Volume and Issues Obtainable at Center for Sustainability Research and Consultancy

Journal of Accounting and Finance in Emerging Economies
ISSN: 2519-0318 & ISSN (E): 2518-8488
Volume 11: Issue 1 March 2025
Journal homepage: www.publishing.globalcsrc.org/jafee

Budget Development Process and Financial Accountability of County Governments in Western Region, Kenya

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ARTICLE DETAILS

History
Revised format: Feb 2025
Available Online: Mar 2025

Keywords
Budget development process, Financial accountability, County governments, Western Region, Kenya.

JEL Classification
G20, G29

ABSTRACT

Purpose: The budget development process is recognized globally as a vital tool in attaining efficient service delivery, strategic resource allocation and fiscal discipline, thus promoting financial accountability. The study sought to evaluate the effect of budget development process on the financial accountability of county governments in Western Region, Kenya.

Design/Methodology/Approach: The study adopted descriptive and correlational research design while targeting the County Executive Committee Members in charge of Finance, County directors for budget, accounting services and internal audit and members of county assembly from county governments in Western Region, Kenya. A sample size of 158 respondents was determined using Slovin's formulae technique. Stratification sampling technique was adopted, integrating the census method for CECMs-finance and directors, and simple random sampling with proportionate allocation for MCAs. Data was collected through questionnaires that were analyzed descriptively using mean, percentages, standard deviations and frequencies and inferentially using simple regression analysis.

Findings: Findings from the study highlighted a positive and significant relationship between budget development process and financial accountability (B=0.685, p=0.000).

Implications/Originality/Value: The study recommends county governments to institutionalize regular reviews of budget estimates, strengthen strategic planning and empower county assembly committees and internal audit units to effectively monitor the implementation of the appropriation bill

Recommended citation: Owate, C., Maingi, W. M. and Mungai, A. (2025). Budget Development Process and Financial Accountability of County Governments in Western Region, Kenya. *Journal of Accounting and Finance in Emerging Economies*, *11* (1), 145-158.
DOI: https://doi.org/10.26710/jafee.v11i1.3334

Introduction

The budget development process has been recognized globally as a vital tool in the attainment of efficient service delivery, strategic resource allocation and fiscal discipline, thus promoting financial accountability. As a result, robust institutional frameworks, clear procedures and active stakeholder engagement have been put in place to promote effective budgeting (Andrews, 2010).

The enactment of the 2012 Public Finance Management Act in Kenya influenced the reformation of the budget development process through decentralizing financial management and governance at the county levels. This led to the county governments being given the autonomy to manage their finances. However, several challenges still persist within the budget development process in county governments such as inconsistency in the provision of opportunities for public participation and inadequate alignment of the budget estimates with the unending county projects (Muriu, 2017).

Public participation as an aspect of budget development process, is crucial in promoting the financial accountability of county governments. According to Beuermann and Amelina (2014), public participation enables stakeholders to influence decisions that directly affect them, thus promoting better governance and financial outcomes. However, counties have been inconsistent in the provision of opportunities for public participation during the budget development process, thus inhibiting accountability and obstructing the optimization of resources which negatively influences their financial accountability (Mbithi, 2018).

Reports by the Controller of Budget in 2023 have outlined inadequate public participation during the budget development process where a large number of counties has failed to conduct meaningful public participation forums. More so, some counties have conducted meaningful public participation but have done so while excluding the marginalized groups, thus undermining inclusivity, transparency and accountability. The reports have also highlighted inadequate feedback mechanisms during the budget development process where counties fail to provide timely feedback on how the inputs of the citizens have influenced budget decisions. The lack of feedback is likely to erode the trust of the public in county governments, thus discouraging their future public participation (OCOB, 2023).

Nyambori *et al*. (2023), further ascertains that the budget estimates in the budget development process are not adequately prepared to reflect the ever unending county projects given that the different implementation stages are not accountable. This is due to the lack of adherence to proper development and evaluation of budget estimates for ongoing projects which makes it difficult to formulate the budget amount for projects. As a result, county governments have remained with unplanned budget development trends focusing on recurrent expenditures such as, salaries, wage supplements, and capital assets consumptions and purchases rather than wealth creation. This has led to bloated budgets within the county governments, thus promoting uncertainty in financial accountability within the county governments.

Statement of the Problem

The budget development process and financial accountability are key aspects in effective service delivery and governance. The aspects ensure that resources are allocated efficiently, priorities addressed and public funds managed accountably and transparently. However, county governments in Kenya still face challenges in their budget development process which influences financial accountability. Mbithi (2018) highlights that counties have been inconsistent in providing opportunities for public participation during the budget development process, thus inhibiting accountability and obstructing the optimization of resources which negatively influences their financial accountability. Nyambori, Nyang'au and Onwong'a (2023), further ascertains that the budget estimates in the budget development process are not adequately prepared to reflect the ever unending county projects given that the different implementation stages are not accountable. Studies have been done on the budget development process but they have focused on budgetary process and financial performance (Otieno & Ochieng, 2019), budgetary process and performance (Okotchi, Makokha & Namusonge, 2020 and Mulani, Chi & Yang, 2015), budgeting, budgetary control and financial performance (Mutungi, 2017), budgeting process and organizational effectiveness (Osebo, Debebe & Eshetu, 2019) and participatory budgeting and performance (Obwaya, 2011). Few studies are yet to review the aspect of budget development process and financial accountability satisfactorily. Nyambori, Nyang'au and Onwong'a (2023) focused on budgetary control practices and financial accountability with a specific objective of examining the effect of budget formulation on financial accountability and Olomola 2012 focused on budgetary process and accountability. Therefore, available literature on budget development process and financial accountability within county governments still remains inconclusive, which the study sought to address through evaluating the effect of budget development process on the financial accountability of county governments in Western Region, Kenya.

Main study objective

The main objective of the study was to evaluate the effect of budget development process on the financial accountability of county governments in Western Region, Kenya.

Study Hypothesis

H_{01}: Budget development process has no significant effect on the financial accountability of county governments in Western Region, Kenya.

Literature Review

Theoretical Review

The public budget theory was developed by Henry Adams in 1895. According to Minja (2019), the theory outlines the social motivation for governments being involved in the budgeting process. The theory also provides the jurisdiction for developing the budgeting concept while highlighting the transformation of the budgeting concept from a simple guidance tool to a sophisticated managerial instrument focusing on organizational performance and service delivery. Pfeffer (1992) criticised the public budget theory for only providing helpful description for budgeting but failing to adequately address the manner in which budgets are prepared by governments.

Contextually the public budget theory emphasizes on the rational comprehensive model which advocates for a thorough analysis of the possible outcomes and options before developing budgetary decisions. Therefore, the application of the model was instrumental in ensuring the budget development process bases on a detailed assessment of needs to enhance accountability by justifying the expenditures within the county governments.

Conceptual Review

Budget Development Process

The county budget development process is cyclic in nature and it involves several key stages governed by the 2012 Public Finance Management Act. These stages entail; planning and preparation, budget formulation, budget approval, budget implementation and audit and evaluation. The planning and preparation of county budgets focuses on the formulation of County Integrated Development Plan through the input of stakeholders and the public. The CIDP outlines the long-term development priorities of counties (every five years) while guiding on the formation of annual budgets. Further, the Annual Development Plan is prepared by the county planning by 1st of September each year to operationalize the CIDP. The ADP is tabled to the county assembly for approval and shared with the Commission of Revenue and the National Treasury for oversight, coordination and alignment of county plans with equitable distribution of resources and national fiscal policies.

During budget formulation, the budget circular is issued by the County Executive Committee Member in charge of finance by 30th August guiding departments on the preparation of their budgets. By 30th September, the county treasury prepares and submits the County Budget Review and Outlook Paper to the County Executive Committee which approves it within 14 days and publicizes it. The CBROP reviews previous budget performance and sets the framework for the next budget. The county treasury prepares the County Fiscal Strategy Paper by February 28th. The CFSP outlines the fiscal priorities, revenue and expenditure ceilings. It is tabled to the county assembly for approval then made available to the public for review. Detailed budget proposals are developed by county departments based on the ceilings outlined in the CFSP and afterwards submitted to the county treasury.

During budget approval, the County Executive submits budget estimates to the county assembly by 30th April. The County Assembly's budget and appropriations committee then holds public hearings for gathering input and validating the budget estimates. The county assembly then debates, amends and approves the budget estimates by 30th June forming the basis for the Appropriation Bill authorizing expenditure. The county assembly thereafter passes the Finance Bill within 90 days which outlines the revenue raising measures.

The budget execution begins on 1st July. During budget implementation, the county treasury releases funds to the departments for implementing the approved projects and services. It then prepares quarterly reports on the implementation of the budget for county assembly oversight. The public is engaged through feedback mechanism and monitoring during implementation.
After the financial year ends, the county expenditures are audited by the Auditor General to ensure value for money and compliance. The audit reports are reviewed by the county assembly which might recommend corrective actions. In Kenya, public participation, budget estimates and the appropriation bill are crucial aspects of the budget development process for county governments.

Financial Accountability

Kimenyi (2013) defines financial accountability as the responsibility of government entities in managing public funds transparently and efficiently. Financial accountability is a key aspect in county governments since it is aimed at ensuring public resources are managed transparently and efficiently, thus promoting service delivery and public trust. The 2012 PFM Act was developed to promote financial accountability within the county governments by providing guidelines for financial management practices.

Effective financial accountability measures have influenced effective utilization of public resources, thus improving service delivery. In a study conducted by Kimenyi (2013), it was evident that counties with stronger accountability mechanisms had better infrastructure development and public services. However, corruption has been a significant challenge to financial accountability for county governments in Kenya. In 2018 reports by Transparency International indicated that high levels of corruption undermine efforts in the effective management of public resources. The study adopted the quality of audit reports and budget absorption rate as the indicators of financial accountability.

Empirical Review

Mulani, *et al*. (2013), evaluated the effect of the budgetary process on the performance of SMEs in India. An explanatory study design was applied targeting 268 SME firms selected from the three districts of Pune, Mumbai and Solapur. Findings from the study indicated that the budgeting process influenced the performance of SME firms positively. However, the study was done in India and not the Kenyan context. It also adopted an explanatory study design rather than descriptive and correlational research designs adopted in this study. Further, the study focused on performance rather than financial accountability addressed in the current study.

A study was undertaken by Olomola (2012) in Nigeria on the budgetary process and accountability of Local Government Administration. A descriptive research design was adopted in the study, targeting local government officials, elected representatives, public finance officers, and citizens and community representatives. Findings from the study suggested the absence of a statistical significant association between the budgetary process and accountability. However, the study was undertaken in Nigeria and not the Kenyan context.

A study was done in Ethiopia's Wolaita Zone economy development and public finance sectors by Osebo *et al*. (2019) on the impact of Budgeting Process on Organizational Effectiveness. The study utilized descriptive research design and was conducted in five purposively selected woredas within Wolaita zone from where 157 staff members were sampled. Findings from the study highlighted that the budgeting process significantly influenced organizational effectiveness. However, the study focused on the public finance and economy development sectors of Ethiopia's Wolaita zone yet the current context for this study is Kenya's county governments in Western Region. More so, the study focused on organizational effectiveness rather than financial accountability addressed in the current study.

Obwaya (2011) conducted a study in Kenya on local authorities evaluating the relationship between participatory budgeting and performance. A descriptive survey study design was employed with a target population of 44 respondents who were sampled. Findings from the study concluded that there was a strong association between budget participation and performance. However, the study only focused on participatory budgeting which is part of the budget development process, thus presenting a conceptual gap which is addressed by this study through looking at the budget development process within county governments. Further, the study also presented a population gap which is addressed in the current study through focusing on a larger population.

Okotchi, *et al*. (2020), conducted an investigation in Kenya that emphasized on county governments through determining the effect of the budgetary process on their financial performance. The study utilized descriptive research design while targeting 72 employees from 14 departments within Trans Nzoia County directly involved in the county's budgetary process. From the study, it was evident that budgetary control and process impacted the financial performance of the county governments. However, the study presented a conceptual gap through focusing on financial performance and failing to address financial accountability which is addressed in the current study.

Nyambori *et al*. (2023), investigated the effect of budgetary control practices on financial accountability of Nyamira County, with a specific objective of examining the effect of budget formulation on financial accountability in Nyamira County. A descriptive research design was utilized, with a sample size of 184 county employees being drawn. Findings from the study indicated that budget formulation significantly influenced financial accountability. However, the study specifically focused on Nyamira County yet this study focuses on County Governments in Western Region, Kenya.

Conceptual Framework

Independent Variable **Dependent variable**

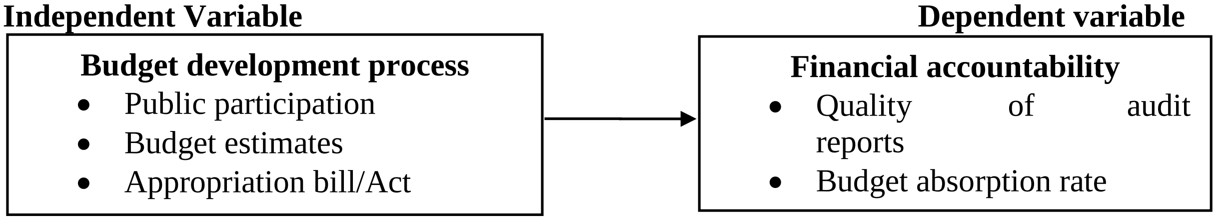

Figure 1: Conceptual Framework

Methodology

The study adopted descriptive and correlational research design with descriptive research design focusing on the collection of data answering questions from the sampled study participants and correlational research design examining the relationship between study variables. The study targeted the County Executive Committee Members in charge of Finance, County directors for budget, accounting services and internal audit and both elected and nominated members of county assembly from county governments in Western Region, Kenya. A sample size of 158 respondents was determined using Slovin's formulae technique. The study adopted stratification sampling technique, integrating the census method for CECMs-finance and directors' budget, accounting services and internal audit, and simple random sampling with proportionate allocation for MCAs. Data was collected through questionnaires that were analyzed using SPSS version 26. Cronbach's Alpha was used to assess the reliability of the research instrument. Descriptive statistics like mean, percentages, standard deviations and frequencies were used in assessing the general data pattern of data while inferential statistics such as simple regression analysis was adopted to evaluate the relationship between the study variables. The data was presented using tables and figures.

The simple regression analysis model adopted in the interpretation of data was as follows:

$Y = \beta_0 + \beta_1 X_1 + e$

Y= Financial Accountability

β_0 = Constant

β_1 = Regression coefficient

X_1 = Budget development process

e= Error term

Results and Discussion

Response Rate

A total of 158 questionnaires were issued out of which 123 were successfully filled and used in data analysis, thus translating to a response rate of 77.85%. The response rate was above 69% an extremely high response rate as recommended threshold by Champion and Sear (2009).

Reliability

Table 1: Reliability test results

Variable	Number of test items	Cronbach Alpha
Budget development process	6	0.798
Financial accountability	4	0.861
Overall	**10**	**0.83**

Source: (Field data, 2024)

The table above highlights a Cronbach Alpha value of 0.83 which is above the recommended threshold of 0.7 by Drost (2011), thus indicating the research instrument was deemed reliable.

Descriptive Statistics of Budget Development Process

The respondents were asked to rate their responses on a scale, (1) strongly disagree, (2) disagree, (3) fairly agree, (4) agree and (5) strongly agree, their level of agreement on the six assertions about Budget Development Process. The results are highlighted in Table 2 below.

Table 2: Descriptive statistics of budget development process

No.	Statement	5	4	3	2	1	Mean	Standard deviation
1.	I thoroughly understand the budget development process in our county.	76 (61.8)	35 (28.4)	12 (9.8)	0 (0)	0 (0)	4.52	0.67
2.	Our county actively seeks the input of the citizens	58 (47.2)	35 (28.4)	18 (14.6)	6 (4.9)	6 (4.9)	4.08	1.12

	during the budget development process.							
3.	The budget estimates are realistic and achievable.	58 (47.2)	35 (28.4)	18 (14.6)	6 (4.9)	6 (4.9)	4.08	1.12
4.	Budget estimates are regularly reviewed in our county to reflect the current financial realities.	30 (24.5)	35 (28.4)	35 (28.4)	17 (13.8)	6 (4.9)	3.61	1.01
5.	The appropriation bill aligns with the strategic goals of the county.	18 (14.6)	0 (0)	12 (9.8)	52 (42.3)	41 (33.3)	3.80	1.31
6.	Our county has put in place mechanisms for monitoring and implementing the appropriation bill.	6 (4.9)	18 (14.6)	24 (19.5)	39 (31.7)	36 (29.3)	3.66	1.19

Source: (Field Data, 2024)

From the table above, a significant proportion of the respondents 61.8% strongly agreed to have a thorough understanding of the budget development process in their county, 28.4% agreed and 9.8% fairly agreed. None of the respondents disagreed or strongly disagreed. The mean response was 4.52 with 0.67 as the standard deviation, thus outlining high agreement level accompanied by minimal variability in perceptions, suggesting a thorough understanding of the budget development process in county governments. More so, 47.2% of the respondents had a strong agreement towards their county actively seeking the input of the citizens during the budget development process, 28.4% agreed, 14.6% fairly agreed, 4.9% disagreed while another 4.9% strongly disagreed. The mean response was 4.08 with a standard deviation of 1.12, thus outlining strong agreement with significant variability in perceptions, suggesting that the input of citizens is sought during the budget development process in counties.

A considerable majority of the respondents 47.2% strongly agreed to budget estimates being realistic and achievable, 28.4% agreed, 14.6% fairly agreed, 4.9% disagreed while another 4.9% strongly disagreed. The mean response was 4.08 with 1.12 as the standard deviation, thus highlighting a strong agreement and high variability in perceptions, pointing out the realism and achievability of budget estimates in the county governments. Furthermore, 24.5% of the respondents strongly agreed to budget estimates being regularly reviewed in their county to reflect current financial realities, 28.4% agreed, 28.4% fairly agreed, 13.8% disagreed while 4.9% strongly disagreed. The mean response was 3.61 with 1.01 as the standard deviation, thus highlighting a moderate level of agreement with variability in perceptions. It highlights irregular review of budget estimates to reflect current financial realities in county governments.

A large proportion of respondents 33.3% strongly disagreed to the appropriation bill aligning with the strategic goal of their county, 42.3% disagreed, 9.8% fairly agreed, none agreed while 14.6% strongly agreed. The mean response was 3.80 with 1.31 as the standard deviation, hence outlining a strong disagreement with a high variability in perceptions. This suggests a significant dissatisfaction with the alignment of the appropriation bill to the strategic goals. Additionally, a considerable proportion of the respondents 29.3% strongly disagreed to their counties putting in place mechanisms for monitoring and implementing the appropriation bill, 31.7% disagreed, 19.5% fairly agreed, 14.6% agreed while 4.9% strongly agreed. The mean response was 3.66 with 1.19 as the standard deviation, thus outlining a strong disagreement with a high variability in perceptions. This highlights a dissatisfaction for mechanisms put in place for monitoring and implementing the appropriation bill.

Descriptive Statistics on Financial Accountability

The respondents were asked to rate their responses on a scale, (1) strongly disagree, (2) disagree,

(3) fairly agree, (4) agree and (5) strongly agree, their level of agreement on the four assertions about financial accountability. The results are highlighted in Table 3 below.

Table 3: Descriptive statistics on financial accountability

No.	Statement	5	4	3	2	1	Mean	Standard deviation
1.	The audit report adequately covered all the critical financial issues in our county.	41 (33.3)	41 (33.3)	11 (9.0)	18 (14.6)	12 (9.8)	3.66	1.34
2.	Our county has addressed the queries raised in the previous audit reports.	18 (14.6)	57 (46.4)	12 (9.8)	18 (14.6)	18 (14.6)	3.32	1.30
3.	Our county consistently achieves high budget absorption rates across all departments.	24 (19.5)	46 (37.4)	12 (9.8)	23 (18.7)	18 (14.6)	3.28	1.36
4.	Our county has put in place a clear accountability framework for addressing low budget absorption.	34 (27.6)	47 (38.2)	12 (9.8)	6 (4.9)	24 (19.5)	3.50	1.44

Source: (Field Data, 2024)

From the table above, a significant number of respondents 33.3% strongly agreed while 33.3% agreed to the audit report adequately covering all the critical financial issues in their county. However, 9.0% of the respondents fairly agreed, 14.6% disagreed while 9.8% strongly disagreed. Therefore, the mean response was 3.66 with 1.34 as the standard deviation indicating a moderate agreement and high variability in perceptions. This suggests that the audit report for county governments covers the critical financial issues but there is need for improvement. Additionally a large proportion of respondents 14.6% strongly agreed while 46.4% agreed to their county addressing the queries raised in the previous audit reports. However, a considerable proportion of the respondents 9.8% fairly agreed, 14.6% disagreed while 14.6% strongly disagreed. Therefore, the mean response was 3.32 with 1.30 as the standard deviation highlighting a moderate agreement with variability in perceptions. This points out uncertainty in county governments addressing queries raised in their previous audit reports.

A significant majority of respondents 19.5% strongly agreed while 37.4% agreed to their county consistently achieving high budget absorption rates across all departments. However, a considerable proportion of the respondents 9.8% fairy agreed, 18.7% disagreed while 14.6% strongly disagreed. The mean response was 3.28 with 1.36 as the standard deviation indicating a moderate agreement with variability in perceptions. This points out inconsistency in the achievement of high budget absorption rates across all departments in county governments. Additionally, 27.6% of respondents strongly agreed to their county putting in place a clear accountability framework for addressing low budget absorption, 38.2% agreed, 9.8% fairly agreed, 4.9% disagreed while 19.5% strongly disagreed. Therefore, the mean response was 3.50 with 1.44 as the standard deviation highlighting a moderate agreement and high variability in responses. This highlights uncertainty in the development of accountability frameworks for addressing low budget absorption in county governments.

Inferential Statistics

Simple Linear Regression

Simple linear regression analysis was adopted in the study to test the null hypothesis budget development process has no significant effect on the financial accountability of county governments in Western Region, Kenya. The results are displayed in the table below.

Table 4: Simple linear regression analysis results of budget development process and financial accountability

Model Summary[a]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.693[a]	.480	.476	3.31487	.480	111.854	1	121	.000

a. Predictors: (Constant), Budget development process

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1229.090	1	1229.090	111.854	.000[b]
	Residual	1329.593	121	10.988		
	Total	2558.683	122			

a. Dependent Variable: Financial accountability

b. Predictors: (Constant), Budget development process

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.149	1.533		1.401	
	Budget development process	.685	.065	.693	10.576	.000

Source: Field Data (2024)

The table above indicates an R-squared value of 0.480 suggesting that budget development process accounts for 48.0% variance in financial accountability. Results from ANOVA table highlight the model being significant at 95% confidence level, indicated by $F(1,121) = 111.854$, $P\ 0.000 < 0.05$, thus implying budget development process significantly predicts financial accountability.

The unstandardized regression coefficient of budget development process was 0.685 at a significant threshold of $P<0.05$. This signified that financial accountability would increase by 0.685 units for every unit change in budget development process. The study rejected the null hypothesis; budget development process has no significant effect on the financial accountability of county governments in Western Region, Kenya.
The regression equation is shown as follows:
Financial accountability = 2.149+0.685 budget development process

The findings presented here confer with Nyambori *et al*. (2023), on a study conducted on the effect of budgetary control practices on financial accountability of Nyamira County with the specific objective of examining the effect of budget formulation on financial accountability. Findings from the study revealed a strong statistical significant relationship between budget formulation and financial accountability. However, the findings of the investigation contradicts a study by Olomola (2012) on the budgetary process and accountability in Nigeria's Local Government Administration. The study's regression analysis indicated the absence of a statistical significant association between the budgetary process and accountability in Nigeria's Local Government Administration.

Conclusion

The study drew a conclusion that budget development process significantly influenced the financial accountability of county governments in Western Region, Kenya.

Recommendations

The study recommended county governments to institutionalize regular reviews of budget estimates to improve financial accountability through ensuring the budget estimates accommodate the current financial realities. Further, the county governments should focus on strengthening strategic planning to align the Annual Development Plans and the CIDPs with the appropriation bill. More so, county assembly committees and internal audit units have to be empowered to effectively monitor the implementation of the appropriation bill.

Suggestion for Further Research

Suggestions are made for a study to be done on budget development process and the financial accountability of county governments in other regions of Kenya. Secondly, similar studies can be conducted focusing on different sectors like the healthcare and the banking and finance sectors.

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