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

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

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Abstract:

Purpose of Study: This study examines the effect of budget planning on performance measurement at the Kenya National Assembly. Specifically, it investigates how budgetary participation influences performance measurement outcomes within the legislative budget process, addressing a critical empirical gap in public sector performance management literature in Kenya.

Methodology: Grounded in Stakeholder Theory and Budget Theory, the study adopted a pragmatist philosophy and descriptive research design. Data were collected from 103 members of parliamentary budget committees using stratified and simple random sampling. Semi-structured questionnaires and interview schedules were employed, achieving a 72.1% response rate (n=101).

Findings: Budget planning demonstrated a statistically significant strong positive correlation with performance measurement ($r=0.663$, $p<0.01$). Regression analysis confirmed budget planning as a significant predictor ($\beta=0.275$, $t=4.579$, $p<0.001$). Descriptive results showed strong agreement that budget planning leads to effective budget management (mean=4.28), prudent public budgeting procedures exist (mean=4.26), specific goal-oriented strategies are employed (mean=4.22), and short-term objective identification is key (mean=4.21). Coordinated activities (mean=4.14), flexibility (mean=4.06), and member commitment (mean=4.03) further support the planning-performance nexus. However, consideration of multiple planning models recorded the lowest mean (4.00).

Conclusion: Budget planning positively and meaningfully affects performance measurement at Kenya's National Assembly. Structured, goal-oriented planning incorporating short- and long-term objectives provides directional clarity for effective performance measurement. However, over-reliance on single planning frameworks like MTEF constrains innovation. Pluralistic approaches and sustained member commitment are essential for optimizing legislative budget performance.

Keywords: *Budget Planning, Public Budgeting, Performance Measurement*

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1. INTRODUCTION

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.

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 manger 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).

An empirical evidence from among Kenyan insurance firms suggest that Balanced Scorecard is the measurement tool is relied more often (Buuri, 2015). Practices of performance measurement such as performance contracting, Balanced Scorecard and Business Excellence Model have a moderate relationship with employee productivity. According to Othieno (2016) operational performance measures among print houses was greatly impacted and positively affected by the country's migration into a new technology in 2016. Some of the lean practices these firms have implemented include standard work, total quality management, 5S and new technology. Equally, according to Chipeta and Muthinja (2018) performance of financial banks is significantly contributed by the financial innovations and mobile banking that has been adopted. Further, it is noted that the current financial performance of the firms is determined by firm-specific factors

The scholars have noticed that concerns of favouritism in budgetary allocation system is addressed by enhanced transparency through acts of unmasking suggestive evidence on rent-seeking behaviours among government bureaucrats. Performance accountability of government agencies is found to be influenced by monitoring activities, controlling activities, budget reporting and implementation of budgets (Mujannah, Artinah & Safriansyah, 2019). The scholars note that performance accountability of local governments are hardly influenced by communication, information, risk assessment, control environment, performance evaluation and budget planning. Strategic planning and a number of schools of thought were utilized by public sector's strategic management (Johnsen, 2015).



Accountability for results and a well-thought-out plan that accommodates short-term and long-term objectives is what constitute a sound budget (Oliver & Nin, 2019). To avoid encountering flaws in development of budget plans, commitment, effort and time is required from key stakeholders. Budget planning yields motivation and focus hence leading to direction on financial decisions and creation of concrete goals (Jimenez, 2023). By the help of budgetary planning, specific, measurable, achievable, time-bound and realistic goals are realized. Planning refers to the process of objectives and goals identification for a specific time horizon and the specific strategies and tangible action plans of achieving them (Oliver & Nin, 2019).

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 planning 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 planning 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.

The literature in place focus 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 empirical evidence linking budget planning 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 planning on performance measurement at the Kenya national assembly.

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

2. LITERATURE REVIEW

Budget Planning and Performance Measurement



While reviewing scientific literature in Bulgaria, Dombashov (2023) conducted an overview of the concepts and approaches budget planning in enterprises. The study relied on secondary data collected through documentary analysis. The findings suggested the application of quantitative approaches and methods, among them fuzzy set theory tool and balanced scored card were highly regarded as the effective enterprise budget planning. Further, the findings indicated that dynamic toolkit, flexibility, controlling and Kaizen concept are also regarded as the most successful and attractive budget planning concepts. The survey suggested for heuristic and scenario planning models of budget planning for crisis conditions. The study above focused on budget however focused on budget planning in enterprises whereas the current study is focusing on budget planning in the legislative arm of government.

In Fars Province University of Medical Sciences in Iran Maher, Fakhar and Karimi (2018) conducted a study on the relationship between budget emphasis, budget planning models and performance. Available sampling techniques was adopted to sample 250 participants in the survey. Primary data was collected using structured questionnaires. The findings of the study suggested the presence of a positive and significant relationship among budget planning models and budgetary satisfaction, management performance and organizational performance. Further, the results indicated a significant relationship between budget emphasis and strategy distinct from budgetary satisfaction, management performance, organizational performance and budget planning models. The study above was conducted in Asia a very peculiar context hence its inferences cannot be generalized locally.

In Indonesia, Maisaroh, PH and Hadi (2019) conducted a study on the budget planning determinant factors at state primary schools in Yogyakarta province. The target population was the 1478 primary schools from which cluster random sampling was used to sample 284 school for responses gathering. Primary data collection was realized using the questionnaires. The study findings revealed that budget planning was significantly influenced by operational work planning, school work planning, school management and school objective. The findings however suggested no significant effect of work involvement and budget planning. The study above however focused on budget planning determinants whereas the current study is seeking to link budget planning with performance measurements.

Drawing from evidence in the developing country, Kwarteng (2018) assessed the impact of budgetary planning on resource allocation in Ghana. The units of analysis were the firms listed in the stock exchange. The study findings indicated that resource allocation, performance management and budgeting shared a statistical and significant relationship. Further, the study noted that the relationship between budget planning and resource allocation was partially mediated by performance management. All this suggested that with the help of budgetary planning principles, firms received optimal allocation of resources. The study above however had its focus on resource allocation whereas the current study is focusing on performance measurement.

In South Africa Mathobo, Maserumule and Moeti (2021) conducted an analysis of budget planning in public hospitals. The study adopted quantitative research design to satisfy the requirements of



research objectives. The unit of analysis were the 40 public hospitals situated in Limpopo Province. The target population were the hospital managers in public health facilities. Random sampling was utilized to select 120 participants from the sample of 20 public hospitals. Primary data was collected using the questionnaire. An observation made suggested that among non-finance managers, budget planning was an uphill management task. The findings further revealed that public hospitals were experiencing ineffective budget management. The study above was limited to public hospitals whereas the current study is limited to national assembly.

Among the non-governmental organizations in Uganda, Rwanyakibungo (2023) examined budget planning, budget implementation, budget control mechanisms and accountability. The study was grounded on Stakeholder Salience theory, Stewardship theory and Agency theory. The study adopted cross-sectional research design to meet the requirements of research objectives. Survey population was 70 officers from the NGOs. Simple random sampling technique was used to select 59 respondents to participate in the survey. A questionnaire was the main tool that was used to collect primary research data. The findings of the study suggested that budget planning and accountability shared a positive and significant relationship. Equally, budget control mechanisms and accountability shared a positive and significant relationship. The study above targeted NGOs while the current study is targeting the national assembly.

Among counties in Kenya, Nyanumba et al (2017) examined the influence of budget planning on performance. The study used survey research design to successfully answer research questions. The survey employed both non-probabilistic and probabilistic sampling techniques to select the sample size for data collection. Primary data was collected using the questionnaires from among 384 participants hailing from 25 counties that conveniently selected. The study findings suggested that budget planning blended with budget procedures led to development coordination and sustainable financial sustainability. Further, the survey indicated that budget planning and financial sustainability, and performance in the counties shared a strong positive relationship. The context of the study was among the sub-nationals whereas the current study is focusing the national government.

Kiiru, Kamau and Nzioki (2018) investigated the effect of budget planning on financial performance of small and medium enterprises. The study was grounded on Stakeholder's theory, Contingency theory, Balanced Scorecard theory and Agency theory. Descriptive research design was opted for in answering the research questions. The unit of analysis were the 7,456 SMEs operating within Nakuru City central business district. The target population comprised of the SMEs finance officers or owners. Stratified and purposive sampling techniques were employed to select 108 respondents to participate in the survey. Desirable primary data for the survey were collected using questionnaires. The study indicated that budget planning and financial performance registered a correlation that was positive, moderate and statistically significant. The study above targeted SMEs while the current study is targeting the national assembly Kenya.

While on manufacturing firms in Kenya, Otieno, Njogu and Muigai (2024) conducted a study on the effect of budget planning on financial performance. Expense forecasting, financial



accountability, revenue forecasting and resource allocation were the specific research objectives. The study was grounded on Goal-setting theory and Incremental budgeting theory. Answering of the research questions was successfully accomplished on the account of descriptive research design. The target population were the 741 manufacturing firms. Using purposive sampling techniques, 259 managers were selected and consequently issued with semi-structured questionnaires for primary data collection. The findings indicated that manufacturing firms' financial performance was positively and significantly influenced by budget planning. The study above targeted manufacturing firms whereas the current study is targeting national assembly Kenya.

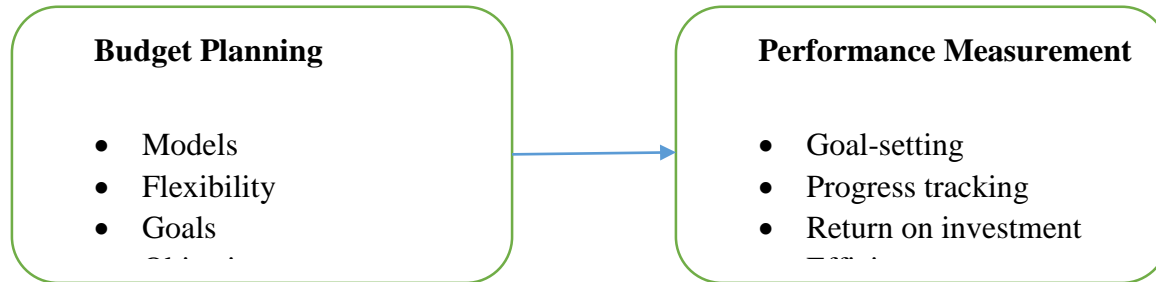
Theoretical Framework

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 budget planning in order to realize the intended economic development. The dependent variable –performance evaluation – and independent variable budget planning are 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 Planning on Performance Measurement

The fourth objective sought to investigate the effect of budget planning on performance measurement at the National Assembly in Kenya.

Budget Planning and Performance Measurement

Statement	SD f(%)	D f(%)	N f(%)	A f(%)	SA f(%)	Mean	STD
There are procedures that are followed to ensure prudent public budgeting.	1(1.0%)	3(3.0%)	8(7.9%)	46(45.5%)	43(42.6%)	4.26	0.82
Activities of budget planning are well coordinated to ensure a seamless exercise.	2(2.0%)	5(5.0%)	10(9.9%)	44(43.6%)	40(39.6%)	4.14	0.93
Every member involved in budget planning is committed to their duties.	3(3.0%)	7(6.9%)	12(11.9%)	41(40.6%)	38(37.6%)	4.03	1.02
Budget planning activities are characterised by aspects of flexibility.	2(2.0%)	6(5.9%)	13(12.9%)	43(42.6%)	37(36.6%)	4.06	0.97
Specific budget planning strategies are employed to ensure that goals are achieved.	1(1.0%)	4(4.0%)	9(8.9%)	45(44.6%)	42(41.6%)	4.22	0.86
Identification of short-term objectives is key in	2(2.0%)	4(4.0%)	9(8.9%)	44(43.6%)	42(41.6%)	4.21	0.89



the whole process of budget planning.							
Budget planning activities greatly borrow from long-term objectives previously set.	2(2.0%)	5(5.0%)	11(10.9%)	43(42.6%)	40(39.6%)	4.15	0.94
Various models of budget planning are considered.	3(3.0%)	7(6.9%)	14(13.9%)	40(39.6%)	37(36.6%)	4.00	1.03
The process of budget planning leads to effective budget management.	1(1.0%)	3(3.0%)	7(6.9%)	47(46.5%)	43(42.6%)	4.28	0.81
At initial stages of budget planning, all activities are those of goal identification.	2(2.0%)	4(4.0%)	10(9.9%)	45(44.6%)	40(39.6%)	4.18	0.91

Source: Field Data (2025)

As shown in Table 4.10, the findings revealed that the majority of respondents strongly agreed that the process of budget planning leads to effective budget management, recording the highest mean score of 4.28 and standard deviation of 0.81. This underscores the view that robust planning is the bedrock of sound budget management at the legislative level. The existence of procedures ensuring prudent public budgeting (M=4.26, STD=0.82) and the employment of specific goal-oriented planning strategies (M=4.22, STD=0.86) further affirm respondents' confidence in the structured nature of budget planning at the National Assembly.

The study also revealed that the identification of short-term objectives is considered key in budget planning (M=4.21, STD=0.89), while planning activities borrowing from long-term objectives (M=4.15, STD=0.94) and well-coordinated planning activities (M=4.14, STD=0.93) also attracted strong agreement. These mean scores collectively indicate that budget planning at the National Assembly is both strategically oriented and temporally integrated, spanning short- and long-term goal frameworks. Goal identification at initial planning stages (M=4.18, STD=0.91) further affirms the standard sequential planning approach adopted.

The flexibility of budget planning activities (M=4.06, STD=0.97) and member commitment to planning duties (M=4.03, STD=1.02) registered moderate-to-strong agreement, with relatively higher deviations suggesting variability across committees. The consideration of multiple budget planning models recorded the lowest mean (M=4.00, STD=1.03), implying that while model diversity is acknowledged, practice may not always reflect theoretical pluralism. An interviewed chairperson stated: 'Our planning is largely driven by the Medium-Term Expenditure Framework



(MTEF), but there is room to innovate with newer planning tools that align with our national development milestones.' The finding is in line with Kiplangat and Cheruiyot (2023), who established in a study on budgetary planning and fiscal outcomes in Kenya's Parliament that goal-oriented planning frameworks significantly improve budget execution efficiency and accountability, thereby enhancing performance measurement outcomes.

Inferential Analysis

Inferential analysis was conducted to test the nature and statistical significance of the relationship between budget planning 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 Planning
Performance Measurement	1.000	0.663**
Budget Planning	0.663**	1.000

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

The study established that Budget Planning ($r=0.663$, $p<0.01$) 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 Planning (X4)	0.261	0.057	0.275	4.579

The study revealed that Budget Planning has statistically significant ($\beta=0.275$, $t=4.579$) relationship with performance measurement. A unit increase in budget planning is associated with a 0.261-unit improvement in performance measurement. The revelations are in line with Nyanumba et al (2017) budget planning and financial sustainability, and performance in the counties share a strong positive relationship.

5. CONCLUSION AND RECOMMENDATIONS



The study concluded that budget planning exerts a positive and meaningful effect on performance measurement at the National Assembly. A structured, goal-oriented planning process that incorporates short- and long-term objectives, evidence-based models, and flexible adaptive mechanisms provides the directional clarity necessary for effective performance measurement. The study concluded that over-reliance on a single planning framework such as the MTEF while beneficial for standardisation, potentially constrains innovative planning approaches that could enhance performance measurement responsiveness. Diversification of planning methodologies, combined with sustained member commitment to planning processes, is concluded to be essential for optimising the planning-performance nexus within Kenya's legislative budgetary system.

The study recommended that the National Assembly should adopt a pluralistic budget planning framework that supplements the existing MTEF with zero-based budgeting (ZBB) and programme-based budgeting (PBB) models. Exposure of committee members to international best practices in legislative budget planning through structured capacity building, benchmarking visits to high-performing parliaments, and expert-facilitated planning retreats would enrich the planning process and strengthen alignment between planned objectives and measurable performance outcomes. Mandatory training modules on emerging budget planning tools should be incorporated into the induction curriculum for newly elected legislators.

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