Factors affecting Public Participation in Budgeting Process: A Case of County Government of Nandi

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Abstract: Citizen Participation is one of the national values and is also a principle of public service. Moreover, quality of participation in financial matters both at the national and county levels is necessary to inform decision making and resource allocation. This study examined the factors affecting public participation in budgeting process in the County Government of Nandi. The study was guided by the following specific objectives: to determine whether public participation forums affect budgeting process; to determine whether stakeholders’ involvement affects the budgeting process and to establish whether socio-cultural factors affect public participation in the budgeting process in the County Government of Nandi. The study was guided by agency theory, games theory and public choice theory. The study adopted a descriptive survey design targeting 75 Community Based Organizations (CBOs) members who are residents of County Government of Nandi, 5 CBO officials and 5 officials from the Treasury and Economic Planning department in the County Government of Nandi. Stratified random sampling technique was used to select members of the stratus of the identified Community Based Organizations who were administered with structured questionnaires, while key informants CBO officials and officials from the Treasury and Economic Planning department were chosen through purposive sampling. A return rate of 100% was achieved for both categories of respondents. Quantitative data obtained from the questionnaires were analyzed using descriptive statistics of frequency, percentages and means. Qualitative data on the other hand was analyzed thematically. The study found that public education enhanced the budgeting process and thus affects the quality of public participation and that the budget workshops were vital in collecting public views regarding the budgeting process (Mean = 3.84, quantitative Likert scale of 0 to 5). The study found a statistically significant positive relationship between public participation forums and budgeting process since p < 0.05 (p = 0.048). It was also found that there was a statistically significant positive relationship between stakeholder involvement and budgeting process since p < 0.05 (p = 0.048). The study also found that therefore, there was a statistically significant positive relationship between Socio-cultural factors and budgeting process since p < 0.05. The study therefore recommends that both the county and national governments should give powers of self-governance to the people and enhance the participation of the people in the exercise of the powers of the state and in decision making on matters affecting them and especially, discussion forums since the study found that public participation enhance effective budgeting process. The government should formulate legislations and regulations to guide and ensure effective participation by incorporating all stakeholders in the budgeting process. Public should also be sensitized and enlightened on the benefits of participating in the budgeting process and also on the requirements for them uphold moral ethics during the process. There is need for a study to be done on effects of participatory budgeting process on project implementation and factors affecting stakeholders’ participation in budgeting process in the Kenyan County Governments.

Keywords: Budgeting process, Public Participation Forums, Public participation, Socio-Cultural Factors, Stakeholder Involvement.

INTRODUCTION

Public participation and accountability in public finance in Kenya can be traced back to Kenya’s decentralization initiatives [1]. These initiatives included the District Focus for Rural development in 1980s, to the proliferation of decentralized funds in...
In the late 1990’s as part of the Kenya government’s public sector restructuring, the Kenya Local Government Reform Programme (KLGRP) was established to coordinate reforms and management of Local Authorities (LAs) [5]. This, according to Oyugi and Kibua [2] was to involve restructuring of the local public sector, improve local public expenditure management, and strengthen local level accountability mechanisms. The public restructuring was rolled out through the Local Authority Service Delivery Action Plan [6]. From the study on the Impact of LASDAP [7], commissioned by the Kenya Local Government Reform Program (KLGRP), it was established that LASDAP had enhanced citizen participation and provided the tools for more equitable and participatory allocation of resources.

Public participation is a process through which citizens voice their input in public policy decisions [8]. Even though public participation and citizen involvement are used interchangeably, they are a means to ensure that citizens have a direct voice in public decisions [9]. Globally, public participation in budgeting process has become an institutional procedure, being adopted by the European Union (EU) member countries and the Asian countries as a means of promoting transparency and accountability in fiscal policy/budgeting processes [10].

In some jurisdictions, the right to public participation is enshrined by law, whereas in others it is conceived as human right, or as a manifestation of the right to freedom of association and assembly [11]. Additionally, in other jurisdictions such as the Netherlands, Germany, Denmark and Sweden, public participation have been incorporated into their legal framework and made a seamless system of information sharing [12].

In the republic of South Africa, public participation is being managed around one principal philosophy of modernization, which proposed a top-down approach to development [13]. The republic of South Africa introduced the principle of “Batlo-plele” through the Municipal Financial Management Act [14], the principle was aimed at putting the interest of the citizens before everything else. The government of Uganda on its part has also promoted the concept of public participation in budgeting, even though the choice of instruments and how they are used have tended to vary from community to community depending on local circumstance [15]. The Constitution of the Republic of Ugandan [16] and the Local Government Act [17] further outlines the principles, structures and functions of the local government system with specific legislative, financial and administrative roles assigned to each tier with regard to public participation.

Long before public participation became a policy in Kenya, other countries in the world were already promoting citizen participation in decision making in their countries [12]. Public participation and accountability in public finance in Kenya can be traced back to Kenya’s decentralization initiatives [18]. With the promulgation of the CoK [3], the government continued to uphold the principal of public participation by anchoring the County Government Act [19], the Urban and Cities Act [20] and PFM Act [19] to its Governance process [3].

Article 1 (1) of the CoK[21] vests all sovereign powers to the people of Kenya. These powers can be expressed through direct participation or indirectly through elected representatives [22]. In addition to the CGA [22], the principles of public participation have been enshrined in both the Urban and Cities Act [20] and PFM Act [23]. Together, these constitutional and legislative provisions avail various platforms for citizen participation in devolved governance [24]. According to Hongo [5], public participation provides opportunities for citizens to be involved in a number of ways and at different levels viz: consultative meetings, consensus meetings, project committees and Monitoring and implementation.

EMPIRICAL LITERATURE

This section looks at studies that have been carried out in the field public participation. In democratic societies, individual have the right to be informed and consulted so they can express their views on matters which affect them [25, 26]. Public involvement in decision-making, is not a mere consultation process upon a preferred decision that supports both institutional legitimacy [27], but a “bottom-up” approach to decision-making [28]. This allows those with a weak voice to exert influence on decision outcomes [29].

Wu and Tzeng [30] mainly described the functions of participatory budgeting in Taiwan and
analyzed the primary political effects of participatory budgeting; the study found that the development of participatory budgeting was facing several impediments because of potential political factors, including the concern of power relations between citizens and local governments in budget policy. However, this study did not provide empirical information on how public participation forums, stakeholders’ involvements and socio-cultural factors influence the quality participatory budgeting process. The present study therefore filled these gaps.

In South Africa, Moliehi [31] sought to assess the extent of citizen participation in local government decision-making, with focus on the local government budgeting processes. The research found out that the political and administrative elites are still holding on to power that should be in the hands of citizens.

Public participation is a powerful tool which informs and educates citizens and therefore enhances the process of accountability [32]. In a study conducted by the government in 2011, Parliamentary Budget Office set out a scorecard to measure the success of service delivery in Kenya specifically on the constituency development fund which is one of the devolved funds. Meaningful citizen participation is key to successful devolution and good governance at the county level if the citizens have timely access to accurate and complete information [2]. In the study conducted by Gitau et al. [33], they found that the local authority service delivery action plan (LASDAP) generally favored the participation of registered Community Based Organizations (CBOs) as opposed to the general public at the grassroots level. This pointed out to the fact that the poor and marginalized members of society were not included in the decision-making process on issues that greatly affect them.

Malanilo [34] analyzed the participation of citizens in budgeting process in local government in Tanzania a case of Ngara District Council in Kagera region. The findings from this research indicated local government officials exclude direct citizens’ participation in the budgeting process for local government in Tanzania.

According to the report conducted by the Kenya Institute of Public Policy Research and analysis (KIPPRA) [18], the report noted that both the community members and fund managers had a low awareness level of their roles and responsibilities. The study was conducted to assess the level of public awareness and the extent to which public participated in decision making in the administration of decentralized funds.

The Public Finance Management Act [23] provides for citizen participation in public financial management and in particular: the formulation of the National Budget Policy Statement, County Fiscal Strategy Paper, the Budget Estimates; the preparation of Division of Revenue Bill and County Allocation of Revenue Bill. According to CIC report [35], devolution has suffered from lack of conceptual precision on the feedback mechanisms on the effectiveness of public participation in budgeting process.

Indeche and Ayuma [36] investigated the effects of citizen participation on the budget preparation process in Mombasa County. The study established that allocative efficiency affects the budgetary allocation in Mombasa County to a great extent. The study also revealed that during budgetary implementation, a proper organizational chart should be in place; clearly depicting the responsibilities and duties of each executive.

Zhang and Yang [14] conducted a review in literature on Citizen Participation in the Budget Process: The study found that managers’ professionalism, perceived political environment, and attitude toward citizen input are important factors explaining local governments’ adoption of participatory budgeting [14]. Muchunu [37] conducted a study on the influence of stakeholders’ participation in the budgetary process implementation of Government funded projects in Isiolo Kenya. The study found that citizens did not have knowledge about the county budgeting process although a sizeable number attended county budget forums. The study also revealed that stakeholder participation (citizens, CSOs, community groups and donor/funding agencies) were not being incorporated in the county budgeting process [37]. Although scholars have concluded that participation is more beneficial when it involves two-way communication [38], evidence of this in the budget process is mixed. Individual cases of two-way dialogue are found in the literature [39], but results of surveys and multicity interviews show relatively little use of two-way input mechanisms in the budget process [40].

According to O’Toole and Marshall [41], professional administrators may have concerns about sharing decision making on complex issues with the public administrators, but they would like elected officials to initiate it [42]. Environmental factors may also have inconsistent effects on participation [43], which raises interesting but unanswered questions about the relationship between the environmental factors and participatory outcomes.

Participatory budgeting

Participatory budgeting is a democratic procedure for drawing up a budget in which citizens without a political mandate take part in the process of planning [20]. In this form of public participation the
focus is on local financial policy [10]. Participation by ordinary citizens in drawing up the budget makes this central sector of public administration more transparent, and is directed toward structuring public expenditure to achieve Social justice and meet actual needs through enhanced accountability [44]. Apart from this, the process of negotiating the allocation of funds on the basis of consensus strengthens people’s awareness of the meaning of democracy and boosts their willingness to play an active part in civil society [45].

According to Muriu [24], public participation in budgeting accords citizens the opportunity to monitor government programs and evaluate whether the programmes are a reflection of citizens’ felt needs as prioritized, this in turn reduces corruption. According to Devas and Grant [46], enhanced citizen participation can strengthen accountability.

According to Hongo [5], public participation forums allow the local governments to have a better knowledge of the needs and preferences of the public and hence can vary services to suit demands. This has to do with geographical and demographic targeting of services especially to the neediest groups in the society. This includes targeting the poor and marginalized who have previously been ignored. It implies that citizens contribute according to ability but are allocated according to need. Although Azfar, et al. [47] observe that genuine decentralization results in inequity, he however argues that local initiative (participation) coupled with equalization transfers can remedy the problem. In his study, equity is assessed as the extent to which the voice and preferences of the marginalized are incorporated in decision making.

Public participation forums
According to Devas and Grant [48], citizens should be able to access accurate and timely information about operation plans, disposable resources, budgeting requirements, accounts management and other financial indicators. The degree of reliability to access county information is determined by availability of venues/channeis at the discretion of the citizens’ [49]. Such avenues include; public outreach and education, public surveys, budget advisory committees, budget workshops and forums for public/stakeholder deliberations.

According to Transparency International (TI) [50], public participation in budgeting can only be effective if the local authority develops policies which allow citizens to access accurate and timely information for decision making. Such information will allow citizens to be involved in all fiscal planning besides monitoring implementation of the programmes [51]. Commonly used mechanisms include public outreach and education, surveys, budget advisory committee and budget workshops among others [52]. According to Hongo [5], such public participation forums can be effectively conducted in town hall meetings, public hearings, hotlines, direct community involvement, participatory planning and budgeting, and monitoring and evaluation. According to Ndubi [45], the success of meaningful public participation in budgeting process largely depends on the literacy level of the citizens. This enhances service delivery because government programs are drawn public priorities [2].

Stakeholder involvement
According to Devas and grant [9], citizen participation refers to ways in which citizens’ influence and control over decisions that affect them. It entails the transfer of authority and responsibility for public functions from the central government to subordinate or quasi- independent government organization or private sector [53]. Citizen participation is a means to effective decentralization which in turn improves service delivery by affecting key determinants including allocative efficiency based on citizens’ priorities [47].

The mechanism of citizen participation can largely be categorized into vote and voice [54]. The levels of participation requires institutionalization of both vote and voice mechanisms in decentralized systems, so that the public can have unrestricted access to timely and accurate information, have the freedom of choice to be incorporated into membership of various forums and to be incorporated into advisory committees among others [47]. According to Ndubi [45], citizens’ involvement can be undertaken through the following groups or persons; citizen advisory groups, interested individuals, professional bodies and the general business community.

Socio-cultural Factors
Socio-cultural factors play significant role in shaping both participation and participatory outcomes in the budgeting process. Social exclusionary practices like gender stereotyping, inequality and religious factors among others may undermine participation of certain groups particularly the women in decision-making [9].

Citizen Awareness is one of the driving forces in participation of public governance [45]. Citizens cannot participate in governance if they are not aware of existence of opportunities to participate and how to participate [22]. For citizens to actively take part in matters of public governance, they must be politically conscious and have access to information [22]. This means that they must not only be aware of their rights and responsibilities but also know the channels through which they can exercise them [55].

Statement of the Problem
There are three important legislative frameworks which are anchored in the Constitution of
Kenya [4]; the County Government Act [19], the Urban Areas and Cities Act [56] and the Public Finance Management Act [23]. These legislations have empowered the public to participate in planning and decision making processes in their respective County Governments [24]. Despite provisions of the County Government Act [19], the Urban Areas and Cities Act [55] and the Public Finance Management Act [23], most of the County Governments including the County Government of Nandi have failed to satisfactorily uphold the principle of public participation in the fiscal planning and in particular the budgeting process. Failure by the County Government of Nandi to uphold the concept of public participation has led to failure of projects/programmes to take off thereby denying the citizens the right to effective service delivery and efficient utilization of resources [56]. This study therefore sought to establish the factors that affect public participation in the budgeting process.

**OBJECTIVES OF THE STUDY**

- To determine whether public participation forums affect budgeting process in County Government of Nandi.
- To determine whether stakeholders’ involvement affects the budgeting process in County Government of Nandi.

**Description of Sample and Sampling Procedures**

The sample size for this study was 75 representatives from a total of 150 CBOs who operate in County Government of Nandi. This sample was equivalent to 50% of the total registered CBOs in County Government of Nandi as per the Gender and Social Development Department report [58]. The researcher used random stratified sampling method to choose the sample from the population. According to Mugenda and Mugenda [46] and Gay [59], a sample of at least 10 % of the target population is considered adequate representation of the total population to be surveyed. The sample frame is shown in table 2.

### Table 1: Distribution of Target population

<table>
<thead>
<tr>
<th>Category</th>
<th>Number of CBOs</th>
<th>Total Membership</th>
</tr>
</thead>
<tbody>
<tr>
<td>Women groups</td>
<td>56</td>
<td>780</td>
</tr>
<tr>
<td>Youth groups</td>
<td>62</td>
<td>860</td>
</tr>
<tr>
<td>Welfare groups</td>
<td>32</td>
<td>440</td>
</tr>
<tr>
<td>Total</td>
<td>150</td>
<td>2,080</td>
</tr>
</tbody>
</table>

### Table 2: Sample frame and sampling technique

<table>
<thead>
<tr>
<th>Category</th>
<th>Target population</th>
<th>Sampled</th>
<th>Sampling technique</th>
</tr>
</thead>
<tbody>
<tr>
<td>Women groups</td>
<td>56</td>
<td>25</td>
<td>Stratified/Random</td>
</tr>
<tr>
<td>Youth groups</td>
<td>62</td>
<td>35</td>
<td>Stratified/Random</td>
</tr>
<tr>
<td>Welfare groups</td>
<td>32</td>
<td>15</td>
<td>Stratified/Random</td>
</tr>
<tr>
<td>Total</td>
<td>150</td>
<td>75</td>
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</tbody>
</table>

In selecting the CBO representatives from each category, simple Random Sampling technique was used. For instance, in the category of women groups, the researcher marked 25 pieces of papers with numbers and places them in a box. Only those, who picked number one to 25 were considered for the study. This procedure was repeated in all the remaining youth group and welfare group categories until a sample size of 75 was reached. As for the key informants (County Government of Nandi Executive Member of Treasury and Economic Planning, CBO Chairman, Community Based Organization Representatives) purposive sampling was used. Purposive sampling was chosen for this category because they had desired characteristics for the study.

**Description of Research Instruments**

The researcher used randomly administered semi-structured questionnaires to the stratified...
respondents and interview schedules to key informants. Key informant interviews were used to gather qualitative information [57]. The Key Informants, who were Community Based Organization representatives, County Government of Nandi Executive Member of Treasury and Economic planning, CBO chairman, and County Government of Nandi County Executive Member of Finance and Economic planning. This category of respondents was purposively selected because they are knowledgeable about matters of public participation and budgeting process. The interview schedules were designed to capture the themes of the objectives of the study.

The reliability of the current study was therefore tested using Cronchbar Reliability test with the help of SPSS, V.22, which obtained a reliability coefficient of 0.7834as presented in table 2.

<table>
<thead>
<tr>
<th>Questions</th>
<th>R1</th>
<th>R2</th>
<th>R3</th>
<th>R4</th>
<th>R5</th>
<th>R6</th>
<th>R7</th>
<th>R8</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>4</td>
<td>5</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>2</td>
<td>4</td>
<td>3</td>
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<td>2</td>
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<td>1</td>
<td>4</td>
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<td>4</td>
<td>1</td>
<td>5</td>
<td>4</td>
<td>3</td>
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<tr>
<td>4</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>3</td>
<td>2</td>
<td>5</td>
<td>3</td>
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<tr>
<td>5</td>
<td>3</td>
<td>2</td>
<td>2</td>
<td>4</td>
<td>2</td>
<td>3</td>
<td>3</td>
<td>2</td>
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<tr>
<td>6</td>
<td>1</td>
<td>3</td>
<td>4</td>
<td>2</td>
<td>4</td>
<td>4</td>
<td>1</td>
<td>4</td>
</tr>
<tr>
<td>7</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>4</td>
<td>4</td>
<td>2</td>
</tr>
<tr>
<td>8</td>
<td>4</td>
<td>2</td>
<td>3</td>
<td>5</td>
<td>2</td>
<td>3</td>
<td>5</td>
<td>2</td>
</tr>
</tbody>
</table>

(Researcher, 2017)

Reliability of the Qualitative Data

Guba and Lincoln [60], cited by Morse, Barrett, Mayan, Olson, and Spiers [61], proposed that the criteria in the qualitative paradigm to ensure “trustworthiness” are credibility, transferability/applicability, dependability, and conformability. According to Creswell [45] reliability in qualitative research is an attempt to assess or check for the accuracy of the findings, as best described by the researcher and the participants. This is achieved by employing certain procedures or strategies. He recommended eight validation strategies to enhance validity in qualitative research, namely prolonged engagement and persistent observation in the field; triangulation; peer review or debriefing; and negative case analysis. Other strategies include clarifying researcher bias (reflexivity); member checking; using a rich, thick description; and external audits. In this study, to ensure trustworthiness qualitative data, the researcher engaged in procedures of triangulation, writing with a rich and thick description, making peer review, taking the entire written narrative back to participants in member checking, reflexivity and observe audit trails. The researcher opted to these strategies because they were the most popular and cost-effective.

The researcher used triangulation to validate the data. Triangulation is the process of strengthening the findings obtained from a qualitative inquiry by cross-checking information [42]. Both data and method triangulation was employed. Data triangulation is when the researcher refers to different sources of data in understanding a particular phenomenon. The researcher gathered information from different sources such as CBO representatives and CBO chairman. He used different methods such as interviews, and questionnaire on more or less similar issues.

The researcher also wrote with rich and thick description to allow readers to make decisions regarding transferability. It means that the researcher provided details when writing about a theme by providing abundant and interconnected details [45]. Furthermore, the researcher used peer review or debriefing to provide an external check of research process [45]. The researcher discussed the interpretations and conclusions of the findings with peers who were not involved in this study but were interested in what the researcher was doing.

In order to enhance validity, a researcher returned to the subjects who were interviewed through phones and emails to check whether what he had written was what they had said in the interview. Through this process of verification, the trustworthiness of findings was enhanced [45].

The researcher was also cautious with reflexivity or research bias. Reflexivity is an awareness of the researcher’s contribution to the construction of meanings throughout the research process and an acknowledgment of the impossibility of remaining ‘outside of’ one’s subject matter while conducting research; the likelihood of the researcher’s values creeping into the interpretation of data [62]. To minimize this, the researcher kept on critically examining himself to detect any potential bias and inclination that might influence the conclusions he was to make about the data. Finally, the researcher observed audit trail by the keeping of detailed and accurate records of everything he did and of the data collected.

[63]. The researchers documented and organized appropriately the records of everything for retrieval purpose. These records were made available as evidence of data collected when challenged as well as validation of the interpretation of data.

Data Collection Procedures

The study used semi-structured questionnaires to collect the data. According to Gall et al. [7], questionnaires are used extensively in social research to collect data about phenomena that are not directly observable, inner experiences, opinions, values, and interests.

Before administering the questionnaires, the researcher familiarized himself with the area of study in order to identify possible challenges and develop a mitigation strategy. Thereafter, interviewers administered questionnaires at the convenience of the respondents. The researcher later collected the questionnaires from the respondents.

Description of Data Analysis Procedures

Analysis of data is a process of inspecting, cleaning, transforming and modeling data with the goal of highlighting useful information, suggestions, conclusions and supporting decision making. According to Shamoo and Rensik [64], various analytical procedures provide a way of drawing inductive inferences from the data and distinguish mere signals from the actual phenomenon present in the data.

The semi structured questionnaires provided both quantitative and qualitative data. Quantitative data were analyzed using descriptive statistics namely frequency and percentages as well as regression analysis methods with the help of Statistical Package for Social Science (SPSS) version 22. Linear regression analysis was used as the inferential statistics to establish the relationship between factors affecting public participation and budgeting process. Qualitative data was coded using key words and then organized into themes for ease of interpretation. The analyzed data was presented in form of tables, charts and graphs.

FINDINGS

Questionnaire Return Rate

A total of 75 questionnaires were issued out and were returned back. This gave a 100% return which was ideal for the study.

Quality of participatory budgeting

The main aim of the study was to establish the factors affecting public participation in budgeting process in County Government of Nandi. Thus participatory budgeting process was the dependent variable measured in terms of perceived level of importance. To achieve this, the researcher designed a five item 5-point LIKERT scale where the study participants were expected to indicate their perceived level of importance on various aspects of participatory budgeting. The rate was giving on a scale of 1 to 5 with 1 = strongly disagree (SD), 2 = disagree (D), 3 = undecided (U), 4 = agree (A) and 5 = strongly agree (SA). The data was analyzed to show responses in terms of frequencies and percentages. Ultimately, the average (mean) score of each item was computed to determine the overall participants’ perception regarding the particular statement as detailed in table 4.

<table>
<thead>
<tr>
<th>Response</th>
<th>SA</th>
<th>A</th>
<th>U</th>
<th>D</th>
<th>SD</th>
<th>Total</th>
<th>Mean</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public participation in budgeting enhanced accountability.</td>
<td>36</td>
<td>33</td>
<td>0</td>
<td>6</td>
<td>0</td>
<td>75</td>
<td>4.32</td>
</tr>
<tr>
<td></td>
<td>48%</td>
<td>44%</td>
<td>0%</td>
<td>8%</td>
<td>0%</td>
<td>100%</td>
<td></td>
</tr>
<tr>
<td>Public participation in budgeting improves service delivery.</td>
<td>33</td>
<td>39</td>
<td>0</td>
<td>3</td>
<td>0</td>
<td>75</td>
<td>4.36</td>
</tr>
<tr>
<td></td>
<td>44%</td>
<td>52%</td>
<td>0%</td>
<td>4%</td>
<td>0%</td>
<td>100%</td>
<td></td>
</tr>
<tr>
<td>Public participation in the budgeting process enhances efficient allocation of resources.</td>
<td>39</td>
<td>21</td>
<td>0</td>
<td>6</td>
<td>9</td>
<td>75</td>
<td>4.00</td>
</tr>
<tr>
<td></td>
<td>52%</td>
<td>28%</td>
<td>0%</td>
<td>8%</td>
<td>12%</td>
<td>100%</td>
<td></td>
</tr>
<tr>
<td>Public participation in the budgeting process reduces corruption.</td>
<td>33</td>
<td>21</td>
<td>0</td>
<td>18</td>
<td>3</td>
<td>75</td>
<td>3.84</td>
</tr>
<tr>
<td></td>
<td>44%</td>
<td>28%</td>
<td>0%</td>
<td>24%</td>
<td>4%</td>
<td>100%</td>
<td></td>
</tr>
<tr>
<td>Public participation in the budgeting process ensures equitable development</td>
<td>48</td>
<td>18</td>
<td>0</td>
<td>3</td>
<td>6</td>
<td>75</td>
<td>4.32</td>
</tr>
<tr>
<td></td>
<td>64%</td>
<td>24%</td>
<td>0%</td>
<td>4%</td>
<td>8%</td>
<td>100%</td>
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</tr>
</tbody>
</table>

The participants generally agreed that public participation in budgeting enhances accountability (Mean = 4.32) where majority (48%) strongly while another 44% agree. This shows that nearly all the respondents understood that public participation in budgeting process enhances accountability. This finding is contrary to KIPPRA [18] report which noted that both the community members and fund managers had a low awareness level of their roles and responsibilities.

From the key informants’ interview, it also emerged that public participation enhances accountability as noted by one of the CBO chairmen who said that:

Through public participation in budgeting process, the residents of County Government of Nandi are now aware of the annual expectation and are able to hold their leaders accountable. This has gone to a great extent to reduce instances of corruption as funds
Similarly, the study participants agree that public participation in budgeting improves service delivery (Mean = 4.36) with majority (52%) agreeing while 44% strongly agreed. This was also found to be true regarding the statement that public participation in the budgeting process enhances efficient allocation of resources (Mean = 4.00) where majority (52%) strongly agreed with the statement and another 28% agreed. Thus, the found that public participation in budgetary process ensures equitable distribution of resources and thus improved service delivery. The findings are consistent with that of Van der Waldt [65] who noted that participation is perceived as a way of receiving information about issues, needs and attitudes, and which provides affected communities the opportunity to express their views before policy decisions are taken; it promotes equality, fairness and reasonableness in the allocation and distribution of public resources.

Commenting on service delivery, the County Executive Member of Finance and Economic Planning in County Government of Nandi also noted that public participation in budgeting process improves service delivery and efficient allocation of resources. He said that:

With the initiatives of public participation in budgetary process in the county, there has been proper and efficient allocation of resources for priority projects. This he said was because, members of the public prioritizes projects based on their felt need and are involved in the monitoring and implementation leading to greater completion rate. [County Government of Nandi Executive Member of Treasury and Economic Planning, 15th February, 2017].

On corruption, the study found that the respondents slightly agreed, with the decision tending towards neutral (Mean = 3.84), that public participation in the budgeting process reduces corruption. Although majority (44%) strongly agree with another 28% agreeing with the statement, there is a significant 24% who disagree that public participation reduces corruption, further, 4% strongly disagreed. This shows that public participation in budgeting process in County Government of Nandi has not been very effective in reducing corruption as noted by a significant proportion of the respondents. Similarly, Oyugi and Kibua [2] concluded that if the citizens have a basic understanding of devolution and a realistic idea of how duty bearers, only then can they be able to hold their county governments accountable.

Public participation forums and budgeting process

In the first study objective, the researcher sought to determine whether public participation forums affect budgeting process in County Government of Nandi.

Public Participation Forums

The researcher developed a four item 5-point LIKERT scale which was administered to 75 respondents who are members of CBOs. The items were scored on a scale of 1 to 5 where 1 = strongly disagree (SD), 2 = disagree (D), 3 = undecided (U), 4 = agree (A) and 5 = strongly agree (SA). Frequencies and percentages of each response calculated for each item was used to present the data and summarize the findings. Mean for the score on each item for all respondents was computed to make deductions on the specific items. Detailed findings regarding public forums and its effect on budgetary process are shown in Table 5.

<table>
<thead>
<tr>
<th>Statement</th>
<th>SA</th>
<th>A</th>
<th>U</th>
<th>D</th>
<th>SD</th>
<th>Total</th>
<th>Mean</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public outreach and education enhances the budgeting process and thus affects the quality of public participation.</td>
<td>21</td>
<td>45</td>
<td>3</td>
<td>6</td>
<td>0</td>
<td>75</td>
<td>4.08</td>
</tr>
<tr>
<td>Surveys are used to collect public views regarding the budgeting process and thus affect the quality of public participation.</td>
<td>24</td>
<td>21</td>
<td>0</td>
<td>27</td>
<td>3</td>
<td>75</td>
<td>3.48</td>
</tr>
<tr>
<td>Budget workshops are used to collect public views regarding the budgeting process</td>
<td>30</td>
<td>24</td>
<td>0</td>
<td>21</td>
<td>0</td>
<td>75</td>
<td>3.84</td>
</tr>
<tr>
<td>Budget workshops are used to collect public views regarding the budgeting process and thus affect the quality of public participation.</td>
<td>30</td>
<td>15</td>
<td>6</td>
<td>24</td>
<td>8</td>
<td>75</td>
<td>3.79</td>
</tr>
</tbody>
</table>

The findings indicate that public outreach and education, surveys, committees and workshops are used to collect public views. Specifically, the respondents agreed that public outreach and education enhances the budgeting process and thus affects the quality of public participation (Mean = 4.08). This was found to be true as majority of the participants (60%) agreed with the statement while 28% strongly agreed. The finding shows that community members understand the significant influence of public outreach and education on budgeting process. In agreement with these findings, Hongo [5] noted that public participation provides opportunities for citizens to be involved in a number of ways and at different levels viz: consultative meetings, consensus meetings, project committees and Monitoring and implementation.
From the interviews with the key informants, it emerged that outreach and public education forums are organized in the county government to enhance participation in budgeting process. One of the CBO chairmen opined that: The County Government of Nandi has been organizing education forums and outreaches to educate the public on stages of the budgeting process and extent of their involvement. This has over the years, increased public participation thus improving service delivery. [CBO Chairman 2, 11th February, 2017].

Similarly, the respondents nearly agreed that budget workshops are used to collect public views regarding the budgeting process (Mean = 3.84). This was found to be true to a low extent as although a majority (40%) strongly agreed while 32% agreed with the statement, a significant 28% out rightly disagreed. Similarly, Allegretti & Carsten [10] observed that public participation in budgeting process has become an institutional procedure, being adopted by the European Union (EU) member countries and the Asian countries as a means of promoting transparency and accountability in fiscal policy/budgeting processes.

Effect of Public Participation forums on Participatory Budgeting Process
In order to determine the effect of public participation forum on participatory budgeting process, linear regression analysis was used. The summated scores of the participants on the public participation forums and participatory budgeting process scales were used as the measure of the two variables. Regression output was as presented in table 6.

**Table-6: Regression analysis for public participation forums and budgeting process**

<table>
<thead>
<tr>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>.359&lt;sup&gt;a&lt;/sup&gt;</td>
<td>0.129</td>
<td>.123</td>
<td>1.610</td>
</tr>
</tbody>
</table>

**ANOVA**

<table>
<thead>
<tr>
<th>Source of Variation</th>
<th>Sum of Squares</th>
<th>Df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>40.151</td>
<td>2</td>
<td>5.736</td>
<td>2.212</td>
<td>.048&lt;sup&gt;a&lt;/sup&gt;</td>
</tr>
<tr>
<td>Residual</td>
<td>233.329</td>
<td>72</td>
<td>2.593</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>273.480</td>
<td>74</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Coefficients<sup>a</sup>**

<table>
<thead>
<tr>
<th>B</th>
<th>Std. Error</th>
<th>Beta</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td>2.775</td>
<td>.937</td>
</tr>
<tr>
<td>Public participation forum</td>
<td>.004</td>
<td>.088</td>
</tr>
</tbody>
</table>

From the model summary row, the predictors explain up to 12.9% (R square = 0.129) of variation in the outcome variable (dependent variable) which is budgeting process. This amount of variance cannot occur by chance alone. The ANOVA shows that difference in means of the variables is statistically significant F (2, 72) = 2.212 (p = 0.048) which is p <0.05. From the coefficients row, we see that the constant of the model (p = 0.041) and public participation forum (p = 0.048), are statistically significant as their p values are less than 0.05. The proposed model equation was:

\[ y_5 = \alpha_5 + b_1x_1 + \varepsilon_5 \]

Replacing the coefficients, the equation becomes:

\[ y_5 = 2.775 + 0.272x_1 \]

The study found a statistically significant positive association between public participation forums and budgeting process since p < 0.05 (p = 0.048). This shows that increasing the public participation forums enhances the budgeting process in County Government of Nandi. This finding is in agreement with Sabela and Reddy [66] who concluded that increased public participation forums ensure sustainable service provision, accountability to taxpayers, promotion of social and economic development, as well as citizen participation in budgetary process.
Stakeholder’s Involvement in Budgeting Process
The second objective, the study sought to determine whether stakeholders’ involvement affects the budgeting process in County Government of Nandi. Respondents’ opinion was measured on a LIKERT scale while correlation was used to establish the relationship between stakeholder involvement and budgetary process.

Stakeholders’ Involvement
The researcher developed a four item 5-point LIKERT scale which was administered to 75 respondents who members of CBOs. The items were scored on a scale of 1 to 5 where 1 = strongly disagree (SD), 2 = disagree (D), 3 = undecided (U), 4 = agree (A) and 5 = strongly agree (SA). Frequencies and percentages of each response calculated for each item was used to present the data and summarize the findings. Mean for the score on each item for all respondents was computed to make deductions on the specific items. Detailed findings regarding stakeholder’s involvement and its effect on budgetary process are shown in Table 7.

Table-7: Stakeholder’s involvement

<table>
<thead>
<tr>
<th>Response</th>
<th>SA</th>
<th>A</th>
<th>N</th>
<th>D</th>
<th>SD</th>
<th>Total</th>
<th>Mean</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stakeholders involvement in budgeting process enhance accountability and transparency</td>
<td>42</td>
<td>18</td>
<td>12</td>
<td>0</td>
<td>3</td>
<td>75</td>
<td>4.28</td>
</tr>
<tr>
<td>Citizen’s advisory group enhances the budgeting process and therefore affects the quality of public participation.</td>
<td>24</td>
<td>39</td>
<td>6</td>
<td>6</td>
<td>0</td>
<td>75</td>
<td>4.08</td>
</tr>
<tr>
<td>Inputs of interested individuals in the budgeting process affect the quality of public participation.</td>
<td>24</td>
<td>21</td>
<td>27</td>
<td>3</td>
<td>0</td>
<td>75</td>
<td>3.56</td>
</tr>
<tr>
<td>Professional involvement in the budgeting process affects the quality of public participation.</td>
<td>42</td>
<td>9</td>
<td>18</td>
<td>6</td>
<td>0</td>
<td>75</td>
<td>4.00</td>
</tr>
<tr>
<td>Inputs by the business community and entrepreneurs enhance the budgeting process and thus affect the quality of public participation.</td>
<td>33</td>
<td>30</td>
<td>3</td>
<td>9</td>
<td>0</td>
<td>75</td>
<td>4.16</td>
</tr>
</tbody>
</table>

Source: Author, 2017

Table 7 reveals that majority of the respondents at 60(80%) cumulatively supported the statement that stakeholders involvement in budgeting process enhance accountability and transparency, while 12(16%) remained neutral on the statement. Only 3(4%) disputed the statement cumulatively. A computed mean of 4.28 signifies that generally the respondents agreed with the statement, implying that stakeholders should be highly involved in the budgeting process because they promote and enhance accountability and transparency in the whole process. However, these findings contradict that of Moliehi [31] who sought to assess the extent of citizen participation in local government decision-making, with focus on the local government budgeting processes. The research found out that the political and administrative elites are still holding on to power that should be in the hands of citizens. Moliehi [31] who also found that civil society groups were still being neglected in local government decision-making and were also not being encouraged and mobilized to take part in the budget process.

Similarly, an interview with the community based organization representative also reiterated that stakeholders’ involvement in the process of budgeting is considered to be one of the means of increasing and enhancing service delivery as it promotes accountability efficiency and effectiveness. A representative statement from one of the CBO representative said,

The need to have budgeting that promotes efficiency, accountability and effectiveness in resource allocation is very key for project implementation. Therefore, it is imperative to involve all the key stakeholders during the budgeting process and promote popular participation and empower local people to make decisions on important issues that affect their lives and enhance efficiency and effectiveness of service delivery [Interview: Community Based Organization Representative 4, 17/01/2017].

From these statement, it can be deduced that budgeting process should be participatory, involving all the stakeholders to enhance efficiency and accountability in the whole process and even during the project implementation phase. The study also found that majority of the respondents at 63(84%) agreed with the statement that citizen’s advisory group enhances the budgeting process and therefore affects the quality of public participation. Only 6(8%) disagreed with the statement as another 6(8%) remained neutral. This shows that quality of budgeting process was also a dependent of level of involvement and participation of citizen’s advisory group and public participation and this was also justified for the mean calculated as 4.08. Majority of the respondents at two thirds, 45(60%), also agreed with the statement that inputs of interested individuals in the budgeting process affect the quality of public participation, while 27(36%) were neutral on the statement. Only 3(4%) disputed the statement. Similarly, qualitative statement from the interviews with the officials from the ministry of finance of County Government of Nandi and CBO representative generally pointed out that involvement of all the views...
of the stakeholders in the budgeting process constitutes a deepening of democracy and evidently promotes quality budgeting process that are associated with efficiency and effectiveness. One of the officials from the ministry of finance and budgeting said:

During the budgeting process, collaboration with all the stakeholders to input their say and views allows for participants to define the issues and possible solutions to some extent. These discussions allow for the identification of new spending priorities and changes in the use of surpluses or deficits, potentially demystifying economic policy and conceptualizing alternatives [Interview: County Government of Nandi Executive Member of Treasury and Economic Planning 3, 15/01/2017].

In the same breadth, when probed on the benefits of incorporating the inputs of interested individuals in the budgeting process one of the CBO representative said:

Participatory budgeting deepens democracy in terms of more direct representation and directly integrates the perspective of all stakeholders into policy formation processes. Involving all stakeholders in the decision making of government priorities helps to discover overlooked issues and foster creative solutions [Interview: CBO Representative 3, 17/01/2017].

From these statements, it can be inferred that establishing participatory budgeting allow for the nurturing of this critical consciousness and the identification of un-met needs. By addressing these problems in open discourse, these deliberative forms increase the chances of authentic societal innovation.

Respondents were also asked to indicate whether Professional involvement in the budgeting process affects the quality of public participation. Out of the 75 respondents that were polled, over three quarters of the respondents at 51(78%) supported the statement, 18(24%) were undecided, while 6(8%) cumulatively refuted that professional involvement affect quality of budgeting process. With a mean of 4.00, it can be generally inferred that professional involvement in the budgeting process affects the quality of public participation. The study also found that 63(84%) were positive with the statement that inputs by the business community and entrepreneurs enhance the budgeting process and thus affect the quality of public participation, while only 9(12%) indicated otherwise. This shows that involving professionals and business community in budgeting process promotes the quality and effectiveness of the budget.

A representative statement from the department of Treasury and Economic Planning of County Government of Nandi and CBO representative also found that involving the professional and business community in the budgeting process encourage answerability and clearness of the whole process given that deliberative decision making helps to challenge the formation of inequitable hegemones and dehumanizing regimes by involving those who bear the costs rather than imposing decisions upon them. One of the CBO representatives had to this to offer:

Participation also pushes for a more intelligent and humane society, as a regime based on deliberation compels individuals to situate themselves among a plurality of opinions rather than just do what they are told. By developing this new theory of how policy should be formulated, participatory budgeting demonstrates how community organization and collective action can makes moves towards a more democratically determined horizon [Interview: CBO Representative 5, 17/01/2017].

Generally, from the qualitative and quantitative findings, it is clear that most of the respondents had positive attitude that the quality of budgeting process was pegged on the level of participation and views of stakeholders view Citizen’s advisory group, Inputs of interested individuals, Professional involvement and Inputs by the business community and entrepreneurs enhance the budgeting process.

**Effect of Stakeholder’s involvement on participatory budgeting process**

In order to determine the effect of stakeholder’s involvement on participatory budgeting process, linear regression analysis was used. The summated scores of the participants on the stakeholder’s involvement and participatory budgeting process scales were used as the measure of the two variables. Regression output is presented in table 8.

**Table-8 Regression analysis for Stakeholder’s involvement in participatory budgeting process**

<table>
<thead>
<tr>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>.537*</td>
<td>.289</td>
<td>.233</td>
<td>1.725</td>
</tr>
</tbody>
</table>

**ANOVA**

<table>
<thead>
<tr>
<th>Sum of Squares</th>
<th>Df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>108.717</td>
<td>2</td>
<td>15.531</td>
<td>5.220</td>
</tr>
</tbody>
</table>

Available Online: [http://scholarsmepub.com/sjbms/](http://scholarsmepub.com/sjbms/)
From the model summary row, the predictors explain up to 28.9% (R square = 0.289) of variations in the outcome variable (dependent variable) which is budgeting process. The ANOVA shows that difference in means of the variables is statistically significant F (2, 72) = 5.22 (p = 0.016) which is p < 0.05. This shows that regression is a good fit for the data. From the coefficients row, we see that the constant of the model (p = 0.000) and stakeholder involvement (p = 0.023), are statistically significant as their p values are less than 0.05. The model equation:

Replacing the coefficients, the equation becomes:

\[ y_a = 11.530 + 0.248x_1 \]

The study found a statistically significant positive association between stakeholder involvement and budgeting process since p < 0.05 (p = 0.048). This shows that increasing the stakeholders’ involvement enhances the budgeting process in County Government of Nandi.

From the model summary row, the predictors explain up to 28.9% (R square = 0.289) of variations in the outcome variable (dependent variable) which is budgeting process. The ANOVA shows that difference in means of the variables is statistically significant F (2, 72) = 5.22 (p = 0.016) which is p < 0.05. This shows that regression is a good fit for the data. From the coefficients row, we see that the constant of the model (p = 0.000) and stakeholder involvement (p = 0.023), are statistically significant as their p values are less than 0.05. The model equation:

Replacing the coefficients, the equation becomes:

\[ y_a = 11.530 + 0.248x_1 \]

Effect of Socio-cultural Factors on Budgeting Process

The third study objective sought to establish whether socio-cultural factors affect public participation in the budgeting process in County Government of Nandi. Aspects of socio-cultural determinants were probed in a LIKERT questionnaire. Budgetary process was also measured and Pearson correlation used to establish the relationship.

Socio-cultural Factors in Budgeting Process

The researcher developed a four item 5-point LIKERT scale which was administered to 75 respondents who were members of CBOs. The items were scored on a scale of 1 to 5 where 1 = strongly disagree (SD), 2 = disagree (D), 3 = undecided (U), 4 = agree (A) and 5 = strongly agree (SA). Frequencies and percentages of each response calculated for each item was used to present the data and summarize the findings. Mean for the score on each item for all respondents was computed to make deductions on the specific items. Detailed findings regarding Socio-cultural factors and its effect on budgetary process are shown in table 9.

<table>
<thead>
<tr>
<th>Statement</th>
<th>SA</th>
<th>A</th>
<th>N</th>
<th>D</th>
<th>SD</th>
<th>Mean</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender stereotyping affects the quality of public participation in the budgeting process</td>
<td>33</td>
<td>18</td>
<td>12</td>
<td>9</td>
<td>3</td>
<td>3.92</td>
</tr>
<tr>
<td>Beliefs interfere with the budgeting process and thus affect the quality of public participation</td>
<td>21</td>
<td>30</td>
<td>12</td>
<td>9</td>
<td>3</td>
<td>3.76</td>
</tr>
<tr>
<td>Religious biasness affects the quality of public participation in the budgeting process</td>
<td>36</td>
<td>24</td>
<td>9</td>
<td>6</td>
<td>0</td>
<td>4.20</td>
</tr>
<tr>
<td>Literacy levels of the citizens affect the quality of public participation in the budgeting process</td>
<td>33</td>
<td>21</td>
<td>6</td>
<td>9</td>
<td>6</td>
<td>3.88</td>
</tr>
</tbody>
</table>

Source: Author, 2017

The study found that gender stereotyping affects the quality of public participation in the budgeting process as indicated by majority of the respondents at 51(68%) who agreed and strongly agreed with the statement, while 12(16%) indicated otherwise as 12(16%) remained neutral on the statement. On this statement, the calculated mean of 3.92 implies that generally, gender typecasting may be detrimental to quality budgeting process especially when the stereotype is of negative kind. This was also in consonance with the qualitative findings obtained from the interview sessions with CBO representative officials. One of them said;

For budgeting process to be highly effective and accountable, the views and opinions of all the stakeholders should be sought, regardless of their gender. Unfortunately, most women at the community level are not upbeat about being effectively included in the budget planning, claiming that it is a male dominated process and even those designing the plan are reluctant to involve women in their committees.
Because of the patriarchal nature of the society [Interview: CBO representative 5, 15/01/2017].

When asked on whether certain beliefs could interfere with the budgeting process and hence its quality, more than two thirds at 51(68%) agreed with the statement, while 12(16%) cumulatively indicated otherwise as another 12(16%) remained neutral. This implies that certain beliefs such as corruption culture with the conviction that we have to fight for our share of limited resources or the need to make wealth out of the budget, may cripple the goals of the budget. The study also found that most of the respondents at 60(80%) cumulatively agreed that religious biasness affects the quality of public participation in the budgeting process, while only 6(8%) indicated otherwise.

Qualitative statement from the interviews also indicated that cultural beliefs and convictions of the general public may interfere with the quality participatory budgeting process. For instance, one of the officials from the ministry of finance had to say; When people believe that during budgeting process one must make wealth through dishonesty, driven by the culture of corruption, then effective participatory budgeting is compromised [Interview: County Government of Nandi Minister of Finance 5, 15/01/2017].

Based on literacy factor, the study found that majority of the respondents at 72% agreed that literacy levels of the citizens affect the quality of public participation in the budgeting process, while 15(20%) indicated otherwise as 6(8%).

Effect of Socio-cultural factors on participatory budgeting process

In order to determine the effect of socio-cultural factors on participatory budgeting process, linear regression analysis was used. The summed scores of the participants on the socio-cultural factors and participatory budgeting process scales were used as the measure of the two variables. Linear regression analysis output is presented in table 10.

Table 10: Regression Analysis for effects of Socio-cultural factors on budgeting process

<table>
<thead>
<tr>
<th>Model Summary</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>R</td>
<td>.492*</td>
</tr>
<tr>
<td>R Square</td>
<td>.242</td>
</tr>
<tr>
<td>Adjusted R Square</td>
<td>.179</td>
</tr>
<tr>
<td>Std. Error of Estimate</td>
<td>5.469</td>
</tr>
</tbody>
</table>

ANOVA

<table>
<thead>
<tr>
<th>Sum of Squares</th>
<th>Df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>811.375</td>
<td>2</td>
<td>115.911</td>
<td>3.875</td>
</tr>
<tr>
<td>Residual</td>
<td>2542.689</td>
<td>72</td>
<td>29.914</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>3354.065</td>
<td>74</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Coefficients

<table>
<thead>
<tr>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>T</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>(Constant)</td>
<td>14.080</td>
<td>3.203</td>
<td>4.395</td>
</tr>
<tr>
<td>Socio-cultural factors</td>
<td>.217</td>
<td>.318</td>
<td>.078</td>
</tr>
</tbody>
</table>

From the model summary the predictors explain up to 24.2% (R square = 0.242) of variations in the outcome variable (dependent variable) which was budgeting process. The ANOVA shows that difference in means of the variables is statistically significant F (2, 72) = 3.875 (p = 0.001 which is p < 0.05). From the coefficients row, the constant of the model (p = 0.000) while socio-cultural factors (p= 0.021<0.05). Therefore, there was a statistically significant positive association between Socio-cultural factors and budgeting process since p < 0.05. This shows that increase in positive Socio-cultural factors influence the budgeting process in County Government of Nandi albeit to a lesser extent.

The proposed model equation was:

\[ y_a = a_0 + b_0x_a + \epsilon_a \]

Replacing the coefficients, the equation becomes:

\[ y_a = 14.08 + 0.078x_1 \]

The study found a statistically significant positive association between socio-cultural factors and budgeting process since p < 0.05 (p = 0.048).
SUMMARY OF FINDINGS AND CONCLUSION

The objective of this study was to establish the investigate factors affecting public participation in budgeting process; a case study of county Government of Nandi.

Summary of the Study

The research adopted descriptive survey design collecting both qualitative and quantitative data using questionnaires and interview schedules. The sample size for this study was 75 representatives from a total of 150 CBOs who operate in County Government of Nandi. This sample was equivalent to 50% of the total registered CBOs in County Government of Nandi as per the Gender and Social Development Department report [58]. The researcher used random stratified sampling method to choose the sample from the population.

The questionnaires were pilot tested in the neighboring Kericho County and Cronbach reliability coefficient calculated. Data was analyzed using quantitative and qualitative statistical methods, where descriptive statistics were used to describe the quantitative data and inferential statistics (Pearson Correlation test) was used to make conclusions. Thematic content analysis was used to analyze qualitative data.

The effects of Public Participation Forums on Budgeting Process in County Government of Nandi.

In the first objective, the researcher sought to determine whether public participation forums affect budgeting process in County Government of Nandi. Major findings drawn from these findings were that; most of the respondents agreed that public outreach and education enhances the budgeting process and thus affects the quality of public participation (Mean = 4.08). This was found to be true as majority of the participants (60%) agreed with the statement while 28% strongly agreed, implying that the community members understood the significant influence of public outreach and education on budgeting process. It was also found that the budget workshops were vital in collecting public views regarding the budgeting process (Mean = 3.84). This was found to be true to a low extent although a majority (40%) strongly agreed while 32% agreed with the statement, a significant 28% out rightly disagreed. However, regarding the view that surveys are used to collect public views regarding the budgeting process and thus affect the quality of public participation, this was found to be relatively lower since the study found a mean of 3.48. Specifically, majority of the respondents (36%) disagreed that surveys were used to collect information on budgetary process despite a cumulative majority of 60% agreeing (32% strongly agree, 28% agree). In testing the effect of public participation forum on participatory budgeting process, linear regression was used and the study and the study found a statistically significant positive association between public participation forums and budgeting process since p < 0.05 (p = 0.048). This shows that increasing the public participation forums in the various aspects success of enhances the budgeting process in County Government of Nandi.

The effect of stakeholders’ involvement on budgeting process in County Government of Nandi

In the second study objective, the study sought to investigate whether stakeholders’ involvement affects the budgeting process in County Government of Nandi. The study mainly found that majority of the respondents at 60(80%) cumulatively supported the statement that stakeholders involvement in budgeting process enhance accountability and transparency, while 12(16%) remained neutral on the statement. Only 3(4%) disputed the statement cumulatively. A computed mean of 4.28 signifies that generally the respondents agreed with the statement, implying that stakeholders should be highly involved in the budgeting process because they promote and enhance accountability and transparency in the whole process. Similarly, an interview with the community based organization representative also reiterated that stakeholders’ involvement in the process of budgeting is considered to be one of the means of increasing and enhancing service delivery as it promotes accountability efficiency and effectiveness.

The study also found that majority of the respondents at 63(84%) agreed with the statement that citizen’s advisory group enhances the budgeting process and therefore affects the quality of public participation. Only 6(8%) disagreed with the statement as another 6(8%) remained neutral. This shows that quality of budgeting process was also a dependent of level of involvement and participation of citizen’s advisory group and public participation and this was also justified for the mean calculated as 4.08. Majority of the respondents at two thirds, 45(60%), also agreed with the statement that inputs of interested individuals in the budgeting process affect the quality of public participation, while 27(36%) were neutral on the statement. Only 3(4%) disputed the statement.

Respondents were also asked to indicate whether Professional involvement in the budgeting process affects the quality of public participation. Out of the 75 respondents that were polled, over three quarters of the respondents at 51(78%) supported the statement, 18(24%) were undecided, while 6(8%) cumulatively refuted that professional involvement affect quality of budgeting process. With a mean of 4.00, it can be generally inferred that professional involvement in the budgeting process affects the quality of public participation. The study also found that 63(84%) were positive with the statement that inputs by the business community and entrepreneurs enhance the budgeting process and thus affect the quality of public participation, while only 9(12%) indicated otherwise.

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Using linear regression analysis to determine the effect of Stakeholders’ involvement in participatory budgeting process, the study found a statistically significant positive association between stakeholder involvement and budgeting process since \( p < 0.05 \) \((p = 0.023)\). This shows that increasing the stakeholder’s involvement enhances quality budgeting process in County Government of Nandi.

The effect of socio-cultural factors affects public participation in the budgeting process in County Government of Nandi

In the third study objective, the study sought to investigate the effect of socio-cultural factors affect public participation in the budgeting process in County Government of Nandi. The study found that gender stereotyping affects the quality of public participation in the budgeting process as indicated by majority of the respondents at 51(68%) who agreed with the statement, while 12(16%) indicated otherwise as 12(16%) remained neutral on the statement. On this statement, the calculated mean of 3.92 implies that generally, gender typecasting may be detrimental to quality budgeting process especially when the stereotype is of negative kind.

When asked on whether certain beliefs could interfere with the budgeting process and hence its quality, more than two thirds at 51(68%) agreed with the statement, while 12(16%) cumulatively indicated otherwise as another 12(16%) remained neutral. This implies that certain beliefs such as corruption culture with the conviction that we have to fight for our share of limited resources or the need to make wealth out of the budget, may cripple the goals of the budget. The study also found that most of the respondents at 60(80%) cumulatively agreed that religious biasness affects the quality of public participation in the budgeting process, while only 6(8%) indicated otherwise. Qualitative statement from the interviews also indicated that cultural beliefs and convictions of the general public may interfere with the quality participatory budgeting process.

Based on literacy factor, the study found that majority of the respondents at 72% agreed that literacy levels of the citizens affect the quality of public participation in the budgeting process, while 15(20%) indicated otherwise as 6(8%). Using linear regression test to determine the effect of Socio-cultural factors on participatory budgeting process, the study found a statistically significant positive association between socio-cultural factors and budgeting process since \( p < 0.05 \) \((p = 0.021)\). This shows that increase in Socio-cultural factors influence the budgeting process in County Government of Nandi albeit to a lesser extent

**CONCLUSION**

Conclusions drawn from the first research question were that public outreach and education enhances the budgeting process and thus affects the quality of public participation \((\text{Mean} = 4.08)\). This also implied that the community members understood the significant influence of public outreach and education on budgeting process. The study also concluded that the budget workshops were vital in collecting public views regarding the budgeting process \((\text{Mean} = 3.84)\). In testing the effect of public participation forum on participatory budgeting process, linear regression was used and the study found a statistically significant positive association between public participation forums and budgeting process since \( p < 0.05 \) \((p = 0.048)\). This shows that increasing the public participation forums enhances the budgeting process in County Government of Nandi.

In the second study objective, the study concluded that stakeholders involvement in budgeting process enhance accountability and transparency and therefore, implying that stakeholders should be highly involved in the budgeting process because they promote and enhance accountability and transparency in the whole process. The study also concluded that citizen’s advisory group enhances the budgeting process and therefore affects the quality of public participation. Therefore, quality of budgeting process was also a dependent of level of involvement and participation of citizen’s advisory group and public participation and this was also justified for the mean calculated as 4.08. It was also generally agreed that inputs by the business community and professionals enhance the budgeting process and thus affect the quality of public participation. Using linear regression test to determine the effect of Stakeholders’ involvement on participatory budgeting process, the study concluded that there was a statistically significant positive association between stakeholder involvement and budgeting process since \( p < 0.05 \) \((p = 0.023)\).

In the third study objective, the study concluded that gender stereotyping affects the quality of public participation in the budgeting process and that gender typecasting may be detrimental to quality budgeting process especially when the stereotype is of negative kind. Furthermore, certain beliefs such as corruption culture with the conviction that we have to fight for our share of limited resources or the need to make wealth out of the budget, may cripple the goals of the budget. Moreover, religious biasness affects the quality of public participation in the budgeting process. The study also concluded that level of literacy among the citizens influence their participation in the budgeting process with low literacy level discouraging effective participation. Using linear regression test to determine the effect of Socio-cultural factors on
participatory budgeting process, the study concluded that there was a statistically significant positive association between socio-cultural factors and budgeting process since $p < 0.05$ ($p = 0.021$). This shows that increase in socio-cultural factors influence the budgeting process in County Government of Nandi albeit to a lesser extent.

RECOMMENDATIONS

This section stipulates the recommendations to be implemented for practice and policy for effective participatory budgeting process. Based on the study findings, the study recommends that both the county and national governments should give powers of self-governance to the people and enhance the participation of the people in the exercise of the powers of the state and in decision making on matters affecting them since the study found that public participation enhance effective budgeting process.

Given that the study found that stakeholders’ involvement and public participation forum have a positive influence on budgeting process, the government should formulate legislations and regulations which promote effective participation that include all stakeholders and public in the budgeting process.

Public should also be sensitized and enlightened on the benefits of participating in the budgeting process and uphold moral ethics during the process. Negative cultural beliefs such as gender stereotype and biased religious culture and low literacy level among the public should be addressed through organizing vigorous awareness campaign, workshops and forums on the concept and benefits of participatory budgeting process, given that the study found that the culture of corruption, gender stereotype and low literacy level prevents effective public participation.

Suggestion for Further Study

This study contributed significantly to the body of literature on factors affecting public participation in budgeting process in the County Government of Nandi. The study also suggests that in future, when a similar research is to be done it should include

- How stakeholders’ involvement in budgeting process affect budget implementation
- Factors affecting stakeholders’ participation in budgeting process
- How public participation forum affect budget implementation
- How socio-cultural factors affect public participation in budgeting process

REFERENCES


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