

## COUNTY LEGISLATION AND PERFORMANCE OF BUDGET-MAKING PROCESS IN DEVOLVED GOVERNMENTS IN KENYA

<sup>1\*</sup>Chibu Edward Chaga & <sup>2</sup>Joyce Amuhaya (PhD)

<sup>1\*</sup>Scholar, Jomo Kenyatta University of Agriculture and Technology (JKUAT), Kenya

<sup>2</sup>Lecturer, Department of Entrepreneurship, Technology, Leadership, and Management, Jomo Kenyatta University of Agriculture and Technology (JKUAT), Kenya

Accepted, September 15<sup>th</sup>, 2023

### Abstract

Public participation is a dynamic procedure by which recipients or gatherings impact the bearing and project development with the purpose of upgrading their prosperity as far as pay, self-awareness and confidence. It has been revealed by the controller of county budgets that 30% of the money sent to the County coffers is mismanaged. Members of the community should claim the process of decision making and outline exercises that will in this manner empower them accomplish the desired objective. The main objective of the study was to examine Public Participation and Performance of Budget Making Process in Devolved Governments in Kenya. The following are the specific objectives: To determine the influence of County Legislation on Performance of Budget Making Process in Devolved Governments in Kenya. The study adopted descriptive research design. The study used simple random sampling to arrive at the target population. For this study, the target population was 448 people. In this survey Questionnaires were used to collect primary data. The data was then coded and entered into the computer using SPSS Version 24.0. Quantitative data was analyzed and summarized using means, mode, frequencies, and percentages. Data was presented in the form of tables and figures. The study concludes that county legislation has a significant effect on performance of budget making process in devolved governments in Kenya. Based on the findings, this study recommends that the counties should provide county officials and leaders with training on transparent communication, citizen engagement, and accountability ensures that they can facilitate a participatory process that reflects the needs and aspirations of the community.

**Keywords;** *County Legislation, Performance of Budget Making Process, Devolved Governments*

### INTRODUCTION

Participation, according to the World Bank (2015), involves stakeholders influencing and sharing control over decision-making processes, resource allocation, and access to public goods and services. It is widely acknowledged to enhance decision quality, performance, and policy effectiveness by broadening knowledge, stimulating creativity, and garnering social support. Lodiaga (2012) defines participation as involving individuals and groups impacted by a planned intervention in decision-making. The World Bank (2015) and the Institute of Economic Affairs (2015) view public participation as consultation with affected parties

before decision-making, emphasizing two-way communication and collaborative problem-solving for better, more acceptable outcomes. Research suggests that public participation speeds up and improves planning decision implementation (Mitchels & Graaf, 2010). Experts argue for well-structured public participation early in a planned intervention's life cycle, with clear objectives, rules, and ethical standards. It should address negotiable issues relevant to decision-making and stakeholders' values. Public participation fosters ownership, agency, social sustainability, and community building, ultimately enhancing institutional or state performance (Finch, 2015).

Public participation integrates public concerns, needs, and values into decision-making through various methods. It empowers those potentially affected by decisions, legislation, policies, or projects to contribute (Awio & Northcott, 2007). Historically, public participation dates back to Brazil in 1989, with the Porto Alegre initiative, spreading to over 130 towns by 2000. In the USA, the Municipal Research Bureau in New York State initiated public participation in resource allocation in 1900. It instilled public ownership of the national budget, boosting tax revenues (Hope & Chikulo, 2014). Participatory budgeting led to increased tax revenues in Brazil as citizens witnessed the results of their involvement. In Gujarat, India, NGO-led training improved local assembly members' budget comprehension. Citizen report cards in Pakistan improved education quality through increased parental demand and school-level investments (Fiszbein & Ringold, 2011). Kenya's public participation and accountability in public finance trace back to decentralization initiatives, such as the District Focus for Rural Development in the 1980s and decentralized funds in the late 1990s. The Constituency Development Fund (CDF) Act (2003) facilitated community participation in project identification at locational and constituency levels (Oyugi & Kibua, 2006).

The CDF Act (2003) has been amended to align with the Constitution of Kenya (CoK) (2010), which emphasizes citizen participation in governance, as outlined in Article 10. Article 174(c) of CoK (2010) specifies that devolution aims to enhance public involvement in decision-making. To uphold this principle, the government introduced legislation such as the County Government Act (CGA) (2012), Urban Areas and Cities Act (2011), and Public Finance Management Act (2012) to empower public participation at the local level. The Kenyan Constitution of 2010 provides a strong legal foundation for public participation at the local level. Article 196(1)(b) requires county assemblies to facilitate public participation, and the Fourth Schedule mandates county governments to ensure public involvement in governance processes. Civic education to enable effective participation is also supported under Article 10, with both national and county governments responsible (Asingwa, 2019).

Participatory budgeting is well-supported by Kenya's constitution (Kanyinga, 2014). However, budget execution in county governments falls short of expectations, leading to substantial disparities between budgets and accomplishments over time. A budget is a quantitative plan for an organization's expenditures and revenues over a specific period (Asingwa, 2019). In Kenya's county governments, the budget process, overseen by the County Executive Member (CEC) for Finance, involves issuing circulars, formulating a County Development Plan, public input, and debate in the County Assembly. Public proposals are sought between April and June before the final budget presentation (Kenya School of Government, 2015).

### **Statement of the Problem**

The budget-making process is increasingly recognized as a crucial element in economic management. However, it's important to note that having a well-structured budget and financial system does not guarantee the achievement of intended targets. The rules governing budget formulation and implementation are critical factors influencing financial outcomes (Sabahi, 2013). In Kenya, there is a disconnect between public participation and budget

implementation, leading to inconsistencies in budget execution across counties (Jason, 2013). For instance, in August 2013, the Kenyan Budget Controller mandated county governments to revise their budgets within two weeks after a report from the Commission on Revenue Allocation (CRA) revealed that 25 out of Kenya's 47 counties faced significant budget deficits. Reports from the Controller of Budgets and the Auditor General for fiscal years 2013/2014 and 2014/2015 highlighted significant unexplained budget deficits in some Coastal County governments, posing a financial risk. Additionally, an audit report in 2018 questioned expenditures on stalled projects in the coastal region, where a considerable portion of initiated projects had stalled despite substantial payments of Kshs.10 billion. Inconsistencies in payment and receipt statements further exacerbated the situation, with discrepancies of Kshs.2 billion unaccounted for in the records. These irregularities and financial mismanagement were attributed to the absence of proper participatory budgeting processes. Corrective measures in budget process efficiency remained unclear. The report also noted that unutilized funds were being returned to the treasury annually, raising concerns among stakeholders in public management. Despite legislative support for participatory budgeting in Kenya, challenges persist, including low participation rates (Wanyoike, 2012; Muriu, A. R., 2014). Wandaka, Mungai, and Odindo (2014) echoed this sentiment, describing the process as a struggle, often symbolic rather than substantive. Mugambi and Theuri (2014) investigated the challenges faced by the Kilifi county government in ensuring public participation and found low participation rates due to information unavailability and limited awareness among the public.

In Bangladesh, Waheduzzaman (2010) investigated the effect of public participation in good governance and demonstrated that multiple setbacks such as lack of awareness and low level of knowledge defined poor public participation. In Ghana, Ahenkan, Bawole and Domfeh (2013) established the practices aimed at improving public participation in the Wiawso Municipality. Capacity building to enhance an understanding of budget making process in the public sector was recommended. In a comparative analysis of Kenya and Uganda, Devas and Grant (2003) showed that due to pressure from civil organizations, Kenyan government was involving its citizens in decisions. However, in Uganda, even though the centralized system encouraged participation, there still lacked transparency of the process and lack of information. Owing to this limited focus by the above researchers, this study thus wished to add knowledge on the influence of county legislation on performance budgeting making process in County Governments in Kenya.

### **General Objective**

To examine the influence of County Legislation on the Performance of Budget Making Processes in Devolved Governments in Kenya.

## **LITERATURE REVIEW**

### **Theoretical Review**

#### **The Theory of Budgeting**

The theory of budgeting is the academic study of political and social motivations behind government and civil society budgeting. Budget theory was a central topic during the Progressive Era and was much discussed in municipal bureaus and other academic and quasi-academic facilities of that time such as the nascent Brookings Institution. Bartle and Patricia (2008) posit that classic theorists in Public Budgeting include Henry Adams, William F. Willoughby, V. O. Key, Jr., and, more recently, Aaron Wildavsky. Notable recent theorists include Baumgartner and Jones--Frank R. Baumgartner and Bryan D. Jones, Richard Fenno, Allen Schick, Dennis Ippolito, Naomi Caiden, Irene Rubin, James D. Savage, Thomas Greitens and Gary Wamsley. Hirst (1987) explains that an effective budgetary control solves an organization's need to plan and consider how to confront future potential risks and

opportunities by establishing an efficient system of control, a detector of variances between organizational objectives and performance (Shields & Young, 1993).

Budgets are considered to be the core element of an efficient control process and consequently vital part to the umbrella concept of an effective budgetary control. Budgets project future financial performance which enables evaluating the financial viability of a chosen strategy. In most organizations this process is formalized by preparing annual budgets and monitoring performance against budgets. Budgets are therefore merely a collection of plans and forecasts (Silva and Jayamaha, 2012). Budgets reflect the financial implication of business plans, identifying the amount, quantity and timing of resource needed (Shields and Young, 1993). The implementation of budgetary procedures. The establishment of short to medium-term objectives serves the purpose of providing estimates of future sales revenues and expenses, to provide short and long-term objectives for a coordinated management policy. Benchmarks for management and task controls are provided by comparing actual results with budgeted plans and to take corrective actions if necessary (Sharma, 2012).

Budgets can further influence the behaviour and decisions of employees by translating business objectives and providing a benchmark against which to assess performance. Hancock (2009) even considered such operational planning as the backbone of management. The theory of budgeting guides in the budgeting planning function in this study since during budget preparation procedures, consideration of alternative courses of action becomes an integral part and leads to increased rationality. A budget allows a goal, a standard of performance to be established with subsequent comparison of actual results with the created standard. It requires those involved to be forward looking rather than looking back (Scott, 2005). Budgets have therefore been identified as playing a number of roles which include making goals explicit, coding learning, facilitating control, and contracting with external parties (Selznick, 2008). Fisher exemplified this by “linking compensation to performance measures against the budget”, thereby making goals explicit, communicating goals and thereby coding learning and clarifying performance measures for individual employees of an organization (Goldstein, 2005).

### **Empirical Review**

Budgets are an integral part of most organizations and serve a variety of management functions (Sponem & Lambert, 2016). According to Samuelsson et al. (2016), budgeting is a key policy instrument for public management and management of the firm; it is a familiar activity to many as it is practiced in our private lives as well as in businesses, government and voluntary groups. The use of budgets in government circle long preceded its application in enterprises or the business sector. A primary impediment in state budgeting transformation efforts is the inability to document, optimize, and ultimately automate the entire budgeting process. Another challenge is demonstrating a reasonable connection between actions and outcomes. Effective end-to-end government budget process design takes into account not only the funding levels required to provide for key social programs, but the changes necessary under a variety of different revenue production scenarios. Bourmistrov and Kaarbøe (2013) found that unbundling the budget functions (planning, forecasting, control, and evaluation) allowed leaders to use new forecasting processes to establish stretch goals and improve strategic decision-making.

Studies on budgetary process and its influence on organizational, financial and budget performance have been undertaken. Kiriria (2012) observed that The Public Finance Management Act, 2012 sets out the rules of how the national and county governments can raise and spend money. The Public Finance Management Act, 2012 section 125 provides the procedure to be followed in the budget making process at the County level. He argues that as there must be an effective PFM system at the county level to ensure successful management of the public sector and the economy. According to research by World Bank (2012)



recommends that guidelines and templates need to be developed to guide the formulation of county budgets. More so the World Bank advocate for a country-wide chart of accounts for preparing, executing and reporting the budget. In addition to this, the counties would be expected to develop adequate PFM, Human resource and service delivery capacity.

Studies show that capacity to implement the budgetary process can greatly enhance financial management and performance in organizations. Njeru and Thuo (2013) study on budgetary process in SMEs in hospitality industry in Nairobi Central Business District found out that skills and power of managers had positive and significantly related to budgeting. The results suggest that a positive development on skills and power of managers improves budgeting process in SME'S in the hospitality industry in Nairobi CBD. The Institute of Economic Affairs budget analysis report 2017 indicates that county budgets targets were not achieved. Against a performance benchmark of at least 80%, absorption of development budget for the period 2013/14 to 2015/16 has consistently been below 66%. As a result of this, the IEA note the importance of government enforcing austerity measures so as to focus spending to priority areas. The Fiscal Strategy Paper 2014, Kwale County Government importantly articulates that there was lack of integration in the implementation of most programmes and projects in the county. Currently most sector programmes are planned and implemented independently leading to uncoordinated project implementation and wastage of scarce resource. The report further noted the late disbursement of funds by the National Treasury making funds absorption targets levels not to be realized. Under- funding of some of the development projects/programmes leading to non-completion within the planned time frames.

## **METHODOLOGY**

This study embraced the descriptive survey design. The target key respondents of the study were; Business community associations (16); Church and Muslim Clergies (100), Youth association leaders (100); Community leaders based organization (100); Sub-County Administrators (5); Ward Administrators (25); County Executive Committee Members (CECs) (9); MCAs (25) in total according to the County Integrated Development Program, 2018-2022. The study adopted two stage sampling methodology. First, Sub-County Administrators, MCAs, Ward Administrators and County Executive Committee Members were conveniently done. Non-probabilistic sampling technique of convenience sampling was adopted. The second method to adopted was the selection of the citizens to participate in the study. In this approach, a simple random sampling method was adopted. Before sampling, the sample size was determined using the formula by Mugenda and Mugenda (2003) in a scenario where the target population is greater than 10,000, which is in this case. The formula is indicated below:

$$n = \frac{Z^2 pq}{\epsilon^2}$$

A sample size of 384 citizens from that of the Sub-County was randomly sampled. The study relied on questionnaires. This study adopted a descriptive data analysis and inferential data analysis. Descriptive data analysis was adopted for this study because descriptive analysis is used to describe the basic features of the data in a study. The study utilized SPSS to develop a simple regression model to make inferences on the effect of the independent variable on the dependent variable.

## **FINDINGS**

### **Response Rate**

The sample size of the study was 384 respondents comprising of Business community associations; Church and Muslim Clergies, Youth association leaders; Community leaders based organization; Sub-County Administrators; Ward Administrators; County Executive Committee Members (CECs) and MCAs. The questionnaires were dropped off and picked up

later after they were filled by the respondents. Out of 384 questionnaires which were distributed, 374 were duly filled and returned. The drop-off and pick-up-later method yielded the high response rate of 97.4%. According to Babbie (2017), a response rate of 75 per cent is adequate for analysis as well as making conclusions and inferences about a population.

### **Descriptive statistics**

#### **Performance of Budget Making Process**

The respondents were requested to indicate their level of agreement on various statements relating to performance of budget making process in devolved governments in Kenya. A 5 point Likert scale was used where 1 symbolized strongly disagree, 2 symbolized disagree, 3 symbolized neutrals, 4 symbolized agree and 5 symbolized strongly agree. The results were as presented in Table 1.

From the results, the respondents agreed that the county governments have realized increase of investments. This is supported by a mean of 3.968 (std. dv = 0.905). In addition, as shown by a mean of 3.859 (std. dv = 0.885), the respondents agreed that there has been reduction of unemployment. Further, the respondents agreed that they have realized increase in savings. This is shown by a mean of 3.800 (std. dv = 0.605). It was also agreed that the county governments have improved infrastructure in the country. This is shown by a mean of 3.785 (std. dv = 0.981).

**Table 1: Performance of Budget Making Process**

	<b>Mean</b>	<b>Std. Deviation</b>
Increase of Investments	3.968	0.905
Reduction of unemployment	3.859	0.885
Increase in savings	3.800	0.605
Improved infrastructure	3.785	0.981
<b>Aggregate</b>	<b>3.838</b>	<b>0.821</b>

#### **County Legislation and Performance of Budget Making Process**

The fourth specific objective of the study was to determine the influence of County Legislation on Performance of Budget Making Process in Devolved Governments in Kenya. The respondents were requested to indicate their level of agreement on various statements relating to County Legislation and Performance of Budget Making Process in Devolved Governments in Kenya. A 5 point Likert scale was used where 1 symbolized strongly disagree, 2 symbolized disagree, 3 symbolized neutral, 4 symbolized agree and 5 symbolized strongly agree. The results were as presented in Table 2

From the results, the respondents agreed that their county has developed clear legislation, policies, procedures and implementation mechanisms on citizen participation. This is supported by a mean of 3.891 (std. dv = 0.865). In addition, as shown by a mean of 3.818 (std. dv = 0.945), the respondents agreed that the various governance structures in their county strictly follow national legislations and involve citizens in governance matters. Further, the respondents agreed that decisions reached through public participation and consensus forums are always implemented by their county. This is shown by a mean of 3.808 (std. dv = 0.611). The respondents also agreed that their county has developed adequate engagement forums to ensure inclusivity, equality and effective citizen participation in county management matters. This is shown by a mean of 3.721 (std. dv = 0.908).

As shown by a mean of 3.661 (std. dv = 0.776), the respondents agreed that their county always involves citizens in the Policy and decision-making process. From the results, the respondents agreed that during County barazas they always mention ways in which citizens could be involved in policy and decision-making processes. This is supported by a mean of 3.654 (std. dv = 0.967). In addition, as shown by a mean of 3.621 (std. dv = 0.786), the respondents agreed that the county government is timely in releasing information.

**Table 2: County Legislation and Performance of Budget Making Process**

	<b>Mean</b>	<b>Std. Deviation</b>
My county has developed clear legislation, policies, procedures and implementation mechanisms on citizen participation	3.891	0.865
The various governance structures in my county strictly follow national legislations and involve citizens in governance matters	3.818	0.945
Decisions reached through public participation and consensus forums are always implemented by my county	3.808	0.611
My county has developed adequate engagement forums to ensure inclusivity, equality and effective citizen participation in county management matters	3.721	0.908
My county always involves citizens in Policy and decision-making process	3.661	0.776
During My County barazas always mention ways in which citizens could be involved in policy and decision-making processes.	3.654	0.967
The county government is timely in releasing information	3.621	0.786
<b>Aggregate</b>	<b>3.765</b>	<b>0.758</b>

### Regression Analysis

A simple regression analysis was used to assess the relationship between independent variable (County Legislation) and the dependent variable (Performance of Budget Making Process in Devolved Governments in Kenya).

**Table 3: Model Summary**

<b>Model</b>	<b>R</b>	<b>R Square</b>	<b>Adjusted R Square</b>	<b>Std. Error of the Estimate</b>
1	.931	.857	.858	.10428

a. Predictors: (Constant), County Legislation

The model summary was used to explain the variation in the dependent variable that could be explained by the independent variable. The r-squared for the relationship between the independent variable and the dependent variable was 0.857. This implied that 85.7% of the variation in the dependent variable (Performance of Budget Making Process in Devolved Governments in Kenya) could be explained by independent variable (County Legislation).

**Table 4: Analysis of Variance**

<b>Model</b>	<b>Sum of Squares</b>	<b>df</b>	<b>Mean Square</b>	<b>F</b>	<b>Sig.</b>
1 Regression	31.081	1	31.081	670.113	.000 <sup>b</sup>
Residual	17.254	372	.00464		
Total	48.335	373			

a. Dependent Variable: Performance of Budget Making Process

b. Predictors: (Constant), County Legislation

The ANOVA was used to determine whether the model was a good fit for the data. F calculated was 670.13 while the F critical was 3.896. The p value was 0.000. Since the F-calculated was greater than the F-critical and the p value 0.000 was less than 0.05, the model was considered as a good fit for the data. Therefore, the model can be used to predict the influence of County Legislation on Performance of Budget Making Process in Devolved Governments in Kenya.

**Table 5: Regression Coefficients**

<b>Model</b>		<b>Unstandardized Coefficients</b>		<b>Standardized Coefficients</b>	<b>t</b>	<b>Sig.</b>
		<b>B</b>	<b>Std. Error</b>	<b>Beta</b>		
1	(Constant)	0.239	0.061		3.918	0.000
	County Legislation	0.375	0.099	0.376	3.788	0.001

---

a Dependent Variable: Performance of Budget Making Process

The regression model was as follows:

$$Y = 0.239 + 0.375X_4 + \varepsilon$$

the results revealed that County Legislation has significant effect on the Performance of Budget Making Process in Devolved Governments in Kenya,  $\beta_1=0.375$ ,  $p$  value= 0.001). The relationship was considered significant since the  $p$  value 0.001 was less than the significant level of 0.05. The findings are in line with the results of Hayrapetyan (2019) who revealed that there is a very strong relationship between County Legislation and process performance.

### **Conclusion**

The study also concludes that county legislation has a significant effect on performance of budget making process in devolved governments in Kenya. The study findings revealed that engagement forums, policy formulation and decision making process influence performance of budget making process in devolved governments in Kenya.

### **Recommendations**

Building and maintaining trust between citizens and county leadership is essential for an effective budget-making process. Open communication and collaboration between officials and citizens can foster trust and confidence in the decision-making process. Addressing any concerns related to corruption or mismanagement promptly and transparently is crucial to restoring and upholding trust in county leadership.

### **REFERENCES**

- Asingwa, S. B. (2019). *Public participation in the budget-making process of county governments; a case analysis of select counties* (Doctoral dissertation, University of Nairobi).
- Bourmistrov, A., & Kaarb e, K. (2013). From comfort to stretch zones: A field study of two multinational companies applying “beyond budgeting” ideas. *Management Accounting Research*, 24, 196-211
- Cooper, D. R. & Schindler P.S. (2011) *Marketing Research*. New York: McGraw –Hill.
- Constitution of Kenya (CoK). (2010). National Council for Law Reporting. [Online]. Retrieved from: [http://www.kenyalaw.org/klr/fileadmin/pdfdownloads/Acts/Constitution of Kenya2010.pdf](http://www.kenyalaw.org/klr/fileadmin/pdfdownloads/Acts/Constitution%20of%20Kenya2010.pdf)
- Devas, N., & Grant, U. (2016). Local government decision-making—citizen participation and local accountability: some evidence from Kenya and Uganda. *Public Administration and Development: The International Journal of Management Research and Practice*, 23(4), 307-316.
- Gates, V.P., Jacobson, E., Degener, S., & Purcell-Gates, V. (2009). *Print literacy development: Uniting cognitive and social practice theories*. Harvard: Harvard University Press.
- Goldstein, L. (2005). *College and university budgeting: An Introduction for Faculty and Academic Administrators*. (3rd.) National Association of College and University Business officers, Washington DC
- Hope, H & Chikulo, D. (2015) Decentralization and Budgeting: The Uganda Health Sector Experience, *The International Journal of Public Sector Management*, 14(1): 75-88.
- Hancock, G. (2009). *Lords of Poverty Masters of Disaster*. London, U.K.: Macmillan London.
- Institute of Economic Affairs, (2018). Review of the status of Public Participation, and County Information Dissemination Frameworks: Case Study of Isiolo, Kisumu, Makueni and Turkana Counties. Nairobi: Institute of Economic Affairs
- Kanyinga, K. (2014). *Kenya: Democracy and Political participation*. Open Society of Foundation. Nairobi, Kenya.



- Kenya School of Government (KSG) (2015): Practical Approaches for County Governments to Facilitate Public Participation in the Planning and Budget Process. Working paper 6.
- Ministry of Devolution and Planning & Council of Governors (2016). County Public Participation Guidelines.
- Mugambi, K. W., Theuri, M. F. S., & others. (2014). The challenges encountered by county governments in Kenya during budget preparation. *IOSR Journal of Business and Management*, 16(2), 128–134.
- Mugenda, O. M., & Mugenda, A. G. (2008). Research methods: quantitative and qualitative approaches. Nairobi, Kenya: African Centre for Technology Studies.
- Muriu, A. R. (2015). *Decentralization, citizen participation and local public service delivery: A study on the nature and influence of citizen participation on decentralized service delivery in Kenya* (Master's thesis, Potsdam: Universitätsverlag Potsdam).
- Njeru, B, Thuo V.W (2013).Assessing budgetary process in Small and Medium Enterprises in Nairobi Central Business District, *International Journal of Information Technology and Business*, Vol .17 No 2.
- Rios, A., Bastida, F. & Benita, B. (2014). Budgeting Transparency and Legislative Oversight: An Integrated Approach, *American Review of Public Administration*, 1-23
- Samuelsson, J., Andersén, J., Ljungkvist, T., & Jansson, C. (2016). Formal accounting planning in SMEs: The influence of family ownership and entrepreneurial 104 orientation. *Journal of Small Business and Enterprise Development*, 23, 691-702
- Selznick, P. (2008). Foundations of the Theory of Organizations. *American Sociology Review*, 25-35.
- Scott, W.R. (2005). Information Processing: Creating Organizations. Englewood Cliffs, NJ: Prentice Hall.
- Sharma, P. (2012). Performance Measurement in NGOs. The Management Accountant Shields.
- Shield M., & Young, S.M. (1993). Antecedents and consequences of participating budgeting: evidence on the effects of asymmetrical information. *Journal of Management Accounting Research*, 5,265-280.
- Wanyoike, D. (2012). Challenges still abound in the public-driven budgeting process. Retrieved from [www.ey.com](http://www.ey.com).