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EFFECT OF CIVIL SOCIETY BUDGET MONITORING ON SERVICE DELIVERY IN BUNGOMA COUNTY

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ABSTRACT

Civil society has a significant stake in governance, and a substantial role is expected in the delivery of government policy plans regarding social schemes, the provision of public services, and grassroots utilization. Its influence cannot be underestimated by policy makers, practitioners and scholars. This research was conducted with the aim of evaluating the effectiveness of budget control strategies employed by civil society in enhancing public sector service delivery in Bungoma County, Kenya. The specific objectives outlined the correlation between budget monitoring and service delivery in Bungoma County.

The study used a descriptive research method to examine the role of the civil society in implementing government projects due effect budget monitoring on service delivery. The target population consisted of county government employees, county assembly members, and civil society members engaged in county budget monitoring over a period of three financial years. A sample size of 138 participants (12% drawn from the accessible population of 1117) was arrived at through stratified random and purposive sampling techniques particularly for County Assembly respondents. Gathering of primary data was attained through online questionnaires containing both closed and open-ended questions. A total of 134 responses were received through an online questionnaire representing 97% response rate. Data analysis was performed using descriptive and inferential statistics for quantitative data, while qualitative data from interviews was examined using thematic content analysis. The study showed a positive influence of civil society budget monitoring on service delivery in Bungoma County. The relationship between the variable and service delivery was, however, not very strong, indicating that other factors beyond the scope of this study also contributed to the overall outcome of service delivery. The study recommends an in-depth investigation of these factors and a comparison of results. It also recommends the need for a holistic approach in enhancing service delivery. Strengthening budget monitoring forums is a viable strategy but requires all budget stakeholders including the government to adopt other approaches to address other determinants of public service delivery.

KEY WORDS: *Budget monitoring, Civil Society Budgetary Controls, Civil Society, Service Delivery.*

INTRODUCTION

Civil society has a significant stake in governance, and a substantial role is expected in the delivery of government policy plans regarding social schemes, the provision of public services, and grassroots utilization. Internationally, civil society has progressively been used in governance and improving service provision. Civil Society Organizations (CSOs) are avenues for people's participation and the general public and empower citizens in society to have a say on the annual allocation of budgets and other crucial processes of government (UNDP, 2022). Newly available literature (Bradley, Mahmoud & Arlati, 2022; Bianchi, 2021) on service delivery point out that actions by non-state actors, such as civil society, have an important part to play in improving the development agenda of societies and Governments. Further, it is acknowledged and stated that the synergistic activities of civil society may contribute to energy synthesis for the implementation of the development and generation of mechanisms to enhance public goods (Douglas et al., 2020). This can be accomplished by signing a type of partnership where civil society is incorporated in some ways into specific mechanisms of the public sector or with certain agencies. (Bianchi, 2021).

Across the continent of Africa, civil society has an essential part to play in the budget process. This action by civil society experienced rapid growth particularly since 1990 and matched the political inclination to attain democratization (Krafchik, 2004). Effective control action ought to come after budgeting. Effective budgetary control mechanisms is a challenge in the public sector which defeats the very purpose of budgeting (Andrew et al., 2016). Studies show that Civil Society Budget Monitoring has emerged as a critical budgetary control mechanism, particularly in contexts where institutional oversight is weak or public accountability is limited (Martinez B. et. al., 2016). Civil society budget monitoring is citizen led concept that leverages transparency, participatory engagements and advocacy to influence budget formulation, execution, and evaluation. Engagement in budget monitoring is progressively viewed as significant in enhancing the empowerment of the citizenry (Mukokoma, 2010). It's generally an agreed fact that budgetary controls follow budget preparation and requires top managerial

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support and participation of the budget officers (Prasad, N., et. al., 2023), a fact emphasized by scholars presents budgetary control as a mechanism to prevent wastage of organizations or public's resources and thus enhances accountability. Budgetary control is spread across budget planning, budget coordination and budget implementation (Alade et al., 2020). As a strategy for budgetary control, budget monitoring in Kenya is said to have played significant roles in tackling malpractices in budget to keep an eye on government disbursement and spending and ascertain if these budgets are properly aligned to their operational plans or not (Barngetuny, 2024). In an ideal society, the government as its main obligation ought to avail essential services to the citizenry.

As for this research, Kenya as a developing country in post devolution era, relies heavily on its public sector for service provision and economic regulation. This means that the ability to deliver quality services is a function of effective governance particularly for County Governments (Roba, B. H., et. al, 2024). The study recognizes the part fulfilled by the civil society in the realization of government projects through budget monitoring as a budgetary control mechanism on the delivery of public sector services.

Problem statement

Despite having an excellent legislative framework and internal constitutional mechanisms for budgeting processes and implementation in Kenya, counties still suffer from poor budgetary controls and financial discipline undermining service delivery. Recent reports by International Budget Partnership (IBP) showed lack of a proper framework to integrate public views leads to the emergence of infeasible projects, failure to approve or delayed formulation of policies about appropriate usage of special public funds which requires local legislation before spending; and Difficulties in implementing IFMIS even in counties that should otherwise boast of good connectivity (Jason et al., 2019). Despite efforts by the government to institute mechanisms for efficient and effective implementation of projects to deliver services to its citizens, Inefficiency and ineffectiveness in public budget allocation, implementation and monitoring processes remain serious issues in fiscal policy (Curristine et al, 2007).

Subsequent Auditor General reports have exposed significant irregularities in the county government's expenditure. The reports show stalled projects and delayed implementation, industrial action and discontent by employees, financial mismanagement and fraud, unplanned expenditures and budget Cuts, dependency on central government disbursements and inability to address unforeseen macroeconomic effects among others (Office of the Auditor-General, 2023). This has prompted the Ethics and Anti-Corruption Commission (2023), to categorize counties as high-risk areas for corruption, particularly in procurement, financial management, project implementation, and legislative functions. These vulnerabilities continue to undermine service delivery and public trust.

Budgetary control play critical functions in achieving accountability. As noted above, the government has made efforts in setting up institutional (internal) mechanisms for budgetary control. Available local studies have concentrated largely on the influence the government's own internal and institutional budgetary controls have on enhancing accountability in the public sectors and their impact on service delivery. This study therefore seeks to find out how budgetary controls by external non-state actors like civil society influence service delivery for counties in Kenya and focuses on budget monitoring mechanisms instituted by the civil society in Bungoma County, for devolved government units.

Objective of the study

The objective of the study is to examine the effect of civil society budget monitoring on service delivery in Bungoma County.

Research Question

What is the effect of civil society budgetary monitoring on service delivery in Bungoma County?

LITERATURE REVIEW

Public Sector Service Delivery

Service delivery relates to the process by which public services are provided to the public through the local, municipal, or any decentralized system of governance and is carried out by any government capacity within public interest and for the public good (Setiawan et.al., 2022). According to Muthui (2016), service delivery is vital in every organization and dictates whether the business will continue to exist.

Recent studies put emphasis on the need to improve service delivery by bringing governance closer to citizens, enhancing responsiveness, and aligning services with local needs. Setiawan et.al., (2022) argues that decentralization and government capacity are key determinants of government service delivery. A study by Ali et al. (2021) which aimed to establish devolution's impact on service delivery Kenya's public service with reference to Marsabit County observed that aspects of budgeting for key functions include funds allocation and approval were significant factors affecting the state of service delivery. It concluded that effective service delivery is realized with accountability and transparency.

Musiega A. et al. (2023) associates inefficiencies in health systems health systems with eroded capabilities of county health frameworks in delivering health-care services, mismatch regarding the health needs of counties and the utilization of resources, weaknesses in procurement mechanisms, and weakened answerability to the county's finances and performance. The study concludes that functions of budgetary controls that can improve the efficiency of county health systems in Kenya include budget integrity, cash distribution process, procurement process, and provider self-sufficiency.

There are sound scholarly literature materials on factors influencing service delivery and these include budgetary controls.

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The focus has, however, been the literature focusses on internal and institutional controls provided by governments.

Budget Monitoring

Budgetary monitoring, according to Masiega et al. (2023), means controlling all manners through which a budget plan was adopted to assess to what extent the budget plan is being implemented. This involves evaluating the actual figures of the financial outcomes with the planned figures and, in the process, being able to note the deviations. Budgetary monitoring focuses on the efficiency and proper utilization of public resources, and its main stock in trade is credibility and accountability to foster public confidence in government organizations.

Martínez, (2016) stipulated that the countries in the process of development have significant challenges in the execution and evaluation of the budgeting processes. This is because sometimes the monitoring and oversight institutions of the budget may not possess the authority, abilities, or even resources to scrutinize how the public fund is utilized and also recognize the Civil Society's position as the one who supervises the budget. According to Andrews et al. (2014), there is a recognition of the need for appropriateness and accountability measures in the PFM cycle, where budget monitoring and other oversight activities are part of the cycle. Martínez Barranco Kukutschka (2016) suggests that civil society can pile pressure on governments by pressing for evidence, statistics, and analysis, interrogating the accuracy of the information disclosed by the government, and crossmatching government figures with those provided by civil society.

Ogwang et al., (2023) examined civil society organization involvement in Uganda's pro-poor local government budgeting systems with reference to the Dokolo District. The research, which aimed to evaluate the level of CSOs' advancement in enhancing PRO-POOR implementation and combating leakage of resources to the enacted local government budgets, implemented a descriptive and correlational research design. The study population comprised the officials of 10 CBOs involved in the project and technical and political leaders of 6 local governments across the Dokolo District. The study found that civil society organizations ensure that local governments used their budget in a manner that would benefit the poor and underprivileged or their priorities, force the local government into implementing pro-poor priorities that the local government would not have implemented, do it within a shorter time that which the local government would have taken and; prevent wastage of resources meant for people with low incomes through shoddy work and other means including Public Expenditure Tracking They did this due to realizing that this would improve the decentralized service delivery.

However, the work most thematically related to this is the study by Ido, (2019), where the researchers focused on the impacts of social accountability tools used by CSOs on governance in Kenya. He explained that civil society organizations use social accountability mechanisms, tools, and strategies to involve local development planning, budget preparation and formulation, government accountability for regional resources expenditure, and utilization of these resources. The study examined 80 CSOs to evaluate the effectiveness of reformed measures like participatory budgeting, expenditure tracking surveys, social audits, and scorecards from the community on governance. It also analyzed the mediating impact of government guidelines on the link between social accountability tools and governance in Kenya. The study concluded that the Public Expenditure Tracking Survey method does not significantly positively influence governance in Kenya.

Ziyad, (2021) investigated how the monitoring of the budget of Civil Society organizations (CSOs) positively affects the improvement of the fiscal performance of the government in relation to a governing society within Palestine. The research used a descriptive-analytical correlation method focusing on workers in the General Administration of Budget, General Administration of Following-up Budget in the Ministry of Finance, as well as civil society organization representatives regarding the budget in the civil team in backing of budget transparency. The researcher employed a technique known as a comprehensive survey, in which the researcher issued questionnaires to the population of the study population, comprised of 76 members. The survey discovered that civil society Budget Monitoring, civil society public activities in organizing and implementing various activities, its association with the top executive power, and interaction with the legislative and executive authority was 3.74, which was high. The Total average for the governance standards was high, with 3.5 for each of the standards of transparency, accountability, integrity, and participation, while financial performance was medium at 3.31. Consequently, civil society budget monitoring experienced a high level of effectiveness in advancing the financial results of the Palestinian National Authority in terms of effecting governance ideals.

The research by Masiega et al. (2023) investigated budget monitoring and accountability mechanisms on the health systems in Kenyan counties. Technical efficiency was chosen as the criterion for selecting the four counties that were the subject of this multiple-case qualitative study. The researchers also revealed that the county's fiscal decentralization and poor budgetary oversight and accountability hurt the health systems in the county. It culminated in poor execution of the processes of budget preparation and budget performance, embezzlement of public funds, and a direct negative influence on the rationality of public policies. Since the system's inception, there has been very weak monitoring and accountability, which has resulted in the feedback mechanisms that culminated in proper governance eroding. To a certain extent, the study acknowledged the helpful roles offered by internal audit practices that delivered constructive feedback to the health managers regarding budgeting and executing budgets formulated within the health system. Nevertheless, the study excluded civil society's role and participation in budget monitoring.

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Globally, regionally and in Kenya, there is limited literature on civil society budget monitoring as budgetary control and its influence on service delivery. Existing literature focuses on internal budgetary monitoring mechanisms by government institutions and parastatals and fails to address attempts by the civil society to engage in budget monitoring processes.

Summary of Literature Gaps

With respect to the effect of civil society budget monitoring on service delivery in Bungoma County, the followings gaps emerge. Ziyad, (2021) in Palestine, Ogwang et al., (2023) in Dokolo District in Uganda, Ido, (2019) governance in Kenya, and Masiega et al. (2023) in Kenyan counties are examples of studies conducted in a different geographical context from Kenyan counties or outside Kenya. Some of the reviewed studies focused on different depended variables like governance, improvement of the fiscal performance and health systems performance.

THEORETICAL REVIEW

The Budget Theory

Civil society budgetary controls are a topic of interest in the field of budget theory. According to Albert (1992), the budget theory is the educational dissection of political and social incentives pushing government and civil society financial arrangements. It is concerned with the processes of budgeting, the actors involved, and the outcomes of budgetary decisions. The study of budget theory is important because it helps to understand how governments allocate resources and make decisions about public goods and services.

Budget theory has evolved over time, with several approaches developed to explain how budgeting decisions are made. Key approaches include incrementalism (Lindblom, 1959; Wildavsky, 1964), rationalism, and advocacy models that emphasize political negotiation and stakeholder influence (Rubin, 1990). Incrementalism is a budgeting approach that assumes that budgets are incremental, and that the preceding year's financial plan is the beginning for the present year's budget. Rationalism, on the other hand, is an approach that assumes that budgets are rational and that they are based on objective criteria. Advocacy is an approach that assumes that budgets are the result of political bargaining and that they reflect the interests of different groups.

Constitutional economics is the branch of economics and constitutionalism that defines and explains the relations between the constitutional and economic processes, including the budget process. The use of standards of constitutional economics in the course of the annual budget preparation and the specificity of the latter to society is of main pivotal significance to the pursuit of the rule of law. Furthermore, when the legislator offers an efficient court framework to be employed by civil society in cases of biased expenditure by the government and the executive branch, impounding any funds earlier approved or earmarked for specific programs, then the legislation becomes a critical factor in determining the effectiveness of an influential civil society.

In conclusion, budget theory is an important field of study that helps to understand how governments allocate resources and make decisions about public goods and services.

Budgetary Control Theory

A budgeting system is an implement that organizations use as a model to address the allocation of revenue and track their expenditure (Robinson et.al., 2009). An effective budgeting system makes sure that the resources of an organization are not wasted. According to the budgetary control theory, the delivered services and the produced outputs can attain set goals (Kimani, 2014). The budgetary control theory maintains that a good budgeting system must address the effectiveness and efficacy of the expenditure of an organization. In this case, the organization is the state and the context of this study, the organization is the devolved governance unit otherwise known as county government established by the Constitution of Kenya 2010. According to the budgetary control theory, the level of income reeled in by the County Government determines the effectiveness of their budget.

RESEARCH METHODOLOGY

Research Design

This study applied descriptive research strategy. Orodho (2017) describes the aim of descriptive research as meant to determine and report the way things are. This agrees with descriptions given by Kothari (2004) as a study design mainly aimed at describing the situation as they exist at present (Kothari, 2004) thus easy to understand (Sekaran, 2003). The selection of the research design relied on the need to describe how civil society budget controls in Bungoma County influences service delivery and was achieved by defining relevant questions that were answered by public servants and civil society members in Bungoma County.

Study Variables

This study used Civil society budgetary monitoring as the independent variables and Service Delivery the dependent variable as described in the table below:

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Independent and dependent variables	Indicator	Types of analysis
Budgetary Monitoring:	▪ Social audits ▪ Alternative budget initiative ▪ Public expenditure tracking ▪ Independent budget analysis	▪ Descriptive and inferential statistics

Source: Researcher (2024)

Target Population

The target populations for this study included the employees of the County Government of Bungoma and the Civil Society involved in budgetary controls. Reports from the Department of Finance and Economic Planning indicate that staff of the County Government of Bungoma involved directly in planning and budgeting processes are 1037 and 60 active civil society organizations whose profiles are known, and they had constant engagements with. The standing committee of Budget and Appropriation in the County Assembly of Bungoma had a total composition of 20, being 11 Members of the County Assembly (MCAs) and 9 secretariat members.

Sampling Techniques

Individuals were placed into different strata based on the three target groups, County Government and County Assembly employees and Civil Society. Stratified and random sampling technique was employed to select the required sample size of 125 individuals out of the accessible population of 1037 for county government employees. Purposive sampling was used to sample 5 respondents from the 20 County Assembly employees and members drawn from Budget and Appropriation Committee and 8 civil society members drawn from the accessible population of the 60 mapped civil society organizations.

Sample Size

The sample size was determined by adhering to Gay as referenced by Mugenda and Mugenda (2003) who suggested that for descriptive research; at least 10% of the reachable population is adequate (Mugenda and Mugenda, 2003). For better participation and representation therefore, the researcher adopted 12% of 1117 total target population to calculate his sample size meaning that the sample size comprised of 138 respondents. The 12% sample size was considered fit for the researcher because of constraints in terms of resources and time.

Data Collection

Data was collected using questionnaires. The questionnaires, which were self-administered, contain both structured and unstructured questions. An online form was created through google doc for sharing with the respondents. The consent of the University followed by consent of the senior administration of the County Government of Bungoma were sought before embarking on gathering data. Every questionnaire was followed by a cover letter containing a brief study description. The researcher hired two helpers to help avail the online questionnaires to the respondents and follow up to ensure effective responses. The informants were drawn from the three categories of budget control actors: county executive, county assembly and civil society.

Validity and Reliability.

The approach for the study ensured the research instruments used had their validity and reliability ascertained. To enhance the overall quality of the instrument, the questionnaire underwent a rigorous validity review focused on eliminating ambiguous, vague, or poorly worded items. This process ensured that each question was conceptually clear and aligned with the intended constructs, thereby strengthening both construct and content validity. A pilot study was also conducted on some budget control actors from Busia County. In this study, Cronbach's alpha reliability coefficient was used to establish the internal reliability of the data collection instrument. The concept of reliability is supported by Field (2009) and Cooper and Schindler (2010), where an alpha value should be 0.7 or higher if the research is considered reliable.

Data Analysis Methods

After data cleaning and coding, qualitative responses from open-ended questions underwent thematic analysis, with results presented as themes and direct quotes. Quantitative data was examined using descriptive statistics (frequencies, percentages, means, and standard deviations) for demographic and Likert-scale items. Inferential analysis employed multiple regression to examine relationships between civil society budgetary monitoring and public service delivery. The regression model $Y = \beta 0 + \beta 1X1 + Ɛ$ was used, where Y represented public service delivery, X1 represented civil society budgetary monitoring, Ɛ, the error term and β0, the constant. Correlation analysis assessed relationship strengths, while ANOVA or t-tests compared perceptions across demographic groups. Results were presented through tables, charts, and narratives, integrating quantitative findings with qualitative insights for a comprehensive understanding of civil society's budgetary controls impact on public service delivery in Bungoma County.

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DATA ANALYSIS, PRESENTATION AND DISCUSSIONS

Response Rate

This is the proportion of respondents who participated in the study. The response rate ascertains the quality of data and its accuracy and how representative the data is. According to Fincham (2008), the goal of researchers should be to obtain response rates approximating 60 percent, the importance of high response rate is to ensure the reliable data for the study. The target sample size was 138 and a total of 134 responses were received. Mugenda and Mugenda (2008) suggest that a response rate of 50% is deemed acceptable for analysis. The study notes that a response rate exceeding 50% and 70% are regarded as good and very good respectively. This makes it possible for the meaningful conclusions to be derived from the responses.

Demographics

In this section, the researcher identified the gender of the respondents, age, level of education and Number of fiscal years participated and the means through which they participated.

Gender

Respondents were asked to categorize their gender in order to check on their representation and ensure that the study didn't suffer from gender bias. The findings showed that a majority of the participants were male which represented 65% while 35% represented the female gender. From these results, budgetary controls in Bungoma County seem to attract more of the male players than their female counterparts. Previous studies have connected this situation to restricted access to education and resources for women and girls, which hinder effective participation in important decision-making spaces, such as budgeting processes, particularly in rural regions (Were, 2022). The results can also be attributed to institutional barriers, such as the absence of gender-sensitive policies, which would strategically position women to participate more effectively in budgeting matters and, consequently, in decision-making processes. The barriers are likely to be among others, promotion of women to positions that would enable them to participate effectively in budgeting processes. This highlights the need to increase female participation in the budgeting process to ensure that the interests of all genders are represented.

Age

The age of the public servants and civil society members involved in budget monitoring was sought to ensure that the research is able to tailor recommendations to meet different age groups and inform policy makers and practitioners to design targeted interventions based on the same. The category in the age bracket of 31-45 years had the majority of the participants at 42% of the total respondents. This was followed by the age bracket of 18-30 years at 34% and the least age bracket being above 45 years at 24%.

The age between 31 and 45 represents the majority of the respondents participating in budgetary controls. This can be attributed to the fact that the age group represents an empowered cohort in society in terms of capacity, careerwise and the feeling of being motivated to participate in budgeting processes. Youthful population between 18 and 30 years also seem to be taking up responsibilities in the budgeting space with a 34% representation in the study. This can be explained by their increased civic awareness on participatory budgeting initiatives brough about by youth empowerment programs and increased technological use (Okello, A., et. al., 2023).

The average age of individuals involved in budget monitoring across counties in Kenya can differ significantly. Nevertheless, research shows that participation tends to be consistent across age groups, indicating that both younger and older are equally inclined to take part (Kirwa, 2019). Of great interest is the ability of the youthful population between 18 and 30 to take part in budgetary control practices as portrayed in this study. Official reports show that Kenya has a notably young population, with a substantial portion under the age of 35. This demographic trend brings both opportunities and challenges (UNICEF, 2024). It is essential to continuously enhance the capabilities of this youthful population and ensure their active involvement in budget processes to achieve sustainable development (Makau, 2022).

Level of Education

The level of education was sought for all respondents for the researcher to easily establish the reliability of the results. Generally, high level of education for participants significantly enhances the reliability of the results, as most respondents possess the expertise needed to provide adequate responses. The majority of the respondents had attained a bachelor's degree which represented 48.5%, this was followed by those who had attained Diploma at 34.3%, followed by high school at 9.0% and lastly those who had attained a post graduate degree at 8.2%.

By design, budget monitoring requires some level of understanding financial data, prevailing economic principles for the county or country in question, and policy practice and their implications. This justifies why respondents must have come from different professional backgrounds require higher education, such as governance, public administration, finance, and economics. Individuals who are educated would likely have access to information and resources to participate effectively in budgeting and provision of controls and be aware of opportunities for participation.

Goldberg et. al., (2015) suggest that individuals with higher education levels, such as those with tertiary qualifications, are generally more inclined to engage actively in research activities like this study. This includes higher completion rates and more involvement in discussions and other research-related tasks. The subject of the study involves a critical decision-making process in governance and engagement with non-state actors, which necessitates a certain level of cognitive competence to navigate effectively.

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Number of Fiscal Years Participated

The number of fiscal years participated in civil society budgetary monitoring was sought to establish the level of institutional knowledge they may have which is essential for ensuring consistency and continuity in budgetary monitoring practices. This would have an effect in the reliability of the responses provided. The majority of contributors participated for three years representing 37%. This was followed by those who had participated for four years at 34% and lastly those who had participated for over four years at 29%. This parameter was a key eligibility criterion as respondents were expected to have had at least three fiscal years of participation in budgetary controls. This showed that data collected adhered to the validity of the study.

From the results, the proportional representation decreased as the number of fiscal years increased. This could be attributed to the general behavior of budget players wanting to leave and delegate some responsibilities to more vibrant and energetic participants. As participants achieve more fiscal years of participation, they also tend to get more fatigued. This results from the growing complexity of the processes and demands for resources, time and effort leading to decreased motivation to participate over time. This is qualified in a report by Collaborative Africa Budget Reform Initiative (CABRI) & International Budget Partnership (IBP). (2014)

Research shows that the effectiveness and overall success of the budgeting process can greatly improve with the number of years someone is involved in budget monitoring. For example, official reports from the Accounting Insights Team, (2024) indicate that individuals with extensive experience in budget monitoring usually have a better understanding and greater expertise in the related processes. This experience enables them to make more informed decisions and contribute more effectively to the budgeting process.

Descriptive Statistics for Civil Society Budget Monitoring and Service Delivery

Respondents were asked to evaluate statements about budget monitoring using a 5-point Likert scale (1 for Strongly Disagree, 2 for Disagree, 3 for Neutral, 4 for Agree, and 5 for Strongly Agree). The ratings were analyzed using descriptive statistics, specifically means and standard deviation.

The findings in table 4.1 indicate that independent budget analysis by civil society has the strongest impact on improving public services with M = 3.81, Std.D = 1.33, where 81.3% rated from neutral to strongly agree, and 42.5% strongly agreed that analyzing proposed government budgets and sharing findings affects service delivery quality.

Overall, these statistics indicate that the majority of respondents view independent budget analysis by civil society positively, with many strongly believing it enhances public service delivery. A mean score close to 4 reflects a generally favorable perspective, leaning towards agreement. The value of 1.33 suggests moderate variability, indicating that while most respondents are in agreement, there are some differing opinions. The high percentage of 81.3% shows that most respondents acknowledge the positive effects of independent budget analysis on service delivery. Nearly half of the contributors (42.5%) agreed strongly, underscoring the perceived significance and effectiveness of civil society's independent budget analysis. However, the moderate variability in responses suggests that while there is broad agreement, some respondents may have varying levels of enthusiasm or experience regarding the impact of these analyses. These results align with multiple studies highlighting the beneficial impact of independent budget analysis conducted by civil society on public service delivery. The studies underscore the significance of transparency, accountability, and public participation. For instance, a 2023 IBP study in Ghana, Indonesia, Nigeria, and Senegal examined how civil society organizations enhance budget transparency and accountability in various African nations. The study agreed with these findings, highlighting how independent budget analysis by civil society has led to better service delivery outcomes through more effective utilization of public funds.

Alternative budget initiatives showed moderate impact with M = 3.68, Std.D = 1.18, where 86.4% rated from neutral to strongly agree, with 38.3% agreeing that highlighting limitations within key sectors affects service responsiveness.

Overall, these statistics suggest that most respondents view alternative budget initiatives by civil society positively, with many acknowledging their moderate impact on improving public service delivery. The fairly consistent responses suggest a common understanding of the benefits these initiatives bring in terms of highlighting sectoral limitations and enhancing service responsiveness. A score of 3.68 in mean depicts that, on average, the informants perceive alternative budget initiatives as having a moderately positive effect on public service delivery, indicating a favorable perception that leans towards agreement. The standard deviation of 1.18 reflects relatively uniform responses, suggesting that most respondents share similar views on the impact of these initiatives. A significant majority (86.4%) rated their agreement from neutral to strongly agree, indicating that most recognize the positive influence of alternative budget initiatives on service delivery. Additionally, a notable portion of respondents (38.3%) agreed that identifying limitations within key sectors influences service responsiveness, highlighting the perceived value of alternative budget initiatives in pinpointing and addressing gaps in service delivery. Some studies have pointed to the positive effects of alternative budget initiatives by civil society on public service delivery, underscoring the importance of transparency, accountability, and public engagement. UNDP (2016) examined five case studies of citizen engagement initiatives globally, discussing how alternative budget initiatives and active citizen participation can improve public service delivery by making budget allocations more responsive to community needs.

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Social audits and public expenditure tracking demonstrated similar results with means of M = 3.66, Std.D = 1.39 and M = 3.61, Std.D = 1.42 respectively, both having 37.3% of respondents strongly agreeing with their impact.

Overall, these statistics indicate that respondents have a positive view of both social audits and public expenditure tracking, recognizing their moderate impact on enhancing public service delivery. The similar mean scores and high agreement percentages suggest that both activities are seen as valuable for promoting transparency, accountability, and effectiveness in public services. The mean scores of 3.66 for social audits and 3.61 for public expenditure tracking reflect a moderately positive impact. Although the score for public expenditure tracking is slightly lower, it still points to a favorable observation. Notably, an equal percentage of respondents (37.3%) strongly agree that both social audits and public expenditure tracking significantly influence public service delivery. This consistency in strong agreement highlights the perceived importance of tracking public expenditures in improving service delivery.

Ido (2019) carried out a study examining the Kenyan perspective on how civil society impacts on governance through social accountability apparatuses. This study explored various social accountability mechanisms, including social audits and public expenditure tracking. The findings demonstrated that social audits substantially influenced governance and service distribution in Kenya, while the influence of civic expenditure tracking was found to be insignificant. Another study seemed to contradict the above findings and sought validate the significance of public expenditure tracking and its influence on service delivery outcomes. The analysis of respondents' perceptions regarding civil society budget monitoring in Bungoma County aligned well with this perspective. It reveals several prominent themes related to accountability, efficiency, and service delivery improvement. The majority of respondents viewed civil society organizations (CSOs) as playing a crucial and positive role in enhancing public service delivery through various mechanisms. A primary theme that emerged was the CSOs' function as watchdogs over government spending and resource allocation. Respondents frequently highlighted how civil society budget monitoring serves as a "third eye" in scrutinizing public expenditure and exposing irregularities. This oversight role was particularly emphasized given the perceived limitations in formal oversight mechanisms, with some respondents noting that "the County Assembly that is supposed to oversight the executive has failed in its role." This revelation is backed up by a study that was carried out by Mlambo et. al., (2019) which sought to uncover the positive impact civil society has on good governance for counties in Africa. The study reveals that the function of civil society as an oversight body is ultimately effective for governments in terms of serving public needs.

The research also revealed CSOs' significant contribution to transparency and accountability through public participation as a media. Respondents emphasized how CSOs act as intermediaries between the government and citizens, making budget information more accessible and understandable to the public. They facilitate community engagement in budget processes and enable citizens to voice their concerns about resource allocation and utilization. These findings affirm the perspective brought out by Munyigi, (2023) in a study that tried to underscore how important civil society civic participation can be in influencing service delivery outcomes of counties in Kenya. In this study, civil society emerges with a crucial role in grassroots mobilization. Civil society is seen as intermediaries between the government and the public in taking care of people's needs thereby impacting on service delivery. The value is seen in the way they take lead to guiding the community to voice their concerns with competent tools and materialized for strengthening governance processes.
Nafula, et al. (2016) carried out a study using fiscal monitoring surveys to evaluate the leakage of funds from exchequer before they reached their intended beneficiaries. Among other findings, the study identified challenges in service delivery and the leakage of public resources at different levels. It emphasizes how tracking public expenditures in sectors such as education, health, and agriculture can help minimize waste and improve outcomes.

The systematic evaluation of public records and user feedback showed the lowest mean (M = 3.59, Std.D = 1.34), though notably, 73.9% of respondents still rated this from neutral to strongly agree, with 33.6% strongly agreeing about its impact on service delivery acceptance.

Overall, these statistics indicate that while most respondents view it positively, they see it as having a somewhat lesser impact compared to other activities. The consistent responses suggest a common understanding of its benefits in improving service delivery acceptance. The mean score of 3.59 is slightly lower than that of other activities, reflecting a less favorable perception, yet it remains above neutral. This average score implies that, generally, respondents believe this approach where public documents are reviewed comprehensively for, and user responses has a moderately positive impact on delivery of public services. A variability score of 1.34 indicates that while many respondents agree on its impact, there are some differing views. With a significant majority of respondents (73.9%) acknowledging this, it suggests that most recognize the positive influence of systematic evaluations on delivery of services. Approximately a third of respondents (33.6%) firmly believe that these evaluations significantly affect service delivery acceptance. This strong consensus emphasizes the perceived importance and effectiveness of this activity, even with its lower mean score. A review of indicators done by Pedrosa et. al., (2020) to evaluate the effectiveness of digital public services highlighted the critical role of user feedback and systematic evaluation in ensuring that public services meet quality standards and user expectations, underscoring their importance in enhancing service delivery.

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Table 4.1 Budget Monitoring

	S.D	D	N	A	S.A		
	%	%	%	%	%	Mean	Std.D
Alternative budget initiative highlighting affects responsiveness in public service delivery.	9.0	4.5	21.8	38.3	26.3	3.68	1.18
Conducting social audits to verify how public sector programmes and services are carried out affects accountability in delivery of public services.	11.9	11.9	11.2	27.6	37.3	3.66	1.39
Undertaking systematic evaluation of public records by civil society and user feedback affects acceptance of public service delivery by users.	9.0	17.2	13.4	26.9	33.6	3.59	1.34
Public expenditure tracking by civil society involving affects efficiency in public service delivery.	12.7	12.7	12.7	24.6	37.3	3.61	1.42
Conducting independent budget analysis by civil society affects the quality of public service delivery.	9.7	9.0	14.9	23.9	42.5	3.81	1.33

Correlation Analysis

A Pearson correlation coefficient calculated to examine the relationship between budget monitoring and service delivery in Bungoma County indicated a statistically significant, weak positive correlation ($r = 0.206^*$, $p < 0.05$) as shown in table 4.2 below. This implies that as budget monitoring effectiveness increases, service delivery tends to improve, though slightly.

Table 4.2 Correlation Analysis; Budget Monitoring and Service Delivery

Correlations

		Budget Monitoring	Service Delivery
Budget Monitoring	Pearson Correlation	1	.206*
	Sig. (2-tailed)		.020
	N	133	128
Service Delivery	Pearson Correlation	.206*	1
	Sig. (2-tailed)	.020	
	N	128	129

*. Correlation is significant at the 0.05 level (2-tailed).

From the Pearson correlation, apart from civil society budget monitoring, other factors seem to be at play in enhancing public service delivery. This underscores the need to identify other variables that impact of service delivery which could include governance and other systems strengthening related practices. Kerubo, (2019) confirms that indeed other factors impacting on service delivery include governance structure, interventions meant to improve accountability including budget monitoring as demonstrated in this study, and staffing levels and qualifications. A p-value of less than 0.05 as demonstrated in this study, however, reassures the researcher of confidence that there is a real, but weak, association between civil society budget monitoring and delivery of services.

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Regression Model Summary

A simple linear regression was performed to predict service delivery based on budget monitoring. The model depicts 3.5% of the variation in service delivery (Adjusted $R^2 = 0.035$). This suggests that, although budget monitoring is an important predictor of service delivery, 96.5% of the variability results from external factors not addressed in this research and the error term.

Table 4.3 Model Summary for Linear Relationship Between Budget Monitoring and Service Delivery

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.206[a]	.043	.035	.94370

a. Predictors: (Constant), Budget Monitoring

This presents a challenge for policymakers and budgetary control actors to consider widening the scope of the approaches used to improve service delivery while using budget monitoring for better outcomes in service delivery. For practitioners, these findings emphasize the need to adopt a multifaceted approach to improving service delivery.

ANOVA for Linear Regression

The ANOVA results indicated a statistically significant linear relationship between budget monitoring and service delivery ($F(1, 126) = 5.598$, $p < 0.05$) as presented in Table 4.4. This validates that the regression model is well-suited for the data.

Table 4.4 ANOVA for Linear Regression Between Budget Monitoring and Service Delivery

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4.985	1	4.985	5.598	.020[b]
	Residual	112.213	126	.891		
	Total	117.198	127			

a. Dependent Variable: Service Delivery

b. Predictors: (Constant), Budget Monitoring

The statistical significance of the F-value of 5.598 with a p-value of less than 0.05 gives a strong indication that the relationship between budget monitoring and service delivery rarely occurs by chance. This confirms to the researcher that service delivery is indeed influenced by civil society budget monitoring.

Regression Coefficients

The regression analysis revealed a statistically significant positive correlation between budget monitoring and service delivery ($\beta = 0.206$, $t = 2.366$, $p < 0.05$) as shown in Table 4.5. The unstandardized coefficient ($B = 0.181$) indicates that for each unit an increase in the effectiveness of budget monitoring, service delivery is anticipated to improve by 0.181 units. The constant term (2.032) represents the expected value of service delivery when budget monitoring effectiveness is zero.

The regression equation can be expressed as:

*Service Delivery = 2.032 + 0.181 * Budget Monitoring + error term*

Regression coefficients for Linear Relationship Between Budget Monitoring and Service Delivery

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.032	.300		6.784	.000
	Budget Monitoring	.181	.076	.206	2.366	.020

a. Dependent Variable: Service Delivery

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Volume: 11| Issue: 7| July 2025|| Journal DOI: 10.36713/epra2013 || SJIF Impact Factor 2025: 8.691 || ISI Value: 1.188

These findings mean that enhancing monitoring of budgets can improve delivery of services, a fact that aligns with the broader literature that gives emphasis on improved public sector performance as a function of improved transparency and accountability. For example, Musiega et al. (2023) examined the impact of budget monitoring and accountability practices on the efficiency of county health systems in Kenya. They found out that the county health system got compromised by inefficient budget monitoring and accountability mechanism through weakened budget formulation and execution, being a contributing factor to the misappropriation of public funds and a hindrance to making decisions based on evidence. Effective budget monitoring therefore ensures that resources are allocated and utilized efficiently, which can lead to better service delivery results.

However, some challenges were identified in the effectiveness of civil society budget monitoring. Several respondents noted the need for capacity strengthening initiatives to enhance CSOs' ability to fulfill their monitoring roles effectively. These challenges could be attributed to the reasons why budget monitoring has a moderately positive impact on service delivery. Respondents cited limited access to relevant information from duty bearers was cited as an impediment to their oversight function, a fact that is also shown in official reports by IBP, (2022). In their report dubbed The Kenya County Budget Transparency Survey (2021), IBP acknowledges that counties suffer from lack of access to comprehensive information pack on budgets and budgeting and cites this as a primary challenge. The inability to publish detailed budget documents makes it difficult for civil society to conduct effective budget monitoring and analysis of budget allocations, release and expenditures.

Despite these challenges, the overall perception was that civil society budget monitoring has contributed positively to service delivery improvements, particularly in sectors like healthcare. Respondents appreciated CSOs' role in promoting accountability, reducing corruption, and prudent utilization of public resources, ultimately fostering more responsive and accountable governance in Bungoma County.

CONCLUSION

This study concludes that there is a positive influence of civil society budget monitoring on service delivery in Bungoma County. This relationship was not very strong, indicating that while budget monitoring exhibited a constructive impact on service delivery, other factors not investigated in this study also played a part in influencing the overall outcome of service delivery. Therefore, the study concludes that civil society budget monitoring is important in promoting quality and efficiency public service delivery, but it needs to be practiced alongside other mechanisms to realize optimal outcomes.

RECOMMENDATIONS FOR POLICY AND PRACTICE

Based on the findings of this study, the following recommendations are made:

Government and civil society to design a holistic approach to enhance service delivery: Strengthening budget monitoring is a viable strategy but requires adoption of other approaches to address other determinants of public service delivery. There is therefore a need for a holistic approach for enhancing service delivery.

The County Government of Bungoma to institute measures to provide sufficient and timely budget information to civil society: This will enable them to analyze and package their petitions and other presentations timely and more effectively to enhance meaningful engagements.

Stakeholders in governance to design programs that build the capacity of civil society in consumption of budgetary data: This will empower civil society to better understand and engage with public financial information, in their oversight work to improve on their accessibility and usability. This will improve on the quality of engagements in consultative forums leading to improved budgetary controls and service delivery outcomes.

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