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Original Research Article

The Moderating Role of Staff Commitment in the Relationship Between Strategic Financial Management Practices and Service Delivery: Empirical Evidence From a Public Water Utility

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Abstract: This study investigated the moderating role of staff commitment in the relationship between strategic financial management practices and service delivery in a public water utility. Grounded in Agency Theory, the Resource-Based View, and the Balanced Scorecard Theory, the research employed a descriptive cross-sectional design with a mixed-methods approach. Data were collected from 481 respondents comprising NWSC managers and customers in the Kampala Metropolitan Region. Hierarchical regression analysis using Hayes' PROCESS Macro (Model 1) was employed to test the moderating effects. The findings revealed that staff commitment significantly moderates the relationship between strategic financial management practices and service delivery, with varying effects across the four practices. The interaction between strategic planning and staff commitment was positive and significant ($\beta = 0.068$, $p = 0.023$); strategic budgeting and staff commitment was positive and highly significant ($\beta = 0.114$, $p = 0.001$); strategic risk management and staff commitment was positive and significant ($\beta = 0.096$, $p < 0.001$); and strategic ongoing procedures and staff commitment was positive and significant ($\beta = 0.089$, $p = 0.004$). The conditional effects demonstrated that the effectiveness of strategic financial management practices becomes substantially stronger when employee commitment is high. The Johnson-Neyman analysis revealed that the effect of strategic planning becomes significant when staff commitment exceeds 0.047 standard deviations above the mean; strategic budgeting becomes significant when commitment exceeds -0.0213 standard deviations below the mean; strategic risk management is significant for 97.92% of respondents; and strategic ongoing procedures become significant only when commitment exceeds 0.2872 standard deviations above the mean. The study concludes that staff commitment is not merely an independent predictor of service delivery but a strategic organizational capability that amplifies the effectiveness of strategic financial management practices. The findings provide strong empirical support for adopting integrated financial and human resource management approaches in public utilities seeking sustainable improvements in service delivery.

Keywords: *Staff Commitment, Strategic Financial Management, Service Delivery, Moderation, Public Water Utility, Uganda, Agency Theory, Resource-Based View*

1. Introduction

Apart from the technical aspect of financial systems, the ability of the financial systems to make a difference in enhancing the performance of an organisation depends on the factors that involve people in the process or implementation of the financial system (Bakari et al., 2019; Chen & Adeyemi, 2023). Employee commitment has become a key asset in an organization that affects the ability to achieve operational results based on strategic intentions (Lutaaya et al., 2023; Mukiga et al., 2024). Committed employees are more willing to work beyond the minimum standards of work, show high organizational citizenship behaviours, are more accepting of organizational goals and more experienced in providing quality service to customers (Zhenjing et al., 2022; Ebikeseye & Dickson, 2018).

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Although staff commitment is known to play a moderating role, there is little empirical research systematic in examining the moderating role of staff commitment in the relationship between strategic financial management practices and service deliveries in public water utilities in developing countries. There are some studies that have examined the direct effect of strategic financial management on organizational performance, while some have investigated the role of staff commitment on the organizational performance, however, there are none that have investigated the mediating relationship between the two (Eton et al., 2022; Ndatha & Ombui, 2018; Lo et al., 2024).

Hence, this study examines the role of staff commitment in moderating between strategic financial management practices (strategic planning, strategic budgeting, strategic risk management, and strategic ongoing procedural performance) and service delivery to address the aforementioned gap. The study draws from three theories, namely, Agency Theory (Jensen & Meckling, 1976) which has adopted the concept of committed employees is a means of minimizing agency costs, as well as that of Resource-Based View (Barney, 1991) which has helped accept that committed employees are organization's valuable, rare, and inimitable resources, and the Balanced Score Card Theory (Kaplan & Norton, 1992) which has highlighted the significance of learning and growth perspective as a basis for sustainable organizational performance.

The specific objectives were to investigate the moderating effect of staff commitment in the relationship between the strategic financial management practices (strategic planning, strategic budgeting, strategic risk management and strategic ongoing procedures) and service delivery in the National Water and Sewerage Corporation, Kampala Metropolitan Region.

2. Literature Review

2.1 Theoretical Framework

Agency Theory: This agency theory was put forward by Jensen and Meckling (1976) where in agency relationships are seen as conflicts between the stakeholder (principals) and the management (agents). Rather, when employees are committed, they are less likely to engage in opportunistic behaviour and more likely to act in the organisation's interest and that of its stakeholders (Bendickson et al., 2016). Governance mechanisms that encourage efficient allocation of resources between principals and agents such as efficient governance mechanisms, which motivate employees, minimize the information gap between principals and agents (Zogning, 2017).

Resource Based View: Barney (1991) suggested that human capital, especially dedicated staff, serves as a valuable asset, scarce resource, and an inimitability that helps create a competitive advantage. Employees who are committed are also more likely to go the extra mile in staffing discretionary effort, innovating and exceeding job requirements, which contributes to improving the quality of services provided (Lutaaya et al., 2023). An individual company's unique resources are built around its human resources (HS-HR), and these human resources are the ones that directly impact the company's performance (Sabourin, 2020).

Theory of Balanced Scorecard: Kaplan and Norton (1992) put emphasis on the importance of learning and development of employees as a key performance driver in Learning Perspectives. The Learning and Growth Perspective is essential for the other three perspectives (Financial Perspective, Customer Perspective and Internal Business Processes) and is the key component for sustainable organizational success (Kumar et al., 2024; Amer et al., 2022).

Performance assessment should consider the following at least in part to arrive at an accurate picture of performance:

Staff commitment is the psychological attachment and loyalty that employees have towards their organization (Meyer & Allen, 1991). The commitment of employees helps improve the organisation's performance capacity in terms of their dedication, personal responsibility, teamwork, engagement and loyalty (Lo et al., 2024; Pahi et al., 2022). Studies have proven the positive relationship between employee commitment and organizational performance in public institutions (Lutaaya et al., 2023; Mukiga et al., 2024).

For the public sector setting committed employees tend to be more likely to be oriented towards organization goals, display a greater level of customer orientation and deliver better services (Nalubega & Uwizeyimana, 2024; Atiku et al., 2023). Promoting staff commitment has been followed by its effects on the increased sensitivity of the services provided, as a result of employee involvement, teamwork and customer orientation (Osman et al., 2025).

Moderating Role of Staff Commitment.

Employee commitment has been highlighted as a catalyst for the success of organizational strategy through several mechanisms, including higher implementation of strategy (Bakari et al., 2019); more organizational citizenship behaviour (OCB) (Chen & Adeyemi, 2023); greater organizational adaptability (OA) (Chen & Adeyemi, 2023; Bakari et al., 2019). Few previous studies have, however, specifically tested staff commitment as a moderator of the relationship between strategic financial management practices and service delivery. This research provides a much-needed empirical account to this advent of strategic management research.

3. Methodology

3.1 Research Design

The research method used by the researcher was descriptive cross-sectional research, which includes a mixed method of qualitative and quantitative research. The cross-sectional design was chosen because it is used to gather data at a certain time point, which makes it both economical and time-efficient (Creswell & Creswell, 2018).

3.2 Study Population and Sample

The target population comprised top-level managers of NWSC in the Kampala Metropolitan area (23 managers) and active customers within the region (374,892). Using Krejcie and Morgan's (1970) sample size determination table, a sample of 544 respondents was selected. Stratified random sampling was used to select customers, while a census approach was adopted for top-level managers. The final sample comprised 481 respondents (345 customers and 136 managers), representing a response rate of 88.4%.

3.3 Data Collection Instruments

Data were collected using structured self-administered questionnaires and semi-structured interview guides. The questionnaire measured strategic financial management practices (strategic planning, strategic budgeting, strategic risk management, and strategic ongoing procedures), staff commitment, and service delivery using five-point Likert scales. The questionnaire was pretested with a sample of 30 respondents to ensure clarity and reliability.

3.4 Validity and Reliability

Content validity was assessed through expert review and computation of the Content Validity Index (CVI = 0.90). Reliability was assessed using Cronbach's Alpha: Strategic Planning ($\alpha = 0.938$), Strategic Budgeting ($\alpha = 0.835$), Strategic Risk Management ($\alpha = 0.765$), Strategic Ongoing Procedures ($\alpha = 0.781$), Staff Commitment ($\alpha = 0.795$), and Service Delivery ($\alpha = 0.920$).

3.5 Data Analysis

Moderation analysis was performed using Hayes' PROCESS Macro (Model 1) for SPSS. Prior to analysis, predictor variables and the moderator (staff commitment) were mean-centered to minimize multicollinearity and facilitate interpretation of interaction effects. The moderation models were estimated by introducing interaction terms between staff commitment and each strategic financial management practice while controlling for the remaining strategic financial management dimensions as covariates. The regression models were specified as:

$$SD = \beta_0 + \beta_1 X + \beta_2 SC + \beta_3 (X \times SC) + \beta_4 C_1 + \beta_5 C_2 + \beta_6 C_3 + \varepsilon$$

Where SD = Service Delivery, X = each strategic financial management practice, SC = Staff Commitment, C_1, C_2, C_3 = covariates (other strategic financial management practices), and ε = Error term.

Conditional effects were examined at low (-1 SD), mean, and high (+1 SD) levels of staff commitment. The Johnson-Neyman technique was employed to identify the exact regions of significance. Bootstrap estimates (5,000 resamples) were used to assess robustness.

4. Results

4.1 Descriptive Statistics

The mean score for staff commitment was 3.81 (SD = 0.56), indicating strong consensus that staff commitment is a distinct organizational strength. The highest-rated item was "Employees often demonstrate a strong sense of belonging and loyalty to the organization" (M = 3.93, SD = 0.30), indicating near-unanimous agreement on employees' affective commitment.

4.2 Moderation Analysis Results

4.2.1 Strategic Planning and Staff Commitment

The model for strategic planning and staff commitment was statistically significant ($F(6, 474) = 204.74$, $p < 0.001$) and explained 84.8% of the variance in service delivery ($R^2 = 0.848$, Adjusted $R^2 = 0.846$). The interaction term (SPP × SC) was positive and statistically significant ($B = 0.068$, $p = 0.023$), confirming that staff commitment moderates the relationship between strategic planning and service delivery.

Table 1: Moderated Regression Results for Strategic Planning

Predictor	B	SE	t	p	LLCI	ULCI
Constant	2.240	0.174	12.899	<0.001	1.899	2.581
SPP	0.069	0.037	1.871	0.062	-0.004	0.142
SC	0.185	0.044	4.185	<0.001	0.098	0.272
SPP × SC	0.068	0.030	2.280	0.023	0.009	0.126

Note: Covariates: SBP, SMR, SOP. HC3 standard errors. N = 481.

Conditional effects showed that at low levels of staff commitment (-1 SD), the effect of SPP on service delivery was not significant ($B = 0.038$, $p = 0.349$). At the mean level, the effect was marginally significant ($B = 0.069$, $p = 0.062$). At high levels (+1 SD), the effect became strong and significant ($B = 0.100$, $p = 0.009$). The Johnson-Neyman analysis revealed that the effect becomes significant when staff commitment exceeds 0.047 standard deviations above the mean, with 74.43% of observations falling above this threshold.

4.2.2 Strategic Budgeting and Staff Commitment

The model for strategic budgeting and staff commitment was statistically significant ($F(6, 474) = 224.42$, $p < 0.001$) and explained 85.2% of the variance in service delivery ($R^2 = 0.852$, Adjusted $R^2 = 0.850$). The interaction term (SBP × SC) was positive and highly significant ($B = 0.114$, $p = 0.001$).

Table 2: Moderated Regression Results for Strategic Budgeting

Predictor	B	SE	t	p	LLCI	ULCI
Constant	2.244	0.126	17.780	<0.001	1.996	2.491
SBP	0.076	0.037	2.038	0.042	0.003	0.148
SC	0.212	0.044	4.798	<0.001	0.125	0.299
SBP × SC	0.114	0.034	3.334	0.001	0.047	0.182

Note: Covariates: SPP, SMR, SOP. HC3 standard errors. N = 481.

Conditional effects showed that at low levels of staff commitment (-1 SD), the effect of SBP on service delivery was not significant (B = 0.023, p = 0.585). At the mean level, the effect became significant (B = 0.076, p = 0.042). At high levels (+1 SD), the effect became stronger and highly significant (B = 0.128, p = 0.001). The Johnson-Neyman analysis revealed that the effect becomes significant when staff commitment exceeds -0.0213 standard deviations below the mean, with 74.43% of observations falling above this threshold.

4.2.3 Strategic Risk Management and Staff Commitment

The model for strategic risk management and staff commitment was statistically significant ($F(6, 474) = 242.41$, $p < 0.001$) and explained 85.2% of the variance in service delivery ($R^2 = 0.852$, Adjusted $R^2 = 0.851$). The interaction term (SMR × SC) was positive and significant ($B = 0.096$, $p < 0.001$).

Table 3: Moderated Regression Results for Strategic Risk Management

Predictor	B	SE	t	p	LLCI	ULCI
Constant	3.101	0.291	10.646	<0.001	2.529	3.674
SMR	0.293	0.064	4.616	<0.001	0.168	0.418
SC	0.216	0.045	4.829	<0.001	0.128	0.304
SMR × SC	0.096	0.026	3.747	<0.001	0.046	0.147

Note: Covariates: SPP, SOP, SBP. HC3 standard errors. N = 481.

Conditional effects showed that at low levels of staff commitment (-1 SD), the effect of SMR on service delivery was significant (B = 0.249, p < 0.001). At the mean level, the effect became stronger (B = 0.293, p < 0.001). At high levels (+1 SD), the effect was strongest (B = 0.337, p < 0.001). The Johnson-Neyman analysis revealed that the effect is significant for nearly all respondents, with 97.92% of observations falling above the threshold of -1.553 standard deviations below the mean.

4.2.4 Strategic Ongoing Procedures and Staff Commitment

The model for strategic ongoing procedures and staff commitment was statistically significant ($F(6, 474) = 222.34$, $p < 0.001$) and explained 85.0% of the variance in service delivery ($R^2 = 0.850$, Adjusted $R^2 = 0.848$). The interaction term (SOP × SC) was positive and significant ($B = 0.089$, $p = 0.004$).

Table 4: Moderated Regression Results for Strategic Ongoing Procedures

Predictor	B	SE	t	p	LLCI	ULCI
Constant	2.393	0.291	8.233	<0.001	1.822	2.964
SOP	0.111	0.070	1.574	0.116	-0.027	0.249
SC	0.205	0.046	4.441	<0.001	0.115	0.296

Predictor	B	SE	t	p	LLCI	ULCI
SOP × SC	0.089	0.031	2.859	0.004	0.028	0.150

Note: Covariates: SPP, SMR, SBP. HC3 standard errors. N = 481.

Conditional effects showed that at low levels of staff commitment (-1 SD), the effect of SOP on service delivery was not significant (B = 0.070, p = 0.345). At the mean level, the effect remained insignificant (B = 0.111, p = 0.116). At high levels (+1 SD), the effect became significant (B = 0.151, p = 0.029). The Johnson-Neyman analysis revealed that the effect becomes significant only when staff commitment exceeds 0.2872 standard deviations above the mean, with only 18.71% of observations falling above this threshold.

4.3 Qualitative Findings

Thematic analysis of interview data revealed the critical role of staff commitment in translating strategic financial management practices into service delivery outcomes. One participant stated: "You can have the best plans and the most detailed procedures, but if the people implementing them don't care or don't understand, it won't work. Commitment is what makes the difference between a plan that stays on paper and a plan that actually improves service."

Another respondent emphasized: "Most of my colleagues are very committed. They care about the work they do and the people we serve. But sometimes the systems don't support them, or they feel undervalued. That's when commitment starts to drop."

5. Discussion

5.1 Staff Commitment as a Moderator of Strategic Planning

The findings demonstrate that staff commitment significantly strengthens the relationship between strategic planning and service delivery. Strategic planning becomes more effective as employee engagement and commitment increase. This supports the theoretical argument that organizational performance is not only structurally driven but also behaviorally enabled (Bakari et al., 2019; Chen & Adeyemi, 2023). The Johnson-Neyman analysis revealing that the effect becomes significant when staff commitment exceeds 0.047 standard deviations above the mean indicates that even small improvements in employee commitment can unlock significant gains in the effectiveness of planning systems.

These findings align with the Learning and Growth Perspective of the Balanced Scorecard (Kaplan & Norton, 1992), which emphasizes that organizational learning and employee development are critical drivers of performance in the other perspectives. The findings also support Agency Theory, as committed employees reduce information asymmetry and ensure that agents remain focused on principals' service mandates (Jensen & Meckling, 1976; Huu Nguyen et al., 2020).

5.2 Staff Commitment as a Moderator of Strategic Budgeting

The findings reveal that staff commitment significantly enhances the effectiveness of strategic budgeting practices. The interaction effect (β = 0.114, p = 0.001) was the strongest among the four practices, indicating that budgeting systems are particularly dependent on employee commitment for effective implementation. This supports the socio-technical systems perspective, which emphasizes the interaction between technical systems (budgeting) and human factors (commitment) in determining organizational performance (Khoo et al., 2024; Etlegar et al., 2023).

The finding that budgeting reforms alone are insufficient unless accompanied by efforts to enhance employee commitment has significant practical implications. Organizations with low staff commitment are unlikely to realize meaningful service delivery improvements from budgeting improvements alone.

5.3 Staff Commitment as a Moderator of Strategic Risk Management

The findings indicate that strategic risk management remains significant even at low levels of staff commitment (B = 0.249, p < 0.001), suggesting that risk management practices are inherently valuable for service delivery regardless of employee attitudes. However, their effectiveness substantially increases as commitment rises (B = 0.337, p < 0.001 at high commitment). This finding aligns with the Resource-Based View, as risk management safeguards critical organizational assets and generates sustainable competitive advantage (Barney, 1991; Andersen & Young, 2023).

The Johnson-Neyman analysis revealing that risk management is significant for nearly all respondents (97.92%) underscores its foundational importance in ensuring service reliability. This is consistent with the unique operational environment of water utilities, where service delivery failures can have severe public health and economic consequences (Sinha, 2024; Kedarya et al., 2023).

5.4 Staff Commitment as a Moderator of Strategic Ongoing Procedures

The findings demonstrate that strategic ongoing procedures influence service delivery only when employees exhibit relatively high levels of commitment. The Johnson-Neyman analysis revealed a stringent boundary condition, with the effect becoming significant only when staff commitment exceeds 0.2872 standard deviations above the mean (only 18.71% of observations). This suggests that procedural effectiveness is highly dependent on elevated levels of employee commitment.

This finding aligns with the observations of Harrison and Smith (2022), who found that in highly proceduralized public utilities, risk-averse cultures can sometimes lead to "systemic friction" if risk management protocols are not aligned with frontline staff agency. The findings suggest that ongoing operational procedures are not self-executing mechanisms; their success depends on employees' willingness to consistently follow, monitor, and improve them.

5.5 Theoretical Implications

The study extends the Balanced Scorecard Theory by demonstrating that financial processes and internal business processes generate optimal organizational outcomes only when supported by the Learning and Growth Perspective represented by committed employees. The findings empirically validate Kaplan and Norton's proposition that organizational learning and employee commitment underpin sustainable organizational performance (Kaplan & Norton, 1992; 2001).

The study extends the Resource-Based View by demonstrating that human capital complements organizational financial resources in generating sustainable competitive advantage. Strategic financial management practices create organizational capabilities, while committed employees transform those capabilities into superior service delivery outcomes (Barney, 1991; Sabourin, 2020).

From the perspective of Agency Theory, the moderation effect suggests that staff commitment reduces information asymmetry, strengthens accountability, enhances organizational trust, and improves implementation effectiveness, thereby enabling financial management practices to achieve their intended organizational objectives more effectively (Jensen & Meckling, 1976; Bendickson et al., 2016).

6. Conclusion

This study has demonstrated that staff commitment significantly moderates the relationship between strategic financial management practices and service delivery in public water utilities. The effectiveness of strategic planning, budgeting, risk management, and ongoing procedures is substantially enhanced when employees are highly committed. While strategic risk management remains effective even at low levels of commitment, the other practices require a threshold level of commitment to yield significant service delivery improvements.

The findings underscore the critical role of human capital in translating strategic financial management practices into tangible service outcomes. Staff commitment functions as a strategic organizational catalyst that enhances the effectiveness of financial management practices. The study provides strong empirical support for adopting integrated financial and human resource management approaches within public utility organizations seeking sustainable improvements in service delivery.

7. Recommendations

NWSC management should strengthen employee commitment through competitive reward systems, continuous professional development, career progression opportunities, employee recognition programs, participatory decision-making, and improved organizational communication. Management should invest in leadership development programs that promote transformational leadership capable of inspiring employee commitment and organizational citizenship behaviors.

The corporation should simultaneously strengthen strategic financial management practices and human resource management systems to maximize improvements in service delivery. Organizations should view staff commitment not merely as an independent predictor of service delivery but as a strategic organizational capability that amplifies the effectiveness of strategic financial management practices.

8. Limitations and Future Research

This study was subject to several limitations. First, the cross-sectional design limits causal inference. Second, the study relied on self-reported data. Third, the study focused exclusively on the Kampala Metropolitan Region. Fourth, other organizational factors such as leadership style, organizational culture, and technological innovation were not investigated.

Future research should adopt longitudinal designs to examine how the moderating effects of staff commitment evolve over time. Comparative studies across different public utilities and sectors would determine whether the relationships established remain consistent under different institutional contexts. Researchers should investigate other potential moderators, such as organizational climate, governance quality, and institutional maturity.

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