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BUDGET IMPLEMENTATION AND PERFORMANCE MEASUREMENT

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Budget Implementation and Performance Measurement

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Abstract:

Purpose of the Study: The study examined the effects of budget implementation on performance measurement at the Kenya National Assembly. Specifically, it sought to determine how budget controls, regulatory compliance, oversight mechanisms, monitoring and evaluation, and timely budget execution influence the achievement of institutional performance targets within the legislative arm of government in Kenya.

Methodology: The study adopted a pragmatism research paradigm and descriptive research design. Data were collected from 103 Members of Parliament selected using stratified and simple random sampling techniques. Semi-structured questionnaires and interview schedules gathered primary data. Reliability was tested using Cronbach Alpha, while descriptive and inferential statistics analyzed the collected information.

Findings: The study established that budget implementation had a statistically significant positive relationship with performance measurement at the Kenya National Assembly ($r=0.681$, $p<0.01$). Delays in budget approvals, inadequate financial resource releases, and institutional challenges negatively affected effective implementation. Oversight activities, regulatory compliance, regular reviews, and prudent monitoring and evaluation enhanced budget implementation credibility and effectiveness. Regression analysis revealed that budget implementation was the strongest predictor of performance measurement ($\beta=0.312$, $t=4.656$, $p<0.05$). The findings demonstrated that timely execution of approved budgets and adherence to laid-down financial regulations significantly improve achievement of planned institutional performance targets and accountability standards.

Conclusion: The study concluded that proper budget implementation is essential for effective performance measurement at the Kenya National Assembly. Regulatory compliance, oversight fidelity, and timely fund disbursement enhance achievement of institutional objectives. Addressing delays, resource constraints, and bureaucratic barriers through coordinated legislative and executive frameworks would significantly improve public sector performance outcomes.

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

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1. INTRODUCTION

The ever present complex problem among firms is to get the most ideal performance measurement concept (Taouab & Issor, 2019). The problem has exacerbated by the conflicting idea of whether to use modern or traditional indicators to measure the firm's performance. Performance measurement in the public sector face a range of dilemmas among them resistance from managers, gaming, measurement itself being never perfect and performance measurement being used as a cross-the-board cure –all in almost everything (Gao, 2015). Performance measurement has inappropriately sought to solve the mess in decentralization, accounting, leadership, accountability and performance whereby the results have been counterproductive.

The most difficult task is getting performance measurement right (Gray, Micheli & Pavlov, 2015). 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 (Redden, 2019). 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.

Since 1900 – 2020 PM has undergone through various phases; efficiency era, result era, quality and integrated era respectively (Hassan, 2018). Efficiency era focused to eliminate wastage in productivity, result era was majorly driven by targets, integrated era was characterized by aspects of balanced scorecard (BSC) and quality was mostly driven by aspects of goal setting. The kind and type of measurement use is defined by a range of factors; technological related issues, workers' perception over fairness, combination of control alternatives, individual manager effects, departmental interdependence, nature or type of performance measurement system employed, organizational culture, issues of human resource, type of industry, product life-cycle stage, market competition, structure of an organization, size of the firm and strategy (Zaman & Yoon, 2016). Return on working capital, return on supply chain fixed assets, cost of goods sold, supply chain management cost, overall value at risk, downside supply chain adaptability, order fulfilment cycle time, perfect order fulfilment and upside supply chain flexibility comprise the approaches applied in measuring performance of building projects (Wibowo & Sholeh, 2017).

The cycle of public budgeting process comprise formulation, approval and execution (Guess, 2015). It is considered one of the critical functions of public financial management (PFM) besides payments, pensions, personnel, revenue collection, capital investment, procurement, internal audit, cash management, debt management and accounting. Preparation, submission and approval, implementation and review and reporting sum up the public budgeting process preparation stages (Swain, 2015). In the preparation stage, budgeting events, instructions, preliminary revenue and expenditure projections are communicated; in the submission and approval stage, submission of a comprehensive budget proposal is made to a policy-making body; implementation stage entail putting into effect the approved budget; and in the reviewing and reporting stage evaluation and monitoring is carried out for purposes of learning and report writing.



Public budgets serve the role of allocating, distributing and ensuring economic development (Menifield, 2020). 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 Lee et al (2020) 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 (Menifield, 2020). 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 (Lee et al., 2020). 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 level of budget implementation is affected by factors such as proportion of capital expenditures, leadership and the kind of term the executive in office (Rakhman, 2019). It is adversely affected when the executive is serving their final or second term and also when capital expenditures is higher in proportion. The implementation of budgets consists of six stages; accounting, payment, authorization, verification, commitment and payment authorization or payment order (IMF, 2022). It is essential to engage the public in this phase in order to influence monitoring and smooth implementation of the fiscal plan. Budget implementation refers to the process of accomplishment, realization and annual goals execution (Biereenu-Nnabugwu & Odigbo, 2017). This phase of the budget entail government institutions taking full responsibility for specific accounting operation.

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 budget implementation 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 budget implementation on performance measurement.

Statement of the Problem

A key ingredient for developing nations are successful firms (Taouab & Issor, 2019). 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 (Haruna & Vyas-Doorgapersad, 2016).



However, majority of African economies are yet to use their budgets to realize their economic potentials.

An empirical evidence by Rahiminezhad and Mokhatab (2022) 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. Jääskeläinen 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 & Tawfik, 2015). Elaborate performance measurement systems are more often found in larger firms than small ones.

Available literature has focused on project implementation, policy implementation, 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. There is however little evidence in place linking budget implementation with performance measurement in a legislative setup. It is from this perspective the current study is seeking to fill this crucial empirical knowledge gap by examining the effects of budget implementation on performance measurement at the Kenya national assembly.

Objective of the Study: To examine the effects of budget implementation on performance measurement at the Kenya national assembly.

2. LITERATURE REVIEW

Budget Implementation and Performance Measurement

In light of the application of budget expenditure in public health department in Bondowoso in Indonesia Asmara, Sularso and Sayekti (2018) explored the influence of perception of public planning and budget implementation on budget performance. Census sampling techniques was applied to the entire 52 target population for response gathering using questionnaires. The findings indicated that absorption of budget spending was insignificantly affected by budget implementation. Equally budget performance was found not to be influenced by budget execution. Budget performance and budget absorption was noted to be positively and significantly influenced by budget planning. The study above was conducted in Indonesia a geographical gap to be filled locally.

In the Royal Government of Bhutan Dema (2019) assessed the impact of budget preparation on budget implementation among government agencies. The unit of analysis were the 20 district government offices and 10 ministries of royal government. The target population of the study comprised finance from whom 30 respondents were drawn using purposive sampling method.



The findings suggested that budget implementation was enhanced by effective budget preparation. Among government agencies, results showed that budget preparation process was overly very effective though was not the only factor found to influence budget implementation. The study above targeted participants working in the executive of the government whereas the current study targets participants from legislative arm of government.

Sardi et al (2024) explored the subject performance measurement and critical success factors in the national health service. The study was in nature an explorative case study whose unit of analysis was the national health service provider. The study found out that national regulations and international reforms were the drivers behind the maturity and significant increase in the uptake of performance measurement of national health service. Regular and frequent reviews, strategic objectives incentives, targets and balanced set of metrics summed the forms of performance measurements adopted. The study was however conducted in the international platform whereas the current study is conducted in the local setup.

In Nigeria, Effiom and Edet (2019) conducted a study on challenges to capital budget implementation. Both descriptive research and analytical designs were adopted to guide the study. Primary data was collected from a sample size of 200 respondents from across 20 federal agencies, ministries and departments in south-geopolitical zone. The findings suggested that effective capital budget implementation significantly suffered the challenges emanating from delays in budget presentation, delays in budget approvals, and leakages as a result of corruption and poor monitoring and evaluation. The study above focused on the capital budget implementation whereas the current study is focusing on the effect of budget implementation on performance measurement.

In Kabale District Uganda Eton et al (2019) assessed internal control and budget implementation. The study was guided by a cross-sectional study design. Using structured questionnaires, the study collected primary data from 176 respondents drawn from staff, heads of departments and top management of local district government. Random and purposive sampling were used to select respondents for the survey. Internal control and budget implementation was found to share a moderate correlation. Laxity of the management in enforcing the existing internal controls contributed to small proportions of internal control systems towards budget implementation. The study linked internal control systems to budget implementation whereas the current study links budget implementation with performance measurement.

Among colleges of education in Nigeria, Omosidi et al (2019) explored the subject budget implementation strategies and organisational effectiveness. Simple random sampling and stratified sampling were adopted to sample 24 colleges and 432 participants respectively. A pro-forma and questionnaire was used to collect primary data from study respondents. The study revealed that budget implementation strategies such as budgetary control, call circular and budget committee registered a significant relationship and organizational effectiveness in colleges. The study focused on organisational effectiveness a contextual gap the current study is seeking to fill.

Cheboi (2019) conducted a study on budget implementation and financial performance in Kenya. The study was anchored on Decentralization theory, Budget theory and theory of Public Finance. The survey embraced descriptive research design purposely to meet the requirements of research objectives. Census sampling technique was used to sample the 79 accounting officers working



in the county. Primary data was collected using a self-administered questionnaire. The findings suggested that financial performance was positively and significantly influenced by processes of auditing, budgetary staff capacity, financial resource availability and budget planning. The study focused on financial performance while the current study is focusing on performance measurement.

A survey of selected counties in Kenya by Mathenge, Shavulimo and Kiama (2018) examined financial factors influencing budget implementation. The theories that anchored the study included Stewardship Theory and Agency Theory. The study was guided by descriptive research design. Population of interest totalled 250 hailing from various departments from selected counties from which a sample size of 72 respondents was drawn. Primary data was collected using questionnaires. The study found out that budget implementation was greatly influenced by government financial regulation, financial policies, availability of financial resources and monitoring. The study above however focused on financial factors influencing budget implementation whereas the current study is seeking to determine the influence of budget implementation on performance measurement.

Among county governments in Kenya, Mutuma, Ileri and Lyria (2016) conducted a study on the challenges of budget implementation in the public sector. The study employed descriptive research design. The target population comprised 80 staffs from 13 departments in the executive arm of government in Meru County. Primary data was collected from 40 respondents who were selected using stratified sampling techniques. The findings suggested that audit function, capacity to use IFMIS and oversight, and institutional constraints summed up the challenges that budget implementation was facing. The study above targeted the executive arm of the county government whereas the current study is targeting the legislative arm of the national government.

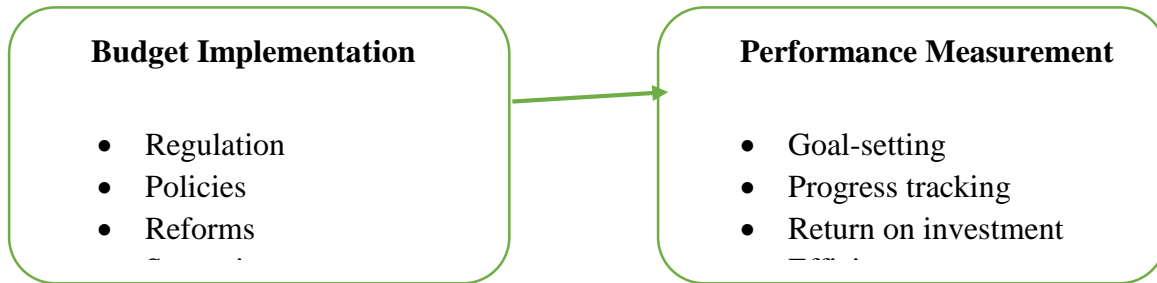
Goal-setting Theory

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 Lunenburg (2011) 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 (Tosi, 1991). 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 budget implementation in order to realize the intended economic development. The dependent variable –performance evaluation - is therefore grounded by goal-setting theory.

Conceptual Framework



3. 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 (Shields, 1998). 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 (Dulock, 1993). 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.

4. 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.

Effect of Budget Implementation on Performance Measurement

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

Budget Implementation and Performance Measurement

Statement	SD f(%)	D f(%)	N f(%)	A f(%)	SA f(%)	Mean	STD
The implementation of public budget is ever compliant to financial policies.	2(2.0%)	5(5.0%)	12(11.9%)	43(42.6%)	39(38.6%)	4.11	0.96
The reforms in public budgeting implementation are influenced by international actors.	3(3.0%)	6(5.9%)	14(13.9%)	40(39.6%)	38(37.6%)	4.03	1.02
The implementation process of public budgets is subjected to regular reviews.	2(2.0%)	4(4.0%)	10(9.9%)	44(43.6%)	41(40.6%)	4.19	0.90
Strategic objective incentives influence the implementation of budgets.	3(3.0%)	7(6.9%)	13(12.9%)	41(40.6%)	37(36.6%)	4.01	1.04
There is prudent monitoring and evaluation that enhances budget implementation.	2(2.0%)	5(5.0%)	11(10.9%)	45(44.6%)	38(37.6%)	4.13	0.94



Leakages sometimes lead to corruption, lowering the credibility of budget implementation.	3(3.0%)	6(5.9%)	10(9.9%)	37(36.6%)	45(44.6%)	4.17	1.01
Delays in budget approvals hinder the effectiveness of budget implementation.	2(2.0%)	3(3.0%)	9(8.9%)	40(39.6%)	47(46.5%)	4.28	0.87
There are readily available financial resources that enhance budget implementation.	5(5.0%)	11(10.9%)	18(17.8%)	38(37.6%)	29(28.7%)	3.74	1.14
Budget implementation is guided by the laid-down budget regulations.	2(2.0%)	4(4.0%)	10(9.9%)	44(43.6%)	41(40.6%)	4.18	0.92
Budget implementation activities are subjected to oversight for credibility purposes.	1(1.0%)	3(3.0%)	8(7.9%)	45(44.6%)	44(43.6%)	4.27	0.83
Institutional challenges hamper the proper implementation of public budgets.	3(3.0%)	5(5.0%)	10(9.9%)	40(39.6%)	43(42.6%)	4.14	0.99

Source: Field Data (2025)

As shown in Table 4.9, findings indicate that the majority of respondents strongly agreed that delays in budget approvals hinder effective budget implementation (M=4.28, STD=0.87), the highest-rated item in this construct. This finding points to systemic procedural bottlenecks that undermine the timeliness and efficacy of budget execution at the National Assembly. Budget implementation activities being subjected to oversight for credibility (M=4.27, STD=0.83) also



attracted near-unanimous agreement, reinforcing the role of parliamentary oversight in ensuring implementation integrity.

The study also revealed that a majority of respondents strongly agreed that regular reviews are applied during the budget implementation process (M=4.19, STD=0.90) and that budget implementation is guided by laid-down regulations (M=4.18, STD=0.92). These findings collectively point to a structured, regulation-driven implementation architecture. Additionally, budget leakages and their link to reduced implementation credibility garnered majority agreement (M=4.17, STD=1.01), a finding that introduces a risk management dimension to implementation discourse.

Prudent monitoring and evaluation as an implementation enhancer (M=4.13, STD=0.94) and compliance with financial policies (M=4.11, STD=0.96) also attracted broad agreement. Institutional challenges hampering implementation recorded M=4.14 and STD=0.99, indicating respondents' awareness of systemic barriers. The lowest-rated item concerned the ready availability of financial resources for implementation (M=3.74, STD=1.14), suggesting notable constraints in resource mobilisation. An interviewed committee chairperson stated: 'Delays in Treasury releases are our perennial challenge. The National Assembly may pass the budget, but if the exchequer doesn't release funds on time, implementation suffers irreparably.' This qualitative testimony directly corroborates the quantitative findings. The finding is consistent with Mutua and Kirimi (2024), who found in a study on budget implementation effectiveness in Kenya's public sector that approval delays and resource inadequacy are the two most commonly cited impediments to budget execution, negatively impacting institutional performance measurement.

Inferential Analysis

Inferential analysis was conducted to test the nature and statistical significance of the relationship between budget implementation 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.

Pearson Correlation Analysis

Variable	Performance Measurement	Budget Implementation
Performance Measurement	1.000	0.681**
Budget Implementation	0.681**	1.000

***. Correlation is significant at the 0.01 level (2-tailed).*

Source: Field Data (2025)



The survey revealed that Budget implementation ($r=0.681$, $p<0.01$) had a statistically positive significant relationship with 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
Budget Implementation (X3)	0.298	0.064	0.312	4.656

Dependent Variable: Performance Measurement. Source: Field Data (2025)

Budget Implementation ($\beta=0.312$, $t=4.656$, $p<0.05$) emerged as the strongest individual predictor of performance measurement. A unit increase in budget controls is associated with a 0.298-unit improvement in performance measurement.

5. CONCLUSION AND RECOMMENDATIONS

The study concluded that budget implementation is the most potent predictor of performance measurement at the Kenya National Assembly. Sound implementation, characterised by regulatory compliance, oversight fidelity, and timely execution, directly determines the degree to which planned performance targets are achieved. The study concluded that systemic impediments — notably approval delays and constrained financial resource releases — undermine the efficacy of implementation, thereby depressing measurable performance outcomes. Institutional challenges, including bureaucratic inertia and capacity deficits, further compound implementation barriers. Addressing these constraints through targeted legislative and executive coordination is concluded to be central to elevating performance measurement standards at the National Assembly.

The study recommended that the National Treasury and the National Assembly should establish a joint inter-institutional framework to resolve budget approval and resource release delays. Specifically, the study advocates for constitutional or statutory timelines binding Treasury on the release of exchequer funds following parliamentary approval, with prescribed penalties for non-compliance. This structural intervention would directly address the most pervasive constraint on budget implementation effectiveness and, by extension, significantly enhance performance measurement outcomes at the National Assembly.

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