm). developed in the 1980s as a response to inefficiencies in traditional public administration, npm promotes the adoption of private sector practices to improve efficiency, accountability and service quality (Hood, 1991) [7]. scholars like Pollitt (1993) and Bouckaert and Halligan (2008) highlight npm's focus on performance measurement, cost-effectiveness and client-oriented services, arguing that these principles reorient public budgeting toward strategic use of limited resources. research also shows that npm has helped improve public sector performance in many countries by promoting efficiency and outcome-driven management (Kamaruddin, 2015; Christensen & Laegreid, 2007).

However NPM has generated criticism for its narrow emphasis on efficiency and cost-cutting, which can overshadow equity, fairness and long-term public sector capacity (Dunleavy *et al.*, 2006). Concerns also arise from its push for privatization and outsourcing, which may weaken institutional expertise (Christensen & Laegreid, 2007). Despite these limitations, NPM remains influential in shaping budgeting practices. its focus on performance-based budgeting encourages councils such as mumbwa town council to allocate resources according to measurable outcomes and service results, using evaluation tools and performance indicators to guide financial decisions (Hamid, 2015; Bouckaert & Halligan, 2008).

## 2. Literature Review

### 2.1 Overview

Budgetary allocation in local government is fundamentally a policy act that reflects how resources are prioritized and directed to meet community needs. Tyer and Willand (2017) define budgeting as both a legislative valuation of revenues and expenditures and a policy mechanism for implementing government priorities. In many African countries, including Zambia, the budgetary process remains predominantly incremental. Wildavsky (2016) explains that this method builds upon previous budgets, making only marginal adjustments. While this ensures continuity, it often stifles innovation and responsiveness.

In Ghana as Inkoom (2015) notes, local assemblies face conflicting expectations: they must integrate decentralized sectoral plans into their budgets, while central ministries report vertically. this disconnect often results in fragmented budgeting processes. similarly, in zambia, traditional budgeting methods have led to poor alignment between resource distribution and community needs (Kasama, 2021) [9].

Effectiveness in budgetary allocation is measured by the degree to which financial planning translates into tangible, community-aligned service outcomes. Bhatia (2019), in his study of india, highlights the trade-off between timely execution and the need for transparent, data-driven planning. in zambia, Phiri and Ncube (2023) [15] identify bureaucratic delays and political interference as leading culprits in budgetary inefficiency.

Participatory budgeting has been widely championed as a strategy for improving effectiveness. Gonçalves (2015) provides compelling evidence from Brazil, where municipalities with citizen involvement saw increased

funding for health and sanitation, improved infrastructure, and lower infant mortality. In their global study, Smith and Taffs (2016) emphasize that meaningful public engagement enhances legitimacy and directs funds toward critical areas. The World Bank (2017) advocates for efficient financial management as a precondition for development, particularly in resource-limited settings. Moyo (2020) [11] builds on this by illustrating how fiscal decentralization has led to mixed outcomes across Africa—success depending on institutional maturity and community involvement. The limitations in local government budgeting are multifaceted. Institutional inertia, capacity deficits, and political influence persist as barriers to reform. OECD (2018) [12] notes that bureaucratic bottlenecks often derail the timely implementation of budgets. public institutions lack robust monitoring and evaluation systems, which undermines feedback loops crucial for adaptive budgeting.

McNabb (2022) [10] observes that political interference often redirects funds away from community-identified priorities toward politically motivated projects. In Zambia, Zulu (2022) [20] documents instances of “executive overrides” where centrally favored projects are prioritized despite lacking local relevance. this distorts resource allocation and contributes to underperformance in critical sectors such as health, education and infrastructure.

Resource constraints are another limitation. Limited fiscal space restricts service coverage, while technical deficits hinder sophisticated budget analysis (Andrews & Shah, 2020) [2]. Without access to modern financial tools, many councils struggle to track expenditure performance, leading to overspending or misallocation.

According to Brinkerhoff (2004), capacity limitations can affect the ability of local governments to implement effective budgeting practices. the interaction between capacity limitations, political interests, and institutional inertia is a critical area of research. according to Andrews *et al.* (2015), understanding these interactions is essential for designing effective budgeting reforms that can improve budgetary outcomes.

### 2.2 Personal critique of the literature review

According to Fung (2006), participatory budgeting can improve the effectiveness of budgeting practices by increasing citizen engagement and accountability. the mechanisms for translating public input into formal financial decisions are not well understood. according to Irvin and Stansbury (2004), further research is needed to understand how participatory budgeting can be designed to ensure that public input is effectively incorporated into budgeting decisions.

### 2.3 Establishment of research gaps

Empirical research focusing on the Zambian local government system, and specifically on Mumbwa Town Council, is limited. According to Ayee (2015), most existing studies offer broader regional overviews, which lack granularity and fail to capture the nuances of local-level budgeting practices. the limited research on the zambian local government system creates a knowledge gap that this study seeks to address. by investigating the budgetary allocation processes in mumbwa town council this study will contribute to a localized and actionable knowledge base that can inform policy and practice.

### 3. Research Methodology

The study uses a mixed-methods case study design to capture both quantitative and qualitative aspects of budgetary allocation and its effects on service delivery. This design allows for triangulation, improving credibility and offering a fuller understanding of the problem (Creswell & Plano Clark, 2017) [5]. Quantitative data will measure how well budget allocations align with community needs, while qualitative data will uncover institutional challenges, stakeholder perceptions and contextual dynamics. The case study approach is suitable because it supports an in-depth examination of real-life processes within Mumbwa Town Council (Yin, 2015).

The target population includes internal and external stakeholders. Internal stakeholders such as budget managers, finance officers, elected council members and administrative staff provide direct insight into budgeting procedures and institutional constraints. External stakeholders include community members, business representatives and civil society groups who experience the outcomes of budgeting decisions. Including both groups ensures the study captures a full picture of how budgetary processes influence service delivery (Creswell, 2014).

A sample size of 100 respondents was selected to balance representation and practical constraints (Saunders *et al.*, 2019). Primary data will be collected through structured questionnaires, interviews and focus group discussions, while secondary data will be drawn from budgets, financial reports, policy documents and audit reports. Quantitative data will be analyzed using descriptive and inferential statistics, and qualitative data through thematic analysis. Triangulation, pilot testing, member checking and consistent data collection procedures will strengthen validity and reliability. Ethical standards including informed consent, confidentiality and voluntary participation will guide the entire research process.

### 4. Research Findings and Discussions

#### 4.1 Presentation of results on background characteristics of the respondents

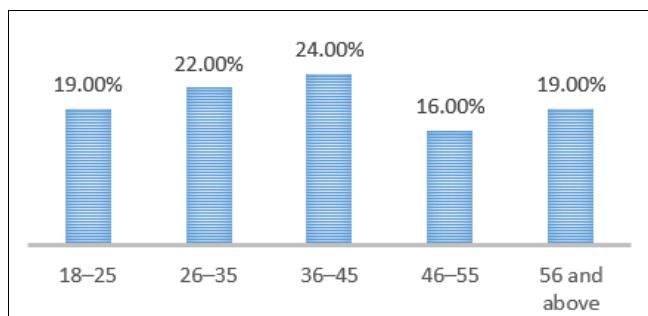


Fig 4.1: Age

The findings in Fig 4.1 show that the age distribution of respondents was fairly balanced across the different categories. The largest proportion of respondents, 24 individuals (24%), fell within the 36–45 age group. This was followed closely by 22 respondents (22%) in the 26–35 age group. Respondents aged 18–25 and those aged 56 and above each accounted for 19 respondents (19%) respectively.

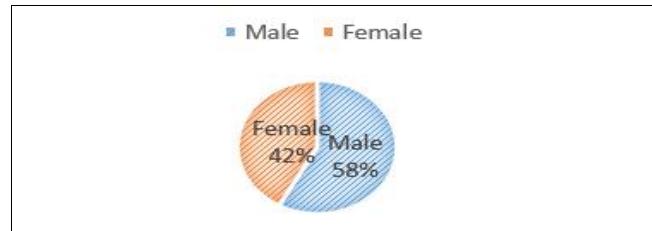


Fig 4.2: Gender

As presented in Fig 4.2, the majority of respondents were male, with 58 individuals (58%), while 42 respondents (42%) were female. Although men were the dominant group, the female representation was relatively strong at over two-fifths of the sample, ensuring that women's perspectives were fairly included in the study.

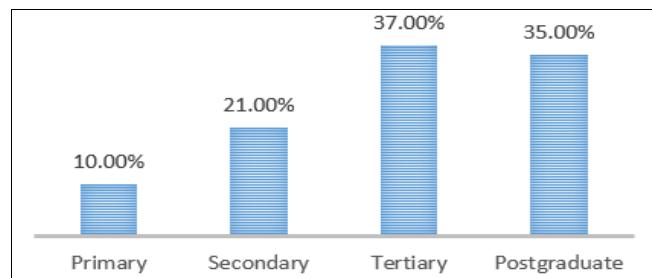


Fig 4.3: Level of Education

The results in Fig 4.3 show that respondents had diverse educational backgrounds, with the majority having attained higher levels of education. The largest group comprised individuals with tertiary education, totaling 37 respondents (37%). This was followed closely by 35 respondents (35%) who held postgraduate qualifications.

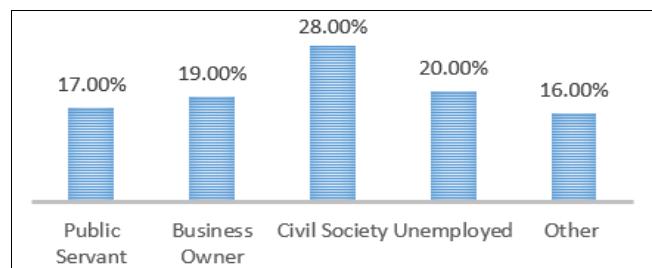


Fig 4.4: Occupation

The results in Fig 4.4 show a diverse distribution of respondents across different occupational categories. The largest group comprised individuals from civil society, with 28 respondents (28%). This was followed by 20 respondents (20%) who were unemployed, while 19 respondents (19%) were business owners.

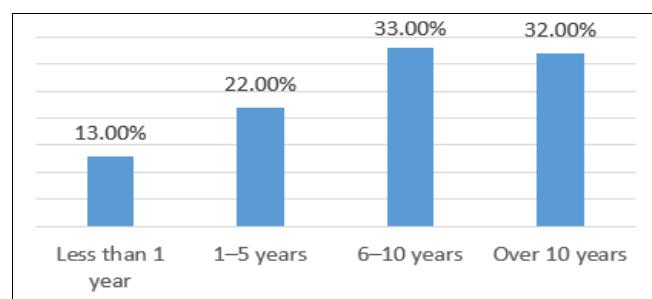


Fig 4.5: Length of Residency

As shown in Fig 4.5, respondents reported varying lengths of residency in Mumbwa. The largest group consisted of 33 respondents (33%) who had lived in the district for 6–10 years. This was followed by 32 respondents (32%) who had resided there for over 10 years.

#### 4.2 Presentation of results based on thematic area developed from objective one: The Budgetary Allocation Processes

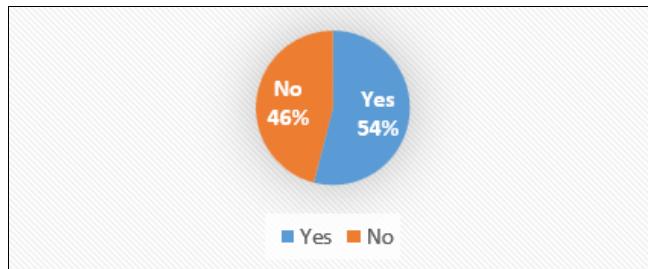


Fig 4.6: Awareness of Budget allocation

The findings in Fig 4.6 indicate that slightly more than half of the respondents were aware of how the Mumbwa Town Council allocates its budget. Out of the 100 participants, 54 respondents (54%) reported being aware of the council's budget allocation process.

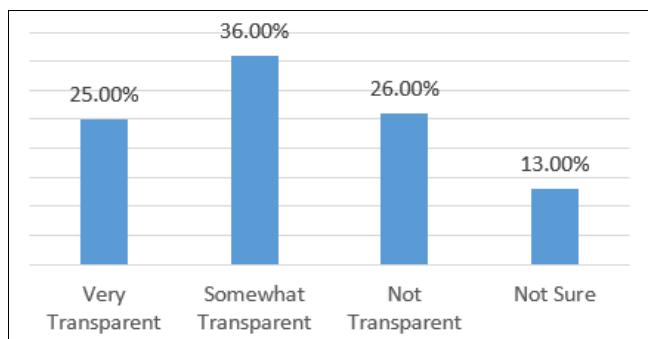


Fig 4.7: Transparency of the Budget allocation

Fig 4.7 presents respondents' perceptions of the transparency of budget allocation. The results reveal that 36 respondents (36%) described the process as somewhat transparent while 25 respondents (25%) rated it as very transparent. On the other hand, 26 respondents (26%) considered the process not transparent, and 13 respondents (13%) were not sure.

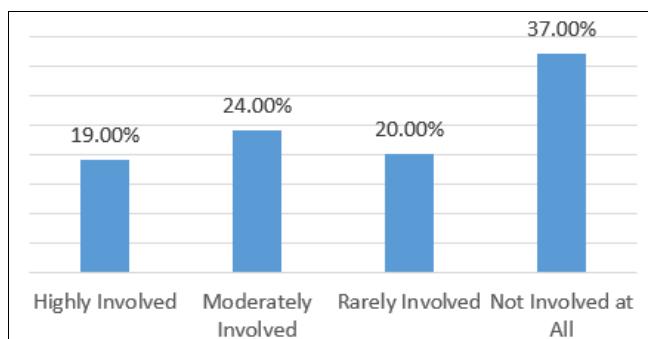


Fig 4.8: Stakeholder Involvement in the Budgeting Process

Fig 4.8 shows the extent to which local stakeholders, including residents and civil society organizations, are

involved in the budgeting process of Mumbwa Town Council. The results reveal that the largest proportion of respondents, 37 (37%), believed that stakeholders were not involved at all.

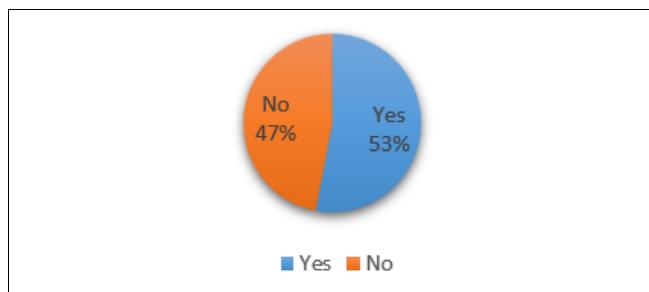


Fig 4.9: Council Budget Meetings or Consultative Forums

As presented in Fig 4.9, slightly more than half of the respondents, 53 (53%), reported having participated in council budget meetings or consultative forums. On the other hand, 47 respondents (47%) stated that they had never participated in such meetings.

Table 4.10: Improve its budget formulation

Respondent ID	Response
R03	Provide more public consultations.
R07	Enhance transparency.
R12	Increase stakeholder involvement.
R18	Better planning and monitoring.
R23	Ensure equitable distribution of funds.
R29	Share budget information at ward-level meetings.
R34	Hold open forums and publish draft budgets for feedback.
R41	Bring meetings closer to communities and translate materials.
R47	Strengthen citizen budget hearings and publish line-item reports.
R53	Use ward-level scorecards and publish quarterly performance updates.
R59	Budget clinics in wards and simplified reports.

The findings in Table 4.10 highlight a wide range of suggestions from respondents on how the Mumbwa Town Council could improve its budget formulation and allocation processes.

#### 4.3 Presentation of results based on thematic area developed from objective two: The Effectiveness of Budgetary Allocations

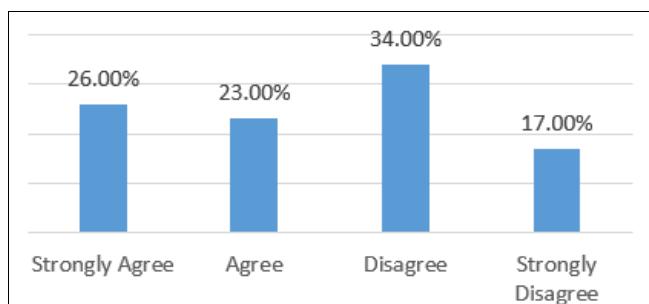


Fig 4.11: Community Priorities

The results in Fig 4.11 indicate mixed perceptions regarding whether the current budgetary allocations reflect the priority needs of the community. A total of 26 respondents (26%)

strongly agreed, while 23 respondents (23%) agreed, giving a combined 49% who felt that allocations did align with community priorities.

**Table 4.12:** Service Areas Considered Adequately Funded

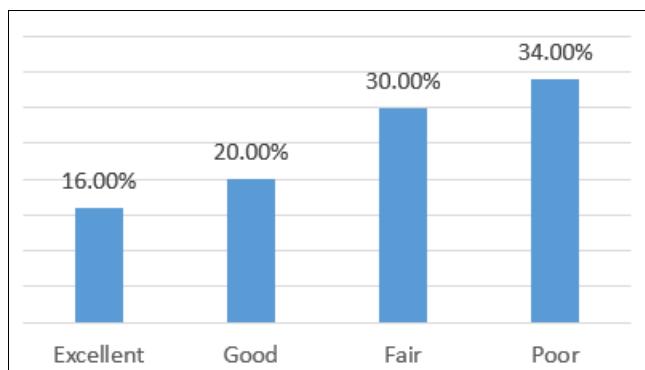
Service area	Frequency	Percentage of respondents from 100%
Health	48	48%
Education	42	42%
Roads/Infrastructure	35	35%
Sanitation	33	33%
Water Supply	40	40%
Street Lighting (other)	5	5%
Markets and Trading Areas (other)	3	3%
Community Policing Posts (other)	2	2%
Drainage Systems (other)	2	2%

The findings in Table 4.12 show that respondents identified several service areas as being adequately funded by Mumbwa Town Council. The highest proportions were reported in Health mentioned by 48 respondents (48%), and Education noted by 42 respondents (42%).

**Table 4.13:** Service Areas Considered Underfunded (Multi-select, n=100)

Service area	Frequency	Percentage of respondents
Roads/Infrastructure	55	55%
Sanitation	48	48%
Water Supply	40	40%
Health	30	30%
Education	28	28%
Street Lighting (Other)	12	12%
Drainage Systems (Other)	10	10%
Waste Management (Other)	8	8%
Markets and Trading Areas (Other)	7	7%
Housing Development (Other)	5	5%

The results in Table 4.13 indicate that respondents perceive significant underfunding across a wide range of service areas. The most frequently mentioned sector was Roads and Infrastructure, identified by 55 respondents (55%), reflecting persistent concerns about poor road conditions and limited maintenance.



**Fig 4.14:** Quality of Services Delivered

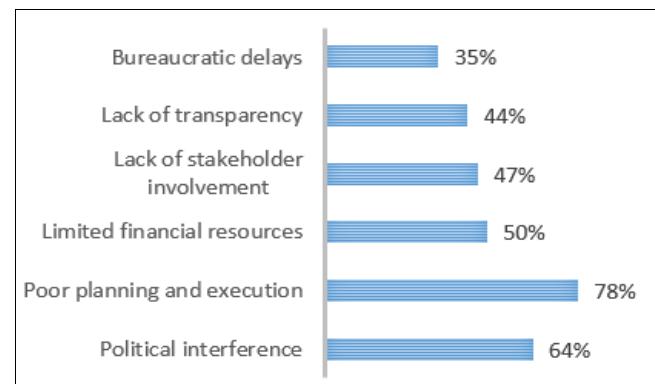
As shown in Fig 4.14, the largest proportion of respondents, 34 (34%), rated the quality of services delivered by the Town Council over the past two years as poor. This was followed by 30 respondents (30%) who rated services as fair, provided positive assessments (good or excellent).

**Table 4.15:** Changes in Service Delivery Attributed to Budgetary Decisions

Respondent ID	Response
R07	Decline in service quality
R15	Improved school funding
R23	Enhanced sanitation
R02	Better road maintenance
R41	Limited improvements due to lack of funds
R18	Improved school infrastructure and safer roads
R36	Some new culverts installed but waste collection is irregular
R11	More classrooms built; refuse collection still weak
R59	Decline in service quality
R27	Enhanced sanitation
R90	New roads built but clinics still lack drugs
R05	Improved school funding
R48	Limited improvements due to lack of funds
R32	Better road maintenance
R61	More boreholes rehabilitated but clinics still lack medicines

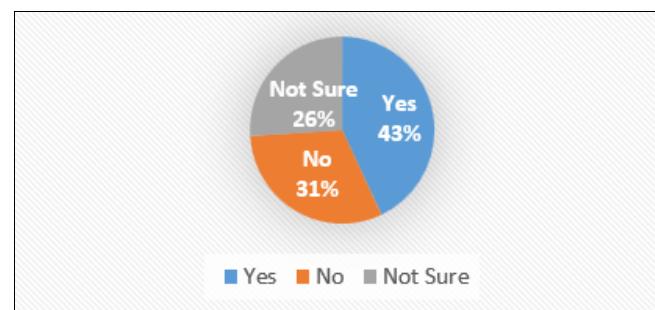
The results in Table 4.15 show a mix of positive and negative changes in service delivery linked to budgetary decisions.

#### 4.4 Presentation of results based on thematic area developed from objective three: The limitation of Budgetary Allocation process



**Fig 4.16:** Challenges Affecting Budget Effectiveness

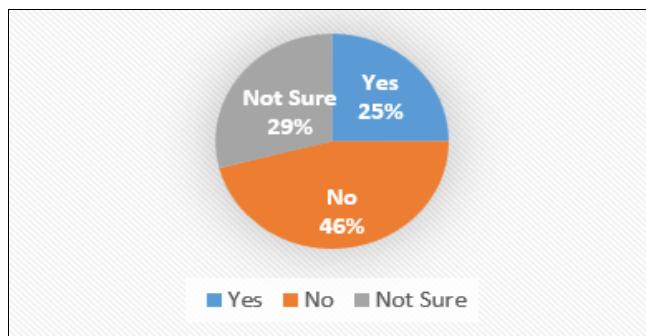
The findings in Fig 4.16 show that the most critical challenges to budget effectiveness in Mumbwa Town Council are poor planning and execution, cited by 78 respondents (78%), and political interference, highlighted by 64 respondents (64%).



**Fig 4.17:** Council Capacity to Manage Budget allocations

Fig 4.17 shows respondents' views on whether the Town Council has the capacity to manage budget allocations

effectively. A total of 43 respondents (43%) expressed confidence in the council's capacity, while 31 respondents (31%) disagreed, and 26 respondents (26%) were not sure.



**Fig 4.18:** Confidence in the Use of Public Funds

The findings in Fig 4.18 demonstrate significant concerns among respondents about the efficiency with which public funds are used by Mumbwa Town Council. Out of the 100 respondents, 46 (46%) stated they were not confident that funds were being used efficiently, while 29 (29%) reported that they were not sure.

**Table 4.19:** Major Obstacles to Effective Budgeting

Respondent ID	Response
R24	Poor planning and weak execution
R57	Lack of transparency
R31	Corruption
R46	Political interference
R58	Limited resources and lack of transparency
R12	Delays in releases from central government
R29	Poor planning
R63	Limited resources
R07	Political interference
R35	Lack of transparency
R66	Insufficient resources and weak monitoring

The results in Table 4.19 show that respondents identified several obstacles to effective budgeting and service delivery in Mumbwa. The most common issues were poor planning and weak execution, along with lack of transparency and corruption. The findings suggest that both governance weaknesses and resource constraints continue to undermine effective budgeting and service delivery in the council.

**Table 4.20:** Variety of measures to strengthen budgeting

Respondent ID	Response
R33	Involve all stakeholders in budgeting and ensure follow-up mechanisms
R11	Enhance cash-flow planning and quarterly disclosures
R18	Better planning and stronger monitoring & evaluation
R14	Capacity building and community oversight committees
R29	Regular feedback sessions and clear timelines
R47	Clear reporting on funds and timelines
R42	Better planning and anti-corruption controls
R41	Hold community budget hearings at ward level
R53	Build technical capacity of council staff
R30	Ensure timely release of funds from central government

The results of random responses in Table 4.20 indicate that respondents proposed a variety of measures to strengthen budgeting and service delivery in Mumbwa.

#### 4.5 Discussion of Research Findings

The findings show that Mumbwa Town Council's budgetary allocation process faces significant awareness and transparency gaps. Although 54% of respondents indicated they understood how the budget is allocated, 46% did not, pointing to weak communication and limited public access to financial information. Opinions on transparency were mixed, with 36% rating the process "somewhat transparent" and 26% saying it was "not transparent." Qualitative feedback reinforced these concerns, as many respondents called for clearer budget disclosures, ward-level explanations and regular updates. Participation in budget consultations was also uneven: 53% had attended at least one forum, while 47% had not.

Stakeholder involvement in budgeting also remained low. Only 19% believed stakeholders were "highly involved," while 37% stated they were "not involved at all." Many respondents proposed open forums, budget hearings and community-based discussions to improve participation. These sentiments reflect the gap between expected participatory governance standards and actual council practice. The limited involvement undermines the aims of decentralization and weakens public confidence in budget decisions. Recommendations such as ward-level scorecards, simplified budget summaries and more structured community engagement suggest a desire for practical accountability tools.

In terms of effectiveness, the results show that budget allocations do not consistently address community priorities. Although some respondents agreed that allocations aligned with local needs, a larger proportion disagreed. Sectors like health and education were seen as relatively supported, but infrastructure and sanitation were consistently described as underfunded, with 55% citing roads and 48% citing sanitation as neglected. Only 16% rated service delivery as excellent, while 34% considered it poor, suggesting that even funded areas suffered from weak implementation.

The study also identified several limitations affecting the council's budgeting system. Poor planning, political interference, limited funding, weak technical capacity and slow administrative processes all reduce the effectiveness of allocations. Transparency gaps, delayed financial releases and inadequate monitoring further constrain service delivery. Respondents emphasized that these challenges create structural and institutional barriers, making it difficult for budget decisions to translate into visible improvements. Addressing these limitations will require stronger planning mechanisms, improved transparency, enhanced revenue mobilization, clearer reporting systems and safeguards that insulate budget processes from undue political influence.

#### 5. Conclusion and Recommendation

##### 5.1 Conclusion

The study showed that Mumbwa Town Council's budgetary allocation processes remain constrained by weak communication, uneven transparency and limited stakeholder involvement. Although some residents understood how funds were allocated, a large portion did

not, which reduces accountability and weakens trust. perceptions of transparency were also mixed, with many respondents describing the process as unclear or inconsistent. stakeholder participation was generally low reflecting a budgeting system that is still centralized rather than fully participatory. these gaps help explain why many residents felt that allocations did not align with community priorities, and why key sectors such as roads, sanitation and water supply were viewed as underfunded despite efforts to improve service delivery.

The study further revealed that systemic issues such as poor planning, political influence, resource shortages and delayed funding hinder the effectiveness of budget allocations. Respondents also highlighted governance concerns, including weak monitoring, limited feedback mechanisms and occasional corruption. while some improvements in service delivery were acknowledged, outcomes remained inconsistent and uneven across sectors. community recommendations such as improving transparency, strengthening planning and monitoring, expanding stakeholder engagement and enhancing accountability point to practical ways forward. in conclusion, the council's budgeting procedures have contributed to some progress but still fall short of meeting community expectations. Strengthening financial management, increasing participation and improving governance structures will be essential for more equitable and sustainable service delivery.

## 5.2 Recommendation

The study recommends that Mumbwa Town Council strengthen participation, transparency and planning to improve its budgeting process and service delivery. greater stakeholder engagement is essential as many residents felt excluded from decisions on how resources are allocated. ward-level budget hearings, inclusive consultation platforms and clearer channels for feedback would help align allocations with community needs. transparency should be improved through simplified financial reports, regular quarterly updates and community oversight committees that track spending and project progress. strengthening planning and implementation capacity is also critical. staff require training in project management and monitoring, while clearer targets, timelines and cash-flow plans would reduce delays and improve accountability.

The findings also highlight the need to reduce political interference expand resource mobilization and reinforce integrity systems. budget decisions should follow technical assessments and community priorities rather than political interests, supported by stronger oversight mechanisms. to address funding shortages, the council should improve local revenue collection and explore partnerships with civil society and the private sector.

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