

**BUDGET ALLOCATION AND ITS IMPLICATION ON MONITORING
AND EVALUATION AMONG LOCAL GOVERNMENT'S DEVELOPMENT
PROJECTS: A CASE OF IRINGA MUNICIPALITY**

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**A DISSERTATION SUBMITTED IN PARTIAL FULFILMENT OF THE
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CERTIFICATION

The undersigned certifies that he has read and hereby recommends for acceptance by the Open University of Tanzania a dissertation titled: **“Budget Allocation and its Implication on Monitoring and Evaluation among Local Government’s Development Projects: A Case of Iringa Municipality”** in partial fulfillment of the requirements for the degree of Master of Arts in Monitoring and Evaluation (MAME).

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Date

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DECLARATION

I, **Elias Mvula**, declare that, the work presented in this dissertation is original. It has never been presented to any other University or Institution. Where other people's works have been used, references have been provided. It is in this regard that I declare this work as originally mine. It is hereby presented in partial fulfillment of the requirement for the Degree of Master of Arts in Monitoring and Evaluation (MAME).



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Signature

15/10/2024

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Date

DEDICATION

I dedicate this piece of work to my beloved Mother Mary Livingstone Mwakipesile, my brother Geoffrey Loyd Mvula, my Beloved wife Rehema Rajabu Daffy and my Lovely Daughters Mary and Victoria, as well as all family at large. Your love and encouragement inspired me to successfully complete this dissertation. May God almighty bless you.

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ABSTRACT

This study was conducted to evaluate the budget allocation, and its implication on monitoring and evaluation among local government's development projects, in a case of Iringa municipal. In precise, the study focused on investigating the impact of budget allocations on the effective M&E practices, strategies used in budget allocation and the factors that influence the budget allocation. The study was conducted on case study research design basis, thus focusing precisely in Iringa municipal, thereby studying a sample of 90 local government development project stakeholders. The study relied on collecting data through a combination of questionnaires and interviews, while the data was analysed through a descriptive analysis and content analysis. In the findings, the study discovered a critical link between budget allocations and the effectiveness of M&E practices in local government projects, especially in the quality and frequency of M&E activities. Similarly, the study revealed a number of numerous strategies used in budget allocation, however not all strategies are quite fully adhered. Lastly, the study identified factors such as national priorities, population considerations, economic conditions, infrastructure needs, and political agendas, collectively influence the budget allocation for development projects. Based on such findings, the study recommends on capacity building programs among the LGAs development project stakeholders. Similarly, the study recommends on the strategic guidance from the central government to ensure alignment with national priorities to the undertaking of budget allocations.

Keywords: *Budget allocation, Local government, Development projects, Monitoring and Evaluation.*

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LIST ABBREVIATIONS AND ACRONYMS

DC	District Councils
DED	District Executive Director
IPF	Investment Project Frameworks
IRC	International Rescue Committee
LGA	Local Government Authority
M&E	Monitoring and Evaluation
NGO	Non-Governmental Organization
O&OD	Opportunities and Obstacles to Development
PEDP	Primary Education Development Program
PMORALG	Prime Minister's Office – Regional Administration and Local Government

CHAPTER ONE

INTRODUCTION

1.1 Chapter Overview

This chapter, named the introduction, lays the groundwork for the inquiry to be conducted in the study. The chapter also offers perspectives on the issue surrounding the subject and scope of the study that are being investigated. As a result, this chapter included subsections on the goals, issue statement, study scope, importance, research questions, and study background. These are all excellently described and lay out the foundation for applying the concepts covered throughout the study.

1.2 Background of the Study

The evolution of local government development projects has been marked by a transformative journey from a primarily administrative role to a dynamic force that actively shapes the socio-economic landscape of communities (Wu *et al.*, 2020). Historically, local governments were responsible for basic services and infrastructure maintenance, with limited involvement in proactive development initiatives. However, as societies have progressed, local governments have recognized their potential to drive positive change. This shift has been driven by factors such as urbanization, changing demographics, and the realization that sustainable development requires localized solutions (Masuda *et al.*, 2022).

Therefore, the significance of these local government development projects cannot be overstated. They play a pivotal role in addressing unique community needs and aspirations. By collaborating with residents, businesses, and non-profit organizations, local governments can identify and prioritize projects that align with

local values and priorities (Ollerenshaw *et al.*, 2017). Furthermore, these projects contribute to the broader goal of equitable development, as they often target marginalized or underdeveloped areas, aiming to reduce disparities and enhance overall quality of life. As laboratories of innovation, local governments pilot new solutions and strategies that can serve as models for larger-scale initiatives, influencing regional and even national policies (Wu *et al.*, 2020).

Tanzania's local government system traces its roots to the pre-colonial era when the country was divided into tribal groups, each with its own chief or leader. During the colonial period, the British established local government structures based on the district and regional levels (Madaha, 2021). After independence in 1961, Tanzania adopted a centralized government system, with the president appointing local government officials. However, in 1982, the government introduced a decentralization policy that aimed to transfer power and decision-making authority to local governments (Mwasanga, 2021). This led to the creation of the District Executive Director (DED) and District Councils (DC), which are responsible for planning and managing local development initiatives.

In 1999, the Tanzanian government further expanded the decentralization process by passing the Local Government Reform Act. This Act established a framework for a three-tiered system of government, consisting of the central government, regional administration, and local authorities. The Act established district, town, and village councils, which are responsible for providing services such as water supply, sanitation, and primary education (Madaha, 2021). In recent years, Tanzania's government has continued to strengthen the decentralization process by devolving

more responsibilities and resources to the local government level. This has allowed for greater citizen participation in local decision-making processes, with local authorities becoming more responsive to the needs of their constituents.

Local governments in Tanzania have undertaken a number of development projects over the years. During the early years after independence, the focus was on building infrastructure such as roads, water systems, and public buildings. In the 1970s and 1980s, the government began shifting its focus to social development, with projects in health, education, and social services (Ahearne, 2016). More recently, there has been a greater emphasis on economic development and poverty reduction, with a focus on promoting small business development and improving agricultural productivity.

Therefore, most of the local government development projects targeting the areas along with the social aspects. One notable project over the years implemented under the local governments in Tanzania is the Primary Education Development Program (PEDP), which was launched in the late 2001 to improve access to primary education. Another being the Rural Water Supply and Sanitation Program, which was launched in the early 2000s to improve access to clean water and sanitation in rural areas (Iddi & Nuhu, 2018). Nevertheless, in recent years, the government of Tanzania through the local government authorities (LGAs) in Tanzania have been more precise at undertaken projects to promote economic development and reduce poverty especially among the surrounding communities.

Introduction and implementation of development projects comes along with the development of monitoring and evaluation (M&E). Since the introduction of

projects, the M&E practices have drastically evolved over time as organizations and governments have recognized the importance of assessing the impact of their programs, projects and interventions (Chege & Bowa, 2020). In the early days, M&E was primarily focused on tracking outputs and activities. However, over time, the emphasis has shifted to measuring outcomes and impact. This has led to the development of more sophisticated evaluation methods, such as randomized controlled trials and mixed-methods approaches (Anhorn, Burton & Khazai, 2014).

This has made M&E more efficient and cost-effective, allowing for more frequent data collection and analysis. Furthermore, the importance of participatory M&E has become increasingly recognized over time. Participatory M&E involves engaging stakeholders, including program beneficiaries, in the evaluation process. This approach ensures that the evaluation is relevant to the needs of those being served, and can also help to build capacity and empower communities. Participatory M&E has also led to greater transparency and accountability in the evaluation process, promoting greater trust and buy-in from stakeholders.

In Tanzania's LGAs, the M&E practices has proven quite essential especially, such that through monitoring, the local governments can identify challenges, track progress, and make adjustments to the project's implementation as necessary. This helps to ensure that the project remains on track and that it achieves its intended goals. Furthermore, the monitoring activities also enable authorities to identify areas that require more attention or resources, allowing them to prioritize their efforts accordingly (Wilson, Bernard & Wario, 2020). On the other hand, the evaluation practices are equally important as they enable local governments to assess the overall

effectiveness of the project. By evaluating the project's outcomes, government officials can determine whether it has met its intended goals and identify areas that require improvement. Evaluation also helps to identify the factors that contributed to the project's success or failure, providing insights that can inform future development projects (Callistus & Clinton, 2016).

Nevertheless, M&E practices within local governments are often intricately tied to the availability of reliable budget allocations (Kissi et al., 2019). This dynamic is notably exemplified in the context of the Iringa municipality LGA, which is the focus of the study. For instance, the secure financial footing within the municipal's LGAs allows for more streamlined operations, thereby facilitating the M&E process. Conversely, when funding is inadequate, projects may encounter delays or even face failure, rendering it challenging to accurately assess their impact. This scenario is particularly relevant in the Iringa region, where insufficient funding has been linked to hindrances in project execution, subsequently impeding robust M&E practices.

Moreover, within the Iringa context, limited financial resources may serve as a discouraging factor for local government officials, deterring their active participation in M&E endeavours due to constraints on available resources. This not only hampers the comprehensive assessment of projects but also inhibits the potential for evidence-based decision-making. As highlighted by Tedddy and Faith (2022), the presence of appropriate resources enables M&E processes to be conducted with precision and comprehensiveness, ultimately enhancing the reliability of assessment results. However, in cases where financial resources are constrained, local governments in regions like Iringa might find themselves resorting to outdated tools and equipment,

compromising the quality of monitoring and evaluation activities. This limitation can have far-reaching implications for the accuracy and effectiveness of M&E initiatives, potentially undermining the credibility of data-driven decision-making processes within the local government.

1.3 Statement of the Problem

Budgetary allocation for Monitoring and Evaluation (M&E) is essential to ensure that sufficient resources are available to assess the performance and impact of development programs (Tengan & Aigbavboa, 2021). M&E practices help determine if objectives are being met, highlight areas for improvement, and provide data for informed decision-making. Without adequate funding, M&E activities may be overlooked, leading to ineffective programs and wasted resources. Additionally, allocating funds to M&E promotes transparency and accountability by allowing stakeholders to track progress and ensure efficient resource use (Akinyi & Kisimbii, 2020). Proper budget allocation demonstrates an organization's commitment to results-based management, improving its credibility and enhancing its reputation among donors, policymakers, and beneficiaries.

In local governments, Monitoring and Evaluation (M&E) practices are essential for the success of development projects. These activities help assess whether projects are achieving their objectives, identify areas for improvement, and guide decisions regarding resource allocation (Mugo & Oleche, 2015). M&E enables local governments to gather data and feedback necessary for accountability and transparency to stakeholders and the public. Additionally, it allows local governments to demonstrate the impact of their initiatives and improve future

resource allocation (Akanbang & Abdallah, 2021).

However, in Tanzania's Local Government Authorities (LGAs), budget allocation for M&E is often a challenge due to limited resources and competing priorities (Tidemand et al., 2014). LGAs typically focus on essential services like education, healthcare, and infrastructure, particularly during project implementation, which can result in insufficient funding for M&E practices (Kimaro, 2018). Scarce budgets for development projects further hinder the full execution of M&E activities. For example, the National Audit Office of Tanzania (NAOT) reported that over 60% of Iringa's local government projects face budget shortfalls, limiting M&E processes. As a result, many projects in Iringa municipality fail to meet completion targets, with over 31% falling behind each financial year (Mbogella et al., 2021).

Therefore, it is crucial to assess the impact of budget allocations on M&E practices, especially given the insufficient budgets provided. While several studies (Teddy & Faith, 2022; Mwangu & Iravo, 2015; Mbogo & Mirara, 2022) have explored the implications of budget allocations on M&E, little attention has been given to local government projects. Specifically, in Iringa, studies (Sanga, 2017; Maimula, 2017; Mgongolwa, 2007) have not adequately addressed how failed budget allocation impacts M&E in local development projects, highlighting the need for further investigation.

1.4 Objectives of the Study

1.4.1 General Objective

The general objective of this study is to evaluate the budget allocation, and its implication on monitoring and evaluation among local government's development

projects.

1.4.2 Specific Objective

To investigate the impact of budget allocations on the effective monitoring and evaluation practices among local government development projects in Iringa municipality

- i) To determine the strategies used in budget allocation for the monitoring and evaluation of the local government development projects
- ii) To identify the factors that affect the budget allocation of local government development projects in Iringa municipality
- iii) To investigate the impact of Budget Allocations on the Effective Monitoring and Evaluation Practices to the local government projects

1.5 Research Question

How does the budget allocation impact the effective monitoring and evaluation practices among local government development projects in Iringa municipality?

- i) What are the strategies used in budget allocation for the monitoring and evaluation practices of the local government development projects?
- ii) What are the factors that affect the budget allocation of local government development projects in Iringa municipality?
- iv) How does the Budget Allocations impact the Effective Monitoring and Evaluation Practices within the local government projects?

1.6 Significance of the Study

This study on the concept of budget allocation and its resulting implication on M&E among Local Government's Development Projects will be of massive significance in terms of creating awareness on the importance of proper allocation of funds. To both

the stakeholders, M&E participants and the local government as whole, the study does import awareness on the M&E practices within the development projects of local governments especially in Iringa municipal. Furthermore, the findings of this study have a massive impact at creating the awareness on the challenges encountering local governments as well as factors affecting budget allocations.

The study's findings do provide useful insights for policymakers to restructure policies around budget allocation especially in the M&E mechanisms for local government development projects. Similarly, the study contributes to the literature and builds on existing literature on budget allocation, M&E, and their implications on development projects. The study's results can be used to guide future research on the factors affecting the allocating of funds and evaluating the effectiveness of local government development projects.

Lastly, in light of the foregoing results, it is critical for the researcher to hone their critical thinking skills and understanding of research methodology in order to effectively complete their master's degree and advance professionally.

1.7 Scope of the Study

This study investigates the budget allocation, and its implication on monitoring and evaluation among local government's development projects, on a precise case of Iringa municipality. Therefore, the main scope of this study is the development projects performed under the local governments umbrella in Iringa municipal. Whereby the study did investigate the M&E practices performed and how the budgetary allocation tends to influence a proper conducting of the M&E activities

within the study area.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This second chapter incorporates reviewing of different literatures that have highlighted the aspect of budget allocations and the overall concepts of M&E practices at different projects. Therefore, includes the definition of concepts, theoretical review, empirical literatures and the conceptual framework as well as the research gap. Furthermore, at this section of the study, several variables and their positions are highlighted on how they tend to affect one another.

2.2 Definition of Terms

2.2.1 Budget Allocation

Budget allocation refers to the process of distributing available financial resources among different categories or areas of expenditure based on their priority and importance. It involves setting aside funds for various expenses such as salaries, rent, equipment, and supplies, among others (Sato & Hirao, 2013). Budget allocation can be done for various entities, including individuals, households, organizations, and government agencies. Budget allocation in local government refers to the process of distributing financial resources to various departments and programs within the jurisdiction of a local government (Kluvers, 2001).

This process involves setting priorities, identifying needs, and making decisions on how best to allocate limited resources to achieve the objectives of the local government. In the case of the local government M&E activities, it involves setting aside funds for M&E activities within the local government's budget (Masuku &

Ijeoma, 2015). It involves determining the amounts of resources required to carry out M&E activities, prioritizing M&E needs, and allocating resources to specific M&E activities based on their importance and expected impact. Effective budget allocation in local government M&E can help ensure that resources are used efficiently, M&E activities are carried out effectively and the government's performance is regularly assessed and improved.

2.2.2 Monitoring and Evaluation

Monitoring and evaluation (M&E) is a process used to assess and track the performance and progress of a project, program, or policy. The goal of M&E is to measure the effectiveness of interventions and provide information that can be used to improve future planning, implementation, and decision-making (Kissi et al., 2019). M&E typically involves the collection, analysis, and interpretation of data to determine whether project objectives are being met, to identify areas for improvement, and to guide program decision-making. Monitoring involves the continuous tracking of progress and performance over time, while evaluation involves a more in-depth assessment of the impact and effectiveness of a project or program (Kabede, 2018). M&E is essential for ensuring accountability, transparency, and evidence-based decision-making in development projects, and is widely used by governments, NGOs, and other organizations to improve program effectiveness and achieve better outcomes.

2.2.3 Local Government

Local government refers to the administration of a specific geographical area, such as a city, town, or county, by elected officials and administrators (Kessy, 2011). The

local governments were initially introduced with intentions to provide essential services and governance at the community level, such as public safety, sanitation, and infrastructure maintenance. Local governments are responsible for making and enforcing laws and regulations that apply within their jurisdiction (Mugo & Oleche, 2015). The local government authorities tend vary from country to country, but they typically have a level of autonomy from higher levels of government. This autonomy allows local governments to tailor their policies and services to the unique needs of their communities.

2.2.4 Development Project

A development project is a planned initiative designed to achieve a specific goal or set of objectives within a given period. These projects typically involve the creation or improvement of infrastructure, services, or products aimed at benefiting a community, organization, or group of people (Kissi et al., 2019). Development projects can be initiated by government bodies, non-profit organizations, private companies, or individuals, and can range from small-scale projects to large-scale, long-term initiatives.

On the case of local governments, the local government development projects are the project that is initiated and managed by a local government or municipality to enhance the quality of life for its citizens (Janssen et al., 2016). These projects are designed to address specific needs or issues within the community, such as improving infrastructure, expanding public services, or creating new economic opportunities. The scope of local government development projects varies widely, depending on the specific needs of the community (Barker, 2000). Some projects

may be relatively small and focus on improving a single aspect of community life, such as renovating a park or building a new library. Others may be much larger and more complex, such as building new roads, constructing public housing, or developing a new industrial zone.

2.3 Theoretical Review

2.3.1 Theory of Change

The theory of change is a framework that originated in the field of program evaluation and has gained significant recognition in various sectors such as social change, international development, and most especially in projects monitoring and evaluation. It was initially developed in the 1970s by social scientists who were working on community development projects (Nelson & Prior, 2003). It has since been adopted by a wide range of organizations, including non-profits, government agencies, and businesses. The concept of theory of change further developed as a response to the need for a systematic approach to understanding how and why specific interventions lead to desired outcomes. It aims to provide a clear and logical pathway of cause-and-effect relationships between inputs, activities, outputs, outcomes, and impacts (Nelson & Prior, 2003).

The theory of change serves as a valuable framework for program designers, implementers, and evaluators, helping them clearly outline their assumptions, strategies, and goals (De Silva et al., 2014). By mapping out how interventions are expected to drive change, it improves planning, implementation, and evaluation processes, supporting evidence-based decisions and the attainment of desired results. In the context of budget allocation and monitoring and evaluation (M&E) for local

government development projects, the theory of change provides key insights into how financial distribution impacts these practices.

It suggests that allocating sufficient funds to M&E activities is crucial for effective project oversight. When local governments dedicate a significant portion of their budget to M&E, it demonstrates a commitment to transparency, accountability, and successful project implementation (Funnell & Rogers, 2011). Adequate financial support enables the hiring of skilled personnel, the acquisition of essential tools, and the establishment of comprehensive M&E systems, leading to better data collection, analysis, and reporting. This investment results in informed decision-making and improved project outcomes (De Silva et al., 2014).

Additionally, the theory of change highlights the role of capacity building in enhancing M&E practices. Budget allocations can support training and development programs that equip local government staff with the skills needed to monitor project progress and assess its impact. By investing in training and workshops, governments foster a culture of learning and continuous improvement. Furthermore, the theory emphasizes the importance of establishing dedicated M&E units, supported by adequate budget allocation, to ensure systematic and coordinated evaluations across various projects (De Silva et al., 2014). This leads to more consistent, transparent, and effective project performance and accountability within local government projects.

The general implication of the theory to the study is based on the notion that the theory provides a useful lens to understand the relationship between budget

allocation and monitoring and evaluation in local government development projects. By allocating adequate financial resources, investing in capacity building, and strengthening institutional arrangements, local governments can enhance their monitoring and evaluation practices, ultimately leading to improved project outcomes, greater transparency, and increased accountability.

2.4 Empirical Review

Several scholars have highlighted the influence of budget allocation in monitoring and evaluation and overall functioning of projects. Scholars such as Mbogo and Mirara (2022) along with Mwangi and Iravo (2015) have all in different spheres discussed and concluded on the aspects of monitoring and evaluation and how precisely it can be influenced by the prevailing budgets specified on the projects.

Teddy and Faith (2022) investigated the effect of budgetary allocations on monitoring and evaluation among the nature-based enterprise projects within Kenya. The cross-sectional study was conducted precisely in the Mau Forest, Mt Kenya and the Chyulu hills, while collecting data from 160 respondents. The study precisely identified the aspects of adequacy, availability of the budget, timely allocation and funds utilization as the main aspects of budget allocation. In the findings of the research, it was revealed that budgetary allocation was empirically significant for explaining the tracking and assessment of nature-based projects within Kenyan water towers.

However, the findings also revealed the funds allocated for M&E were inadequate for the M&E activities during the project. Furthermore, the findings also revealed

that actual budget tends to vary from the projected budget by a massive margin. Hence implying that despite having a statistically significant implication to the M&E, yet most of the allocated budget does not satisfy the M&E activities within the Kenyan water towers nature-based projects.

Mbogo and Mirara (2022) assessed the resulting influence of budget allocation in M&E to the humanitarian-based project planning activities, in the case of the international rescue committee (IRC). The study was precisely performed through both descriptive and inferential analysis on data collected from 46 employees of the IRC. The study precisely focused on the right channelling of funds, budget estimations, timely provision of funds, funds adequacy as well as variation between estimation and actual budget of the project M&E activities. In the findings it was revealed that budgetary allocation had a positive influence to the M&E activities. Similarly, the presence of budgetary allocations would impact in a positive manner the overall planning of humanitarian activities in the IRC projects. Therefore, implying whenever the budget is well adhered during allocation process, the planning and undertaking of M&E activities will be completed effectively.

Tengan and Aigbavboa (2021) examined the factors influencing M&E in development projects, while precisely focusing on construction projects in Ghana. The study involved studying different aspects across the conducting of construction of projects. In the findings it was revealed that there are around 14 factors that tend to impact the monitoring and evaluation of the construction projects. Among the identified factors were leadership, communication, M&E information systems and stakeholders' involvement. However, the most notable impactful factor was the

budget allocation. Such that the study precisely specified that in most cases these construction projects are not well monitored and evaluated due to lacking reliable budgetary funds. Furthermore, the findings also revealed that the budgetary allocation was also the main aspect for untimely completion of most of the development projects.

Kabede (2018) analysed the factors affecting the overall effectiveness of M&E systems among the local non-governmental organizations within Addis Ababa in Ethiopia. The study was conducted through both descriptive, correlation and regression analysis among 180 local non-governmental organization projects. In the findings it was revealed that the M&E tools and techniques, alongside training, and technical competency were found to have an impactful influence among the effective M&E practices within the study area. However, despite findings revealing the budget allocation to be mostly inadequate and the leading cause of incomplete projects, findings also revealed that budget allocation was the main influential tool. Such that the effect of budget allocation was found to have more than a double in effect as compared to other studied factors within the non-governmental projects.

Mwangi, Nyang'wara and Ole Kulet (2015) conducted an assessment on the factors affecting the effective M&E of the constituency development projects within Laikipia West constituency in Kenya. The study was conducted through a descriptive analysis along with an inferential statistical analysis, therefore targeting the committee and project members. In the analysis findings, it was discovered that several factors tend to impact the effectiveness of M&E within the development projects. Factors such as technical capacities of the M&E members, stakeholder's

participation and political influence were all impactful at influencing the effective M&E activities. However, the finding revealed the most influential factor was the budgetary allocation the M&E practices. Such that M&E activities on projects that had less or no allocated funds for M&E was found to be ineffective in most cases.

Nyakundi (2014) investigated the determinants factors impacting the implementation of M&E practices among the donor funded projects in Nairobi Kenya. The study precisely focused on technical capabilities, stakeholders' involvement and the overall budgetary allocations on the M&E practices. In the findings it was discovered that the technical expertise is an important determinant of M&E. In terms of the impact of stakeholder participation in monitoring and evaluation execution, the research discovered that stakeholder involvement was minimal. On the impact of budget allocation on M&E implementation, the research discovered that insufficient resource allocation can contribute to significant failure in M&E implementation. Furthermore, in more precise, the study found had a larger coefficient, which implied presence of a massive effect in comparison to other studied factors at enhancing the implementation of M&E practices.

2.5 Research Gap

In review of literatures on the aspects of budget allocations, and the overall factors impacting the M&E practices in the development projects. It is generally acknowledged that majority of the study have found the presence of proper allocation of budget enhanced better conducting of the M&E activities, along with the overall performance of the projects. Scholars such as Tedddy and Faith (2022); Mbogo and Mirara (2022); Tengan and Aigbavboa (2021) along with Mwangi, et al.,

(2015) have all highlighted of significance of budgetary allocations to the projects M&E activities, which in turn justifies the presence of an influence from budgetary allocation to the M&E activities. However, although M&E are important aspects of project management, little attention has been given to how budget allocation aspects can impact the overall M&E processes, since most of the studies only focused on the financial point of view.

Furthermore, the reviewed studies highlight the significance of factors such as adequacy, availability funds and utilization of budget resources in influencing the effectiveness of M&E practices within development projects. Thus, ignoring the influence of allocated resources, budgeting process and strategies as well as the timely allocation, which provides a theoretical gap for further investigation? Therefore, based on such gap this study investigated the budget allocation aspects such as resources allocated, timely allocation of funds, budgeting process and the local government's priorities.

On the other hand, majority of the studies in the literatures have proven to be focused on non-governmental projects. Whereas little is known on the local government projects side, since the nature of budgetary allocation is quite different from the private and non-governmental organization. Similarly, majority of studies were studied across different countries, however little is known in the case of Tanzania LGAs, which can have different budgetary allocation procedures and M&E practices for the local government projects, hence a contextual gap. The focus on the Iringa municipality local government development projects provides a unique underexplored context in which this study intends to fill the gap by investigating

impact of budget allocations on the effective M&E practices, strategies used in budget allocation for M&E, as well as the factors that affect the budget allocation among the local government development projects in Iringa municipality.

2.6 Conceptual Framework

The figure below depicts the study's highlighted ideas, which serve as variables in the empirical evaluation that is to be conducted in the study.

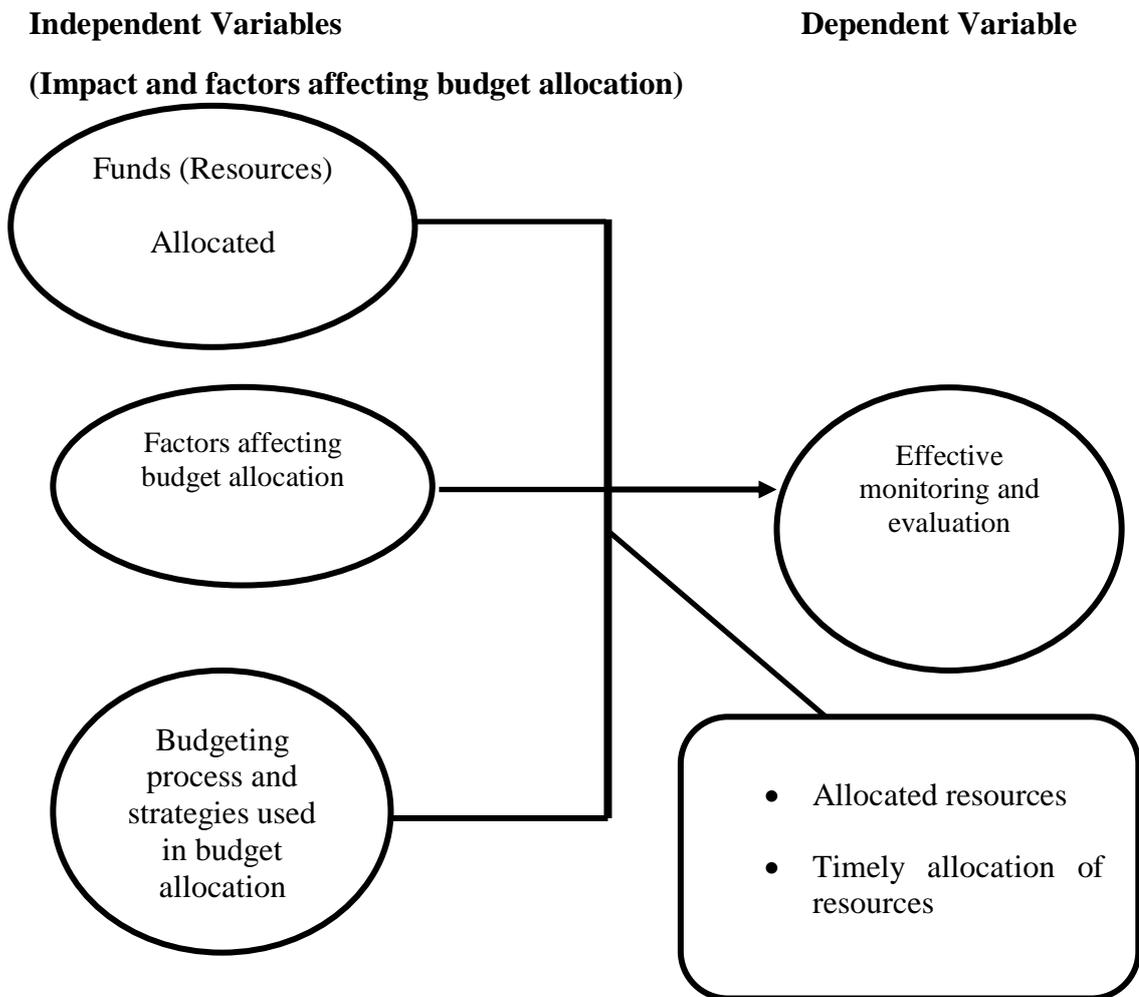


Figure 2.1: Conceptual Framework

Source: Researcher, (2024).

2.6.1 Nature of the Relationship among Variables

As depicted in the above conceptual framework diagram, the effective monitoring and evaluation (M&E) of a project or program is closely linked to the funds allocated, factors affecting budget allocation, the budgeting process, and the strategies used in budget allocation. The funds allocated directly impact the scope and scale of a project, determining the resources available for implementation. Factors affecting budget allocation, such as economic conditions, political priorities, and stakeholder demands, influence the overall funding availability. The budgeting process itself, including the methods used to estimate costs and allocate resources, can affect the efficiency and effectiveness of M&E.

Finally, the strategies used in budget allocation, such as performance-based budgeting or zero-based budgeting, can impact the alignment of resources with project objectives and the ability to measure and track progress. Therefore, a strong relationship exists between these elements, and effective M&E requires careful consideration of all of them to ensure that resources are allocated efficiently and effectively, and that project outcomes are achieved.

On the other hand, the allocated resources, timely allocation of resources, and the budgeting process play crucial roles in influencing the effective monitoring and evaluation of LGAs development projects. These factors interact closely and contribute to the overall success and impact of monitoring and evaluation efforts. Let's examine each of these elements in more detail. For instance, adequate allocation of financial resources supports the establishment of robust monitoring and evaluation systems, including hiring skilled personnel and acquiring necessary tools.

Timely allocation enables LGAs to plan and execute evaluations at the appropriate stages of the project cycle, ensuring data collection throughout the project's lifespan. The budgeting process itself, when participatory and comprehensive, facilitates strategic resource allocation and fosters a culture of monitoring and evaluation. To maximize the impact of monitoring and evaluation efforts, LGAs should prioritize sufficient funding, allocate resources in a timely manner, and integrate monitoring and evaluation considerations into the budgeting process.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This section details the methodology employed in the study, outlining the chosen research design and the reasoning behind its selection. It effectively illustrates the study's area, encompassing aspects such as the selection of an appropriate sample size, the methods for data collection, data analysis, considerations of reliability and validity, and the exploration of ethical issues.

3.2 Research Design

A research design is a strategy or blueprint created by a researcher to execute and carry out the research or inquiry. Making choices about the research topics, the techniques to be employed for gathering and analysing information, the method used for sampling, and the timeline for finishing the study are all part of this process (Kumar, 2018). A good research plan should have rational, systematic, well-organized goals and hypotheses that serve as the study's guiding principles. Additionally, it should be adaptable enough to deal with any difficulties or unexpected discoveries that may come up while conducting the study.

A case study research method was used for this study analysis. A case study research design can be a qualitative or quantitative research that involves the in-depth examination of a particular phenomenon or a situation in its natural setting (Ridder, 2017). This design entails a detailed investigation of a specific case or a few cases over time, using multiple sources of data such as interviews, and documents. One of the major significances of a case study research design is that it allows researchers to

obtain a comprehensive understanding of the complexity of a phenomenon in its natural setting (Teegavarapu, Summers & Mocko, 2008). This research design is particularly useful when the research question involves "how" and "why" questions, as it enables researchers to delve deeper into the underlying mechanisms and factors that shape the phenomenon of interest. The application of a case study research design in the analysis is based on the scope of the study that intends to only focus on the M&E of development projects in Iringa municipality. Therefore, the findings are to be conclusive for the case of Iringa municipality and no other locations.

3.3 Study Area

Iringa municipality is a local government area located in the Iringa region of Tanzania. The municipality is located at southern highlands of Tanzania bordered by Iringa rural district, at the north, west and the south, while being bordered by Kilolo district in the East. The municipality covers an area of 331 square kilometres and sub-divided into 18 administrative wards and 192 streets. The municipal is home to several development projects that are ongoing including the water supply-based projects, infrastructure construction projects and health-based projects, thus vividly justifying the selection of the study area.

Furthermore, the study relies on Iringa as a study area due to its diverse array of development initiatives, coupled with its administrative efficiency, offers a comprehensive landscape to analyse budget allocation strategies and their corresponding implications. On the other hand, the selection of the municipality of Iringa has been justified as a result time to time challenges related to the poor implementation of M&E among the LGA projects due to limited budget allocation.

Furthermore, the municipality's proactive engagement with monitoring and evaluation practices enhances the feasibility of gathering nuanced insights into how allocated funds translate into project outcomes. The study in Iringa can provide valuable insights applicable to similar contexts, contributing to a broader understanding of effective budget utilization for local government development projects and refining monitoring and evaluation practices across regions.

3.4 Population and Sampling

A population is an extensive group of people, objects, events, or things that is often referred to as the sum of all the components (Kothari, 2004). The entire collection of topics or elements that the researcher is interested in is considered. The term "population" can also refer to any collection of traits falling under a particular category that statistics use to draw conclusions about the people in a sample. Depending on the conditions being studied, a population may be vague or precise. (Kumar, 2018). The population of the study was the project stakeholders, LGA's employees and the M&E participants. However, since the population of the study is unknown, i.e. the population involved in the M&E practices, then the study employed the Cochran sampling formular for unknown population. Since the precise population of project stakeholders and employees in the M&E practices tend to vary depending on the specific project. Whereby the Cochran sample size formula is given as;

$$\text{Sample size} = \frac{Z^2 [P(1-P)]}{e^2}$$

Where;

Z is the Z score that is equivalent to 1.96 at 95 percent confidence level

P is the proportion of the population

e is the margin of error, which is 10%

$$\text{Sample size} = \frac{1.96^2 [0.5(1-0.5)]}{0.1^2}$$

$$\text{Sample size} = 96.04$$

Note: the population of is unknown at the moment

Therefore, the sample to be studied was 96 individuals, that included individuals who are the project stakeholders, LGA's employees and the M&E participants. Thus, the sampling frame was the employees in LGAs, M&E activities participants and the local communities, whereby 32 respondents were chosen from each category. Furthermore, at the sampling process, the study utilized the combination of snowball sampling technique and purposive sampling technique. This is due to the fact that these project stakeholders, LGA's employees involved in the projects and the M&E participants, are not well known to the researcher, hence such sampling technique was best at identifying them.

3.5 Data Collection and Techniques

Data collection involves gathering, scrutinizing, and documenting pertinent information or facts (data) on specific research variables (Mason & Bramble, 1997). Thus, in this study, tools to be used in the research's data collection process were the questionnaire, along the interviews as supportive tool in the process. A questionnaire is a sort of study instrument used to collect data from people that consists of a collection of inquiries (or other requests) (Kumar, 2018). The primary source of data for analysis was well-planned, methodical surveys, as stated in the study's main body. This method of data collection is thought to be ideal given the nature of the

study, which calls for the determination of the exact data figures for the analysis.

Additionally, because the research uses both quantitative and qualitative techniques of analysis, questionnaires accurately describe such data for the analysis. The use of questionnaires was conducted through selecting the sample of respondents to be studied, whereby the respondents were selected before asked to fill the questionnaire by the researcher. This type of data collection has gained importance because it provides both quantitative and the qualitative detail. The questionnaire were opted for in English due to the context of the research, which would be performed and addressed in English. However, in some cases, respondents who chose Kiswahili received the survey in that language. However, in addition to the data collection through questionnaire and interviews and an evaluation of the supporting documentation was conducted with the aim of identifying trend and reports on budget allocations and M&E practices in the study area.

3.6 Data Analysis

According to Kothari (2004), data analysis includes computing specific metrics and looking for recurring trends in the relationships between data groups. Both a quantitative and a qualitative approach were used in this research to analyse the data. Strong analytical and interpretive skills, as well as first-hand understanding of the social context in which the data were gathered, are required for the qualitative analysis of the information, which may include text from an interview. Instead of trying to predict or describe anything, qualitative analysis focuses on the phenomenon of comprehending it (Creswell, 2014). However, quantitative data analysis is founded on number values that make it possible to comprehend data using

terms like averages, medians, modes, and standard deviation (Chamwali, 2007). Descriptive analysis and content analysis was therefore used by the scholar to assess the data for this study. Following that, the information was analysed, summarized, and evaluated using descriptive statistical techniques in line with the conclusions drawn from the results of the questionnaire and interview data.

3.6.1 Descriptive Analysis

The descriptive analysis is a simplified statistical analysis that quantifies or points out several aspects of the data gathered. It uses a variety of methods to present accumulated reports of the data analysed (Heeringa, West & Berglund, 2017). Measures of variance or dispersion can be identified as part of descriptive analysis and are a few metrics that are frequently used to describe a data gathering. While the mean, median, and mode values as well as the standard deviations as well as variances, the minimum and maximum amounts of the variables are among the indicators of diversity. In this study's instances, a descriptive analysis was carried out to look at the socioeconomic features and attributes of the respondents. For this instance, are the socioeconomic characteristics of the project stakeholders, LGA's employees and the M&E participants within studied area were highlighted. Similarly, numerical aspects such allocated funds and time frame of the projects were interpreted through the help of the descriptive analysis.

3.6.2 Content Analysis

The content analysis is a study technique that analyses and interprets various types of communication such as text, pictures, audio, and video. It entails methodically sorting through and analysing a communication's material to find trends, motifs, and

meanings (Creswell, 2014). It is frequently used in social science research to examine a variety of phenomena, including political discourse, public opinion, media depictions, and societal ideals. In accordance with the study query and the data being analysed, it can be both quantitative and qualitative.

Therefore, to evaluate and examine the occurrence, significance, and connections of such specific phrases, patterns, or ideas, scholars needed to use content analysis. Due to the nature of the ideas being explored, which can be difficult to quantify using numerical methods, content analysis is used in the analytical stages. As a result of the transcription and summary of the data as a component of the content analysis techniques, overall useful themes that appear were reflected in the data. In order to achieve the goals of the research, the emerging topics or bits of information were evaluated, merged, and characterised, and their significance was given.

3.7 Measurability and Description of the Variables

Table 3.1: Measurability and Description of the Variables

Variables	Description of the variables	Measurement of the variable
Timely allocation of resources	Timely allocation of resources refers to the efficient and prompt distribution of necessary assets to meet specific needs or objectives within a given timeframe.	Likert scale
Budgeting process	The budgeting process involves planning, estimating, and allocating financial resources in a structured manner to achieve organizational goals and objectives.	Likert scale
Effective monitoring and evaluation	Effective monitoring and evaluation entails systematically assessing and measuring the progress, performance, and outcomes of a project, program, or initiative to ensure its success and identify areas for improvement.	Likert scale
Allocated resources (funds),	Allocated resources (funds) refer to the specific amount of money or financial assets that have been assigned or set aside for a particular purpose or use within an organization or project.	Likert scale

Source: Researcher, (2024).

3.8 Data Validity and Reliability

The content's validity and reliability were well assured by ensuring every question included within the questionnaire as well as interview is genuine and well-structured for easy understanding. Therefore, assessing the validity of the data collection instruments includes figuring out with precision whether the proposed metrics are practical and reliable. The researcher was also more direct, straightforward, and simplistic when posing questions to interviewees in accordance with the problem description, the investigation's questions, and the study's objectives. The researcher's supervisor was involved to review and make corrections to the questions in order to ensure compliance.

A trial experiment was performed with two interviewees who served as the study area's reps in order to better perform the pre-testing of the intended research tool and guarantee the veracity of the research. According to Kumar (2018), pre-testing the study's questionnaire shows the applicability of the proposed standardised procedure and also identifies any ambiguities or discrepancies in the data collection tool.

3.9 Ethical Consideration

Research demands careful consideration of academic integrity and methods, as well as education campaigns, acknowledgement of earlier researchers, and safeguards for people's well-being and anonymity (Mason & Bramble, 1997). Anyone participating in research studies must also follow their ethical responsibilities. In this investigation, the researcher obtained the informed consent of every participant, including those who provide details about their experiences and viewpoints regarding the general scenario of budget allocation and M&E procedures of the

development projects. This entails outlining the study's objectives, advantages and disadvantages, and intended use of the collected data. Similar to how their confidentiality was safeguarded, the research made sure that the data it collects from them is kept private. This entails using anonymous tags rather than actual names instead of sharing information that could be used to identify people.

The research was carried out impartially and fairly to ensure justice. Any form of bias or discrimination won't be used by researchers when choosing subjects or when gathering and analysing data. The scholar also made sure that the subjects are not harmed or distressed by the study. Any possible risks were reduced, and if assistance was required, individuals received it. In addition, the researcher did honour the participants' national customs and beliefs as well as the environment in which the study is taking place. This entails using suitable language and communication techniques as well as taking into consideration any standards that might have an impact on the research. Finally, the researcher ensured that the information gathered is handled properly and morally and that it is not used for anything other than the study.

CHAPTER FOUR

PRESENTATION OF FINDINGS

4.1 Introduction

This chapter comprises of the presented findings that were revealed from the data collection process and analysis. Therefore, the chapter comprises of the demographic analysis section and the empirical analysis section. All of the presented findings are based on the data collected from the study respondents, which include the project stakeholders, LGA's employees and the M&E participants. Thus, the presented findings are based on the study objectives, which include investigating the impact of budget allocations on the effective monitoring and evaluation practices among local government development projects; determining the strategies used in budget allocation for the monitoring and evaluation of the local government development projects; and identifying the factors that influence the budget allocation of local government development projects in Iringa municipality.

4.2 Response Rate

The study concentrated on a range of sampled stakeholders in the LGA projects including several LGA employees, and the M&E participants from numerous segments of the projects, within the Iringa municipality. To examine the sampled population, interviews along with the questionnaires were employed as the primary data gathering approach. Still, the results indicate that a portion of the sampled respondents did not complete the survey, by not responding or returning the questionnaires successfully. As a result, this indicates that the response rate was below 100%.

Table 4.1: Response Rate

Response	Frequency	Percentage
Responded	90	93.75
Not responded	6	6.25
Total	96	100.00

Source: Research findings (2024).

The study involved studying a sample of 96 respondents who are the local government project stakeholders of Iringa Municipal projects. In the findings it was discovered that only 90 respondents successfully completed their questionnaires. Hence providing a response rate of 93.75%, which is considered a success rate in the data collection process.

4.3 Demographic Analysis

The demographic analysis section analyses different demographic aspects of the study respondents and how they tend to affect the overall studied concepts. Similarly, the different demographic characteristics play a crucial role in shaping the overall working environment and influencing the monitoring and evaluation scenario of local government's development projects. Furthermore, these demographic patterns of respondents were studied to determine the proportion and characteristics of stakeholders involved in the local government development projects. Thus, such aspects studied included age, the level of educations, gender and occupations.

4.3.1 Age of the Respondents

The age of the respondents was studied so as to reveal the threshold of age category of the stakeholders in the local government projects in Iringa municipal. Since a representative threshold should contain all age categories so as to enhance equal delivery of opinions and equality in general. Furthermore, the age of the respondents

was studied to provide an extensive understanding on how different age categories of the respondents tend to perceive the overall budgeting process allocation process of the local government projects.

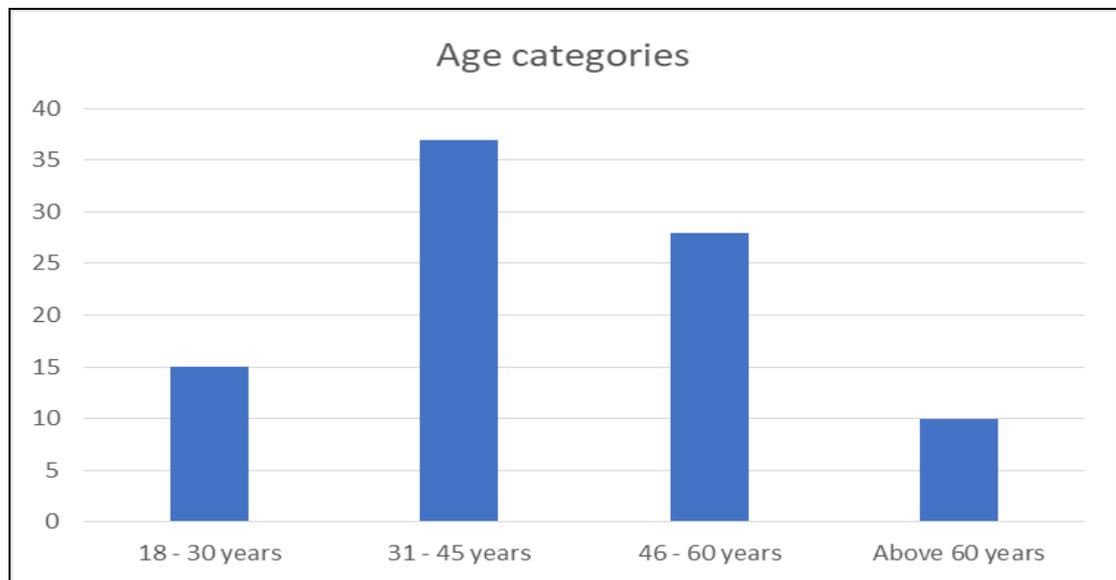


Figure 4.1: Age Categories of Stakeholders

Source: Researcher findings (2024).

In the findings portrayed above in figure 4.1, it is revealed that majority of the local government project stakeholders in Iringa municipal are aged between 31 and 45 years of age. Such that 37 stakeholders, which are equivalent to 41.1% were aged between 31 to 45 years. Furthermore, 28 local government stakeholders, which are equivalent to 31.1% are aged between 46 and 60 years of age. Similarly, 15 respondents (16.7%) and 10 respondents (11.1%) were aged 18 to 30 years and above 60 years of age respectively. Based on such findings it is clear that majority of the of the local government project stakeholders in Iringa are middle age adults. The presence of a majority of the stakeholders as middle-aged adults implies that there is a wealth of experience, stability, and a deep understanding of specific local government projects.

4.3.2 Level of Education

The level of education was studied as one of the demographic aspects with intentions of determining the distributions in terms of education and awareness among the project stakeholders in Iringa municipal. The presence of educated stakeholders paves way for better and more advanced opinions in the overall project implementation phase and the M&E activities. Similarly, presence of properly educated stakeholders will yield a proper and detailed allocation of budget to the development projects.

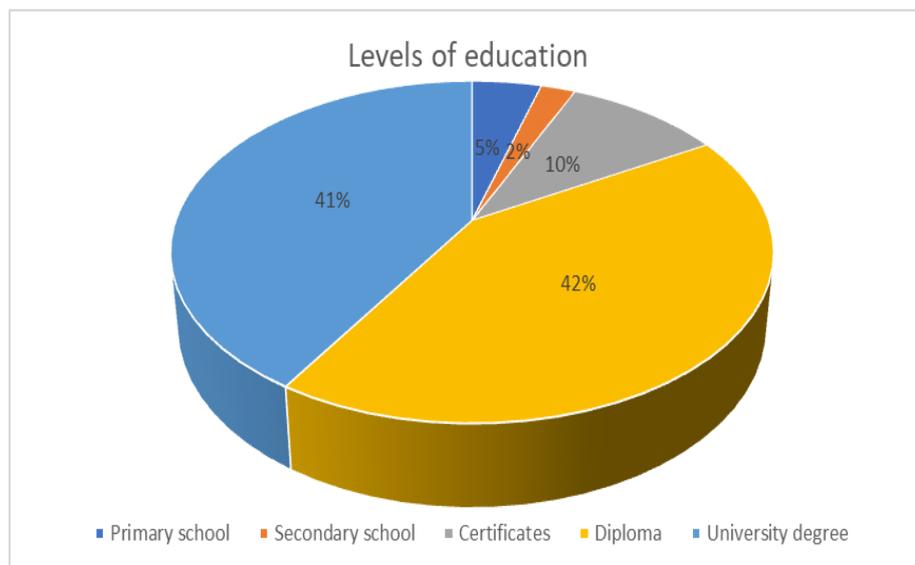


Figure 4.2: Education Level

Source: Researcher findings (2024).

From the figure displayed above findings revealed majority of the local government project stakeholders have a university degree or diploma. Such that 42% of the stakeholders have a diploma level of education. Similarly, 41% of the stakeholders have a university degree level of education. On the other hand, 10% of the stakeholders, which is equivalent to 9 respondents, have a certificate level of education and only 2% of the respondents have a secondary school level of

education. Lastly, only 5% of the stakeholders, which is equivalent to 4 respondents are primary school educated. Based on the findings on the level of education it is clear that majority of stakeholders in the local government projects are well and adequately educated. Thus, providing a fundamental based for the M&E implementation and the overall project undertaking.

4.3.3 Gender of the Respondents

The gender of the respondents was studied as one of the key demographic characteristics of the stakeholders. Gender was studied to show the disparity in terms of gender between the stakeholders and portray whether the local government approves equal opportunities among both genders. The gender aspect is essential for achieving inclusivity and equity in budget allocations, ensuring that diverse perspectives and concerns are adequately addressed. Secondly, incorporating a gender lens aids in assessing the impact of budget allocations on effective monitoring and evaluation practices. Gender-specific roles and responsibilities within communities may influence how projects are implemented and perceived, necessitating tailored monitoring and evaluation strategies. For instance, women may play unique roles in community development that require targeted evaluation approaches.

Based on the revealed findings on figure 4.3, the gender distribution portrays majority of the local government project stakeholders in Iringa municipal are the males. Such that 58% of the respondents, which is equivalent to 52 individuals, are the males, while the remaining 42%, which is equivalent to 38 individuals are the female. Based on such findings it clear that the local government projects in Iringa

are more male dominated, with majority of stakeholders being male.

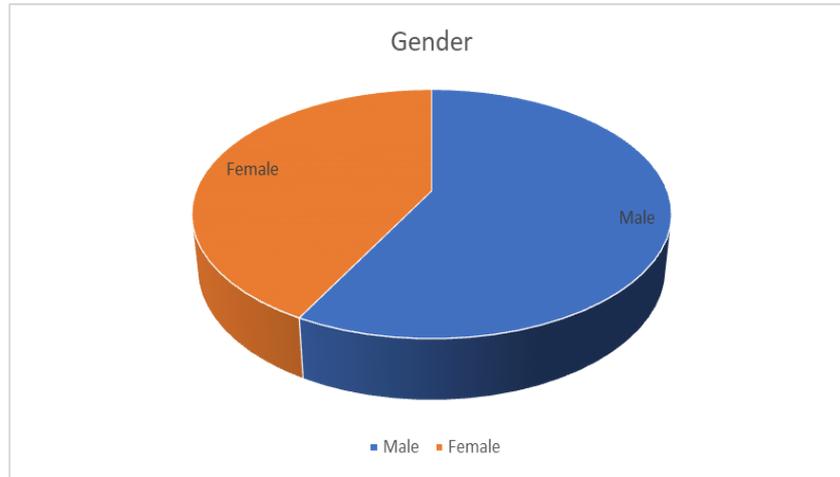


Figure 4.3: Gender Distribution

Source: Researcher findings (2024).

4.4 Empirical Analysis

4.4.1 Awareness on Budget Allocation in Local Government Projects

The awareness on the budget allocation process in the local government projects was studied in terms of four categories of Likert scale. These categories included being very familiar to the budget allocation process, somewhat familiar, not very familiar and not at all familiar with the budget allocation process. Whereby the stakeholders were asked to highlight their awareness in terms of the extent of familiarity, but also asked to demonstrate on whether there have ever been involved in the budget allocation process of the local government projects.

Table 4.2: Familiarity in Budget Allocation Process

Categories	Frequency	Percentage
Very familiar	27	30.0
Somewhat familiar	53	58.9
Not very familiar	9	10.0
Not at all familiar	1	1.1
Total	90	100.00

Source: Research findings (2024).

In the findings as portrayed in Table 4.2, findings revealed that majority of the stakeholders were quite familiar with the budget allocation process among the local government projects. In precise, finding reveal that 20% of the stakeholders were very familiar on the budget allocation process, while 58.9% were somewhat familiar (partially familiar). On the other hand, 9 individuals equivalent to 10% of the stakeholders studied were not very familiar. While only a single respondent was not at all familiar of the budget allocation process. Furthermore, findings revealed that despite some of the stakeholders not being aware of the budget allocation process, yet all of the studied stakeholders were at one point in time involved in the local government development projects.

4.4.2 Satisfaction on the Level of M&E within Local Government Project

The state of being satisfied with the M&E phase of the project was studied in two main dimensions. First, the stakeholders were asked on whether they have ever been involved in the M&E phase of the local government projects in Iringa. On the other hand, the stakeholders were asked on whether they are quite satisfied with the level of M&E practices on the local government projects in Iringa municipal.

Table 4.3: Satisfaction on the Level of M&E Practices

Categories	Frequency	Percentage
Very satisfied	7	7.8
Somewhat satisfied	16	17.8
Not very satisfied	29	32.2
Not at all satisfied	38	42.2
Total	90	100.00

Source: Research findings (2024).

Based on the finding portrayed on Table 4.3, finding reveal that majority of the stakeholders studied aren't quite satisfied over the overall level of M&E. Such that

42.2% of the studied respondents aren't at all satisfied, while 32.2% aren't very satisfied. On the other hand, 7.8% of the stakeholder studied was fully satisfied with the overall M&E practices. While 17.8% of the stakeholders were somewhat satisfied. Similarly, over the 90 studied stakeholders, findings revealed that all of the stakeholders were once ever involved in the M&E phase of the local government projects in Iringa municipal.

4.4.3 Budget Allocation and Effective M&E Practices

Based on the contents analysed on the aspect of budget allocation for effective M&E practices, the study revealed 96.7% of the studied stakeholders equivalent to 87 studied respondents did acknowledge that budget allocation tends to affect the M&E practices in the local government projects. Furthermore, to investigate the resulting impact of the budget allocation to the M&E the study further examined the effect of budget allocation to frequency of M&E, to the quality of M&E practices and the effectiveness of the current budget.

4.4.3.1 Budget Allocation and Auality of M&E

In investigating the effect of budget allocation to the quality of M&E in the local government project stakeholders within Iringa. The study asked the respondents on whether based on their experiences they do perceive that budget allocation affects the quality of M&E practices. On the other hand, the respondents were asked to illustrate on how does the budget allocation affects the quality of the M&E practices. In the findings it was revealed that all the studied stakeholders (100% of the respondents) claimed that the budget allocation tend to affect the quality of the M&E practices in the Iringa municipal local government development projects.

Furthermore, the study majority of the respondents revealed that presence of insufficient funds to execute the M&E will result to a poor-quality undertaking of the M&E activities. Similarly, insufficient allocation of budget to the M&E activities tend to result to ignoring of the M&E phase of most development projects in Iringa municipal. For instance, according to Mr A. Chilongola who is also a planning officer at the Iringa municipal claimed that “If no funds are allocated for the M&E activities, then the present development projects will be executed under poor quality but also the project output may not be attained as planned”.

4.4.3.2 Budget Allocation and the Frequency of M&E Practices

The frequency of M&E practices conducted from time to time is considered an essential element of supervising the project undertaking and the overall performance of development projects. Such that whenever the M&E activities are conducted the chances of a project to attain its objectives tend to rise. In investigating the effect of budget allocation on the frequency of M&E practices, the study revealed that the allocated budget tends to allow a timely and planned execution of the M&E activities. For instance, Mwasanga, who is one of the stakeholders in the development projects, revealed that budget allocation allows the funds to be set aside for the M&E, which in turn enhances the M&E practices to be conducted as planned and on quarterly basis. This implies that for a M&E to be frequently conducted a proper and detailed allocation of the budget should be put in place. As revealed in the case of Iringa municipality the M&E activities of each project are usually conducted on specific timeframes. Thus, unavailability of the sufficient budget to the sustain the M&E activities tends to yield irregular M&E activities leading to unattained objectives of the projects.

4.4.3.3 Effectiveness of the Current Budget to the M&E Practices

The effectiveness of the current budget to the M&E practices was studied through stakeholders' perceptions on the current prevailing situations within the Iringa municipal. In the data collection process, the stakeholders were precisely asked on whether the current budget allocation practices in Iringa municipal local government project was quite effective in enhancing the M&E practices.

Table 4.4: Effectiveness of the Current Budget

Categories	Frequency	Percentage
Yes	9	10.0
No	81	90.0
Total	90	100.00

Source: Research findings (2024).

Based on the findings revealed above in table 4.4, the analysis reveals that majority of the studied respondents that amounted to 90% of stakeholders (81 respondents) did reveal that the current budget on local government projects was not effective for promoting the M&E practices. On the other hand, only 10% of the respondents did concur to the current budget of the local government projects as being effective to the promotion of M&E practices. This implies that despite the municipal being viewed as a progressing region in terms of the local development projects, yet it is still lagging behind in terms of the M&E phase of most its projects. This further implies that most of these projects fall short in the likelihood of attain their full potential.

4.4.4 Influence of Budgetary Allocation on the M&E Practices in Local Government Projects

In assessing the overall influence of budgetary allocation to the M&E practices the

study was conducted through a series of Likert scale statements with five categories including, *1 strongly disagree, 2 disagree, 3 neutral, 4 agree and 5 strongly agree*. Based on the provided statement, the study revealed on the current state of budget allocation and whether the budget and budgeting process has an influence on M&E practices of the local government projects in Iringa municipal.

Table 4.5: Influence of Budgetary Allocation on the M&E Practices

S/N	Statements	Mean score
1	Funds are allocated on time to enable the successful completion of development projects in Iringa Municipality.	1.68
2	The budgetary allocation has a significant impact on the effectiveness of monitoring and evaluation in local government development projects.	4.78
3	The timely allocation of resources (funds) for monitoring and evaluation improves the effectiveness of local government development projects.	0.73
4	The budgeting process adequately considers the monitoring and evaluation of local government development projects.	1.63
5	The budgetary allocation for monitoring and evaluation of local government development projects is sufficient.	1.33
6	Local government priorities are well aligned with the monitoring and evaluation of local government development projects.	1.49
7	There is adequate communication between stakeholders involved in the monitoring and evaluation of local government development projects.	1.57

Source: Research findings (2024).

From the findings revealed above majority of the studied stakeholders disagreed with provided statements. Such that findings revealed the mean score of 1.68 on the first statement that stated “funds are allocated on time to enable the successful completion of development projects in Iringa Municipality.” Thus, implying that majority of the studied stakeholders do not agree with the fact that there is a presence of allocated funds on time to enable a successful completion of the development projects. However, the findings also revealed that the majority of the studied respondents agree that the “budget allocation has a significant impact on the effectiveness of monitoring and evaluation in local government development

projects”. This was proven by a mean score of 4.78, implying that despite the untimely allocation of funds, yet majority of the stakeholders acknowledge presence of a huge significance of budget to the M&E practices of the local government projects.

On the other hand, a huge some of studied respondents on average did not agree with the statements “The timely allocation of funds for M&E improves the effectiveness of local government development projects; the budgeting process adequately considers the M&E of local government development projects; the budgetary allocation for M&E of local government development projects is sufficient; local government priorities are well aligned with the M&E of local government development projects; and there is adequate communication between stakeholders involved in the M&E of local government development projects, with mean scores of 0.73, 1.63, 1.33, 1.49 and 1.57 respectively. Thus, implying in the case of Iringa municipal the neither is the budget timely allocated to sustain M&E practices not is the budget allocated is sufficient. Furthermore, based on the findings it is also clear that the communication channels between the project stakeholders aren’t well adhered. But also, the priorities of the LGA aren’t aligned to the M&E of the local government projects.

4.4.4 Strategies used in Budget Allocation for M&E of Local Government Projects

In determining several strategies that are used in the allocation of the budget to the local government projects, the study revealed a sequency of strategies that are employed. The determination of these strategies were investigated through a five

category Likert scale (*1 strongly disagree, 2 disagree, 3 neutral, 4 agree and 5 strongly agree*), whereby the stakeholders were given several statements of strategies and stated whether they agree or the disagree. However, the revealed findings portrayed that not all the strategies were adhered in the budget allocation for the local government projects and the overall budget allocation for M&E practices.

Table 4.6: Budget Allocation Strategies and Procedures

S/N	Strategies for budget allocation	Average
1	LGA communicates Investment Project Frameworks (IPFs) to stakeholders at village and ward level, providing an initial framework for budget planning.	1.92
2	Stakeholders actively participate in the planning process using O&OD methodologies.	3.87
3	District and ward facilitators support the stakeholders in formulating comprehensive plans.	3.64
4	Ward plans are submitted to the LGA planning department for review.	4.14
5	The LGA planning department combines ward plans with LGA-level development and recurrent budgets.	4.56
6	The LGA plan, now inclusive of ward-level inputs, undergoes further review by the council planning committee.	4.12
7	The LGA plan is presented to the full council for thorough debate and approval, ensuring democratic decision-making processes.	3.07
8	Approved LGA plans are forwarded to the regional secretariat for additional review, compilation, and subsequent submission to the PMORALG.	4.72
9	PMORALG reviews and consolidates individual LGA plans into a comprehensive plan and budget, ensuring coordination and alignment at the regional level.	4.68
10	The PMORALG plan and budget undergo parliamentary debate and approval, ensuring alignment with national priorities including M&E.	4.88
11	The final approved budget is communicated to LGAs, marking the commencement of fund disbursement for project implementation and M&E activities.	3.81
12	Wards and village stakeholders are informed of the final plans, including the allocated budgets for projects and M&E practices.	2.11
13	The local government has a clear strategy for allocating budget for monitoring and evaluation of development projects.	1.34
14	The budget allocation for monitoring and evaluation is based on the needs of the development projects.	1.17
15	The budget allocation for monitoring and evaluation is sufficient to ensure the effective implementation of the development projects.	0.81
16	The budget allocation for monitoring and evaluation is used in a transparent and accountable manner.	1.21
17	The results of monitoring and evaluation are used to improve the implementation of development projects.	3.98

Source: Research findings (2024).

Based on the revealed findings in Table 4.6 findings reveal that majority of the strategies to budget allocation for local development project and M&E practices were quite agreed to be present within the Iringa municipal. Such that the findings revealed a mean score of 1.92 towards the statement LGA communicates IPFs to stakeholders at village and ward level, providing an initial framework for budget planning. Thus, implying that majority of the stakeholders do not agree with the LGA communicating the IPFs to stakeholders at the village and ward level, as means of providing an initial framework for budget planning.

On the other hand, the studied respondents on average agreed on the Stakeholders actively participating in the planning process using O&OD methodologies; District and ward facilitators supporting the stakeholders in formulating comprehensive plans; Ward plans being submitted to the LGA planning department for review; The LGA planning department combining ward plans with LGA-level development and recurrent budgets as well as The LGA plan undergoing further review by the council planning committee, on a mean score of 3.87, 3.64, 4.14, 4.56 and 4.12, respectively.

Thus, implying that Iringa municipal as a local government authority tends to adhere to these strategies of budget allocation for local government projects. However, findings on the LGA plan being presented to the full council for thorough debate and approval, ensuring democratic decision-making processes revealed to be quite neutral at a mean score of 3.07. This implies that majority of the respondents were quite neutral or unsure of the reviewed LGA plans being presented to a full council for debate and approval.

On the other hand, findings revealed that the respondents agree with the statements that the approved LGA plans are forwarded to the regional secretariat for additional review, compilation, and subsequent submission to the PMORALG; PMORALG reviews and consolidates individual LGA plans into a comprehensive plan and budget, ensuring coordination and alignment at the regional level; The PMORALG plan and budget undergo parliamentary debate and approval, ensuring alignment with national priorities including M&E; The final approved budget is communicated to LGAs, marking the commencement of fund disbursement for project implementation and M&E activities, with a mean score of 4.72, 4.68, 4.88 and 3.81 respectively. Lastly the study revealed that majority of the respondents do not agree on the statement that the stakeholders are informed of the final plans, including the allocated budgets for projects and M&E practices with a mean score of 2.11. Hence, implying that most of the final budget allocated for the development projects and M&E practices are not quite communicated to the stakeholders.

Similarly, the study revealed that majority of the respondents disagreed with the statements “the local government has a clear strategy for allocating budget for monitoring and evaluation of development projects; the budget allocation for monitoring and evaluation is based on the needs of the development projects; the budget allocation for monitoring and evaluation is sufficient to ensure the effective implementation of the development projects; and the budget allocation for monitoring and evaluation is used in a transparent and accountable manner” with a mean score of 1.34, 1.17, 0.81 and 1.21 respectively. Hence indicating that the local government has no clear strategy apart from relying on the budgeting process of the

overall municipal. Similarly, the budget isn't quite sufficient, transparent and accountable.

4.4.5 Factors Influencing Budget Allocation in Local Government Projects

In investigating the challenges of budget allocation in the overall financing for the local government projects, the study relied on open ended questions on the respondents studied. Such that the respondents provided different aspects and factors that tend to influence budget allocations for the overall local government projects. In the findings, the findings were basically narrowed to the numerous aspects including national development priorities, population and geographic considerations, economic conditions, infrastructure needs, as well as political priorities.

Initially majority of the respondents (more than half of the respondents), highlighted the national development priorities as the main influence for budget allocation on specific development projects. The national developments priorities in Tanzania tend provide a framework for guiding budget allocations and shaping the direction of local government projects. In the case of Iringa Municipal as a local government, adherence to these priorities is evident in various sectors including health, education and road construction. For instance, Mr. Chilongola who is a planning officer but also a key stakeholder in the development projects stated that “the Tanzania's national development priorities, are often outlined in strategic documents like the National Development Vision 2025 and Five-Year Development Plans, that guide the allocation of resources to regions and municipalities.

Therefore, if the current national priorities are to enhance infrastructure and connectivity, Iringa Municipal usually receives increased budget allocations for road

construction or improvement projects. Similarly, if the focus is on improving healthcare, the municipality might adjust accordingly to see higher allocations for upgrading health facilities”. Therefore, the national priorities tend to act as a blueprint for aligning local government development agenda with broader national goals, influencing specific budget allocations in line with the overarching development strategy. This in turn ensures that local development efforts are synchronized with the country's overall vision for economic and social progress.

A substantial proportion of the respondents also revealed that the population and geographic considerations of the Iringa municipal tend to have a significant influence budget allocation for local government projects. For instance, in the case of Iringa, the geographic location is a diverse municipality with varying population densities and geographic characteristics, impacting the demand for services and infrastructure. Therefore, for densely populated urban areas might require more funding for essential services like healthcare, education, and sanitation. Meanwhile, sparsely populated rural areas may need investments in agricultural infrastructure and connectivity.

The geographic landscape, such as terrain and climate, also plays a role in determining the type and scale of projects. For instance, according to M. Ishengoma, who is one of the stakeholders in road construction projects stated that “In Iringa, budget allocation might prioritize road construction and maintenance to address challenges posed by the region's topography. Furthermore, the geographic spread may necessitate different strategies for water resource management, taking into account the varied needs of urban and rural populations”.

The economic condition of Tanzania as a state and Iringa as a municipal was acknowledged by several interviews as an essential element of the budget allocation for local government projects. This is quite essential since several economic factors such as GDP growth, revenue generation, and inflation rates, plays a pivotal role in determining the available resources for development initiatives. For instance, according to T. Longishu (a stakeholder) during periods of economic prosperity within the region, the LGA tend to massively experience increased revenue collection, enabling higher budget allocations for critical projects.

Conversely, the economic downturns tend to lead to budget constraints, necessitating prioritization and careful resource management. For Iringa Municipal, whose economy may be tied to sectors like agriculture, trade, and services, variations in commodity prices and market dynamics directly impact budget considerations. Moreover, economic conditions influence the municipality's ability to attract external investments or secure grants, further shaping the overall budget allocation strategy for local development projects.

The infrastructure needs play a pivotal role in influencing budget allocation for local government development projects in Iringa Municipal, Tanzania. According to the findings, majority of the interviewees claimed that Iringa, like many other municipalities, faces challenges related to outdated or insufficient infrastructure, particularly in the areas of roads, water supply, and sanitation. For instance, if a significant portion of the municipal road network is in a state of disrepair, the local government may prioritize allocating funds to road rehabilitation projects to enhance connectivity and facilitate economic activities.

Similarly, if there are inadequate water and sanitation facilities affecting public health, budget allocations may be directed towards the construction and improvement of water supply systems and sanitation infrastructure. The identification of such pressing infrastructure needs, often informed by comprehensive needs assessments and community feedback, guides the local government's budget allocation decisions to address critical deficiencies and enhance the overall well-being of the residents in Iringa Municipal.

Lastly findings also revealed the presence of political priorities as the pivotal factor in influencing budget allocations for local government development projects. Such that the elected officials often prioritize projects that align with their political agendas or fulfil promises made during election campaigns. For instance, a mayor or leaders in power may emphasize on the construction of visible infrastructure, such as roads or public buildings, to demonstrate tangible development to constituents. According to some stakeholders, who did not specify their names claimed that “political priorities tend to focus on initiatives that enhance the quality of life, such as improving healthcare facilities, educational institutions, or social welfare programs, to garner support from the local population”.

Therefore, projects that address environmental concerns or promote sustainability could gain prominence in response to global or national environmental agendas. The dynamics of local politics and the need to secure voter confidence can lead to strategic budget allocations that prioritize projects deemed politically advantageous, potentially impacting the overall development trajectory of Iringa Municipal.

CHAPTER FIVE

DISCUSSION OF FINDINGS

5.1 Introduction

This fifth chapter of the study is the discussion of findings, it focuses on discussing the revealed findings that were presented in previous chapter. These discussions in the chapter are further provided along with numerous implications of how the revealed findings can interpret to. In terms of the components, the chapter is provided in terms of the key study objectives, which included to investigate the impact of budget allocations on the effective monitoring and evaluation practices among local government development projects; determining the strategies used in budget allocation for the monitoring and evaluation of the local government development projects; as well as identifying the factors that influence the budget allocation of local government development projects.

5.2 The Impact of Budget Allocations on the Effective Monitoring and Evaluation Practices

The impact of the budget allocation on the effective M&E practices was studied as one of the key essential of the study. Whereby in addressing this objective, the study relied on a series of questions posed to respondents through the questionnaires. In the finds revealed that there is a critical relationship between budget allocation and the effectiveness of M&E practices in local government projects in Iringa. A staggering 96.7% of the studied stakeholders acknowledged that budget allocation significantly influences M&E practices. Specifically, the study delved into the impact of budget allocation on the quality and frequency of M&E activities. All

respondents (100%) asserted that budget allocation affects the quality of M&E practices.

The insufficiency of funds was identified as a key factor leading to poor-quality execution of M&E activities. The study also emphasized that inadequate budget allocation results in the neglect of the M&E phase in various development projects, posing a risk to the successful achievement of project objectives. Additionally, the research revealed that budget allocation plays a crucial role in determining the frequency of M&E practices. Proper budget allocation enables timely and planned execution of M&E activities, enhancing their regularity and, subsequently, the likelihood of projects achieving their objectives.

Furthermore, the study explored the effectiveness of the current budget on local government projects for promoting M&E practices. Astonishingly, 90% of the respondents expressed dissatisfaction, stating that the current budget is not effective in supporting M&E practices. This finding underscores a significant gap in the alignment of budgetary allocations with the M&E needs of local government projects in Iringa. Despite challenges such as untimely fund allocation and insufficient budgets, a noteworthy 4.78 mean score indicated that the majority of stakeholders still recognize the significant impact of budget allocation on the overall effectiveness of M&E practices in local government projects. The study also revealed low agreement among respondents on statements related to timely allocation of funds, adequacy of budget, alignment of priorities, and effective communication channels in the context of M&E practices, highlighting areas for

improvement in Iringa municipal local government projects.

The revealed research findings shed light on the intricate relationship between budget allocation and the effectiveness of monitoring and evaluation (M&E) practices within local government projects in Iringa. The overwhelming acknowledgment from 96.7% of stakeholders underscores the pervasive impact that financial resources have on the M&E landscape. The unanimous agreement among respondents that budget allocation affects the quality of M&E practices signals a critical concern for the robustness and accuracy of project evaluations. The identified correlation between insufficient funds and poor-quality execution of M&E activities raises questions about the overall integrity and reliability of the evaluation process. Additionally, the revelation that insufficient budget allocation leads to the neglect of M&E phases in development projects points to a potential blind spot in the project management cycle. Projects lacking adequate M&E attention are not only at risk of suboptimal outcomes but may also fail to align with the intended objectives due to a lack of rigorous evaluation.

The findings also bring to light the importance of timely and detailed budget allocation for the frequency of M&E practices. The acknowledgment that proper budget allocation allows for timely and planned execution of M&E activities reflects a crucial understanding among stakeholders about the necessity of consistent monitoring for project success. However, the dissatisfaction expressed by 90% of respondents regarding the effectiveness of the current budget for promoting M&E practices indicates a substantial gap between the financial resources allocated and the actual needs of the M&E processes. This misalignment suggests that, despite the

recognition of the significance of budget allocation, the current financial frameworks may not adequately cater to the dynamic and evolving requirements of M&E in local government projects in Iringa. The research findings, therefore, not only highlight existing challenges but also emphasize the urgency for a more nuanced and strategic approach to budgeting to ensure the optimal functioning of M&E practices within the context of local government projects.

These findings on the impact of budget allocations on the effective monitoring and evaluation practices concur to those of Tedddy and Faith (2022) along with Mwangi et al. (2015) both based in Kenya. In their studies they both revealed that despite presence of inadequate allocation of budgets, the budget allocation has an overall impact to the effective M&E practices of development projects.

5.3 The Strategies Used in Budget Allocation for the Monitoring and Evaluation of the Local Government Development Projects

The strategies that are used in overall budget allocation for the monitoring and evaluation of local government development projects were studied through a series of Lickert scale statement. Whereby the overall findings indicated a mixed adherence to different strategies within Iringa municipal. Notably, stakeholders expressed disagreement (mean score of 1.92) regarding the Local Government Authority (LGA) communicating Investment Project Frameworks (IPFs) to stakeholders at the village and ward level for initial budget planning. This suggests a lack of consensus on this particular strategy. On the positive side, the study revealed agreement among respondents on several strategies, including stakeholders actively participating in the planning process, district and ward facilitators supporting

stakeholders, ward plans being submitted for review, the LGA planning department combining plans with budgets, and the LGA plan undergoing council planning committee review.

However, neutrality emerged on the presentation of LGA plans to the full council for debate and approval, indicating uncertainty or neutrality among respondents. Additionally, findings indicated a lack of agreement (mean score of 2.11) on stakeholders being informed of final plans and budgets, implying a communication gap between the local government and stakeholders. Furthermore, the study uncovered scepticism and disagreement among respondents regarding the local government's overall strategy for budget allocation for M&E, the sufficiency of the budget, and the transparency and accountability in its utilization. The mean scores of 1.34, 1.17, 0.81, and 1.21 for these respective statements suggest that stakeholders perceive a lack of clear strategy, insufficient funding, and issues of transparency and accountability in the local government's approach to M&E budget allocation.

Based on such findings, it is clear that there is a nuanced landscape in the budget allocation strategies for M&E of local government projects in Iringa municipal. While there is agreement on certain aspects, such as active stakeholder participation, facilitator support, and the integration of ward plans into the broader LGA-level development and recurrent budgets, there are notable discrepancies and areas of concern. The disagreement on the communication of IPFs to stakeholders at the village and ward level for initial budget planning indicates a potential breakdown in information flow and collaborative decision-making. This lack of alignment on key strategies could hinder the effectiveness of M&E practices, as a shared

understanding and commitment to the initial planning stages are crucial for successful project implementation. Moreover, the neutral stance on the presentation of LGA plans to the full council suggests ambiguity or uncertainty in the decision-making process, which could impact the democratic legitimacy of budgetary decisions.

The study also underscores significant reservations among respondents regarding the local government's overall strategy for M&E budget allocation. The findings reveal a lack of clarity, insufficiency of funds, and perceived issues of transparency and accountability. This suggests a potential systemic challenge in the local government's approach to resource allocation for M&E, with stakeholders expressing doubts about the strategic direction, financial adequacy, and ethical conduct in utilizing allocated funds. Addressing these concerns is essential for building trust between the local government and stakeholders, fostering effective project implementation, and ensuring that M&E practices contribute meaningfully to the development goals of Iringa municipal.

The results, therefore, point towards the need for more transparent and inclusive budgeting processes, clearer communication channels, and a re-evaluation of the overall strategy for M&E budget allocation to enhance the efficiency and credibility of local government projects. These findings on the overall strategies used in budget allocation for the M&E on the local government development projects concur to those of Zwane (2023). Such that Zwane (2023) revealed the presence of similarities in the budgeting process and strategies for budget allocation within the local government.

5.4 The Factors Influencing the Budget Allocation of Local Government Development Projects

In investigating the factors influencing the budget allocation for local government projects, the study generally revealed a series of aspects that tend to influence the budget allocation. Initially, the national development priorities emerged as a predominant factor influencing budget allocation in local government projects. Thus, highlighting that adherence to Tanzania's national development priorities, outlined in strategic documents like the National Development Vision 2025 and Five-Year Development Plans, serves as a guiding framework for allocating resources to regions and municipalities. Secondly, the study underscored the significance of population and geographic considerations in budget allocation.

Iringa Municipal, being a diverse area with varying population densities and geographic characteristics, experiences differing demands for services and infrastructure. The geographic landscape, including terrain and climate, plays a role in determining the type and scale of projects needed. Furthermore, economic conditions were identified as a crucial element influencing budget allocation for local government projects. The economic prosperity or downturns within Tanzania and Iringa Municipal directly impact revenue collection, thereby affecting the availability of resources for development initiatives. Economic factors such as GDP growth, revenue generation, and inflation rates play a pivotal role in shaping the budget allocation strategy for local development projects.

The study also highlighted the role of infrastructure needs in determining budget allocations. Challenges related to outdated or insufficient infrastructure, particularly

in roads, water supply, and sanitation, guide the local government's budget allocation decisions. Identification of pressing infrastructure needs, informed by needs assessments and community feedback, directs funds towards projects addressing critical deficiencies and improving the overall well-being of residents in Iringa Municipal.

Lastly, political priorities were identified as a pivotal factor influencing budget allocations. Elected officials tend to prioritize projects aligned with their political agendas or promises made during election campaigns. The dynamics of local politics and the need to secure voter confidence can lead to strategic budget allocations that prioritize projects deemed politically advantageous, potentially impacting the overall development trajectory of Iringa Municipal. Visible infrastructure projects, social welfare programs, and initiatives addressing environmental concerns may gain prominence based on political considerations.

The overall findings suggest that budget allocation for local government projects is a complex process influenced by a multitude of interconnected factors. The emphasis on national development priorities reflects the overarching commitment to aligning local initiatives with broader strategic goals, ensuring a coordinated and cohesive approach to development. This strategic alignment, as outlined in documents like the National Development Vision 2025 and Five-Year Development Plans, serves as a blueprint for directing resources to regions and municipalities, providing a structured framework for budget allocation. It underscores the importance of local projects contributing to the realization of national objectives, thereby fostering a sense of unity and purpose in the country's developmental efforts. Moreover, the study

highlights the adaptability of local governments, such as Iringa Municipal, in adjusting their development agenda in response to shifting national priorities, demonstrating a dynamic and responsive governance approach.

The findings also underscore the intricate interplay between local characteristics and budget allocation decisions. Population and geographic considerations, such as the diverse landscape of Iringa Municipal, emerge as crucial determinants in shaping budget priorities. The study illuminates the need for tailored approaches based on the unique demands of different areas within the municipality. The economic conditions of both Tanzania as a whole and Iringa Municipal specifically further underscore the pragmatism involved in budget allocation. Economic prosperity translates into increased revenue and more substantial budget allocations, enabling local governments to address critical needs. Conversely, economic downturns necessitate careful resource management and prioritization, highlighting the vulnerability of local development initiatives to broader economic fluctuations.

The political dimension adds another layer of complexity, indicating that budget allocations are not merely technocratic exercises but are also subject to the dynamics of local politics. Elected officials play a crucial role in steering budget priorities based on their political agendas and promises, illustrating the intricate relationship between governance, public perception, and the allocation of resources for local development. In essence, the findings suggest that effective budget allocation in local government projects requires a nuanced understanding of the interplay between national priorities, local characteristics, economic conditions, infrastructure needs, and political considerations.

These findings concur to those of Mahato (2021) that revealed the presence of national priorities as well as economic conditions as the main factors affecting budget allocation in the public institutions. Furthermore, Erlina and Muda (2017) revealed the presence of economic conditions, infrastructure needs and priorities as factor that influences budget allocation.

CHAPTER SIX

CONCLUSION AND RECOMMENDATION

6.1 Introduction

This section covers the general conclusions and recommendations drawn from the study's findings. It provides a thorough summary of the research results and presents the final conclusion derived from the disclosed findings, aligning them with the study's objectives. Furthermore, the research proposes recommendations based on the revealed findings and suggests areas for future studies.

6.2 Summary of Findings

The study was conducted on the assessment of budget allocation, and its implication on the M&E of local government development projects. Thus, discussing the impact of budget allocations on the effective M&E practices, strategies used in budget allocation and the factors that influence the budget allocation. The findings generally revealed that the impact of budget allocations on the effective monitoring and evaluation (M&E) practices within local government projects in Iringa. The study, conducted through questionnaires, highlighted a critical relationship between budget allocation and the quality and frequency of M&E activities. The majority of stakeholders (96.7%) acknowledged that budget allocation significantly influences M&E practices.

Notably, all respondents (100%) agreed that budget allocation affects the quality of M&E practices, with insufficient funds being identified as a key factor leading to poor-quality execution. In addition, inadequate budget allocation was found to result in the neglect of the M&E phase in various development projects, posing a risk to

the successful achievement of project objectives. The research also revealed a dissatisfaction of 90% of respondents with the current budget's effectiveness in supporting M&E practices, indicating a significant gap in aligning budgetary allocations with M&E needs. Despite challenges, stakeholders recognized the significant impact of budget allocation on the overall effectiveness of M&E practices, emphasizing the need for improvements in Iringa municipal local government projects.

Secondly, the study explored the strategies used in budget allocation for the monitoring and evaluation of local government development projects in Iringa. The study indicated mixed adherence to different strategies, with disagreement on certain aspects such as the communication of Investment Project Frameworks (IPFs) to stakeholders at the village and ward level. However, there was agreement on other strategies, including stakeholders participating in the planning process and the involvement of district and ward facilitators. Neutrality emerged on certain points, such as the presentation of plans to the full council, suggesting uncertainty among respondents. The study also uncovered scepticism and disagreement regarding the local government's overall strategy for budget allocation for M&E, the sufficiency of the budget, and transparency and accountability in its utilization. The findings suggest a need for clearer communication and more effective strategies in the budget allocation process for M&E in Iringa municipal local government projects.

Lastly, the study identified the factors influencing the budget allocation of local government development projects in Iringa. In the findings, the study identified national development priorities, population and geographic considerations, economic

conditions, infrastructure needs, and political priorities as key factors shaping budget allocations. Adherence to Tanzania's national development priorities, population density, geographic characteristics, economic prosperity or downturns, infrastructure deficiencies, and political agendas were highlighted as influential factors. The study emphasizes the importance of aligning budget allocation with broader national and local development goals, responding to diverse needs based on demographics and geography, considering economic conditions, addressing infrastructure deficiencies, and navigating the influence of political priorities. These factors collectively contribute to the complex landscape of budget allocation for local government projects in Iringa.

6.3 Conclusion

The study provides compelling evidence highlighting the critical role of budget allocation in ensuring effective monitoring and evaluation (M&E) practices within local government development projects in Iringa, Tanzania. The findings reveal a strong correlation between adequate funding and the quality, frequency, and overall effectiveness of M&E activities. Therefore, based on the findings, the revealed insufficient funding hinders the overall M&E effectiveness. Such that the inadequate budget allocation leads to poor-quality execution of M&E activities, reduced frequency of monitoring and evaluation, and even the complete neglect of M&E phases in certain projects. This compromises the ability to track progress, identify challenges, and make informed decisions for project improvement.

On the other hand, the budget Allocation Influences M&E quality and frequency:. Such that the sufficient funding enables the use of appropriate methodologies, data

collection tools, and qualified personnel, leading to more accurate and reliable evaluations. Additionally, timely and planned execution of M&E activities, made possible by adequate funding, ensures that monitoring and evaluation are conducted regularly, enhancing the likelihood of project success. Similarly, based on the findings the alignment of budget allocation with M&E needs is crucial. While the majority of stakeholders recognize the importance of budget allocation, the dissatisfaction expressed by many respondents regarding the current budget allocation indicates a significant gap between financial resources and M&E needs. This mismatch underscores the urgency for more effective budgeting strategies that prioritize M&E activities.

Lastly, the study also concludes that the budget Allocation is influenced by multiple factors. Such that the study identifies several factors that influence budget allocation for local government development projects, including national development priorities, population and geographic considerations, economic conditions, infrastructure needs, and political priorities. These factors interact and shape the allocation of resources, highlighting the complexity of the budget allocation process and the importance of considering various perspectives when making funding decisions.

6.4 Recommendation

6.4.1 Recommendations to Local Government Authorities (e.g., Iringa Municipal)

Iringa Municipal should prioritize strategic budget alignment to bridge the gap identified in the effectiveness of current budget allocations for Monitoring and Evaluation (M&E) practices. A comprehensive review of the existing budget,

addressing the dissatisfaction expressed by 90% of respondents, is crucial. The local government should implement a nuanced approach that tailors budget allocations to the specific M&E needs of each project. This can be achieved through engaging with stakeholders, conducting thorough needs assessments, and incorporating their feedback into the budgeting process. Additionally, Iringa Municipal should invest in capacity building and training programs for both local government officials and stakeholders involved in M&E activities. This will enhance their understanding of the importance of timely and detailed budget allocation, enabling a more informed and collaborative approach to project monitoring and evaluation.

6.4.2 Recommendations to the Central Government

The central government should play a proactive role in guiding local governments like Iringa Municipal in effective budget allocations for the local government project implementations and M&E practices. Clear guidelines and frameworks should be provided and followed to ensure that national development priorities are seamlessly integrated into local projects. Capacity building initiatives at the local level should be initiated by the central government to equip local authorities with the necessary skills and knowledge for strategic planning and transparent budget allocation. Regular evaluation and feedback mechanisms should be established to continually refine budget allocation processes, with the involvement of stakeholders providing insights into the effectiveness of allocations and enabling adjustments in line with project needs and national priorities.

6.4.3 Recommendations to Stakeholders

Stakeholders, including local communities and organizations, should actively

participate in the planning process for local government projects. By doing so, they contribute to a more accurate alignment of budget allocations with the specific requirements for M&E practices. Additionally, stakeholders should advocate for transparent budget allocation processes. This involves actively engaging in discussions, pushing for clear communication, and ensuring the dissemination of information related to the allocation of funds for M&E. By championing transparency, stakeholders help ensure that resources are allocated judiciously and that the M&E landscape is robust and reliable. Collaboration with local authorities is paramount, and stakeholders should actively communicate their expectations, concerns, and feedback to foster a collaborative approach that ensures the budget allocation process is responsive to the dynamic needs of local projects. This collaborative effort will contribute to the overall effectiveness of M&E practices in the region.

6.5 Areas for Further Studies

The study provides conclusive insights on the budget allocation and its implications on the M&E of local government development projects, however there are several areas for further research. Firstly, future scholars interested in the topic can delve deeper into specific mechanisms that link budget allocations to M&E practices, exploring how different budgeting approaches (e.g., performance-based budgeting) impact the effectiveness of M&E activities. Understanding the nuances of this relationship can provide actionable recommendations for improving M&E outcomes. Secondly, the study touched upon the strategies used in budget allocation, but further research could focus on developing more robust and standardized guidelines for effective budget allocation specifically tailored for M&E purposes. This could involve exploring best practices from other regions or countries facing similar

challenges.

Additionally, investigating the role of technology in enhancing budget allocation processes and M&E practices could be valuable. Lastly, the factors influencing budget allocation were identified, but future research could examine the dynamic interplay between these factors and how they evolve over time, especially considering the changing socio-economic and political landscape. This longitudinal perspective can contribute to the development of adaptive budgeting strategies that align with the evolving needs of local government projects in Iringa. Generally, these suggested areas for further research aim to deepen the understanding of the complex relationships between budget allocation, M&E practices, and the contextual factors shaping these processes in the local government development projects.

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APPENDICES

Appendix 1: Questionnaire

Dear Respondent,

My name is ELIAS LOYD MVULA, and I'm a Master's degree student at the Open university of Tanzania. I'm working on my Masters of arts in Monitoring and Evaluation, I'm here to conduct research on BUDGET ALLOCATION, AND ITS IMPLICATION ON MONITORING AND EVALUATION AMONG LOCAL GOVERNMENT'S DEVELOPMENT PROJECTS, on a precise case of Iringa municipality.

Please take some time to consider the questions I have for you below before answering. Please be mindful that the information you provide will be kept confidential and that the questionnaire is only meant to gather data for scholarly reasons.

Please fill in the blanks or check the option in the given parentheses to indicate your responses in the spaces provided.

Age _____ years

What is your highest level of education? _____

What is your gender?

- Male ()
- Female()

What is occupation? _____

How familiar are you with the concept of budget allocation in local government development projects?

- Very familiar
- Somewhat familiar
- Not very familiar
- Not at all familiar

Have you ever been involved in a local government development project?

- Yes
- No

If you answered "yes" to question 7, how satisfied were you with the level of monitoring and evaluation of the project?

- Very satisfied
- Somewhat satisfied
- Not very satisfied
- Not at all satisfied

Do you think that budget allocation affects the quality of monitoring and evaluation practices in local government development projects?

- Yes
- No

If you answered "yes" to the question above, how

How does budget allocation affect the frequency of monitoring and evaluation in local government development projects?

Do you think that the current budget allocation practices in local government development projects are effective in promoting monitoring and evaluation practices?

- Yes
- No

What changes do you think should be made to the budget allocation practices to improve monitoring and evaluation practices in local government development projects? _____

What are the major challenges faced by local governments in implementing effective monitoring and evaluation practices in development projects?

Please give your assessment of the overall influence of budgetary allocation on the M&E practices in local government of Iringa municipal, using the response scale of 1-5, where 1- Strongly disagree 2 - disagree, 3 – Neutral, 4 – Agree and 5 – Strongly agree

Statements	1	2	3	4	5
Funds are allocated on time to enable the successful completion of development projects in Iringa Municipality.					
The budgetary allocation has a significant impact on the effectiveness of monitoring and evaluation in local government development projects.					
The timely allocation of resources (funds) for monitoring and evaluation improves the effectiveness of local government development projects.					
The budgeting process adequately considers the monitoring and evaluation of local government development projects.					
The budgetary allocation for monitoring and evaluation of local government development projects is sufficient.					
Local government priorities are well aligned with the monitoring and evaluation of local government development projects.					
There is adequate communication between stakeholders involved in the monitoring and evaluation of local government development projects.					

Please give your assessment of the overall strategies used in budget allocation for the monitoring and evaluation of the local governments' development projects, using the

response scale of 1-5, where 1- Strongly disagree 2 - disagree, 3 – Neutral, 4 – Agree and 5 – Strongly agree

Statement	1	2	3	4	5
LGA communicates IPFs to stakeholders at village and ward level, providing an initial framework for budget planning.					
Stakeholders actively participate in the planning process using O&OD methodologies.					
District and ward facilitators support the stakeholders in formulating comprehensive plans.					
Ward plans are submitted to the LGA planning department for review.					
The LGA planning department combines ward plans with LGA-level development and recurrent budgets.					
The LGA plan, now inclusive of ward-level inputs, undergoes further review by the council planning committee.					
The LGA plan is presented to the full council for thorough debate and approval, ensuring democratic decision-making processes.					
Approved LGA plans are forwarded to the regional secretariat for additional review, compilation, and subsequent submission to the PMORALG.					
PMORALG reviews and consolidates individual LGA plans into a comprehensive plan and budget, ensuring coordination and alignment at the regional level.					
The PMORALG plan and budget undergo parliamentary debate and approval, ensuring alignment with national priorities including M&E.					
The final approved budget is communicated to LGAs, marking the commencement of fund disbursement for project implementation and M&E activities.					
Wards and village stakeholders are informed of the final plans, including the allocated budgets for projects and M&E practices.					
The local government has a clear strategy for allocating budget for monitoring and evaluation of development projects apart from budgeting process					
The budget allocation for monitoring and evaluation is based on the needs of the development projects.					
The budget allocation for monitoring and evaluation is sufficient to ensure the effective implementation of the development projects.					
The budget allocation for monitoring and evaluation is used in a transparent and accountable manner.					
The results of monitoring and evaluation are used to improve the implementation of development projects.					

What criteria does the local governments use to allocate budgets to development projects?

What measures can local governments take to ensure that budget allocation decisions for development projects are aligned with the needs and priorities of the local community?

Are there any external factors, that influence the budget allocation of local government development projects? If yes, what are they

How can the government improve monitoring and evaluation practices in local government development projects through budget allocation?

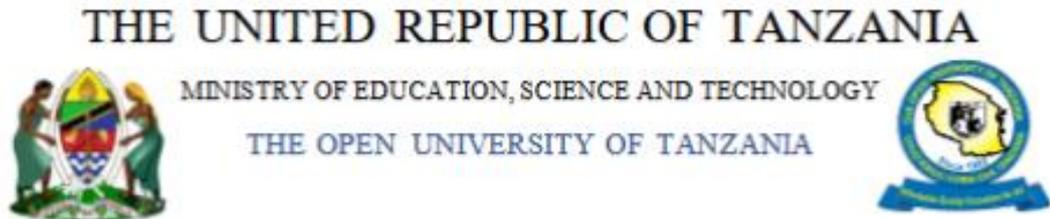
Appendix 2: Interview Guide

Describe the process of budget allocation for development projects in Iringa municipality?

1. How does Iringa municipality prioritize development projects when allocating budgets?
2. What are the key factors that influence the budget allocation process in Iringa municipality?
3. How do you ensure that the allocated budget is effectively utilized for the intended purpose in Iringa municipality?
4. What are the major challenges that you face in monitoring and evaluating the development projects in Iringa municipality?
5. Describe the criteria used for monitoring and evaluating in determining the effectiveness of the development projects in Iringa municipality?
6. How do you involve the community in monitoring and evaluating the development projects in Iringa municipality?
7. What strategies are in place to address any gaps or shortcomings identified during the monitoring and evaluation process of the development projects in Iringa municipality?
8. How does the budget allocation process in Iringa municipality align with the overall development goals of the municipality?

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Appendix 3: Clearance Letters



Ref. No OUT/ **PG202001082**

2nd January, 2024

Municipal Director,
Iringa Municipal Council,
P.O.Box 162,
Iringa.

Dear Director,

RE: RESEARCH CLEARANCE FOR MR. ELIAS LOYD MVULA, REG NO: PG202001082

2. The Open University of Tanzania was established by an Act of Parliament No. 17 of 1992, which became operational on the 1st March 1993 by public notice No.55 in the official Gazette. The Act was however replaced by the Open University of Tanzania Charter of 2005, which became operational on 1st January 2007. In line with the Charter, the Open University of Tanzania mission is to generate and apply knowledge through research.

3. To facilitate and to simplify research process therefore, the act empowers the Vice Chancellor of the Open University of Tanzania to issue research clearance, on behalf of the Government of Tanzania and Tanzania Commission for Science and Technology, to both its staff and students who are doing research in Tanzania. With this brief background, the purpose of this letter is to introduce to you **Mr. Elias Loyd Mvula**

, Reg. No: **PG202001082**, pursuing **Master of Arts in Monitoring and Evaluation (MAME)**. We hereby grant this clearance to conduct a research titled "**Budget allocation and its implication on Monitoring and Evaluation among local Government's Development Projects; A case of Iringa Municipal**". He will collect his data at your area from 2nd January 2024 to 30th January 2024.

4. In case you need any further information, kindly do not hesitate to contact the Deputy Vice Chancellor (Academic) of the Open University of Tanzania, P.O.Box 23409, Dar es Salaam. Tel: 022-2-2668820. We lastly thank you in advance for your assumed cooperation and facilitation of this research academic activity.

Yours sincerely,

THE OPEN UNIVERSITY OF TANZANIA



Prof. Magreth S. Bushesha

For: **VICE CHANCELLOR**



JAMHURI YA MUUNGANO WA TANZANIA
OFISI YA RAIS
TAWALA ZA MIKOA NA SERIKALI ZA MITAA
HALMASHAURI YA MANISPAA YA IRINGA
(Barua zote zielekezwe kwa Mkurugenzi wa Halmashauri)



Simu Na: 026 - 2702647
Fax Na: 026 - 2702203
Email: mkurugenzi.iringamc.go.tz

Ofisi ya Mkurugenzi wa Manispaa,
S.L.P. 162,
IRINGA.

Ref. No. IMC/T.40/39/VOL.V/.....

2.../01/2024

VICE CHANCELLOR.....

THE OPEN UNIVERSITY OF TANZANIA

P.O. BOX 23409

DAR-ES-SALAAM...

REF: RESEARCH PERMIT

Please refer to the heading above.

2. This is to inform you that Iringa Municipal Director has granted a Research permit to ELIAS LOYO MUVULA from THE OPEN UNIVERSITY OF TANZANIA to conduct an Educational Research at Iringa Municipal Council from 2nd January 2024 to 30th January 2024.

3. The Research title is BUDGET ALLOCATION AND ITS IMPLICATION ON MONITORING AND EVALUATION AMONG LOCAL GOVERNMENTS DEVELOPMENT PROJECTS: A CASE OF IRINGA MUNICIPAL.....
The case study HEAD QUARTER AND WARD in Iringa Municipal Council.

4. I kindly request you to grant him/her any needful support to successfully accomplishing the study.

Yours Sincerely,

ASHA KITEGILE
FOR: MUNICIPAL DIRECTOR
IRINGA MUNICIPAL COUNCIL

COPY:

MS/MR. ELIAS LOYO MUVULA MKURUGENZI WA MANISPAA
IRINGA