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INFLUENCE OF BUDGETING ROLE ON THE IMPLEMENTATION OF STRATEGIC PLANS IN THE NAIROBI CITY COUNTY GOVERNMENT, KENYA

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ABSTRACT

In Nairobi County, just like the rest of Kenya, the county assembly is responsible for legislation, oversight, and representation of the county executive who implements the county strategic plans developed from the devolved functions of the devolution. However, the achievement of strategic plans is still with flaws despite this. The purpose of the study was to evaluate the influence of budgeting roles on the implementation of strategic plans in the Nairobi County Assembly in Kenya. The study was guided by the McKinsey 7s model, the Dynamic Capability Model, and the Resource-Based View Theory. The study was conducted using a quantitative research design. The target population was 123 members of the County Assembly, consisting of 85 elected and 38 nominated members. The population also included 3 officials from the County Assembly's Financial and Budget Office, Procurement Office, and Planning Department. The study involved 85 elected and 38 nominated county assembly members, using simple random sampling. Officials from the Financial and Budget Office, Procurement Office, and Planning Department were selected by census. Primary data was collected with 5-point Likert scales. SPSS regression analysis tested the relationships between dependent and independent variables, with multiple regression used due to activity interconnectedness. Results were presented in descriptive figures and tables, with regression outcomes shown in tables. The study's findings indicate that MCAs perceive their budgeting responsibilities favorably, and a positive correlation, ($r = 0.833$, $p < 0.01$) is found between their budgeting roles and strategic plan implementation. Following these findings, the study recommends the need to enhance Nairobi City County Government (NCCG)'s budgeting by training MCAs in advanced techniques and enabling them to oversee budget utilization in line with priorities. MCAs should continuously build capacity to understand compliance, ethics, risks, and plan adherence, promoting collaborative oversight.

KEYWORDS: *Budgeting Roles, Strategic Plans, Strategic Plan Implementation, County Government*

INTRODUCTION

A strategic plan is a business and management concept applicable in both public and private sectors, involving stages from setting visions and goals to implementation (Sadq et al., 2020). The process includes assessing the organization's current position (Gürel, 2017), examining its needs (Marrs and Helge, 2018), and setting up the right personnel and resources (Myende and Bhengu, 2015). Implementation involves using these resources and evaluating outcomes (Imende et al., 2020). The County Assembly's roles include making laws, overseeing government activities, and resource allocation, crucial for strategic plan implementation (Kabeyi, 2019; BalaSeshan and Kotturi, 2020). Effective strategic planning and implementation in decentralized governments, like in the USA, involves creating laws, monitoring government activities, and ensuring alignment with the Constitution (Pollack et al., 2018; Gürel, 2017). In Canada, strategic planning success is linked to management involvement and favorable conditions (Elbanna et al., 2016).

Low implementation of strategic plans in low-income African countries is often due to limited assembly involvement in the budgeting process (Mattes & Mozaffar, 2016). In Nigeria, assemblies' oversight is hindered by poor governance and conflicts of interest, affecting budget planning and resource allocation (Odalonu, 2020). Egypt's decentralized system sees assemblies actively participating in strategic planning and budgeting, enhancing accountability (Tobbala, 2019). In South Africa, provincial assemblies oversee strategic plans and budgets but face execution challenges due to capacity and budget constraints, and ineffective monitoring (Matebese-Notshulwana & Lebakeng, 2019; Makhado, 2016; Zantsi, 2020). Kenya's devolution system grants counties autonomy, with assemblies playing a key role in budget oversight to ensure accountability (Kabeyi, 2019).

In Kenya, since the establishment of the Kenya School of Governance 2012, the county assembly members have continued to be competent and thus increased their positive role in the implementation of strategic plans (Chirchir, 2019). Example of strategic plans from different Counties include the Elgeyo Marakwet County Integrated Development Plan (CIDP II) of 2018-2022; and the County Assembly of Elgeyo Marakwet Strategic Plan 2018-2022, which are but a few illustrations presented to show the documentations of strategic plans among Counties in Kenya. These plans share characteristics that display the stages of strategic plans. By analysing these strategic plans, one can be able to identify that they provide an area where similar plans (previous plans) were monitored and evaluated and results found to determine their success (Kabeyi, 2019). Importantly, these plans also define the roles of County Assemblies on the implementation of the plans, with the example of Chapter Five of the County Assembly of Elgeyo Marakwet Strategic Plan 2018-2022 reveals that the roles of the county assembly are risk assessment and management, resource mobilization, and monitoring and evaluation.

The Elgeyo Marakwet County Integrated Development Plan (CIDP II) of 2018–2022 states on pages 119–121 that the County Assembly's responsibilities include drafting legislation, serving as the public's voice, and exercising oversight over county resources, including management of the public sector, financial management, and open governance. Based on the presentations of the background, devolution has been in existence for a period of nine years. Despite this period being averagely adequate, it is still efficient to study the roles of the County Assemblies in the implementation of the strategic plans, and thus the ability provides information that can be used in an academic study on the topic, ‘The role of county assemblies in strategic plan achievement in Nairobi City County Government in Kenya’.

In Nairobi County, an example of a strategic plan is the Nairobi City County Integrated Development Plan (CIDP) 2018-2022. The plan states the roles of County Assemblies on the implementation of the plans. For example, in the Nairobi City County Integrated Development Plan (CIDP) 2018-2022, Chapter Four which is on the implementation framework, states that the County Assembly’s roles include making laws, oversight of operations by the County Government, approving plans and policies on resource and institution management. To understand the implementation of the strategic plan being used as an example herein, the contents of the strategic plan are studied. The CIDP 2018-2022 plan aimed at increasing investments, working environment and making the County a better place to live in as its vision. The plan was also to make the County attain the characteristics of affordability, accessibility, high public service quality, attain high security, and improve the social and economic development of the City as its mission. Among the roles of the assembly is monitoring and evaluation. Chapter Two of the plan shows the review of the previous strategic plan CIDP 2013-2017. The same chapter also provides information regarding the performances of different areas which include revenue, sector achievements, the challenges of implementation and thus making recommendations. To touch on an important subject of the roles of assemblies in reviewing implementations of strategic plans, the performances of the CIDP 2013-2017 were found to be a steady revenue growth (by 40.7% or a change from Kshs. 17.7 billion to Kshs. 24.9 billion) with the highest revenue streaming sources being parking charges, land and property rates, single business permit payments, billboards and advertisement, and building plans permits fees respectively. In addition, the plan presented expectations and results of the previous plan. According to the presented report, the objective of promoting prudent financial management reported increased statutory compliance and net worth. The objective on o improving asset management presented the ability to properly manage assets. The objective on strengthening policy formulation, planning and budgeting saw the formulation of adequate policy, planning and budgeting. The objective on tracking strategies’ policies being implementation reported heightened timely tracking. Finally, on promoting good governance, adherence to the law and public participation, the report indicated lower risk facing financial, service, and technological operations. There was also an increase in transparency and access to information to the public. These are examples of the County’s strategic plan being implemented positively and thus an indicator of the assembly properly conducting its roles which include oversight, budgeting, coordination, and resource management (CIDP 2018-2022).

Previous studies have highlighted the challenges and delays in strategic plan implementation in Nairobi City County (Njeri et al., 2018; Makridis, 2019; Infotrac, 2020). Issues of transparency and accountability in county governments, including Nairobi City County, emphasize the need to study the county assembly's role in budgeting for strategic plan achievement (Wangui, 2020). Effective budget oversight by the assembly is crucial for promoting transparent and accountable governance. Additionally, Nairobi City County faces urbanization challenges like traffic congestion, housing shortages, and waste management issues (The World Bank, 2021; Cytonn, 2022). Examining the county assembly's influence on budget allocation and management can provide insights into addressing these issues and improving strategic plan implementation.

The role of county assemblies in strategic plan implementation and their influence on outcomes remain understudied, particularly in terms of members' knowledge and oversight capabilities (Karama et al., 2019; Wagikondi & Omwenga, 2019). As per the 2010 Constitution of Kenya, the county assembly is responsible for overseeing the county executive, enacting laws, and approving strategic plans and policies (CoK, 2010, Article 185). This legal framework emphasizes the significance of studying the county assembly's role in strategic plan achievement and assessing its impact on governance. These situations highlight the need for research to understand the extent to which the county assembly's involvement can positively impact strategic plan achievement.

Statement of the Problem

The implementation of strategic plans should strive to meet a threshold for success, with Makridis (2019) recommending a 50% threshold for project success. Ideally, the implementation of strategic plans should exceed the target, reaching 100% or even higher, termed as a stretch goal (Makridis, 2019). Achieving strategic plans requires timely execution, efficient resource utilization, and maximizing benefits for beneficiaries (Kagumu, 2018) while adhering to legal standards (Elbanna et al., 2016) and demonstrating improvements over previous performance records (Elbanna et al., 2016). In Kenya, the 2010 constitution established devolved governance through county governments, with county assemblies responsible for legislation, representation, and oversight of the county

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executive in implementing strategic plans derived from devolved functions (Constitution of Kenya, 2010). However, in Nairobi City County, there is a discrepancy between revenue collection and the implementation of strategic plans (Njeri et al., 2018; Makridis, 2019; Infotrac, 2020). Plans have been delayed, raising concerns about the ability of county assembly members and their committees to oversee and hold the executive accountable for quality implementation of the county strategic plans (Wairimu, 2019).
Nairobi County faces persistent challenges such as the growth of slums, sewer and water shortages, and budget constraints on infrastructure projects (The World Bank, 2021; Cytonn, 2022). These problems hinder the achievement of strategic plans, including the lack of space for essential facilities, delays in plan implementation due to slum displacement, and inadequate development, resource management, and accountability (Karakayaci & Agayi, 2020; Lemarleni et al., 2017; Infotrak, 2020). The role of county assemblies in strategic plan implementation and their influence on outcomes remain understudied, particularly in relation to members' knowledge and oversight capabilities (Karama et al., 2019; Wagikondi & Omwenga, 2019). As per the 2010 constitution, the county assembly is responsible for overseeing the county executive, enacting laws, and approving strategic plans and policies (CoK 2010's Article 185). This study aims to assess the county assembly's influence on achieving strategic plan objectives, specifically examining their role in legislation, oversight, and representation (coordination) (Odumbe, 2019; Mwangi & Rono, 2021). The study also recognizes the unique context of Nairobi City County Government, where challenges and the need for effective assembly involvement in strategic plan implementation are prominent.

In recent years, there have been concerns about the transparency and accountability of county governments in Kenya, including Nairobi City County. A study on the influence of the County Assembly's role in strategic plan achievement could shed light on how the Assembly can contribute to more transparent and accountable governance in the county (Wangui, 2020; Ogola & Ombati, 2020). Nairobi City County faces numerous challenges related to urbanization, including traffic congestion, inadequate housing, and waste management issues. A study on the budgeting role of the County Assembly in strategic plan achievement could help identify how the Assembly can contribute to addressing these challenges.

Purpose of the Study
The purpose of the study was to determine the influence of budgeting role on the implementation of strategic plans in the Nairobi City County Government, Kenya.

Research Hypothesis
H_{01}: There is no significant relationship between the budgeting role and the implementation of strategic plans in the Nairobi County Assembly in Kenya.

LITERATURE REVIEW
Theoretical Review
The paper is supported by the Dynamic Capability Model. The model was proposed by Linblom in the 1960s and improved by Quinn in the 1980s. The model describes strategy as a dynamic, interactive and fragmented process entailing a serial of incremental decisions that are mutually adjusted towards ensuring proper coordination of activities. Managers promote and support activities that are always changing. The definition of strategic management states that continuous integration of the concurrent incremental process of strategy generation and implementation is the key to effective strategic management (Alford & Greve, 2017).

A unified vision of small decisions across organizational levels forms a strategic decision, distinguishing emergent from deliberate strategies. Emergent strategies arise from environmental interactions and ad hoc actions by various individuals, evolving organically and dynamically (Tapanainen et al., 2021). In contrast, deliberate strategies are proactive, requiring forethought, preparation, and an understanding of resources to achieve goals (Pirkkalainen, 2019). The study examines budgeting as a strategic process, crucial for implementing strategic plans. Effective budgeting involves setting financial goals, promoting fiscal responsibility, and providing necessary resources for organizational success (Takeuchi et al., 2020).

Parker, et al., (2019) observes that operational budgets cover all of our day-to-day expenses, such as supplies and wages, to ensure the efficient running of our operations. Capital budgets are budgets that involve allocating money for the acquisition or maintenance of fixed assets such as land, buildings, and equipment. A personal budget is a plan for the coordination of the resources (income) and expenses of staff in a project. Emergency budget refers to a scheduled revenues and expenditures added to rather a formal part of the ordinary County budget because of a rise in an unexpected event. In strategic plans, these types of budgets are placed to ensure a smooth flow of strategic plans.

According to Kamau, et al., (2017), the best budgeting approach the County Assembly applies in its roles in budgeting for strategic plans is a non-static budget. The Assembly allows for a dynamic budget that can reduce an increase depending on the level at which the projects inside the strategic plan are. In line with this study, the Dynamic Capability Model is a useful tool for explaining budgeting roles in government. This model helps to identify how budgeting resources and capabilities that can be developed over time, creating an understanding of the government's strengths and weaknesses when it comes to managing its finances. The Dynamic Capability Model also allows for different levels of complexity to be addressed in order to create an effective strategy for budgeting. By utilizing this model, County government’s Assembly can better allocate resources while still having the flexibility needed to adapt and evolve with changing economic environments.

The Dynamic Capability Model is a suitable choice for studying the influence of county assemblies in strategic plan achievement in Nairobi City County Government in Kenya. This is because it focuses on the ability of an organization to adapt to changing circumstances and take advantage of opportunities to achieve its objectives. The model's three

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components, sensing, seizing, and transforming, are relevant to the study's specific objectives. For instance, the budgeting, oversight, coordinating, and resource managing roles of the Nairobi County Assembly can be examined in terms of their ability to sense changes in the environment, seize opportunities, and transform the organization to achieve its strategic plans. Therefore, the Dynamic Capability Model provides a framework for analyzing the role of county assemblies in achieving strategic plans in the Nairobi City County Government in Kenya.

The Concept of Implementation of Strategy Plans

Asikhia and Mba (2021) conducted a study on strategic decision-making in organizations, highlighting the importance of well-formulated and implemented strategies in achieving organizational objectives. The study found that successful strategy implementation requires a good fit between strategies and their means of implementation, which depend on input from all functional areas within an organization and have a direct influence on administrative and operational activities. Environmental factors, organizational factors, and decision-specific factors were identified as the three categories of factors that affect strategic decision-making processes.

Dietrich (2020) also explored the factors affecting strategic decision-making processes, emphasizing the need for strategists to assess the forces affecting competition in their industry and identify their company's strengths and weaknesses. The study highlighted the importance of taking appropriate action that addresses specific forces. Environmental factors, such as national culture, national economic conditions, and industry conditions, organizational factors, including organizational structure, culture, and decision-making bodies, and decision-specific factors, such as time, risk, complexity, and politics, were identified as the three categories of factors affecting strategic decision-making processes.

Wambugu and Waiganjo (2015) investigated the barriers to strategy implementation in organizations and found that individual barriers, such as conflicting priorities, insufficient top team functions, and poor communication, were prevalent. The study also identified three conditions that must be met for intended strategies to be implemented as envisioned: a clear understanding of the strategy by all members of the organization, a sense of ownership and buy-in from the members, and minimal unanticipated external influence.

Čater and Pučko (2010) examined the dimensions of strategy implementation, highlighting the importance of structural arrangements and the selection and development of key roles. The study emphasized that effective strategy implementation is influenced by the quality of people involved in the process, including their skills, attitudes, capabilities, experiences, and other characteristics required for a specific task or position. In their 2019 study, Demir and Kocaoglu examined the 7-S model developed by McKinsey and its applicability to successful strategy implementation. According to the study, there are seven elements that must be present for a plan to be executed successfully: strategy, structure, processes, staff, skills, style/culture, and shared values. The posture and actions taken by an organization in response to changes in the external environment in order to acquire a competitive advantage are referred to as strategy. Structure describes the specialization and division of roles, responsibilities, and power, as well as the coordination and grouping of tasks and reporting lines. The official and informal methods used to govern the organization are referred to as systems. These methods include control, measurement, planning, budgeting, and resource allocation. Staff refers to the individuals, their backgrounds and skill sets, as well as the organization's hiring, selection, training, socialization, career management, and promotion processes. The distinctive capabilities of a company include its skills in areas like people, management techniques, processes, systems, technology, and client connections. Style and culture are related to the management style, the corporate culture, and the symbolic actions that leaders do both consciously and unconsciously. Last but not least, when it pertains shared values, we're talking about the underlying set of values that are broadly shared inside the business, guiding principles of what is significant, and vision, mission, and values statements that provide all employees a broad sense of purpose. The study comes to the conclusion that successful companies establish integrated harmony between the four "soft" S's of skills, staff, style, and shared values and the three "hard" S's of strategy, structure, and systems. According to Cândido and Santos (2015), research investigations have shown that just 10% of strategies are implemented successfully. This may be because strategy formation has received such a strong emphasis at the expense of strategy execution. Strategic management must change its emphasis from a 90:10 formulation to implementation ratio to a 50:50 ratio in order to overcome this problem. Tzempelikos (2014) contends that senior management must exhibit their commitment to the strategic direction and encourage staff members to support their views in order to increase the chance of effective strategy implementation..

Banaeianjahromi (2018) supports the argument by Cândido and Santos (2015), stating that senior executives must understand that lower-level managers may not have the same perceptions of the strategy and its implementation, and therefore, must be persuaded accordingly. Middle managers are also critical to strategy implementation, as they play a key role in generating acceptance and motivation towards the project among employees (Tawse & Tabesh, 2021).

Additionally, Kombate et al. (2021) stress the importance of effective communication during the implementation process, including a two-way communication program that solicits questions and feedback, communicates new requirements and tasks, and covers the reasons for changed circumstances. An integrated communications plan is necessary to ensure that employees understand and accept the value of the selected strategy to be implemented.

Tawse and Tabesh (2021) conducted a study that found one of the main reasons for the difficulty and failure of strategy implementation processes is the vagueness of assigned responsibilities, which are often diffused throughout multiple organizational units. They argue that to avoid power struggles,

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a plan with clear assignments of responsibilities for implementation activities is necessary, as this will help avoid potential problems that may arise due to bureaucracy and a lack of clear accountability.

In a distinct investigation on the method of putting a plan into action, Rani (2019) underlines the significance of teamwork. It is commonly neglected, though, which causes variances in how procedures are seen and applied. Rani suggests the Myers-Briggs typology as a potential solution to this problem in order to build effective teams for the implementation of strategy. The best implementation results come from management teams that are knowledgeable and sensitive to personality types; these abilities may be acquired by knowing various personality types and learning how to deal with them.

Tadić and Barać (2022) argue that human resources are progressively becoming the key success factor in strategy implementation. In the past, human factors were often absent from strategic planning, leading to implementation failure. To address this, they suggest integrating people considerations into strategy implementation and taking into account the individual behavior of key players in different organizational departments, as the differences in personality require different management styles.

To aid in the implementation process, Rapitasari et al. (2018) advise using implementation instruments. They contend that the balanced scorecard is a perfect fit for fulfilling the requirements of a strategy implementation tool since it converts a company's strategic objectives into a consistent collection of performance measurements. Supportive software programs might also help to speed up the installation process. Malmi and Brown (2018) conducted a study on the integration of a strategic planning system with other control systems in organizations. They found that the balanced scorecard provides a framework for integrating strategic planning and meets the requirements of a strategic planning system. However, the application of software solutions in implementing strategies is often neglected, despite its growing importance.

Nawaz (2013) emphasized the importance of having the appropriate information tools so that strategic decision-makers could track their actual performance, identify who was responsible, and get early warnings when the strategy would need to be adjusted or reformulated. This would allow them to assess their progress toward strategic goals and objectives. The lack of mandatory installed business processes and underestimation of implementation time were identified as two of the top ten frequently occurring strategy implementation problems by Wołczek (2018), based on empirical work with 93 firms. Coordination of activities and distractions from competing activities, inadequate employee capabilities, insufficient leadership and direction, and inadequate training were other inhibitors to successful strategy implementation identified by Narikae (2017).

Effective plan implementation necessitates coordination and communication, as well as the involvement of middle managers as crucial stakeholders, claim Hermkens et al. (2020). The impact of an organization's present management controls, particularly its budgeting procedures, on the implementation of its strategies was also underlined. Despite criticism that they are bureaucratic, drawn out, and geared toward cost reduction rather than value maximization, budgets remain the major integrated management tool in many commercial enterprises..

Budgeting Oversight and the Implementation of Strategic Plans

Tina (2021) analysed the role of budgeting on strategic plan. The main aim was to determine how budget and strategic plans can be aligned. The study explained that leadership roles in budgeting involved clearly defining the objectives of the funds; being adaptable and open to re-assessment and restructuring of the budget; and finally, monitoring and adjusting expectations. The study also stated that the role of management in budgeting was identifying the organization needs; identification of risks affecting budget; collaborations with other departments in budgeting process; questioning unreasonable assumptions and expectations; implementing frequent schedules; reviewing progress of the budgeting process with the leadership and staff; and recommending changes required on the budgets. Furthermore, the study stated that employees are responsible for mitigating any misalignments that include temporary discussing and ascertaining the objectives of the budget; implementing the laws on budget use; and conducting specific assignments with the highest accountability.

The study by Tina (2021) had a good content that informed this research. However, it failed to provide information on the Nairobi City County’s and any other County Government’s budgeting process leaving a geographical and contextual gap that the researcher found a need to fill. The study was also based on different respondents other than the County Assembly members, thus creating a gap in terms of the origin of information. By filling these gaps, the study will have added knowledge in the academic world.

Another research was done by Biondi and Russo (2022) which focused on the relationship between strategic planning and performance management. The study established that the role of budget development involves assigning adequate resources. It involves providing a feedback loop for purposes of decision-making. The study by Biondi and Russo (2022) didn’t adequately present findings on the roles played in budgeting process by officials. The research was conducted in terms of universities as the study areas. The inadequacy of the researcher led to the geographical and contextual gaps. These gaps will be filled by conducting further studies.

There was another study conducted by Bello (2021) on how planning and forecasting achieve managerial effectiveness. The study revealed that the roles of budget planning includes accurate forecasting on expenditure; enabling the organisation to react faster to changing conditions and altering long range plans. Another role is using financial information in strategic decision-making. The other role is validation and testing assumptions using institution attitude/culture. The study presented latest findings which filled the time gap. However, despite the study providing some important insight into the role conducted in budgeting process, it failed to link these roles to the County Assembly. Similar to Biondi and Russo (2022), the research by Bello (2021) left a geographical gap by not addressing studying its findings in a County Government's context.

Another study was conducted by Kamau et al (2017) conducted a study on the relationship between budgeting process and budget performance. The study found that the Counties are responsible for budgeting process by the people responsible ensuring the release of the exchequer allocations are timely according to senate schedule. Their role is to use previous expenditure and revenue for cash forecasts. The assembly is responsible for demanding reports for monthly cash flows to use them to identify patterns while monitoring cash flows. The assembly works closely with other departments in tracking and investigating budget allocation and divergences. The assembly's responsibility is to aligned cash flow projections with budget to make the right expectations per month.
The roles also include budgetary allocations being conducted based on annual development plans. Budgetary control involves the county assemblies estimating budgets and match the with a set ceilings inside the Budget Policy Statement (BPS). The assembly in charged with addressing budget challenges for the coming year's budget. Another role is ensuring there is the incorporation of stakeholders' views from public participation process in the creation of budgets. They also conduct budgetary allocations by accounting for the forecasted revenue and expenditure. They are responsible for making a simple budget that can be understood by all the employees of the county. They also put in place policy for budget making and vet budgeting staff with the right training and skills (Kamau, et al., 2017).

The study by Kamau, et al (2017) provided adequate information required for the study. It however had a tie gap. This is seen in that the study is 6 years old and by the time this research will have been completed, it will have accumulated up to 7 year of old findings. There was the need to fill this gap by using the variables provided in the study to conduct a fresh study to determine the current happenings in the field. It was also established that the study had left some methodological gap. There was lack of adequate responses from the County Assembly members as the sample of the study. Instead the study had collected data from junior staff who mainly provided the implementation perspective and thus the need to collect findings from county assembly members to show the adoption perspectives and also complement the perspectives provided by the other respondents in these reviewed studies.

In summary, the studies reviewed on budgeting oversight and strategic plan in Kenya's Nairobi County Assembly have some gaps that make it necessary to carry out further research. These gaps include the lack of information on the budgeting process in the Nairobi City County and other County Governments, leaving a geographical and contextual gap. The studies were also based on different respondents other than County Assembly members, creating a gap in terms of the origin of information. Additionally, the studies failed to link the roles played in budgeting to the County Assembly, and some studies were conducted in universities as the study areas, creating geographical and contextual gaps. Finally, some studies had a time gap, with findings that were several years old, creating a need for fresh

RESEARCH METHODOLOGY

The study employed a quantitative research design to address gaps identified in previous studies, which primarily used qualitative approaches (Fischer et al., 2014). By incorporating quantitative methods, the study aimed to present findings in tables and figures, offering both descriptive and inferential analyses. It also integrated qualitative data from empirical studies to complement the quantitative findings. The study focused on Nairobi County Government, whose strategic plan implementation challenges highlighted the need for improved infrastructure and resource management (Pinchoff et al., 2021; Wangai et al., 2017).

The target population comprised 123 members of the County Assembly, including 85 elected and 38 nominated members, and key officials from the Financial and Budget Office, Procurement Office, and Planning Department (Nairobi County Assembly Records, 2023). These members and officials were selected to provide valuable insights into the county assembly's role in strategic plan achievement (Chepkorir & Kariuki, 2018). A systematic sampling method was employed to select a sample from the 123 MCAs in Nairobi City County Assembly (Kinyanjui, 2022; Nairobi County Assembly Records, 2023). Using Kothari's formula and a 5% precision level, a sample size of 101 MCAs was determined, distributed proportionately among elected and nominated MCAs. Additionally, interviews were conducted with key officials from various departments.

The sample size calculation for the MCAs used Kothari's (2004) formula, resulting in 101 participants. This included 70 elected MCAs and 31 nominated MCAs, along with 8 key officials from the Financial and Budget Office, Procurement Office, ICT, Planning Department, and other relevant offices. This distribution ensured comprehensive representation across different roles within the County Assembly.

Simple random sampling was used to ensure all respondents had an equal chance of participation, thus mitigating potential biases (Noor et al., 2022). The census approach was applied for selecting officials from specific departments, ensuring their complete inclusion. This approach was chosen for its fairness and to uphold ethical considerations in the sampling process.

Primary data was collected using questionnaires with closed-ended questions, designed to gather information on respondents' demographics and study objectives. A 5-point Likert scale was used to measure various variables, facilitating straightforward analysis and inferential statistical analysis (Mazurek et al., 2021). The validity of the instruments was ensured through expert consultation, and reliability was tested with a pilot study in Kiambu County, yielding a Cronbach's Alpha coefficient of 0.914, indicating high internal consistency and reliability of the research instruments.

Each variable surpassed the commonly accepted Cronbach's Alpha threshold of 0.7, indicating strong reliability. For

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instance, the Budgeting Role and Oversight Role variables both achieved high Cronbach's Alpha scores of 0.945 and 0.942, respectively, across 17 items each. The overall average Cronbach's Alpha for all variables was 0.914, suggesting consistent reliability throughout the questionnaire and validating its applicability for the research.

In the Methods of Data Collection, meticulous steps were taken to ensure the study proceeded ethically and efficiently. Obtaining necessary permits and permissions, organizing research days, and familiarizing with the study area were pivotal. The use of both hardcopies and digital tools for data collection, coupled with clear consent procedures in both English and Kiswahili, ensured participant understanding and voluntary involvement. The involvement of a professional research assistant streamlined the process, while interviews provided clarity for respondents, showcasing a comprehensive and considerate approach to data gathering.

In the subsequent Methods of Data Analysis, the study employed rigorous statistical techniques, notably regression analysis using SPSS software. Descriptive and inferential statistics were utilized to analyze collected data, supporting the testing of research hypotheses. Multiple linear regression was employed to ascertain the relationship between dependent and independent variables, with a clear protocol for hypothesis acceptance or rejection based on statistical significance. The study's commitment to methodological robustness and transparent reporting underscores its scientific rigor and reliability.

RESULTS

Response Rate

The survey yielded high response rates from both elected and nominated Members of County Assembly (MCAs), with 77.14% and 93.55% response rates respectively, showcasing significant engagement with the study. Additionally, all targeted staff participated, resulting in an overall response rate of 90.23%.

Demographic Characteristics Results

The demographic analysis revealed a significant gender disparity among respondents, with 91% male and 9% female elected MCAs. Despite this skew, efforts were made to include a representative sample of female MCAs. Age distribution indicated that the majority of respondents were above 35 years old (59.3%), followed by those aged 31-35 (29.7%), and 26-30 (11%). Educationally, the largest proportion of participants held diplomas (73.6%), followed by certificates (13.2%), degrees (11%), and masters (2.2%). Tenure analysis highlighted a predominant trend of shorter tenures, with 92.3% of respondents serving 1-2 years, suggesting a high turnover rate within the County Assembly.

Descriptive Statistics for Budgeting Role

The table 1 provides a comprehensive overview of the mean scores, standard deviations, skewness, and kurtosis for various statements reflecting the budgeting role and its influence on the implementation of strategic plans within the Nairobi City County Government, Kenya. The study collected responses from 91 Members of the County Assembly (MCAs). The respondents were asked to rate their agreement with each statement on a Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree). The mean scores presented in the table offer valuable insights into the perceptions and attitudes of the MCAs regarding their role in budgeting and its impact on strategic plan implementation.
According to Table 1, the mean scores for the statements can be interpreted as follows: The mean scores for each statement reveal interesting insights into the MCAs' perceptions of their budgeting role and its impact on strategic plan implementation. A mean score of 3.0 indicates a neutral response, scores above 3.0 indicate agreement, and scores below 3.0 indicate disagreement.

Defining Fund Objectives (Mean: 3.45): The collective sentiment among MCAs towards defining fund objectives is moderately positive, as reflected by the mean score of 3.45. This indicates that MCAs acknowledge the significance of having clear and well-defined goals for allocated funds, aiming to align these objectives with the overarching strategic plans. While the results suggest a general recognition of this importance, there remains a potential for improvement, implying that refining the articulation and clarity of fund objectives could further enhance the alignment between resource allocation and strategic objectives.

Supervising Budget Laws (Mean: 3.53): The data reveals that MCAs view their role in overseeing budget utilization laws favorably, as indicated by the mean score of 3.53. This perspective highlights their proactive engagement in ensuring that budget allocations adhere to established regulations. By actively participating in the supervision of budgetary compliance, MCAs contribute to the potential congruence between financial allocations and strategic goals. This alignment can lead to more effective and targeted resource utilization.

Adapting and Restructuring the Budget (Mean: 3.42): The study shows that MCAs exhibit a moderate inclination, with a mean score of 3.42, towards suggesting changes and reassessing the budget. This inclination signifies their awareness of the necessity to accommodate changing strategic priorities. The results suggest that MCAs acknowledge the dynamic nature of strategic planning and budgeting, indicating a willingness to adapt and realign financial allocations to better match evolving objectives. This adaptive approach can enhance the overall effectiveness of budgeting processes.

Regular Review of Budget Progress (Mean: 3.56): MCAs demonstrate a strong consensus, as evident from the relatively high mean score of 3.56, in favor of frequent reviews of budget progress in collaboration with leadership and staff. This robust agreement underscores the perceived importance of consistently monitoring the advancement of budgetary processes. The findings emphasize that MCAs consider such periodic evaluations as critical to maintaining the alignment of budget execution with strategic plans, facilitating timely adjustments and ensuring goal-oriented financial allocation.

Questioning Unreasonable Assumptions in Budget Proposals (Mean: 3.41): The MCAs indicate a moderate willingness to question unreasonable assumptions and expectations within budget proposals. This signifies their recognition of the importance of critical evaluation in preventing misalignment between budget allocations and strategic goals.

Identifying Risks Affecting Budget (Mean: 3.43): MCAs exhibit a relatively positive attitude towards identifying risks that could impact the budget. This suggests that they understand the significance of risk assessment in safeguarding the successful execution of strategic plans.

Identifying Organizational Needs (Mean: 3.53): The respondents, on average, strongly agree that identifying organizational needs is an integral part of their role in the budgeting process. This implies a shared understanding of the necessity to align budget allocations with the specific needs of the organization.

We monitor and adjust budget expectations (Mean: 3.40): The MCAs' average response suggests a moderate agreement with the statement. This indicates that while there is some level of attention given to monitoring and adjusting budget expectations, there might be room for improvement to enhance alignment with strategic plans.

We assign resources (Mean: 3.51): The respondents show a similar level of agreement with this statement. This suggests that resource allocation is considered in the budgeting process, potentially contributing to strategic plan execution. However, further analysis might be needed to determine the specific impact of resource allocation on plan implementation.

It is our responsibility to accurately forecast expenditure (Mean: 3.62): The relatively higher mean score indicates a stronger consensus among MCAs regarding the importance of precise expenditure forecasting. Accurate forecasting can enhance financial planning and increase the likelihood of strategic goal achievement.

We vet budgeting staff with the right training and skills (Mean: 3.53): The average response implies a moderate to high level of agreement. This suggests that the MCAs recognize the significance of having skilled and trained personnel involved in the budgeting process, which can positively influence strategic outcomes.

We use financial information in strategic decision-making (Mean: 3.75): With a relatively higher mean score, it appears that MCAs consider financial information crucial for making strategic decisions. This indicates a proactive approach in aligning budgeting practices with strategic plans.

We control monthly cash flows (Mean: 3.56): The responses reflect a moderately positive agreement with the practice of controlling cash flows on a monthly basis. This control mechanism can contribute to budget stability and strategic plan execution.

We track and investigate budget divergences (Mean: 3.42): The average response suggests that MCAs recognize the importance of monitoring and investigating budget deviations. This practice can help ensure that any deviations from the plan are addressed promptly, enhancing plan implementation.

The statement "We align cash flow projections with the budget" received an average mean score of 3.36 from the respondents, indicating a moderate level of agreement with this practice. The standard deviation of 1.07 suggests variability in responses, implying a diversity of opinions among MCAs regarding the efficacy of aligning cash flow projections with the budget. The skewness value of -0.162 indicates a minor skew towards agreement, with more respondents tending towards agreement than strong agreement. The distribution's negative kurtosis of -0.734 signifies a relatively flat shape, suggesting that responses are spread out and not heavily concentrated around the mean.

The average mean score of 3.52 reveals that respondents moderately agree, on average, that the county assembly establishes budget ceilings. With a relatively low standard deviation of 1.02 compared to the previous statement, there is less variance in responses. The slightly negative skewness value of -0.209 implies a gentle leftward skew, indicating that while more respondents lean towards agreement, it might not be a strong agreement. The negative kurtosis of -0.800 reflects a distribution that is less peaked than a normal distribution, indicating a relatively uniform spread of responses.

The statement "We address budget challenges for the coming year's budget" garnered an average mean score of 3.60, signifying a moderate level of agreement among respondents. Similar to the previous statement, the standard deviation of 1.02 suggests consistent responses. The negative skewness value of -0.289 indicates a mild left-skewed distribution, resembling the patterns seen in the other statements. The distribution's negative kurtosis of -0.489 suggests a shape that is less peaked, aligning with the characteristics of the previous statement's distribution.

The study's results suggest that there exists a perceived link between the budgeting role of MCAs and the implementation of strategic plans in Nairobi City County Government. The moderate mean scores reflect a nuanced perspective, indicating areas of strength and potential improvement. Further analysis, perhaps through qualitative methods, could help uncover the reasons behind these perceptions and provide insights into specific challenges or opportunities.

The results of this study are consistent with the findings of Biondi and Russo (2022) in the sense that they emphasize the crucial role of budget development and allocation of resources in strategic planning. The mean scores for various statements shed light on MCAs' perceptions of their budgeting role and its impact on strategic plan implementation. The moderate-to-high mean scores in areas such as supervising budget utilization laws, recommending changes in the budget, frequent progress reviews, and identifying organizational needs resonate with the findings of Bello (2021), who highlighted the importance of accurate forecasting, financial information utilization, and validation of assumptions in budget planning. Similarly, the

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study by Kamau et al. (2017) supports the idea that the County Assembly is responsible for tracking and investigating budget divergences, aligning cash flow projections with the budget, and ensuring stakeholder incorporation in budget creation.

Table 1: Descriptive Statistics for Budgeting Role

	N	Mean	Std. Deviation	Skewness		Kurtosis	
					Std. Error	Statistic	Std. Error
We clearly defining the objectives of the funds	91	3.45	1.01	-.222	.253	-.593	.500
We supervise laws on budget use	91	3.53	1.07	-.521	.253	-.517	.500
We recommend changes, re-assess and restructure budget	91	3.42	1.04	-.195	.253	-.773	.500
We frequent review progress of the budgeting process with the leadership and staff	91	3.56	1.02	-.484	.253	-.225	.500
We question unreasonable assumptions and expectations in the budget proposals	91	3.41	1.09	-.234	.253	-.564	.500
We identify risks affecting budget	91	3.43	1.07	-.203	.253	-.635	.500
We identify the organization needs	91	3.53	0.94	.085	.253	-.855	.500
We monitor and adjust budget expectations	91	3.40	1.05	-.214	.253	-.619	.500
We assign resources	91	3.51	1.00	-.554	.253	.084	.500
It is our responsibility to accurately forecast on expenditure	91	3.62	1.02	-.449	.253	-.139	.500
We vet budgeting staff with the right training and skills	91	3.53	1.10	-.405	.253	-.289	.500
We use financial information in strategic decision-making	91	3.75	0.95	-.424	.253	-.312	.500
We control monthly cash flows	91	3.56	0.91	-.274	.253	-.281	.500
We track and investigate budget divergences	91	3.42	1.08	-.138	.253	-.463	.500
We align cash flow projections with budget	91	3.36	1.07	-.162	.253	-.734	.500
The county assembly sets budget ceilings	91	3.52	1.02	-.209	.253	-.800	.500
We address budget challenges for the coming year's budget	91	3.60	1.02	-.289	.253	-.489	.500
Valid N (listwise)	91						

Descriptive Statistics for Implementation of Strategic Plans

The results presented in Table 2 provide descriptive statistics for the respondents' perceptions of the influence of resource-managing roles on the implementation of strategic plans in the Nairobi County Assembly in Kenya. The scale used for responses ranges from 1 (Strongly Disagree) to 5 (Strongly Agree).

Table 2: Descriptive Statistics for Implementation of Strategic Plans

	N	Mean	Std. Dev.	Skewness		Kurtosis	
					Std. Error	Statistic	Std. Error
The plans have been completed on timely	91	3.69	1.00	-.239	.253	-.685	.500
Tasks have been completed according to the standards set	91	3.71	1.00	-.475	.253	-.232	.500
The quality of services meets the plan's set threshold	91	3.70	1.01	-.175	.253	-.782	.500
The number of projects completed has increase when compared to previous plans	91	3.74	0.99	-.437	.253	-.174	.500
Level of satisfaction of the plan's success is high	91	3.58	0.83	.445	.253	-.717	.500
Diversification of delivered projects	91	3.63	0.91	-.072	.253	-.797	.500
There is high efficiency of services that the plan has accomplished	91	3.75	1.01	-.272	.253	-.453	.500
The county has had a high return on investment from the monitoring and evaluation of the output set in the plan	91	3.68	0.91	-.238	.253	-.250	.500
Valid N (listwise)	91						

The completion of plans within specified timeframes: With a mean score of 3.69 and a standard deviation of 1.00, respondents hold a moderate agreement that the plans have been completed on schedule. This indicates a certain degree of consensus among the respondents. The data exhibits a slight negative skewness (-0.239) and a negative kurtosis (-0.685), suggesting that while there is generally an affirmative perception of timely plan completion, a few respondents might strongly disagree, warranting further investigation. This finding implies that the execution of plans within designated timeframes is perceived positively, although there could be varying opinions within the respondents.

Execution of tasks in alignment with set standards: Averaging at 3.71 with a standard deviation of 1.00, respondents generally concur that tasks have been executed in accordance with established standards. The relatively low standard deviation indicates some agreement among respondents. The skewness is -0.475, and the kurtosis is -0.232, suggesting that while there is an overall agreement, there are a few respondents with more pronounced disagreements, necessitating further exploration. This outcome suggests that there exists a positive perception of alignment between completed tasks and the predetermined standards, although some respondents might hold stronger contrary viewpoints.

Meeting quality thresholds of planned services: With an average score of 3.70 and a standard deviation of 1.01, respondents moderately agree that services meet the prescribed quality thresholds of the plans. The standard deviation reflects some variability in responses. The skewness is -0.175, while the kurtosis is -0.782, indicating a relatively normal distribution, albeit with some flattening due to less extreme responses. This result implies that there is a perception of satisfactory service quality, though the variability in responses suggests that there might be differing perspectives.

Increased project completion compared to prior plans: At a mean score of 3.74 and a standard deviation of 0.99, respondents tend to agree that there has been an escalation in project completion compared to previous plans. The standard deviation suggests moderate consensus. With a skewness of -0.437 and a kurtosis of -0.174, the data implies some non-uniformity in responses, warranting further exploration. This outcome signifies a belief in enhanced project completion rates, while the distribution suggests that various viewpoints might exist.

High satisfaction level with plan success: Scoring an average of 3.58 with a standard deviation of 0.83, respondents moderately concur that there is a high level of satisfaction with the success of the plans. The standard deviation indicates variability in responses. The positive skewness (0.445) suggests strong agreement from some respondents, warranting deeper investigation. This finding indicates a positive perception of plan success satisfaction, potentially driven by the strong agreement from a subset of respondents.

Diversification of delivered projects: With a mean of 3.63 and a standard deviation of 0.91, respondents moderately agree that there has been diversification in delivered projects. The standard deviation indicates moderate consensus. The skewness is -0.072, while the kurtosis is -0.797, suggesting a fairly normal distribution with some flattening. This result implies a perception of diversified project delivery, with responses spread across a range of viewpoints.

High efficiency of accomplished plan services: With an average score of 3.75 and a standard deviation of 1.01, respondents generally agree that the accomplished plan services exhibit high efficiency. The standard deviation indicates variability in responses. The skewness is -0.272, and the kurtosis is -0.453, suggesting a relatively normal distribution. This outcome indicates a perception of effective service delivery efficiency, with responses spanning a normal distribution.

Substantial return on investment from plan output evaluation: Scoring an average of 3.68 with a standard deviation of 0.91, respondents moderately agree that there has been a significant return on investment resulting from the evaluation of plan outputs. The standard deviation indicates variability in responses. The skewness is -0.238, and the kurtosis is -0.250, implying a relatively normal distribution. This finding suggests a favorable perception of substantial returns resulting from output evaluation efforts, with varying viewpoints.

The findings suggest a positive overall perception of the interrelation between resource-management roles and the achievement of strategic plans in the Nairobi County Assembly. However, the variability indicated by standard deviations, skewness, and kurtosis values implies the existence of diverse perspectives among the respondents. Further exploration and analysis of the responses are crucial to comprehending the underlying factors influencing these perceptions and identifying potential avenues for enhancement.
The results of the current study are in agreement with findings from various literature sources. Asikhia and Mba (2021) emphasize the importance of well-formulated strategies for achieving organizational objectives, and the moderate agreement among respondents regarding plan completion within specified timeframes aligns with this concept. Similarly, the execution of tasks in alignment with set standards, as perceived by respondents, resonates with Dietrich's (2020) exploration of factors affecting strategic decision-making processes. The study's results also parallel the notion discussed by Wambugu and Waiganjo (2015) of barriers to strategy implementation, as indicated by the variability in responses and potential disagreements among participants.
Furthermore, the positive perception of enhanced project completion rates corresponds to the Cândido and Santos (2015)'s emphasis on successful strategy implementation. The importance of clear responsibilities in strategy implementation, highlighted by Tawse and Tabesh (2021), is echoed in the study's findings regarding plan execution efficiency. Additionally, the concept of involving middle managers in strategy implementation (Tawse & Tabesh, 2021) aligns with the study's recognition of diverse perspectives among respondents. Overall, while the results show positive perceptions of the interrelation between resource-management roles and strategic plan achievement, the variability in responses underscores the need for further exploration, as suggested by various literature sources.

Correlations
The study examined the correlation between the roles of Members of County Assemblies (MCAs) and the implementation of strategic plans within the context of

budgeting role. The data in Table 3 revealed a significant positive correlation ($r = 0.833$, $p < 0.01$) between the budgeting role of MCAs and the implementation of strategic plans. This implies that MCAs who engage in budgeting activities are more likely to contribute to the realization of strategic goals. Proper alignment of financial resources with strategic priorities is crucial for effective implementation. This finding aligns with a study by Mwanzia and Kipyegon (2015), which emphasizes the importance of robust budgeting processes in achieving county development objectives.

Table 3: Relationship between Budgeting Role and Implementation of Strategic Plans

		Budgeting Role	Attainment of Strategic Plans
Budgeting Role	Pearson Correlation	1	.833**
	Sig. (2-tailed)		.000
	N	91	91
Attainment of Strategic Plans	Pearson Correlation	.833**	1
	Sig. (2-tailed)	.000	
	N	91	91

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

Regression Analysis

Model Summary

The Model Summary table 4 provides an overview of the regression model's performance in predicting the attainment of strategic plans based on the Budgeting Role variable. The R value of .833 indicates a strong positive correlation between the predictor and the dependent variable. The R Square value of .695 suggests that approximately 69.5% of the variability in the attainment of strategic plans can be explained by the Budgeting Role variable. The Adjusted R Square value of .691 indicates that the model's predictive power remains robust even after accounting for the number of predictors. The Standard Error of the Estimate (0.36214) reflects the average difference between the actual and predicted values of the dependent variable.

Table 4: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.833[a]	.695	.691	.36214

a. Predictors: (Constant), Budgeting Role

Analysis of Variances (ANOVA)

The ANOVA table assesses the overall significance of the regression model. The significant F value (202.421) with a p-value of .000 indicates that the regression model as a whole is significant in predicting the attainment of strategic plans. The Regression Sum of Squares (26.546) indicates the amount of variability in the dependent variable explained by the regression model, while the Residual Sum of Squares (11.672) represents the unexplained variability. The Total Sum of Squares (38.218) reflects the total variability in the dependent variable.

Table 5: ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	26.546	1	26.546	202.421	.000[b]
	Residual	11.672	89	.131		
	Total	38.218	90			

a. Dependent Variable: Implementation of Strategic Plans

b. Predictors: (Constant), Budgeting Role

The Coefficients table presents the regression coefficients for the constant and the Budgeting Role variable. The constant term (1.071) represents the predicted value of the dependent variable when the Budgeting Role variable is zero. The coefficient for the Budgeting Role variable (.753) indicates that for every one-unit increase in the Budgeting Role, there is a corresponding increase of .753 units in the attainment of strategic plans. This coefficient is statistically significant with a t-value of 14.227 and a p-value of .000, indicating that the Budgeting Role variable has a significant impact on the attainment of strategic plans. The standardized coefficient (Beta) of .833 suggests that the Budgeting Role variable has a strong positive effect on the attainment of strategic plans.

Table 6: Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.071	.192		5.580	.000
	Budgeting Role	.753	.053	.833	14.227	.000

a. Dependent Variable: Implementation of Strategic Plans

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Hypotheses Testing

Based on the provided data and the p-value criterion of $p < 0.05$, the study analyzes the acceptance or rejection of each null hypothesis and discusses the implications of the results in the context of the Nairobi County Assembly (NCA) in Kenya.

H01: There is no significant relationship between the budgeting role and the implementation of strategic plans in the Nairobi County Assembly in Kenya.

The p-value associated with the coefficient for the "Budgeting Role" is 0.000, which is less than 0.05. Therefore, the study rejects the null hypothesis (H01). This indicates that there is a significant relationship between the budgeting role of MCAs and the implementation of strategic plans in the NCA. In other words, MCAs who are involved in budgeting activities have a meaningful impact on the achievement of strategic plans in the county assembly.

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

The study's findings highlight MCAs' favorable perception of their budgeting responsibilities, including defining fund objectives and supervising budget utilization. Notably, a significant positive correlation is established between MCAs' budgeting roles and the implementation of strategic plans, underscoring their pivotal role in ensuring financial alignment with strategic objectives and enhancing goal achievement.

Recommendations

Based on the results, the study recommended as follows.

i. Given the significant positive correlation between MCAs' budgeting roles and the attainment of strategic plans, it is recommended that continuous professional development programs be implemented for MCAs. These programs should focus on enhancing budgeting skills, financial management, and strategic planning. By equipping MCAs with advanced budgeting competencies, the efficiency and effectiveness of budgetary oversight and alignment with strategic goals can be further improved, leading to more successful implementation of strategic plans.

ii. It is essential to foster a collaborative budgeting process that involves key stakeholders, including community members, civil society organizations, and financial experts. By promoting transparency and inclusivity in the budgeting process, MCAs can ensure that the budget reflects the community's needs and priorities. This approach can also enhance accountability and trust in the budgeting process, thereby strengthening the alignment between budget allocations and strategic objectives.

iii. The establishment of robust monitoring and evaluation mechanisms is crucial to track the implementation of budgets and strategic plans. Regular audits, performance reviews, and progress reports should be institutionalized to assess the impact of budgeting decisions on the attainment of strategic goals. These mechanisms will help identify any discrepancies or inefficiencies in budget utilization early on, allowing for timely corrective actions to be taken, ensuring that financial resources are used effectively to achieve strategic outcomes.

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