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**PUBLIC BUDGETING AND PERFORMANCE MEASUREMENT AT THE
KENYA NATIONAL ASSEMBLY**

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Public Budgeting and Performance Measurement at The Kenya National Assembly

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Abstract:

Purpose of the Study: The study examined the effects of public budgeting on performance measurement at the Kenya National Assembly, with specific emphasis on participatory budgeting. It sought to determine how public involvement in budgeting processes influences accountability, transparency, citizen empowerment, and institutional performance measurement within Kenya's legislative budgeting ecosystem and governance structures overall.

Methodology: The study was anchored on Stakeholder Theory and Goal-Setting Theory and guided by pragmatism research philosophy and descriptive research design. Data were collected from 103 Members of Parliament using questionnaires and interview schedules. Stratified and simple random sampling techniques were employed,

while data reliability was tested using Cronbach Alpha coefficients.

Findings: The findings established that participatory budgeting had a positive and statistically significant influence on performance measurement at the Kenya National Assembly. Public participation forums enhanced accountability, transparency, communication of budget details, citizen empowerment, and quality financial reporting. Pearson correlation analysis revealed a moderate-to-strong positive relationship between budgetary participation and performance measurement ($r=0.672$). Regression analysis further indicated that budgetary participation significantly predicted performance measurement ($\beta=0.301$, $t=4.613$). However, the study observed that effectiveness varied depending on the degree of institutionalisation of feedback mechanisms and inclusivity practices, particularly in incorporating citizen contributions into final budget decisions effectively.

Conclusion: The study concluded that participatory budgeting is a critical determinant of effective performance measurement at the Kenya National Assembly. Institutionalised public engagement mechanisms enhance accountability, transparency, and responsiveness in budgeting processes.

Keywords: *Participatory Budgeting, Public Budgeting, Performance Measurement*

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1. INTRODUCTION

The most difficult task is getting performance measurement right. This is because the process is characterized with multiple tripwires and traps, and more often its common held beliefs are rarely challenged however wrong they may seem. The whole exercise tends to focus only on the quantitative side of performance measurement where the aim is to generate data for the purposes of analysis and reporting neglecting behavioural aspect which has both positive and negative implications to a firm. Further, part of puzzle of performance measure is the designing of indicators and collecting values (Johnsen et al., 2024). This is due to the fact that designing of indicators that underscore desirable values from which a good performance could emerge on a scale of possibilities dictate for logic application something rarely realized.

The effectiveness of performance measurement is curtailed by a range of stumbling-blocks among them lack of data, lack of understanding of user expectation, business processes insufficient analysis, lack of interest by the management, in-house personnel low analytical capabilities, a non-fostering corporate culture, departmental cooperation insufficient and lacking clue on performance measurement (Zhang et al., 2023). It is a difficult endeavour to make performance measurement work due to broader negative influence it receives from cultural, economic and political factors. Where fundamentals of performance measurement are not in good order in some organization, efficiency is hampered. However according to Jerab (2023) the vibrant support of internal interest groups, senior management and governmental stakeholders towards performance measurement has a high possibility of yielding to improved rational decision-making.

Intelligence exploitation of performance measurements positions an organization for greater successes. This will leave stakeholders satisfied, achieving better financial outcomes by a firm, ability of making informed decisions by the executives, triggers greater organizational learning and understanding both internal external environments (Okatta et al., 2024). Performance measurement (PM) is categorized into three areas; design, implementation and use. The aspect of design encompasses the measurement approach that involve decisions on reporting protocols, methods of data collection and the kind of performance metrics to be used (Neely & Platts, 2025). The use aspect entails the interpretation and response given to the analysed data. while the implementation category focuses on successful integration of chosen techniques to bring about change in an organization.

Public budgets serve the role of allocating, distributing and ensuring economic development. Governments across the world carry the burden of ensuring the kind of services dispensed out of the resources they allocate, who to pay for the services, beneficiaries of those services resulting from allocated funds and determine the type of income that can sustain the operations of the government. According to Grace (2023) public budgeting select the ends and suggest the strategies for reaching to those ends. Through public budgeting, the government is able to examine the past expenditure of an organization, project expected income, share the society's financial and economic resources, holding individuals accountable and assigning responsibilities for purposes of achieving intended results.

Public budgets are very crucial for the purposes of planning, holding officials accountable, controlling a given government agency. They exist in performance, program and line item



formats. Public budgets include control and integration of activities of the government, organizational weaknesses identification, progress measurement, resources expenditure monitoring, and the setting of goals and objectives (Cretu, 2022). The nature of public budgeting is a function of the operation of the market system. In light of conventional wisdom, a market system that is efficient translates to the less government regulations, taxes and expenditure (Khan, 2024).

The main aim of participatory budgeting is to yield greater involvement of the public, and foster accountability and transparency. It is an innovative approach of governance under the banner of democracy where government agencies decentralize their authority outside the formal structures of government (Faguet, 2025). Participatory in budget is a crucial element due to its ability to address the aspects of information asymmetry, empowerment, understanding with apex government agencies and enhance communication on budget details (Peter et al., 2025). Participatory budgeting refers to that tool used by public administration to engage the masses in the whole process of resource decision making and allocation.

Despite performance measurement being a crucial ingredient to well performing firms, there is a dearth of evidence suggesting its applicability in the public sector more especially by the National Assembly Kenya. Further, little is known on the effects of budgetary participation on the performance measurement at the Kenya National Assembly. It is from this perspective the current study is determined to fill this crucial empirical gap by examining the effects of budgetary participation on performance measurement.

Statement of the Problem

A key ingredient for developing nations are successful firms. Political, social and economic development is a function of well performing firms that are as a result of prudent measurement systems put in place. Governments in post-independence Africa are expected to take advantage of budgets as instruments to sustain the pace of economic growth and development, reduce unemployment, deliver poverty reduction, provide public goods, fulfil the aspirations of the citizens and realize the set goals (Githui, 2025). However, majority of African economies are yet to use their budgets to realize their economic potentials.

An empirical evidence by Galankashi and Rafiei (2021) suggest that the common metrics of financial performance measurement are cash-to-cash cycle, economic value added, revenue growth, profit margin, inventory turnover, market share, return on investment, return on assets, cost and asset turnover. Jaaskelainen and Luukkanen (2017) argue that top management as opposed to middle management opt to utilize information on performance measurement in a more positive light. However, it is observed that the adoption of this information face the challenge of improper analysis results and deficiency of measurement information. Performance measurement in auditing firms face challenges such as their affiliation with international firms, firm size, capacities needed for design and implementation, auditor and client relationship peculiarity, confidentiality required while providing high-quality services, and credentials and experience of partners (Hegazy et al., 2022). Elaborate performance measurement systems are more often found in larger firms than small ones.

The literature in place indicate that much focus has been directed on corporate financial performance, firm performance approaches adopted, levels of management that embrace



performance measurement in a firm, similarities and commonalities of performance measurements adopted by various types of corporates and the challenges faced in the applicability of performance measurement. There is however little evidence in place linking public budgeting and more especially participatory budgeting with performance measurement. It is from this perspective the current study is seeking to fill this empirical knowledge gap by examining the effects of public budgeting on performance measurement at the Kenya national assembly.

General objective: To examine the effects of public budgeting on performance measurement at the Kenya national assembly.

Specific objective: To examine the effects of participatory budgeting on performance measurement at the Kenya national assembly.

2. Literature Review

Budgetary Participation and Performance Measurement

In Sikka Regency local government in Indonesia, De Romario et al (2019) conducted an empirical investigation into the effect of budget participation towards the regional government managerial performance. The moderating variables of the managerial performance in the study were leadership style, organizational culture, job-relevant information and organizational commitment. Purpose sampling techniques were employed to sample local government structural officials. Primary data was collected using questionnaires as the only sole instruments of data collection. The findings suggested that managerial performance was positively affected by budget participation. Further, organizational commitment, organizational culture and leadership style were observed not to be able to moderate the effect of budget participation on managerial performance. It was however noted that job-relevant information moderately strengthened the effect of budget participation on managerial performance. The study above linked budget participation with managerial performance the contextual gap the current is study is seeking to fill linking budgetary participation to performance measurement.

While bridging the gap through budget goal clarity among public universities in Iraq, Alhasnawi et al (2023) conducted an investigation into the budget participation and managerial performance. The target population were the 3, 072 heads of scientific departments, deans of faculty, financial managers and vice deans of public universities. A questionnaire was used to collect primary data from 630 participants. Results indicated that budget goal clarity was positively influenced by budget participation and consequently positively affecting managerial performance. The relationship between budget participation and managerial performance was partially mediated by budget goal clarity. The study targeted the management in public universities in Iraq a methodological gap the current is seeking to fill by targeting budget technocrats in the national assembly in Kenya.

Bandiyo (2020) conducted a study on budget participation and internal control for better quality financial statements. Purposive, saturated and census sampling techniques was used to determine the respondents for data collection. The study population were schools under the care of auspices of the Office Tangerang City Education. The findings suggested that quality of financial reports were positively and significantly influenced by budget participation. Further,



the quality of financial reports was improved by internal control system strong moderating influence on budget participation. The study was however conducted in Pakistan whereas the current study is carried out in Kenya.

While drawing lessons from Latin America, Iloh and Nwokedi (2016) explored the budget process and participatory budgeting in Nigeria. The phenomenon under investigation was anchored on Marxist Theory. The study relied on secondary sources for data that was collected using document analysis. The findings revealed that the vested interests from the ruling class rendered participatory budgeting difficult. Indications showed that in the spheres of governance, citizens were alienated an opportunity to engage themselves in budgetary issues hence preparation and implementation being the preserve of the executive of the government. Lessons from Latin America suggest that the remedy to a myriad of problems of budgeting process in Nigeria is participatory budgeting. The study above was conducted in west Africa whereas the current study will be conducted in east Africa.

From a comparative perspective in Niger and Benin, Lassou et al (2024) delved into the subject participatory budgeting in Francophone Africa. The study employed a multiple case study design. The units of analysis were the selected municipalities. The findings of the study suggested that in a number of municipalities, participatory budgeting had taken roots. An observation indicated that traditionally marginalized segments of the society in this context of national neopatrimonialism, their participation in governance was promoted through the introduction and adoption of participatory budgeting. The study was a comparative in nature and it focused on selected municipalities a methodological gap the current study is seeking to fill.

In the city of Harare Zimbabwe, Masvaure (2016) examined the subject elusive public participation from the perspective of citizen decision-making in budget formulation process. Based on the 2015 budget formulation process, the study employed observations and interviews to collect primary data. the target population were the city residents. Participatory activities were accessed in light of responsiveness, accountability, openness and inclusiveness. The study findings suggested that participatory budgeting was in dire need for improvement since it was not effective due to issues yet to be addressed. An observation indicated that the roles of citizens were limited to electing councillors and had little control over matters of the city hence little public participation. The study narrowed to budget formulation in the city setup whereas the current study will seek to widen the scope by focusing on budgeting from a national perspective.

In Mandera County Kenya, Aliyow, Muhindi and Kanai (2024) assessed the determinants of participation in budgeting process. The study specific objectives were institutional, individual, socio-cultural and behavioural factors. The study was anchored on ladder of citizen participation and participatory democracy theories. Exploratory research design guided the study. The target population for the survey were 2225 county employees from which a sample size of 381 respondents were sampled using stratified sampling techniques. Interview schedules and questionnaires were adopted to collect primary data. The findings suggested that resources allocated towards activities of public participation were inadequate. Further, it was discovered that public participation in budget forums was likely to be affected moderately by gender owing to the fact that a given gender could either hinder or promote the involvement. The focus of the study is the county government whereas the focus of the current study is the national government.



Kashine (2018) in Laikipia County explored the role of public participation in enhancing budget making process. The objectives of the study included; information sharing, consultation, involvement and empowerment in budget making process. The target population comprised of 290 community leaders, official from finance department in the county and members of the public from 68 respondents were drawn using convenience sampling techniques. The questionnaires and observations were used to collect primary data. The findings suggested that majority of the respondents partially attended participatory meetings. County officials and administrators were found to be regularly consulted and that budget making process was enhanced by the key role played by public participation. The study was carried out in Laikipia County whereas the current study is being conducted in Nairobi City County.

Kipyego and Wanjare (2017) delved into the subject public participation and the budgeting process in the context of the county government. Descriptive research design was employed to guide the survey. The target population were the members of community based organizations from whom stratified sampling techniques was employed to selected sample size. Budget making process was found to be enhanced by public participation. Transparency and accountability in the budgeting process was enhanced by the involvement of stakeholders. Further, public participation was found to be affected by socio-cultural factors and that socio-cultural factors shared a weak positive relationship with budgeting process. The study above focused the budget making process in Nandi County whereas the current study is assessing public budgeting in the national assembly Kenya.

Theoretical Framework

Stakeholder Theory

The proponent of Stakeholder theory is Freeman in 1984 and was born out of; corporate social responsibility, strategic organizational planning, organizational and systems theory (Haataja, 2020). The theory implores the management of the firm to take into account the views of an individual or any group that is likely to affect or consequently be affected by the firm's objectives achievement. Therefore, the environment, local communities, customers, employees, shareholders, clients, suppliers and government are to be part and parcel of the managerial decision-making process. Stakeholder Theory is crucial in resolving the problem of value creation in the rapidly changing context, predicaments of ethics in capitalistic society and the problem of managerial mind-set.

Firm managers even as they strive to play the role of stockholder's agent for the purposes of ensuring sustainability of the firm in the long-term, stakeholder theory offers them insights on the need to ensure the benefits of the stakeholders are met through the incorporation of their participation and rights in decision making (Gutterman, 2023). The premises of the theory lie on the behaviour of stakeholders and managers, and how they perceive the consequences of their roles and action. This is because in one way or the other, stakeholders have equity stake, interest in what the firm does and are interconnected (Riahi, 2017). In the current study, the theory is used anchor budgetary participation variable. The theory provides insights on how those in charge of public budgeting should be able to take into account the views of the citizenry to whom they have signed the social contract for purposes of giving the outcome legitimacy and ensuring the needs that give birth to the wellbeing of the people are incorporated in the budget statements.

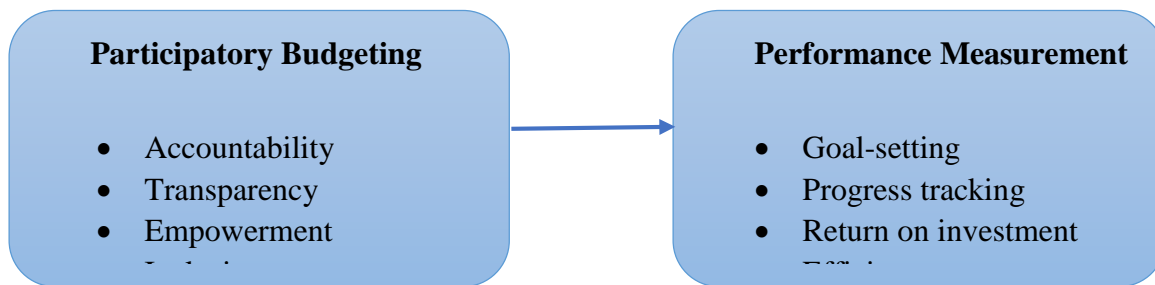


Goal-setting Theory

Proponents of Goal-Setting Theory (GST) are Locke and Latham in 1984. The main premises of Goal-setting theory lies within the domain that all human initiatives are purposefully directed (Tosi, 1991). The theory gives insight on why some individuals perform better on their tasks than others despite exhibiting equal abilities and knowledge. Different performance goals put in place offer an explanation why other individuals perform exemplary better than others. According to Latham (2023) the set goals influence job performance or behaviour since they are fond of directing attention and actions. To realise the desired performance in a firm, goal-setting theory implores organizational chiefs to have their goals specific, difficult but attainable, accepted, attainment feedback, evaluate performance, based on deadlines, learning oriented and based on group-setting.

An action that is goal oriented is defined by the attributes of goal-causation, value significance and self-generation. This is because the goal causes the resulting action, action determine the survival of an organism and that the source of energy to pursue an action is very integral. Specific and challenging goals that are always used to evaluate performance, provide feedback on results, create commitment and acceptance give birth to effective performance (Lunenburg, 2011). Individuals are motivated to perform at required levels simply because they develop strategies that enhance their cutting edges. Goal-setting theory is crucial in the current study since it offers insights to the understanding on purposeful goals behind the public budgeting. The give explanation on the kind of goals ought to be set in public budgeting in order to realize the intended economic development. The dependent variable –performance evaluation - is therefore grounded by goal-setting theory.

Conceptual Framework



Research Methodology

Pragmatism research philosophy was employed to underpin the current study since the paradigm advocates for common sense when making an inquiry into a given phenomenon. The study relied heavily on descriptive research design as the blueprint to control variance and answer research questions due to its nature of accuracy and systematic description of characteristics and facts of a given area of interest or target population. The study was conducted within the precincts of the Kenya National Assembly situated with the Central Business District in Nairobi City County. The study targeted committees' members of the House who in one way or the other their resolutions have serious implications in the public budgeting process and performance; Budget



and Appropriations, Public Debts and Privatization, Development Fund, Finance and National Planning, Public Accounts, Special Funds Account and Public Investments. The sample size for the study was 103 legislatures sampled using stratified and simple random sampling techniques. The study utilized questionnaires and interview schedule to collect primary data.

3. FINDINGS DISCUSSION

Demographics

Out of the 140 questionnaires distributed, 101 were validly returned. Male respondents constituted the majority at 67.3%, compared to female respondents at 32.7%. Majority of the respondents had master’s degrees, 41.6%, closely followed by with respondents in possession of bachelor’s degrees with the least being certificate holders at 3%. The survey established that a huge number of parliamentarians were servicing their second term 43.6%, first term legislatures were second at 34.7%, third term members of parliament comprised of 16.8% while those serving more than three terms were 5%. The study established that members of the various committees were there for over 3 years, 2 years and 4 years which translated to 32.7%, 27.7% and 16.8% respectively. A significant number of participants at 42.6% were aged between 40 – 50 years, followed by 30 – 40 years at 25.7% while the least recorded were those falling within the age bracket of 18 – 30 years who were at 4.0%.

Descriptive Analysis

The descriptive analysis presents findings from the closed-ended Likert-scale items in the questionnaire. Responses were coded on a five-point Likert scale: Strongly Disagree (SD=1), Disagree (D=2), Neutral (N=3), Agree (A=4), and Strongly Agree (SA=5). Mean scores and standard deviations are provided alongside frequency distributions to offer a nuanced picture of respondents' positions on each statement.

4.4.1 Effect of Budgetary Participation on Performance Measurement

The first objective of the study sought to examine the effect of budgetary participation on performance measurement at the Kenya National Assembly.

Statement	SD f(%)	D f(%)	N f(%)	A f(%)	SA f(%)	Mean	STD
All sessions with the members of the public enhance accountability of public budget activities.	2(2.0%)	3(3.0%)	8(7.9%)	38(37.6%)	50(49.5%)	4.30	0.89
The forums with citizens boost aspects of transparency in the whole process of public budgeting.	1(1.0%)	4(4.0%)	7(6.9%)	40(39.6%)	49(48.5%)	4.31	0.84



Every activity of public budgeting is characterized with greater involvement of the members of the public.	3(3.0%)	6(5.9%)	12(11.9%)	42(41.6%)	38(37.6%)	4.05	0.98
The citizenry and marginalized feel empowered whenever their views are incorporated in the budget-making process.	2(2.0%)	5(5.0%)	10(9.9%)	39(38.6%)	45(44.6%)	4.19	0.93
Allowing members of the public to participate in budgeting enhances communication of budget details.	1(1.0%)	3(3.0%)	9(8.9%)	44(43.6%)	44(43.6%)	4.26	0.83
Participatory budgeting gives birth to quality of financial reports.	2(2.0%)	4(4.0%)	11(10.9%)	43(42.6%)	41(40.6%)	4.16	0.91
Initiatives of participatory budgeting open the window of eliminating neopatrimonialism.	3(3.0%)	7(6.9%)	14(13.9%)	41(40.6%)	36(35.6%)	3.99	1.02
Public budgeting in the country has embraced the principles of inclusivity and responsiveness.	4(4.0%)	9(8.9%)	16(15.8%)	38(37.6%)	34(33.7%)	3.88	1.08
The citizenry is always consulted to legitimize any decision arrived at.	5(5.0%)	10(9.9%)	18(17.8%)	36(35.6%)	32(31.7%)	3.79	1.13

Source: Field Data (2025)



As shown in Table 4.7, the findings reveal that the majority of respondents strongly agreed that all sessions with members of the public enhance accountability of public budget activities, as supported by a mean score of 4.30 and a standard deviation of 0.89. This suggests a high degree of consensus that public engagement sessions are instrumental in fostering budget accountability within the National Assembly's committees.

The study also revealed that a majority of respondents strongly agreed that forums with citizens significantly boost transparency in the public budgeting process, as supported by a mean score of 4.31 and standard deviation of 0.84 — the highest mean across the construct. This underlines the centrality of open deliberations in engendering fiscal transparency. The finding is in line with Aliyow et al. (2024), who conducted a study on participatory budgeting and fiscal transparency in devolved governments in Kenya and established that citizen engagement sessions are among the most robust transparency-enhancing mechanisms available to public institutions.

The study revealed that a majority of respondents agreed that every activity of public budgeting is characterised by greater involvement of the public ($M=4.05$, $STD=0.98$). However, the relatively higher standard deviation suggests some divergence in experiences across committees. The study also revealed that most respondents strongly agreed that marginalised communities feel empowered when their views are incorporated into the budget-making process ($M=4.19$, $STD=0.93$), signifying the psycho-social value of inclusive participation.

Further, the study revealed that respondents strongly agreed that participatory budgeting enhances communication of budget details ($M=4.26$, $STD=0.83$) and gives birth to quality financial reports ($M=4.16$, $STD=0.91$). These mean scores are indicative of a widely held conviction that inclusivity in budgeting yields tangible institutional benefits. The finding that participatory budgeting opens avenues for eliminating neopatrimonialism ($M=3.99$, $STD=1.02$) also commands majority agreement, though with greater spread, suggesting contextual nuances in how patronage politics interplay with budgetary participation.

Lastly, the study revealed that both inclusivity and responsiveness in public budgeting ($M=3.88$, $STD=1.08$) and the practice of consulting citizens to legitimise decisions ($M=3.79$, $STD=1.13$) attracted majority agreement, though with notably higher standard deviations, implying variability in perceived practice. During the interview sessions, one committee chairperson noted: 'We do invite the public during pre-budget consultations, but the feedback mechanism is not always institutionalized, making it difficult to track whether citizen inputs truly shape the final budget.' This qualitative insight further corroborates the quantitative finding of moderate to high agreement alongside notable divergence. The finding is in line with Githui (2025), who conducted a study on citizen engagement in legislative budgeting in Kenya and established that while participatory mechanisms exist, their effectiveness is often circumscribed by implementation gaps and institutional inertia.

Inferential Analysis

Inferential analysis was conducted to test the nature and statistical significance of the relationship between budgetary participation variable and performance measurement. Pearson correlation analysis and multiple linear regression were employed



Pearson Correlation Analysis

Pearson correlation analysis was employed to determine the direction and strength of the linear relationships between the independent variable and the dependent variable.

Variable	Performance Measurement	Budgetary Participation
Performance Measurement	1.000	0.672**
Budgetary Participation	0.672**	1.000

The study established a moderate-to-strong positive correlations of the budgetary participation constructs were associated with improvements in performance measurement. The findings validated the theoretical premise underpinning the study and provided a basis for regression analysis.

Model	B (Unstandardized)	Std. Error	Beta (Standardized)	t-value
(Constant)	0.412	0.184		2.239
Budgetary Participation (X1)	0.286	0.062	0.301	4.613

The study revealed that Budgetary Participation has statistically significant ($\beta=0.301$, $t=4.613$) relationship with performance measurement. A unit increase in budgetary participation is associated with a 0.286-unit improvement in performance measurement. These findings are in tandem with Hegazy et al. (2022) traditionally marginalized segments of the society's participation in governance is promoted through the introduction and adoption of participatory budgeting.

Conclusion and Recommendation

The study concluded that budgetary participation positively and significantly influences performance measurement at the Kenya National Assembly. Participatory budgeting mechanisms — including public forums, consultative sessions, and inclusive deliberations — foster accountability, transparency, and citizen empowerment, all of which are essential ingredients of effective performance measurement. Notwithstanding the existence of these mechanisms, the study concluded that their impact is moderated by the depth of institutionalisation. Where participation remains perfunctory or ceremonial rather than substantive, its contribution to performance measurement is diminished. Genuine participatory engagement, supported by institutionalised feedback systems and responsive legislative processes, constitutes a critical enabler of robust performance measurement in Kenya's legislative budgeting ecosystem.

The study recommended that the National Assembly should institutionalise structured public participation frameworks within the budgetary cycle. Specifically, the Budget and Appropriations Committee should develop formal feedback mechanisms that document, analyse, and incorporate citizen inputs into budget deliberations. This would transform participatory



budgeting from a procedural formality into a substantive accountability instrument. The establishment of a publicly accessible digital portal for tracking how citizen feedback influences budget outcomes would further cement accountability and enhance performance measurement credibility.

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