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Achieving a pro-poor local government budget process in Dokolo district, Uganda: The role of civil society organizations



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Achieving a pro-poor local government budget process in Dokolo district, Uganda: The role of civil society organizations

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Abstract

Purpose: This study aimed to analyze the role of civil society organizations in pro-poor local government budget processes, with Dokolo District as a case study. The specific objectives of the study are (i) To examine the extent to which CSOs contribute to local government revenue enhancement; (ii) To examine the extent to which CSOs influence the enactment of pro-poor local government budget allocations/priorities (iii) To examine the extent to which CSOs promote pro-poor implementation of enacted local government budgets; and (iv) To examine the extent to which CSOs prevent leakages to local government budget resources.

Methods and materials: The study adopted a descriptive and correlational design, employing both quantitative and qualitative approaches. The population of the study included officials of 10 civil society organizations and both technical and political leaders of 6 local governments in Dokolo district. The sample size of the study was 89 respondents determined using Krejcie and Morgan Table (Krejcie and Morgan, 1970). The target respondents included both males and females.

Findings of the study: The findings of this study suggest that civil society organizations contribute to local government revenue enhancement, building the capacity of local governments in revenue mobilization, providing off-budget and on-budget support to local governments; that civil society organizations promote pro-poor local government budget allocations through forums such as budget conferences and budget dialogues; that civil society organizations influence local governments to implement their budgets in ways that serve the best interests of the poor and/or the underprivileged and/or their priorities; by pressurizing local governments to implement pro-poor priorities that local governments would otherwise not implement and by speeding up or reducing delay in the implementation of pro-poor priorities or projects; and that civil society organizations promote pro-poor local government budgets by preventing leakages to pro-poor local government resources by among others checking shoddy work in pro-poor projects, Public Expenditure Tracking Surveys (PETS) to check loss of funds meant for pro-poor projects.

Conclusion: Civil society organisations remain in the pro-poor budgeting processes at both the central government level as well as the local government level in Uganda.

Recommendations: From the findings, it is encouraged that local governments should leverage civil society organizations as an important resource in enhancing their revenue; that local governments should involve civil society organizations in all phases of the budget circle; that local governments should embrace the use of social accountability forums and tools such as barazas, Public Expenditure Tracking Surveys (PETS) and social movements for checking local government budget resource leakages to enhance decentralized service delivery. Based on what remains unknown, this study suggests future research on the role of social accountability in fighting poverty.

Keywords: *Civil society organizations, pro-poor budget processes, local government, Dokolo*

1. Introduction

Civil Society is a term that has gained great popularity over the last 15 years and is still used frequently. The term has a long history, tracing back to the *societas civilis* in the Aristotelian tradition (Kocka, 2004). According to Van Dyck (2017) there have been significant changes over time in the civil society landscape and the concept has evolved from associational platforms to comprise a wide range of organized and organic groups of different forms, functions and sizes. For instance, to German Philosopher George Hegel (1770-1831), civil society consists of all social and economic interactions of men operating outside the state and outside the family (McLean and McMillan, 2003). According to McLean and McMillan (2003), the term ‘Civil Society’ denotes a set of intermediate associations which are neither the state nor the family. Civil society therefore includes voluntary associations and firms and other corporate bodies. However, when people speak of ‘civil society’ today, they are almost always referring to social associations that exist outside of and independent of Government (Willmore, 2004). The World Bank (2000) excludes for-profit firms when it defines civil society as “not-for-profit organizations and special interest groups, either formal or informal, working to improve the lives of their constituents.”

In Uganda, before independence there were Civil Society Organisations (CSOs) which aimed at resisting colonial rule. Four categories of civil society groups were prominent. Firstly, there were mass-based membership groups which were formed to promote economic and social interests of peasants and workers, for instance, cooperatives and trade unions. Secondly, there were elite membership organizations formed by middle-class Africans who were aggrieved by the colonial policies. These included Young men of Buganda, Young Men of Toro and Uganda African Welfare Association. Thirdly, there were the charitable organizations which included Red Cross Society and Salvation Army and other organizations based in Europe. Lastly, there were Media which included Newspapers like Uganda Herald, Ssekanyolya founded in 1920, Munyonyozi, and the first independent African newspapers founded in 1927, Matalisi, Gambuze, Dobozi Lya Buganda, Uganda Express, Uganda Times and African Pilot (Salamon et al, 2004; Mamdani and Onyango, 1994).

Generally, a budget goes through four stages, namely: budget formulation, budget approval, budget execution and the stage of evaluation of the budget, which different stakeholders, including non-state stakeholders play different roles (Andrews et al, 2014). Lawson (2015) on the other hand puts it that it passes through six stages, namely: - policy design stage, budget formulation stage, budget approval stage, budget execution stage, accounting stage, and external auditing stage. Despite the important contribution of several stakeholders to the process, attention is increasingly being drawn towards the role of CSOs in the public financial management process, in which public budget processes are core (Khan, 1998; Salamon et al, 2000; Carlitz, 2013). Consequently, scholars and international organizations have argued that CSOs ‘participation in the public financial management process (which include budget processes) in their countries would help

improve and make public financial management transparent and accountable (World Bank, 2002; Ramkumar & Krafchik, 2007).

1.1 Statement of the Problem

Despite attempts by government to have effective and efficient budgeting process and subsequently its efficient and effective implementation, inefficiency and ineffectiveness in public budget allocation, implementation and monitoring processes still remain very serious issues in fiscal policy (Curristine et al, 2007) and despite visible CSOs' involvement in public budget processes, their roles in advocating for and monitoring pro-poor budgets represents an under-researched area with great potential for future policy impact (De Renzio, 2006). There are equally unresolved arguments whether it is even relevant or legitimate for CSOs to involve themselves in public budget making, implementation and monitoring processes (Green, 2017). In the circumstances, there is the absence of sufficient literature on the role of Civil society organizations in public budgeting processes (Antwi-Boasiako and Nkrumah, 2018) as such, Mukokoma, (2010) asserts that despite signs of success, the direct contributions of CSOs in influencing public budgeting is not yet well researched, nor recognized in the public finance sphere, and therefore the need for increasing research interest in that area. In the premise, this study undertakes to fill the said research gap by contributing to the literature on the influence of CSOs in local government budgeting processes, using examples from Uganda.

1.2 Objective of the Study

To examine the extent to which CSOs promote pro-poor local government budget processes. Specifically, the study focused on three aspects, namely; (i) to examine the extent to which CSOs influence the enactment of pro-poor local government budget allocations/priorities. (ii) To examine the extent to which CSOs promote pro-poor implementation of enacted local government budgets; and (iii) To examine the extent to which CSOs prevent leakages to local government budget resources.

2. Methods and materials

2.1 Research Design

This study used a descriptive and correlational design, employing both quantitative and qualitative approaches. Descriptive research describes such things as attitudes, experiences, values and characteristics. The study design is relevant since it is intended to and capable of answering the question “to what extent do civil society organizations promote pro-poor local government budget processes?” the study was a case study of Dokolo District, since it is impracticable to carry out the study throughout the country or the globe, within the prevailing time and resources constraints. Quantitative design utilizes the methods of data collection and analysis – aiming at the exploration of social relations and describing reality as told by the respondents. While on the other hand qualitative research design involves field notes, interviews, conversations and the recording

of conversations; answering the question of how, what and why. This approach is referred to as mixed methods, which offers the best technique to answer a research problem.

2.2 Study Population

Dokolo District was the field of the study. The Higher Local Government in the district is Dokolo District Local Government. The Lower Local Government include the Town Councils of Dokolo, Agwata and Batta and the Sub-County Local governments of Batta, Okwalongwen, Dokolo, Agwata, Kangai and Adok. The population of the study included officials of 10 civil society organizations who on average have 10 staff members, therefore in total, 100 (one hundred) staff members. For the District the population included heads of department who are five, namely, the Chief Administrative Officer, who heads Administration department, Chief Finance Officer who heads Finance department, Production Coordinator who heads Production Department, District Community Development Officer who heads Community Development department and District Education Officer who heads the Education Department. Opinion leaders per sub-county is estimated to number around 50 per sub-county and therefore 250 in the five sub-counties. Thus, the respondents fell into three categories, namely; opinion leaders, civil society workers, politicians and technical leaders (Civil servants) whose total population is 410 (four hundred ten).

2.3 Sample Size and Sampling

The sample size of the study was 89 respondents determined using Krejcie and Morgan Table (Krejcie and Morgan, 1970). Out of the 10 lower local governments the researcher conducted the research in all of them. These target respondents were selected purposively to pick on respondents judged to be knowledgeable and experienced in the role of CSOs in local government budget processes. Dokolo district was the study area because it has a significant number of governance CSOs involved in public budget work. Dokolo district was further selected through convenience sampling, based on its proximity to the researcher.

2.4 Data Collection Instruments

To get necessary data the researcher used the research instruments described hereunder:- The researcher visited libraries and access e-resources to obtain and review reports, periodicals and scholarly books on the role of civil society organizations on local government budget processes. A full list of documents reviewed are put in the references section of this proposal. A questionnaire is a series of questions asked to individual to obtain statistically useful information about a given topic. Also, a Focus Group Discussion is linked to the rise in the active experimentation with focus groups in the academic social sciences during the 1980s (Morgan, 2002). The tool was used to elicit information from ordinary inhabitants of the area. A copy of the Focus Group Discussion (FGD) Guide is attached. This researcher conducted 2 focused discussions, with each comprising of 10 community members, to collect qualitative information from community members. Members of the focused group discussion were identified through snowball sampling technique,

2.5 Quality control

The researchers ensured construct validity, content validity, internal validity and external validity. Validity helps researchers obtain authentic data, and to ensure their objectivity, and to ensure objectivity (Neuman, 2006). Therefore to ensure validity, the researcher used different sources of data collection, rather than using only version of truth. Construct validity is about identifying correct operational measures for the concepts being studied (Yin, 2009). To achieve construct validity the researcher has given operational definitions of key variables in chapter one of this proposal. Content validity was on the other hand achieved by the researcher by making the sample size representative of the universe. Internal validity which seeks to establish the causal relationship between variables was attained through guidance from the experienced researcher supervisor who identified contradictions and gave recommendations to harmonize or eliminate such contradictions, to achieve coherence. External validity, which defines the domain to which the findings of the study can be generalized, was achieved by comparing the study findings against the holdings in the conceptual framework herein and ensured concurrence between the two. Reliability on the other hand is the extent to which a measure produces the same scores across different times, groups of people, or versions of the instrument. In other words, reliability is the extent to which the measure is consistent (Dane, 1990). Reliability should lead to the same results, when the same methods are used by different researchers (Smith, 1975).

Reliability was attained through the following techniques: Using Cronbach Alpha, where items with poor reliability on the scale were modified or completely changed as necessary. An exploratory factor analysis was run on all the items contained in the survey to weed out those variables that fail to show high correlation. Piloting the instruments with 5 pilot respondents in a local government that were not sampled for the study, to test the reliability of the instruments in collecting relevant data were conducted. The researcher also limited himself to four research objectives which are manageable within the constraints of time and financial resources available. The researcher also ensured that the quality of the study was not undermined by external factors, including boredom, fatigue, competing priorities and so on.

2.6 Data Analysis

Data analysis involved both Qualitative and Quantitative data. The first step was to edit the collected raw data to eliminate errors and omissions, if any. Any errors were corrected as necessary. As recommended by Johnston (2010) in the process of analysis the researcher looked for common words, themes and patterns. Based on themes the quantitative data was coded, summarizing the data into a limited number of categories based on objectives. Quantitative data were analyzed based on objectives using Statistical Package for Social Scientists (SPSS) computer package, which analyzed and summarized data to descriptive statistics like percentages, frequencies, mean and standard deviation.

3. Results of the study

3.1 Existence of pro-poor local government budgets

In this section, we present and interpret data on whether or not pro-poor budgets were proposed, enacted and implemented in Dokolo district in the Financial Year 2021-2022, namely, in the pre-budget, budget enactment and post-budget phases of the budget circle. A factor analysis was used to identify factors that explain the patterns of correlations within a set of variables. It was used in data analysis to identify smaller number of factors that explain the variance in the many factors.

Table 1. Component Factor Analysis of the existence of Pro-poor Local Government Budget process in Dokolo District

| Existence of Pro-poor budgets in Local Governments | Component | | |
|---|-----------|-------|-------|
| | 1 | 2 | 3 |
| 1. Pro-poor Budgets | .647 | .661- | .127 |
| 2. Budgets that prioritized health services | .600 | .691 | -.223 |
| 3. Budgets that prioritized agricultural extension services | .656 | -.342 | -.304 |
| 4. Budgets that prioritized education | .354 | .651 | -.063 |

Extraction Method: Principal Component Analysis. a 3 components extracted.

Source: Field Study

From the three component factor analysis in table 2, it is was found that Higher and Lower Local Governments in Dokolo District made pro-poor local government budgets. However, what is visible from the findings is that different pro-poor sectors such as health, education and agricultural extension services were prioritized differently during different phases of the budget cycle. This could be attributed to the fact that the initial drafts of local government budgets are made by a few technocrats and senior politicians and as such their prioritization is significantly at cross-purposes with the priorities of many stakeholders, including ordinary citizens. Consequently, as the draft budget progresses through the budget cycle different stakeholders negotiate for investment of more resources in their preferred sectors. Through such negotiations some sectors that were lowly funded get more resources, at the expense of sectors that had gotten more resources in the draft budget.

During the pre-budget phase prioritization of agricultural extension services had a partial correlation of 0.656. However, prioritization of the sector in the budget dropped to a partial correlation of 0.342 at the budget enactment phase. This could be attributed to the fact that some resources were shifted from agricultural extension to other priority sectors such as education and health which got more resources during the budget enactment stage. The prioritization dropped further to a partial correlation of 0.304 at the post budget/budget implementation phase of the budget circle. The drop in the prioritization of agricultural extension services further at the implementation phase could be attributed by the fact that the district suffered revenue shortfall during COVID-19 onslaught, which made more resources to be shifted to the health sector which was tackling COVID-19. This could further be accounted for in the words of one interviewee as follows:

“... With COVID-19 emergency agriculture was relegated in prioritization and as such significant amount of resources were moved from agriculture, to be added to the health sector which was at the forefront of fighting COVID-19”, (Respondent, 13/7/2022).

In the pre-budget phase, health services prioritization had a partial correlation of 0.600, which rose to a partial correlation of 0.691 during the budget enactment phase. This could be attributed to the fact with the COVID-19 onslaught of the time, as more stakeholders participated in the budget enactment they upgraded the prioritization of the health sector and therefore moved some resources from other sectors such as education and agricultural extension services. However, at the budget implementation phase the partial correlation dropped to 0.223. This drop in the prioritization of the health sector during budget implementation could be attributed to the revenue shortfall caused by COVID-19 disruptions.

Also the pre-budget process prioritization of education had a low partial correlation of 0.354. However prioritization of the education sector in the budget rose to a partial correlation of 0.651 in the budget enactment phase of the sector. This rise in the prioritization of education during the budget enactment phase could be attributed to fact that as the number of stakeholders increased during enactment, they upgraded the prioritization of education, compared its prioritization by a few technocrats and politicians during the budget drafting. This rise in prioritization during the budget enactment could be attributed to the need for more resources to adopt education innovations that emerged during COVID-19 lockdown. Prioritization of the education sector was so marginal in the post budget/budget implementation phase, where its partial correlation stood as low as 0.063. This drop in prioritization of education during the budget implementation phase could be attributed to revenue shortfalls and the fact that schools were closed for two years. When this researcher inquired from one of the interviewees why the prioritization of the education sector during the budget implementation phase stood so low this is what he noted:

Because of the effects of COVID-19 on local government revenue, where our district suffered huge local revenue shortfalls and shortfall in central government transfers,

education budget, which is normally supplemented by parents' support did not the prioritization it deserves during budget implementation phase (Interviewee, 13/07/2022).

3.2 The role of CSOs in promoting pro-poor Local Government budget processes

This subsection presents and interprets data on the role of CSOs in promoting local revenue enhancement. The data and output of the analysis is on the role of civil society organizations in building capacity of local governments in revenue mobilization; civil society organizations off-budget support to local governments; and civil society support in form of providing on-budget support to local governments, through direct fund transfers to local governments.

Table 2: Chi-Square Test of the relationship between civil society budget activities and local government revenue enhancement

| Revenue Enhancement | | Value | df | Asymp. (2-sided) | Sig. |
|--|---------------------------------|-------------|-----|---------------------|------|
| Capacity Building in revenue mobilization | Pearson Chi-Square | 444.2512742 | 120 | 0.000 | |
| | Likelihood Ratio | 304.8021412 | 120 | 0.000 | |
| | Linear-by-Linear Association | 75.40232254 | 1 | 0.000 | |
| | N of Valid Cases | 89 | | | |
| Off-budget resource support | Pearson Chi-Square | 388.4331022 | 96 | 0.000 | |
| | Likelihood Ratio | 295.0722249 | 96 | 0.000 | |
| | Linear-by-Linear Association | 51.41616688 | 1 | 0.000 | |
| | N of Valid Cases | 89 | | | |
| On-budget resource support | Pearson Chi-Square | 348.9657207 | 96 | 0.000 | |
| | Likelihood Ratio | 265.8390902 | 96 | 0.000 | |
| | Linear-by-Linear Association | 38.1254626 | 1 | 0.000 | |
| | N of Valid Cases | 89 | | | |

Source: *Field Study*

From table 2 hereinabove, the low significance values ($p\text{-value} < .05$) indicate an association between civil society interventions and local government revenue enhancement. For instance, since the probability value of the chi-square (0.000) for local government revenue enhancement through civil society capacity building of local governments is less than 0.05, we reject null hypothesis and conclude that there is a significant relationship between civil society capacity building efforts and local government revenue enhancement. This therefore means that as a result of capacity building of local governments, local governments are able to collect more revenue to fund pro-poor budget priorities. Further, since the probability value of the chi-square (0.000) for civil society off-budget resource support is less than 0.05, we reject the null hypothesis and conclude that there is a significant relationship between civil society off-budget resource support and local government revenue enhancement. This means that services that CSOs provide directly to communities enhance local government revenue by freeing revenue that local governments should have used to deliver such services to deliver other services that civil society organizations cannot provide. Again, with the probability value of the chi-square (0.000) for civil society on-budget resource support being less than 0.05, we reject the null hypothesis and conclude that there is a significant relationship between civil society on-budget resource support and local government revenue enhancement. This therefore means that grants that CSOs provide to local governments increase local government revenue for funding pro-poor priorities. The foregoing finding is validated by a qualitative data, where an interviewee observed that:

Local government resources to fund other development priorities (Interviewee, 27/06/2022). The finding was further corroborated by qualitative data from the FGD, where a group observed that:

NGOs have been very supportive of the community especially the poor by sinking boreholes, repairing the ones that have broken down; building classroom blocks in schools; providing agricultural inputs to poor households etc. which the district would have been required to do with the limited resources (FGD, 29/06/2022).

3.3 Civil society organizations and pro-poor local government budget allocation

Given that the probability value of the chi-square (0.000) for CSOs influence on local governments to enact pro-women budgets is less than 0.05, we reject the null hypothesis and conclude that there is significant relationship between CSOs advocacy and local governments' enactment of pro-women local government budgets. Because the probability value of the chi-square (0.000) for CSOs influence on local governments to make pro-youth budgets is less than 0.05, we reject null hypothesis and conclude that there is a significant relationship between CSOs influence/advocacy and local governments' enactment of pro-youth budgets. Again because the probability value of the chi-square (0.000) for CSOs influence on local governments to make pro-Persons with Disabilities is less than 0.05, we reject null hypothesis and conclude that there is a significant relationship between CSOs influence and local governments' enactment of pro-poor

budgets. Since the probability value of the chi-square for CSOs influence on local governments to make pro-elderly budget is 0.000, which is less than 0.05, we reject null hypothesis and conclude that there is significant relationship CSO's influence and the making of pro-elderly budgets by local governments. The aforementioned quantitative findings is supported by the findings of qualitative data that CSOs promote the enactment of pro-poor budgets by local governments. For instance, according to one respondent:

Civil Society Organizations normally participate in our local government budget conferences, where they advocate for the inclusion of priorities of the marginalized sections of the society, like women, youth and persons with disabilities in the local government budgets (Interviewee, 28/06/2022).

This was further corroborated by another respondent who observed that:

Some NGOs that work in our district during the budget formulation stage organize and facilitate budget dialogues where they bring local government leaders on one side and the community members on the other side, where the duty bearers and the community members compare the priorities of the locals in a particular area and the priorities that are that are in the draft budget. Through such dialogues we the local government leaders often make adjustments to the local government budget to reflect the priorities of the common man (Interviewee, 30/06/2022).

3.3 CSOs Budget advocacy and pro-poor implementation of local government budgets

Table 3: Chi-Square Test of the relationship between CSOs budget advocacy and pro-poor implementation of local government budgets

| Pro-poor Implementation of Local Government Budgets | | Value | df | Asymp. Sig. (2-sided) |
|---|------------------------------|--------------|-----------|------------------------------|
| CSOs holding Local Govt accountable for non-implementation of pro-poor budget priorities subsequently reduce the proportion of unimplemented priorities | Pearson Chi-Square | 327.5733283 | 96 | 0.000 |
| | Likelihood Ratio | 262.1915301 | 96 | 0.000 |
| | Linear-by-Linear Association | 59.06581699 | 1 | 0.000 |
| | N of Valid Cases | 89 | | |
| CSOs holding Local Govt accountable for delayed implementation of pro-poor | Pearson Chi-Square | 326.3853443 | 120 | 0.000 |
| | Likelihood Ratio | 243.5181715 | 120 | 0.000 |

| | | | | |
|--|------------------------------|-------------|-----|-------|
| budget priorities subsequently improve pace of implementation | Linear-by-Linear Association | 37.33528517 | 1 | 0.000 |
| | N of Valid Cases | 89 | | |
| | Pearson Chi-Square | 312.2697012 | 120 | 0.000 |
| CSOs holding Local Govts accountable for poor quality implementation of pro-poor priority subsequently improve quality of implementation | Likelihood Ratio | 221.7543966 | 120 | 0.000 |
| | Linear-by-Linear Association | 45.1316687 | 1 | 0.000 |
| | N of Valid Cases | 89 | | |

Source: Field Study

From table 3 hereinabove, since the probability value of the chi-square (0.000) is less than 0.05, we reject null hypothesis and conclude that there is a significant relationship between CSOs budget advocacy and the implementation of pro-poor budget priorities by local governments. This therefore means that CSOs influence local governments to implement their budgets in a way that favors the poor. But specifically, because the probability value of the chi-square (0.000) for CSO budget advocacy reducing the non-implementation of pro-poor budget priorities is less than 0.05, we reject null hypothesis and conclude that there is a significant relationship between CSOs budget advocacy and improved implementation of pro-poor budget priorities by local governments. This means that CSOs influence local governments to implement pro-poor priorities that they have otherwise not implemented if it wasn't for the pressure CSOs put.

Since the probability value of the chi-square (0.000) for reducing delay in the implementation of pro-poor priority is less than 0.05, we reject null hypothesis and conclude that there is a significant relationship between CSOs budget advocacy and improved the pace of implementation of pro-poor budget priorities by local governments. This therefore means that CSOs influence local governments to speed up the implementation of pro-poor priorities. It means that without CSOs the implementation of pro-poor priorities would have been slow, to the detriment of the poor. Further, since the probability value of the chi-square for improving the quality of implementation of pro-poor budget priorities is 0.000, and therefore less than 0.05, we reject the null hypothesis and conclude that there is a significant relationship between CSOs budget advocacy and improved quality of implementation of pro-poor budget priorities by local governments. This therefore means CSOs influence local governments to avoid shoddy work in pro-poor projects.

The foregoing quantitative findings is corroborated by qualitative data, when an interviewee noted that:

“A number of CSOs in the district normally organize barazas to hold us accountable for the shortfalls in the implementation of priorities that benefit the ordinary citizen. This puts pressure on us, local government leaders, to ensure that such priorities are well implemented” (Interviewee, 1/07/2022).

The foregoing was supported by a finding from a Focus Group Discussion, where a group held as follows:

“The Apac Anti-Corruption Coalition normally organizes dialogues where we members of the community ask them why projects meant for us the poor are not being implemented, yet we were informed it was put in the budget. As a result, we later see the implementation of such projects commence” (FGD, 3/7/2022).

3.4 CSOs budget advocacy and prevention of leakages in local government budgets

The probability value of the chi-square for the relationship between CSOs social accountability and prevention of leakages in local government budgets is 0.000, and therefore less than 0.05, we reject the null hypothesis and conclude that CSOs social accountability prevent leakages in local government budgets. This means that CSOs prevent loss of local government budget resources through corruption. Since the probability value of the chi-square for CSOs prevention of shoddy work is 0.000, and therefore less than 0.05, we reject null hypothesis and conclude that it prevents shoddy work because of the significant relationship between CSOs social accountability intervention and the prevention of shoddy work in pro-poor projects. By preventing corruption in local government budget implementation process CSOs make more resources available for implementation of pro-poor priorities.

The Chi-Square Test on CSOs Budget Advocacy and Prevention of Leakages in Local Government Budgets value of the chi-square for the relationship between CSOs Public Expenditure Tracking Surveys (PETS) and prevention of loss of local government funds is 0.000, and therefore less than 0.05, we reject null hypothesis and conclude that PETS by CSOs prevent loss of funds for pro-poor priorities in local government budgets. Thus, through PETS civil society organizations make resources available for implementation of pro-poor priorities. Further, because the probability value of the chi-square for the relationship between CSOs monitoring and loss of inputs for service delivery in local governments is 0.000, therefore less than 0.05, we reject null hypothesis and conclude that CSOs monitoring prevent loss of non-financial inputs for implementation pro-poor priorities in local government budgets. Finally, because the probability value of the chi-square for the relationship between CSOs social movements and the prevention of corruption in local governments is 0.000, therefore less than 0.05, we reject the null hypothesis and conclude that CSOs social movement’s prevention corruption in local governments.

The study makes it clear that local governments have pro-poor budgets in that their budgets prioritize issues or sectors that are of grave concerns to the poor, namely, health services; agricultural extension services and education. The finding that health is prioritized in all phases of

the budget circle is in agreement with the findings of Development Initiatives (2016) that health, agriculture and education are among the top priorities in government budgets in Uganda. This finding validates the finding of Development Initiatives (2016) that Uganda has been committed to financing poverty reduction since the Poverty Eradication Action Plan (PEAP) years (1990s to late 2000s). The finding of this study therefore disagrees with the observation of the National Planning Authority (2015) that there is limited alignment of planning and budgeting in Uganda. The finding also contradicts the findings of a study by Kakembo (2016) that the amount of budget allocated to the poor in Uganda is still low, thereby alluding to the view that there are no pro-poor budgets in Uganda.

Further, agriculture was prioritized in the local government budget. This finding therefore disputes the findings of a study by Development Initiatives (2019) that there is a low prioritization of agriculture in government budgets in Uganda, including local government budgets. The said finding of this study is also at variance with a study by Eastern and Southern Africa Small Scale Farmers' Forum (ESAFF) – Uganda (2015) which observed that despite Uganda adopting the Maputo and Malabo declarations where it committed to funding agricultural sector by at least 10% of the budget, central and local government budgets have still failed to allocate at least 10% of its budget to agriculture. The findings in the same table 1.4 that education is prioritized in local government budgets disprove the finding by Hedger et al (2010) that government prioritization of education in Uganda is low, which they attributed to the shift in government priority to the production sector.

Accordingly, CSOs' interventions have promoted local government enhancement through capacity building local governments in revenue mobilization. This finding validates the position that CSOs enhance local government revenue by building the capacity of local governments in mobilizing both tax and non-tax revenue to fund pro-poor priorities. Further, the finding reveals that CSOs enhance local government revenue through off-budget support, namely, direct service delivery to the poor, which frees local government budget resources to fund other services to the poor. This finding validates a finding by Hughes and Atampugre (2005) that CSOs help local governments to mitigate the problem of low revenue by delivering services and care to poor and vulnerable groups. This is also in agreement with an observation by Government of Uganda (1994) alluded to the off-budget support by CSOs when it observed that as early as 1994 CSOs provided one third of hospital beds (Uganda Government, 1994). The finding further concurs with Rahman (2006) who argues that "the NGO sector as a whole has shifted away from its initial focus on promoting political mobilization and accountable government, to the political delivery of basic services". The finding therefore validates the holding that CSOs contribute to revenue enhancement only in the sense that it frees local government tax and non-tax revenue to finance other services that cannot be provided directly by CSOs. This is therefore in consonance with the observation of one local government leader who observed that:

Dokolo district has been leveraging civil society organizations as very important development partners in boosting revenue, mostly through their direct service delivery to communities, which frees local government resources to fund other development priorities (Interviewee, 27/06/2022).

The afore-cited existing literature also validates qualitative data from the FGD, where a group observed that: *CSOs have been very supportive of the community especially the poor by sinking boreholes, repairing the ones that have broken down; building classroom blocks in schools; providing agricultural inputs to poor households etc. which the district would have been required to do with the limited resources (FGD, 29/06/2022).* This finding validates the finding of an earlier study by Mitlin and Satterthwaite (2004) which revealed that CSOs often fulfill the role that government agencies should provide – for instance, provision of water, waste removal, healthcare or the support of Centers that assist particular groups (such as Centers for street children). The finding is that CSOs enhance local government revenue through on-budget funding support to local governments, which comes in form of grants. This finding support the postulation that CSOs promote pro-poor budgets in local governments by providing financial support to local government budgets.

The findings to the effect that CSOs influence local governments to make budget allocations that is pro-poor generally, but that most predominantly address the concerns and priorities of women, youths, persons with disabilities and/or the elderly who are the most afflicted social group. The said finding validates an observation by Van Lerberghe and Ferrinho (2002) that because of lack of resources, ignorance, lack of political will or lack of awareness of the vulnerability problem, or disempowerment of the most afflicted social groups rational allocation of resources by government is an illusion but CSOs play a role in identifying priority issues and putting it on the decision makers' agenda. As one of the defining elements of a pro-poor budget, the findings reveal that CSOs influence local governments to allocate significant budget resources to pro-women priorities. The finding concurs with Solava and Hulme (2010) who held that CSOs ensure that government's resource allocation is in favor of the marginalized, e.g. by calling for participatory and gender budgeting. The said observations of Solava and Mulme (2010) of the use of participatory budgeting to promote pro-poor budget allocation is in tandem with the qualitative finding of this study, namely,

“Some CSOs that work in our district during the budget formulation stage organize and facilitate budget dialogues where they bring local government leaders on one side and the community members on the other side, where the duty bearers and the community members compare the priorities of the locals in a particular area and the priorities that are that are in the draft budget. Through such dialogues we the local government leaders often make adjustments to the local government budget to reflect the priorities of the common man (Interviewee, 30/06/2022).

The foregoing qualitative finding of this supports an earlier finding by Mitlin and Satterthwaite (2004) that many NGOs bring the problems of the poor to the attention of local authorities and seek policy changes that would directly enhance the livelihoods of the poor. The finding also corroborates an additional observation by Mitlin and Satterthwaite (2004) CSOs also promote pro-poor budget allocation by organizing dialogues between policy makers and communities. The finding that CSOs promotes pro-poor local government budget allocation validates the holding that CSOs promote allocation of public resources to pro-poor priorities, by organizing pre-budget dialogues between the rights holders and duty bearers (local government officials) for duty bearers to harmonize proposed budget allocation with the priorities of the poor. The said finding also confirms an earlier finding by the World Bank's (2013) in Uganda to the effect that CSOs advocacy promote pro-poor budget allocation when it observed that post-budget Public Expenditure Tracking by CSOs in Uganda resulted in increase in capitation grants received by schools; and that indeed, the grants were so insignificant that they were increased to almost 100% from 1991 to 1999.

The findings reveal that CSOs promote pro-poor implementation of local government budgets. This finding corroborates an observation by Ramkumar and Krafchik (2005) that evidence have begun to emerge that civil society budget advocacy have a positive impact on pro-poor budget implementation. The same finding equally confirms the findings of Van Lerberghe and Ferrinho's (2002) and de Renzio and Krafchik's (2006) earlier finding that CSOs budget monitoring pressurize local governments to implement pro-poor priorities. The same observation of de Renzio and Krafchik's (2006) is further validated by the qualitative finding of this study where a focus group discussion reported that:

“The Apac Anti-Corruption Coalition normally organizes dialogues where we members of the community ask them why projects meant for us the poor are not being implemented, yet we were informed it was put in the budget. As a result, we later see the implementation of such projects commence” (Focus Group Discussion, 3/7/2022).

The finding is specifically in tandem with de Renzio and Krafchik's (2006) additional finding that civil society organizations work against bad budget practices such as underspending and inefficiency which often prevent the poor from benefiting from public budgets despite the investment of considerable public resources. The same finding is in consonance with the view that CSOs' monitoring process such as post-budget dialogues hold local governments accountable for delay in pro-poor budget implementation and as a result speed up implementation of pro-poor priorities. But specifically, the finding is that CSOs promote pro-poor implementation of local government budgets with the effect of reducing the non-implementation of pro-poor budget priorities. This finding validates the postulation that civil society post-budget advocacy puts pressure on local governments to implement pro-poor budget priorities, thereby reducing the variance between budgeted and actual expenditures on pro-poor priorities.

The finding is further that CSOs promote pro-poor implementation of local government budgets by improving the quality of implementation of pro-poor budget priorities. This finding validates an observation by Foster et al (2012) that the most persuasive evidence that civil society voice in holding government officials accountable improves quality of services provided by government to the poor is available in Uganda. The Foster et al (2012) observation is equally corroborated by the qualitative finding of this study to the effect that:

“A number of CSOs in the district normally organize barazas to hold us accountable for the shortfalls in the implementation of priorities that benefit the ordinary citizen. This puts pressure on us, local government leaders, to ensure that such priorities are well implemented” (Interviewee, 1/07/2022).

The finding is that CSOs prevent leakages to local government pro-poor budget resources, through prevention of shoddy work, prevention of loss of inputs for pro-poor service delivery and prevention of corruption generally, through civil society social accountability activities, including Public Expenditure Tracking Surveys (PETS) and social movements. This finding is in tandem with an earlier World Bank’s (2002) study in Uganda which found that Public Expenditure Tracking Survey by CSOs reduced leakages in capitation grants received by schools in the period under review, namely; 1991 and 1999. The finding also corroborates the World Bank’s (2012) finding that CSOs undertake Public Expenditure Tracking Surveys to ‘follow the money’ from central government budgets through to local governments to service providers, or absenteeism surveys to monitor attendance of teachers, doctors etc. which helps identify anomalies in the fund flow.

The said finding buttresses a finding by Foster et al (2007) that involving CSOs in monitoring the probity of public expenditure management is one of the effective, and often cost-efficient, complement to official institutional anti-corruption measures (Foster et al, 2002). The same finding of this study validates Shah’s (2007) observation that when NGOs play a direct role in the budget process, and promote citizen empowerment they prevent leakages to government resources by checking corruption. The finding equally concurs with the conceptual framework in Chapter One which holds that CSOs prevent, or at least reduce, leakages to local government through measures such as post-budget dialogues, public expenditure tracking and social audits. Thus Wampler (2007) position that CSOs play the said role by monitoring spending and policy decision, acting as a watchdog holds true as per the findings. It equally makes the allusion by Hughes and Atampugre (2005) that CSOs create a sense of government accountability to hold true. The finding in table 4.6 that the CSOs, among others, prevent budget leakages through social movements corroborates the position by the European Commission (2014) that the ‘Black Monday’ movement in Uganda is another significant example of how CSOs can take action to monitor the use of public monies although no invited space exist.

5. Conclusion

Whereas the contributions of CSOs in promoting pro-poor local government budgeting processes is always doubted, as expressed in the statement of the problem, from this study it is evident that CSOs promote pro-poor local government budgeting processes. CSOs achieve that through enhancement of local government revenue; promoting pro-poor local government budget allocation; promoting pro-poor local government budget implementation and preventing leakages of pro-poor local government budget resources.

Recommendations

Based on the findings presented and discussed in chapter four herein, government should do the following:-

- i). With the finding that CSOs enhance local government revenue and the fact that local government experience the challenge of revenue shortfalls, local governments should leverage CSOs as an important resource in enhancing their revenue.
- ii). With the finding that CSOs participation in local government budgeting processes influence local governments to make budgets that are pro-poor, going forward local governments should involve civil society organizations in all phases of the budget circle.
- iii). Local governments should embrace the use of social accountability forums and tools such as barazas, Public Expenditure Tracking Surveys (PETS) and social movements for checking local government budget resource leakages to enhance decentralized service delivery.

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