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**BUDGET CONTROLS AND PERFORMANCE MEASUREMENT. A CASE OF
KENYA NATIONAL ASSEMBLY**

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Budget Controls and Performance Measurement. A Case of Kenya National Assembly

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Abstract:

Purpose of Study: This study examines the effect of budget controls on performance measurement at the Kenya National Assembly. It investigates how monitoring, evaluation, coordination, and regular reporting mechanisms influence budgetary performance assessment within the legislative budget process, addressing a critical gap in public sector performance management literature.

Methodology: Grounded in Stakeholder Theory and Budget Theory, the study adopted a pragmatist philosophy and descriptive design. Data were collected from 103 committee members of the National Assembly using stratified and simple random sampling. Semi-structured questionnaires and interview schedules were employed, achieving a 72% response rate (n=101).

Findings: Budget control demonstrated a statistically significant positive correlation with performance measurement ($r=0.658$, $p<0.01$). Regression analysis confirmed budget control as a significant predictor ($\beta=0.289$, $t=4.644$), with a unit increase in budget controls associated with a 0.274-unit improvement in performance measurement. Descriptive results showed strong agreement that proper management is attributed to control principles (mean=4.29), control promotes transparent fund utilization (mean=4.27), activities portray greater control (mean=4.21), regular review drives success (mean=4.19), evaluation determines impropriety (mean=4.19), and monitoring contributes to implementation (mean=4.15). However, corruption elimination via control recorded the lowest mean (3.93), suggesting enforcement gaps.

Conclusion: Budget control is a significant determinant of performance measurement at Kenya's National Assembly. While a credible control architecture exists, translation into measurable anti-corruption and enforcement outcomes remains challenging. The synergistic relationship between control and planning is indispensable—integrated real-time monitoring dashboards and quarterly performance scorecards are recommended to enhance effectiveness.

Keywords: *Budget Controls, 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.

The ability to quantitatively measure performance is a critical enabler that foster the achievement of desired goals (Harbour, 2017). This ability is enhanced when there is in place better future plans, problem identification and possible cause, making fact-based performance decisions, progress tracking, benchmarking from the competitors and determining the gap separating actual performance and desired goals. Performance measurement refers to the efficacy of programs or services and the measurements of results on a regular basis (Hatry, 2023). Vital in the managing negative consequences to consumers of services and programs, maximizing benefits for customers and initiatives for results is the endeavour of measuring progress more often for the purposes of specified outcomes.

According to Guess and Savage (2021) all government have budgets and that budgeting is a core state function. An effective public budgeting hands the government an upper hand to realize transparent decision making, accountability of public funds, resource distribution deliberations, a culture of bargaining and compromise, promotion of rule of law, efficacious fiscal and macroeconomic policies, and prioritizing pressing policies. 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.

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 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.

Budget control serve as a tool for various functional departments of the government to coordinate their activities and sole basis for centralized executive control (McKinsey, 2022). This budget endeavour is crucial in controlling costs, provide solutions to certain problems, giving insights in policy framing, production efficiency, future planning, producing knowledge on potential for expansion, controlling expenditure, providing knowledge on required capital and controlling income. According to Augustine (2022) budget control refers that management tool is adopted by organizations for the purposes of keeping track of actual performances against budgeted projection. It entails transparency, accountability, resources allocation, evaluation, control and planning of financial aspects.

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 controls 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 controls 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. It is expected that 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.



In Kenya more often the auditor general regularly issues out damning reporting in regard to budget control. Much focus has always been on the expenditure part of the budget resources creating a crucial knowledge gap on what transpires in regard to performance measurement. Available evidence shows little linkage between budget control with performance measurement. It is from this perspective the current study is seeking to fill this empirical knowledge gap by examining the effects of budget control on performance measurement at the Kenya national assembly.

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

2. LITERATURE REVIEW

Budget Control and Performance Measurement

In Austria and Portugal, Raudla and Douglas (2022) while weighing between flexibility and control conducted a study on austerity and budget execution. Elite interviews were conducted to collect primary data. The target population comprised of key officials involved in budget execution phases. The findings suggested that during budget execution greater control and flexibility emerged from the experience gotten from the period of austerity and fiscal crisis. The study above was comparative in nature involving two countries whereas the current study is a single case study analysis budget control by the national assembly Kenya.

While drawing insights from a field study on global budget control practices among multinational companies, Kornacker, Trapp and Ander (2018) delved into the subject rejection, reproduction and reshaping. The survey employed a dyadic research design to provide guidance. The focus was on 23 multinational companies with the target population being managers and accountants. Semi-structured interviews were used to collect primary data from 78 respondents. The findings indicated that in German HQs budget control structures encountered modification and even rejection though were used to provide managerial decision-making. The study above relied on dyadic research design whereas the current study will employ descriptive research design.

In Uzbekistan, Shakhobiddin (2024) assessed the role of budgetary control in preventing corruption and misuse of public funds. The study specifically focused on accountability, audits and financial guidelines visa-vies financial misconduct reduction. The findings of the study suggested that budget control is a powerful tool for reducing corruption, enhancing proper management of public funds, and promoting transparency in public funds allocation and utilization. The study above was conducted in Uzbekistan a peculiar governance context a geographical gap the current study is seeking to fill locally.

Seeking to draw evidence from a developing economy, Matsoso, Nyathi and Nakpodia (2021) (2021) assessed budgeting and budget controls among small and medium-sized enterprises. The study was anchored on Goal-setting theory. The sample size were 170 respondents that were drawn from the target population comprising of manufacturing SMEs in Cape Town, South Africa. The



findings suggested that budgeting and budgetary controls gave birth to budgeting benefits due to a positive perception from among key SMEs stakeholders. The study observed that this perception mirrored the education level of SMEs operators where it was indicated that those who were highly educated conceptualized the importance of implementing robust budgeting systems. The unit of analysis in the study above were the manufacturing SMEs whereas the current study focuses on the national assembly.

In Kano State Nigeria, Abdullah et al (2015) conducted a study on the role of budget and budgetary control on organisational performance. Both secondary and primary data were used to inform the study. Secondary data were obtained from the analysis done on financial statements in the period 2007-2012 while the primary data was collected using questionnaires. The target population for the study involved State staff whom 278 respondents were sampled using purposive sampling for responses collection. The findings revealed that organizational performance was significantly impacted by budget process, budget targeting setting and budget administration. The study had its focus on organizational performance whereas the current study is focusing on performance measurement.

In government owned organizations Isaac, Lawal and Okoli (2015) conducted a systematic review of budgeting and budgetary. Secondary data were obtained from files, gazette, memos, annual financial statements and tax laws. Primary data were obtained from the respondents using structured questionnaires. The study suggested that involvement of all key stakeholders at the preparation stage of budgets was a recipe for the achievement of effective budgeting and effective control. This is due to the fact of the established circles of government processes that were in place and hopefully the deliberate emphasis on deliberate and faithful implementation of budgets by concerned officers. The study above focused on government owned organizations a methodological gap the current study is seeking to fill by focusing on National Assembly Kenya.

Among Micro Finance Institutions (MFIs) in Kenya, Kemunto and Cheluget (2022) conducted delved into the subject budgetary control and financial performance. The unit of analysis were the 14 MFIs in Kenya. The study was anchored on Priority Based Budgeting Theory, Accountancy theory and Goal-setting theory. The target population were the 713 employees working in MFIs from which 70 middle and top managers were purposively sampled to participate in the study. Interview schedule and structured questionnaires were employed to collect primary data for analysis. The findings revealed that financial performance of MFIs were positively and significantly impacted by budgetary controls practices. Further, the study found out that budget planning, budget coordination, budget evaluation and budget reporting all aspects of budgetary control had a positive significant effect on financial performance of MFIs. The study focused on Micro Finance Institutions (MFIs) a methodological gap the current study is seeking to fill by focusing on National Assembly Kenya.

While focusing on Savings and Credit Cooperative Organizations (SACCOs) in Mombasa County Michira (2022) investigated the effect of budget control on financial performance. The study anchored on in Control theory, Accounting Theory, Theory of budgeting and Stewardship theory.



The survey was guided by descriptive research design. The target population were the 40 managers. Secondary data was obtained from analysing financial statements while primary data were collected using questionnaires. The study findings indicated that financial performance among targeted SACCOs were positively and significantly influenced by budget controls. An observation made showed that apart from budget reporting, other budgetary controls; budget review, budget planning and budget monitoring registered a positive and significant influence on financial performance. The study above focused on financial performance a contextual gap the current study is filling by focusing on performance measurement.

Focusing on Public Technical and Vocational Education Training Institutions (TVETs) in Kenya Ngaira (2021) assessed the budgetary control practices and financial expenditures. The study was anchored on the Public Sector Budgeting Theory and Agency Theory. The survey was guided by cross-sectional research design. The target population of the research were the procurement officers, bursars, finance officers, HODs, BOM and principals from among 21 TVET institutions. Self-administered questionnaires, Focus Group Discussions (FGDs) and interview schedules were adopted to collect primary data. The findings indicated that financial expenditure was positively and significantly influenced by budgetary plans, procurement plans and cash management. The study above was however focusing on financial expenditures whereas the current study is focusing on performance measurement.

Budget Theory

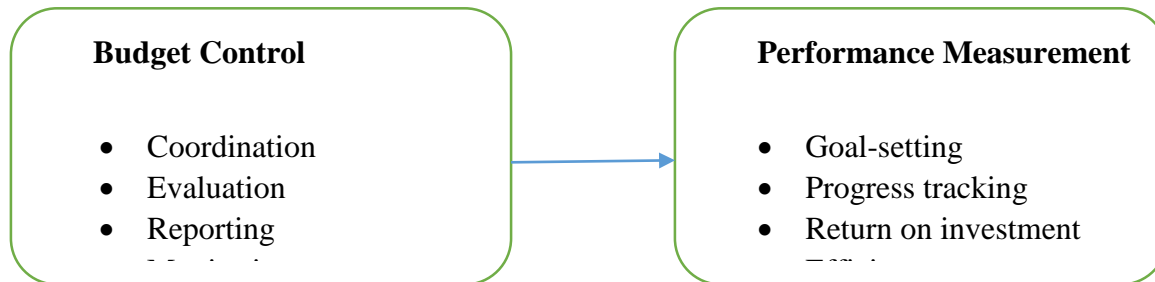
According to Gibran and Sekwat (2009) budget theory stems from the political culture that advocates for top-down posture that is dominated by the technocrats. The main aim of these political culture is to attain maximum utilization of limited economic resources by ensuring rational, scientific and systematic budget process implementation. Using budget theory as a lens, Jones and McCaffery (2020) argue that budgeting is the function of changes in the budgetary politics environment. Politics of scarcity take precedence in the wake of era of constrained resources shunning the politics of abundance when every group is striving to get something from the limited resources.

All actions of the government are affected in a profound manner by budgeting hence making it the most central activity of government (Gibran & Sekwat, 2009). Therefore, budgeting theory provides insights that government's strategic goals are determined by the mediation between higher institutional levels of the government and the task environment which comprise of political parties, interest groups, citizens, private business and intergovernmental systems. According to budget theory, this leads to redistributive politics whereby everyone is upfront to determine who gets what at the end of the day (Jones & McCaffery, 2020). The consequences of this budgetary process is they lead to less satisfaction among some stakeholders such as the minorities who end getting nothing therefore advocating for representation of such interest groups. Budget theory will be crucial in the current study to explain public budgeting in light of budget control in higher institutional levels of government and task environment. Through the theory, insights on how



limited economic resources are redistributed, who gets what, who is less satisfied and how government's strategic goals are realized are brought forth.

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.

4.4.1 Effect of Budget Controls on Performance Measurement

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

Budget Control and Performance Measurement

Statement	SD f(%)	D f(%)	N f(%)	A f(%)	SA f(%)	Mean	STD
Activities of public budgeting portray greater control.	2(2.0%)	4(4.0%)	9(8.9%)	42(41.6%)	44(43.6%)	4.21	0.90
Public budget control in Kenya exhibits flexibility, hence open to amendments.	3(3.0%)	7(6.9%)	14(13.9%)	40(39.6%)	37(36.6%)	4.00	1.03
Proper management of public budgets has been attributed to the principle of control.	1(1.0%)	3(3.0%)	7(6.9%)	45(44.6%)	45(44.6%)	4.29	0.82
The attribute of monitoring contributes to the successful rollout of budget implementation.	2(2.0%)	5(5.0%)	10(9.9%)	43(42.6%)	41(40.6%)	4.15	0.94
Successful activities in	2(2.0%)	4(4.0%)	8(7.9%)	46(45.5%)	41(40.6%)	4.19	0.88



budget control have been linked to the practice of regular review.							
Budget planning is a pillar that firmly provides ground for public budgeting control.	3(3.0%)	6(5.9%)	13(12.9%)	42(41.6%)	37(36.6%)	4.03	1.00
Corruption is scaled or eliminated by regular control of public budgets.	4(4.0%)	8(7.9%)	15(14.9%)	38(37.6%)	36(35.6%)	3.93	1.09
Budget control is key in promoting the transparent utilization of budget funds.	1(1.0%)	3(3.0%)	9(8.9%)	44(43.6%)	44(43.6%)	4.27	0.83
Regular control of budgets performs the role of input to reporting of public budgeting.	2(2.0%)	5(5.0%)	11(10.9%)	43(42.6%)	40(39.6%)	4.15	0.93
Evaluation is an integral element of budget control that determines impropriety in budget administration.	2(2.0%)	4(4.0%)	10(9.9%)	44(43.6%)	41(40.6%)	4.19	0.90

Source: Field Data (2025)

As shown in Table 4.8, the findings revealed that a majority of respondents strongly agreed that activities of public budgeting portray greater control (M=4.21, STD=0.90), affirming that the National Assembly's budgetary activities operate within structured control frameworks. The highest-ranked item was proper management of public budgets attributed to the principle of control (M=4.29, STD=0.82), indicating near-universal recognition of control as a pillar of sound budget management.

The study also revealed that budget control is key in promoting the transparent utilisation of budget funds (M=4.27, STD=0.83), a finding that closely mirrors the literature on fiscal transparency.



This near-unanimous agreement signals that committee members perceive budget control as indispensable to transparent resource utilisation. Lusweti and Odhiambo (2023) examined budget control mechanisms in national legislatures across East Africa and found that control systems characterised by regular monitoring and evaluation were significantly associated with enhanced fiscal transparency and reduced incidences of budgetary irregularities.

Regular review as a driver of successful budget control achieved a mean of 4.19 and standard deviation of 0.88, further consolidating the view that iterative control processes are essential to budget performance. Monitoring's contribution to successful budget implementation (M=4.15, STD=0.94) and evaluation as an integral element of budget control (M=4.19, STD=0.90) also attracted majority agreement, underscoring the cyclical nature of effective budget control in public institutions.

The statement that budget planning provides a firm ground for budget control yielded M=4.03 and STD=1.00, suggesting moderate-to-strong agreement, though with marginally higher variance, reflective of differing views on the interdependence of planning and control. Additionally, the finding that corruption is eliminated through regular budget control (M=3.93, STD=1.09) attracted broad agreement, albeit with the highest standard deviation in the construct, suggesting that some respondents remained cautious about the claim. An interviewed committee chairperson observed: 'The control mechanisms are technically sound, but implementation is where the system breaks down we identify anomalies in review meetings, but enforcement lags behind.' Lastly, the respondents strongly agreed that regular budget control reporting serves as a critical input to public accountability (M=4.15, STD=0.93), reinforcing the value of systematic control. The finding is in line with Nyaga and Waweru (2024), who established in a study on fiscal discipline and legislative oversight in Kenya that consistent budget control reporting mechanisms are strongly correlated with performance measurement outcomes.

Inferential Analysis

Inferential analysis was conducted to test the nature and statistical significance of the relationship between budget control 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	Budget Control
Performance Measurement	1.000	0.658**
Budget Control	0.658**	1.000

The survey revealed that Budget Control (r=0.658, 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.



Regression Coefficients

Model	B (Unstandardized)	Std. Error	Beta (Standardized)	t-value
(Constant)	0.412	0.184		2.239
Budget Control (X2)	0.274	0.059	0.289	4.644

The study revealed that Budget Controls has statistically significant ($\beta=0.289$, $t=4.644$) relationship with performance measurement. A unit increase in budget controls is associated with a 0.274-unit improvement in performance measurement. The findings uphold the findings of Kemunto and Cheluget (2022) financial performance of MFIs are positively and significantly impacted by budgetary controls practices.

5. CONCLUSIONS AND RECOMMENDATIONS

The study concluded that budget control constitutes a significant determinant of performance measurement at the National Assembly. Effective budget control encompassing monitoring, evaluation, coordination, and regular reporting provides the structural scaffolding through which budgetary performance is assessed and improved. The study concluded that while Kenya's National Assembly possesses a credible architecture of control mechanisms, the translation of these mechanisms into measurable anti-corruption outcomes and enforcement outcomes remains an ongoing challenge. The study further concluded that the synergistic relationship between budget control and budget planning is indispensable control without a credible planning foundation yields limited performance measurement gains, and vice versa.

The study recommended that the Clerk of the National Assembly, in collaboration with the Office of the Controller of Budget, should develop an integrated budget control dashboard that enables real-time monitoring of budgetary expenditure across committees. Such a system would reduce enforcement lags currently limiting the effectiveness of budget control and provide timely inputs for performance measurement reporting. Quarterly budget performance scorecards should be institutionalised as mandatory reporting instruments to regularise the rhythm of control and evaluation activities.

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