



INFLUENCE OF PARTICIPATORY BUDGETING AND PUBLIC EXPENDITURE TRACKING MECHANISMS OF CIVIL SOCIETY ORGANIZATIONS ON GOVERNANCE IN KENYA

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ABSTRACT

This research sought to investigate the influence of participatory budgeting and public expenditure tracking mechanisms of civil society organizations on governance in Kenya. Specifically, the study looked at the influences of participatory budgeting and public expenditure tracking surveys on governance and the moderating effect of government regulations. Using cross-sectional survey research design, the study targeted 80 civil society organisations who were involved in social accountability initiatives across the country. Quantitative data was analysed using inferential statistics (mean and standard deviation) using Statistical Package for Social Sciences (SPSS) while the analysis of qualitative data was done using content analysis. The researcher used multiple regression analysis to determine whether the proposed factors in the model together showed the influence of these social accountability mechanisms of civil society organisations on governance in Kenya. From the results of the study, it was established that participatory budget had significant influence on governance in Kenya. However, public expenditure tracking surveys mechanism was insignificant in determining governance in Kenya. It was further established that government regulations moderated the relationship between social accountability mechanisms used by the civil organizations and governance in Kenya. Therefore, for better governance in Kenya in terms of transparency, accountability, citizen awareness and participation, civil society organization should use these participatory budgeting and public expenditure tracking mechanisms adhering to the existing government regulations to promote governance in Kenya.

Key words: *Participatory Budgeting, Public Expenditure Tracking Surveys, Government Regulations, Governance and Civil Society Organizations*

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INTRODUCTION

A cardinal cornerstone of every democracy is the duty of its citizens to participate adequately in the governance process. This civic duty comes with equal rights and responsibilities. Similarly, power-holders have an obligation to be responsible for their actions and offer explanations when need arises (Enrique & Catalina, 2006). Most scholars seem to agree that most democratic regimes have institutional deficits particularly in the establishment of effective and adequate accountability mechanisms (Geir, 2011; Enrique & Catalina, 2006). Traditionally, tackling accountability challenges has emphasised on supply-side governance through political checks and balances, law enforcement bodies, administrative regulations and police. These “top-down” mechanisms for promoting accountability have, however not been successful in many developed and developing countries.

In Africa, substantial economic growth and several rounds of multi-party elections are taking place and a growing number of initiatives focusing on the improvement of transparency and accountability to improve governance and promote development alongside empowerment of citizens are present. However, increased inequality continues to undermine the attainment of the Millennium Development Goals. As such, more needs to be done in relation to social accountability to promote good governance by the government and ensure that these initiatives change accountability in Africa in a significant way (Fletcher, 2013).

In Kenya, a number of state agencies and commissions have put measures to monitor malpractices in the use of public resources. However, a cursory look at local newspapers, social media and news channels keep reporting on corruption, fraud, abuse of public resources and wastage as governments’ own agencies report on financial malpractices all over the public sector (*Office of Auditor General Report, 2015*).

Under the governance categorisation, the civil society in Kenya engages the government in a

robust manner. This, in part, explains the capability and capacity of the civil society to function as a ‘countervailing force in curbing the excesses of government and political leaders, Petlane and Steven (2011). A number of governance CSOs, including the media have been very critical of the government and have reported many cases of mismanagement and corruption (Branch, 2011).

Indeed, a number of CSO initiatives working on governance in general and social accountability in particular exist in Kenya. This includes the Transparency International – Kenya Chapter, the Institute for Social Accountability (TISA), Institute of Economic Affairs (IEA), and the URAIA Trust. The TISA, an initiative by the civil society focuses on the achievement of strong policies and good leadership in Kenya’s local development. Operational since March 2008, TISA lays focus on participatory governance, advocacy strategies, and building capacity. Similarly, the World Bank and other donor organisations have been instrumental in supporting social accountability initiatives through the civil society in Kenya (World Bank, 2014).

According to World Bank (2005), social accountability mechanisms have been differentiated based on who between government and citizens/CSOs initiates it, whether independent or institutionalised and the extent to which government collaboration is used rather than using confrontation. It also involves levels, in terms of being local, regional or international or the public engagement stage the tool monitors. The tools of social accountability work best when there is establishment of mutual benefit and value in use for the citizens. Pilots are used to introduce the tools of social accountability or this is sometimes done incrementally to establish the support for transparent and inclusive governance. The lack of civic management and passiveness may also influence this decision. There is, therefore, gradual introduction of the tools of social accountability so that a culture enabling the strengthening or creation of a demand side pressure for better leadership is built.

Statement of the Problem

Civil society organisations strive to seek an active voice in the planning of the local development, formulating of budgets, demanding government accountability in local resources allocation, enhancement of revenue and tracking how resources are used and the effect of programs and policies on citizenry. In achieving this, they utilize a number of mechanisms, tools and approaches. The need to increase the intake of opinions and priorities of citizens into consideration in design of policies, plans, budgets and programmes affecting them and a need to provide adequate structures and systems for CSOs/citizens to air their grievances to relevant authorities continue to be raised (Puddington & Piano 2009). Similarly, empowerment of citizens to take adequate measures to safeguard their rights to quality basic services without prejudice and existence of sufficient administrative mechanisms and codes of conduct that promotes the use of social accountability mechanisms aimed at enhancing governance in Kenya remains legitimate concern. Furthermore, the civil society organisations who have emerged as the champions of these demand-side initiatives of social accountability continue to lament an absence of national and local government responsiveness (Thindwa, 2006). Effectiveness of social accountability in Kenya is dependent on the extensiveness and character of the civil society. Though there are efforts within the civil society to mitigate these limitations by collaboration and building alliances and constructive networks, the civil society's authority, legitimacy, credibility and effectiveness are challenged as a result of poor approaches, poor accountability approaches and assertions of manipulation of donors (Geir, 2011). Furthermore, the efficiency of social accountability mechanisms employed by CSOs in Kenya are affected by their scale, short-term nature, use of differing methodologies and platforms as well as over-reliance on external donor support (KSG-CDS working Paper 1, 2015).

Studies (Tidemand 2009; Muriu 2013; Simiyu, Mweru and Omete, 2014; TI-Kenya 2014 & IEA, 2015) in the field of good governance and decentralisation have focused on how they enhance public participation and service delivery. Tidemand, (2009), undertook a comparative study of decentralisation, local level service delivery and governance in Uganda, Tanzania and Kenya. The study revealed that the impact of sector-specific efforts for governance decentralisation has been positive in enhancing citizen participation in a broad sense in planning and delivering services through user groups that are specific in a given sector, but negative in relation to participation of citizens in planning across different sectors and using local government councils to budget.

Simiyu, Mweru and Omete (2014) sought to establish the impacts of decentralized funding on social economic well-being of Kenyans. Looking at a case study of Constituency Development Fund in Kimilili Constituency, they established that there was important development in the situation of local people after the introduction of CDF. They concluded that the CDF plays a significant role in social economic aspects of the lives of the locals and called for policy makers to improve on management of the devolved funds. Similarly, Muriu (2013) sought to establish how the participation of citizens affect decentralised delivery of service. Looking at lessons learnt in the implementation of the Local Authority Service Delivery Action Plans - (LASDAP, 2002 – 2010), the study established that there is less participation of citizens in Kenya which results in negligence in delivering decentralized services. The research concludes that the first step towards participation institutionalization has been made which lays a foundation for the existing county government structures despite the small impact of the participation of citizens.

These studies have dwelt on the effect of participation, social accountability and decentralised service delivery (Tidemand 2009; Muriu 2013; Simiyu *et al.*, 2014; TI-Kenya 2014 & IEA, 2015), and largely concentrated on the supply

side, namely, the role of institutions and the state, and not on the role civil society organisations. These past studies have also not sought to establish the influence that specific civil society social accountability mechanisms have on governance in Kenya. This study, therefore, aimed at filling these gaps.

Objective of the Study

The general objective of the study was to establish the influence of the participatory budgeting and public expenditure tracking mechanisms of civil society organization on governance in Kenya. The study specifically sought to:

- To establish the influence of participatory budgeting of civil society organisations on governance in Kenya
- To determine the influence of public expenditure tracking surveys of civil society organisations on governance in Kenya
- To determine whether government regulations moderate the relationship between social accountability mechanisms of civil society organisations and governance in Kenya

LITERATURE REVIEW

Theoretical Framework

Stakeholder Theory

The stakeholder theory was originally detailed by Ian Mitroff in his book "Stakeholders of the Organizational Mind", published in 1983 in San Francisco. It was further popularised by R. Edward Freeman in early 1983, through Stanford Research Institute through his book *Strategic Management: A Stakeholder Approach*.

According to this theory, stakeholders are acknowledged as the group of people who have interest in the organisation's activities (Sweeney, 2009). Freeman (1984) defines stakeholders as any group or individuals who has impact on or are affected by the success of the objectives of the organisation, hence vital to the survival and success of the organisation. Post *et al* (2002, p.19, cited in

Sweeney, 2009) defined stakeholders as individuals and constituencies that contribute to creation of the capacity to create wealth and are its prospective beneficiaries and/or risk bearers. Stakeholders are those who hold the organization through their support (Freeman, 1984). According to stakeholder theory, state agents have both explicit and implicit contracts with different constituents and are responsible for honouring those contracts (Freeman, 1984). Explicit contracts legally define the relationship between the state and its' stakeholders while implicit contracts have no legal standing and are referred to in the economic literature as self-enforcing relational contracts.

Stakeholder theory acknowledges that organizations have relationships with a wide range of stakeholders. Employees, customers, suppliers, media, local communities, environmental activists and the government among others, all of which affect and in turn are affected by the company's operations. Stakeholder theory involves engaging with critical stakeholders who generate new ideas and opportunities (Freeman, Harrison, Wicks, Parmar & Colle, 2010).

Stakeholder theory focuses on groups of people that initiate or implement interventions (for example the civil society organizations) and those who are supposed to benefit from the application of such interventions (for example, citizens). In the context of social accountability, the civil society forms a critical stakeholder in the state-society relationships. The constitutional and legal frameworks provide for expectations and standards for more accountability toward an institution's stakeholders by providing interested parties with verified information in relation to its actions and omissions concerning social issues Leipziger (2003).

Social Contract Theory

The term takes its name from The Social Contract (French: *Du contrat social ou Principes du droit politique*), a 1762 book by Jean-Jacques Rousseau that discussed this concept. Although the antecedents of social contract theory are found in

antiquity, in Greek and Stoic philosophy and Roman and Canon Law, the heyday of the social contract was the mid-17th to early 19th centuries, when it emerged as the leading doctrine of political legitimacy.

According to Weiss (2008), a social contract is a combination of assumptions and rules about patterns of behaviour among the various societal elements. Social contract is mutual understanding and association between the stakeholders and the organization. The focus of the social contract is the connection between the rulers and its citizens. The basis of stakeholder management is the notion of the social contract (Sweeney, 2009). Formal social

contract outlines the state explicit responsibilities, including providing quality basic social services to its citizenry, actively engaging the citizens and all stakeholders in the affairs of the state, obedience of regulations and laws, creation of jobs, and honouring all their obligations. According to Galbreath (2009), the 'semiformal' social contract on the other hand reflects the implicit expectations of the society such as adherence to both local and global standards that are not explicitly stipulated by the law, following codes of conduct and norms and contributing to general wellbeing of the community.

Conceptual Framework

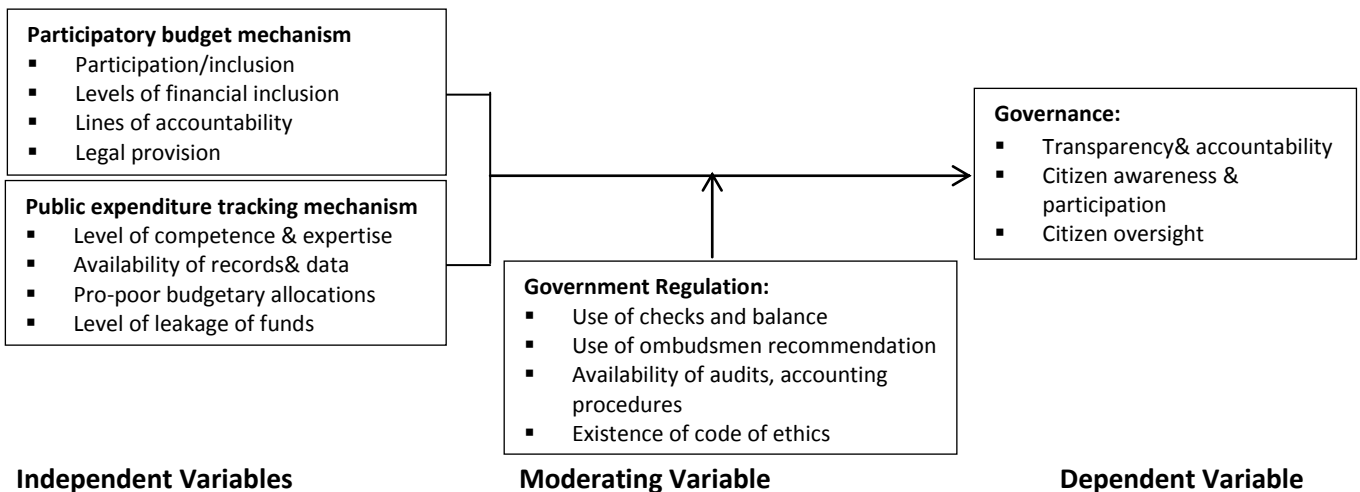


Figure 1: Conceptual Framework

Source: Author (2019)

Empirical Review

Painter (2002), in a study on participation of civil society in PRSP advancement forms in Malawi, Bolivia and Rwanda established that there are certain critical factors that impact the nature of the interests of civil society in social responsibility forms. The setting of civil society and government, relations between civil society and the state and the quality of vote-based system highly affected the nature of cooperation.

Painter further established that the most essential factor in the citizen involvement quality is government willingness. In the event that the

government is unwilling to open up space for civil society, it is exceptionally troublesome for the civil society to push these limits. Government's and the civil society's desire for levels of investment in social responsibility activities are different and frequently contradictory, prompting disappointments and conflict. The experience of Malawi, Bolivia and Rwanda affirms that normal individuals, who are not formally organized, did not have a solid influence in PRSP detailing and there is insignificant incorporation of the most underestimated groups. Consideration is frequently because of a group's request to take an interest. On

account of Rwanda, for instance, particularly organized groups enabled excluded groups, for example, disabled individuals, to give their suppositions on approaches. Notwithstanding, alliances of differed CSOs have been helpful vehicles through which accord can be achieved, if they are kept adaptable, with the goal that they might be receptive to the opportunities arriving out of a changing policy setting.

A study by DIIS in 2013 as quoted by Hansen *et al* (2013), sought to fill a knowledge gap relating to the execution of social responsibility activities in rural Africa South of Sahara supported by foreign aid about decentralization. In light of an audit of accessible literature, the study concentrated on the experience of social responsibility activities, to be specific public expenditure tracking surveys (PETS), participatory budgeting, participatory planning, community-based monitoring and need setting and demand drive provision of services. The study focused on reviewing social accountability not just as a specialized device inside the setting of decentralization and more extensive political commitment. The study established that there is a requirement for research-based effect assessments connecting endeavors to help social accountability interventions with enhanced access and enhanced quality of services for poor people.

In the East African context, social accountability initiatives have yielded mixed results with notable examples of success by Uganda's use of Public Expenditure Tracking Surveys in 1996(WB, 2004).The surveys, conducted in 250 schools, indicated that on average, schools only receive 13 percent of non-wage funds given by the central government between 1990 and 1995. Majority of the assets allotted were diverted because of corruption and mismanagement and almost 70%of schools did not get anything. It was additionally discovered that parents added approximately 73% of the aggregate school spending in 1991(World Bank, 2004). In Kenya, budget analysis reports by the Budget Information Program at the Institute of Economic Affairs (IEA) centres around collection of data about the financial plan and widely spreading

the data to people in general, empowering them to comprehend the policy document and how it affects them (IEA, 2004).

RESEARCH METHODOLOGY

The research employed a cross-sectional research design. Elahi and Dehdashti (2011) assert that a survey research is proper when the objectives of the research incorporate the accompanying factors. According to the NGO Council of Kenya (2014) records, there were 7,083 CSOs registered with them. As per the NGO Council categorization, it was estimated that 30% (2,125) of these CSOs were engaged with human rights and good governance work (ARRF, 2009). This category of CSOs was used as the population of this study. The equation used to calculate the sample size for this study was as follows.

$$\begin{aligned}
 N &= \frac{z^2 \times p \times q \times N}{e^2 (N-1) + z^2 \times p \times q} \\
 &= \frac{1.96^2 \times 0.3 \times 0.7 \times 2,125}{0.1^2(2,125 - 1) + 1.96^2 \times 0.3 \times 0.7} \\
 &= \frac{5714.111088}{71.013536} \\
 &= 80.46
 \end{aligned}$$

Where:

n = sample size

z = confidence level at 95% (Standard value of 1.96)

p = proportion in the target population estimated to have utilized social accountability mechanisms

q = proportion in the target population estimated not to have utilized social accountability mechanisms

N = target population

e = level of statistical significance (0.05)

The sample of this research was drawn utilizing purposive sampling technique. A questionnaire was seen as the most appropriate tool as it is observed as the most precise tool to measure existing relationship that is self-sufficient, objects or events as well as beliefs and behaviour that is self-reported (Newman, 1997). The pilot test for this study was done by administering eight semi-structured questionnaire on eight respondents of civil society organizations. For this research, expressive insights,

for example, mean scores, standard deviations, rates, and recurrence conveyance were processed to depict the attributes of the factors of value. Statistical package for social sciences (SPSS) computer software was utilized. Inferential statistics, for example, connection and relapse examination as proposed by Muthen and Muthen (2007) were utilized to build up the nature and greatness of the connections between the factors and to test the conjectured connections.

Descriptive Statistics

Participatory Budgeting Mechanism

Table 1: Participatory Budget

Majority (72.5%) strongly disagreed (Mean = 1.55

FINDINGS

Seventy-two questionnaires were administered to civil society organizations involved in human rights and governance in various parts of Kenya. The study managed to collect data from 60 respondents out of 72, representing a response rate of 83.33%. This response rate is deemed adequate for the study based on Mugenda and Mugenda (2003) who recommended a response rate of 70% as being sufficient.

minorities. However, the majority (47.5%) do not

Statement	SD %	D %	DK %	A %	SA %	Mean	SD
There are sufficiently competent numbers of stakeholders involved in the utilization of the mechanism, including vulnerable groups such as women, disabled, youth and minorities.	72.5	27.5	0	0	0	1.55	0.904
There are appropriate and objective performance criteria for the use of the mechanism.	2.5	12.5	47.5	32.5	5	3.25	0.839
The mechanism emphasizes both citizens' rights and responsibilities and help citizens develop a realistic understanding of the challenges and constraints faced by government through information sharing and dialogue.	2.5	10	52.5	25	10	3.3	0.882
There are sufficient records and data necessary for undertaking the mechanism.	0	12.5	7.5	72.5	7.5	3.75	0.776
The mechanism is able to adequately highlight social accountability issues it seeks to address.	0	15	47.5	27.5	10	3.325	0.858
The mechanism is anchored in law and it is clear to all involved on the degree of formalization.	0	7.5	7.5	70	15	3.925	0.729
There is appropriate follow up of the issues generated as a result of the use of the mechanism.	0	10	7.5	75	7.5	3.8	0.723
There is clear evidence of improvement in the service delivery as a result of use of the mechanism.	2.5	17.5	57.5	10	12.5	3.125	0.938
The mechanism is clear on lines of accountability in terms of planning, budgeting, expenditure, monitoring and evaluation.	0	5	7.5	77.5	10	3.925	0.615
The mechanism is yielding the intended results.	2.5	12.5	55	22.5	7.5	3.2	0.853
Lessons learnt in utilizing the mechanism is shared widely and used to improve the use of the mechanism	2.5	12.5	47.5	35	2.5	3.225	0.800

and SD = 0.904) that there are sufficiently competent numbers of stakeholders involved in the utilization of the mechanism, including vulnerable groups such as women, disabled, youth and

know (Mean = 3.25 and SD = 0.839) if there are appropriate and objective performance criteria for the use of the mechanism. Majority (52.5%) did not know (Mean = 3.3 and SD = 0.882) if the mechanism

emphasizes both citizens' rights and responsibilities and help citizens develop a realistic understanding of the challenges and constraints faced by government through information sharing and dialogue. Majority (47.5%) also did not know (Mean = 3.325 and SD = 0.858) if the mechanism is able to adequately highlight social accountability issues it seeks to address. Majority (57.5%) did not know (Mean = 3.125 and SD = 0.938) if there is clear evidence of improvement in the service delivery as a result of use of the mechanism. The majority (55%) do not know (Mean = 3.2 and SD = 0.853) if the mechanism is yielding the intended results, and they (47.5%) do not know (Mean = 3.225 and SD = 0.800) if lessons learnt in utilizing the mechanism is shared widely and used to improve the use of the

mechanism. However, majority (72.5%) of the respondents agreed (Mean = 3.75 and SD = 0.776) that there are sufficient records and data necessary for undertaking the mechanism. 70% of the respondents agreed (Mean = 3.925 and SD = 0.729) that mechanism is anchored in law and it is clear to all involved on the degree of formalization. Majority (75%) also agreed (Mean = 3.8 and SD = 0.723) that there is appropriate follow up of the issues generated as a result of the use of the mechanism. The majority (77.5%) of the respondents agreed (Mean = 3.925 and SD = 0.615) that the mechanism is clear on lines of accountability in terms of planning, budgeting, expenditure, monitoring and evaluation

Table 2: Public Expenditure Tracking Survey

Statement	SD %	D %	DK %	A %	SA %	Mean	SD
There are sufficiently competent numbers of stakeholders involved in the utilization of the mechanism, including vulnerable groups such as women, disabled, youth and minorities.	7.5	12.5	47.5	27.5	5	3.1	0.955
There are appropriate and objective performance criteria for the use of the mechanism.	27.5	72.5	0	0	0	2.45	0.904
The mechanism emphasizes both citizens' rights and responsibilities and help citizens develop a realistic understanding of the challenges and constraints faced by government through information sharing and dialogue.	2.5	10	65	17.5	5	3.12	0.757
There are sufficient records and data necessary for undertaking the mechanism.	2.5	5	65	20	7.5	3.25	0.776
The mechanism is able to adequately highlight social accountability issues it seeks to address.	2.5	0	12.5	72.5	12.5	3.92	0.693
The mechanism is anchored in law and it is clear to all involved on the degree of formalization.	5	5	62.5	15	12.5	3.25	0.926
There is appropriate follow up of the issues generated as a result of the use of the mechanism.	2.5	2.5	7.5	77.5	10	3.9	0.708
There is clear evidence of improvement in the service delivery as a result of use of the mechanism.	2.5	5	62.5	25	5	3.25	0.742
The mechanism is clear on lines of accountability in terms of planning, budgeting, expenditure, monitoring and evaluation.	2.5	2.5	10	77.5	7.5	3.85	0.699
Majority (72.5%) of the respondents disagreed (Mean = 2.45 and SD = 0.904) that there were appropriate and objective performance criteria for							
the use of the mechanism. However, 47.5% of respondents did not know (Mean = 3.1 and SD = 0.955) if there were sufficiently competent							

numbers of stakeholders involved in the utilization of the mechanism, including vulnerable groups such as women, disabled, youth and minorities. A further 65% also do not know (Mean = 3.12 and SD = 0.757) if the mechanism emphasizes both citizens' rights and responsibilities and help citizens develop a realistic understanding of the challenges and constraints faced by government through information sharing and dialogue. Majority (65%) of the respondents do not know (Mean = 3.25 and SD = 0.776) if there were sufficient records and data necessary for undertaking the mechanism. 62.5% of respondents also did not know (Mean = 3.25 and SD = 0.926) if the mechanism is anchored in law and it is clear to all involved on the degree of formalization. Majority (62.5%) of the respondents

did not know (Mean = 3.25 and SD = 0.742) if there is clear evidence of improvement in the service delivery as a result of use of the mechanism. However, the majority (72.5%) of the respondents agreed (Mean = 3.92 and SD = 0.693) that the mechanism was able to adequately highlight social accountability issues it seeks to address. A clear majority (77.5%) also agreed (Mean = 3.9 and SD = 0.708) that there is appropriate follow up of the issues generated as a result of the use of the mechanism. Majority (77.5%) of the respondents also agreed (Mean = 3.85 and SD = 0.699) that the mechanism is clear on lines of accountability in terms of planning, budgeting, expenditure, monitoring and evaluation.

Table 3: Governance

Statement	SD %	D %	DK %	A %	SA %	Mean	SD
There is a clear understanding and appreciation of the role of social accountability mechanisms in enhancing good governance in Kenya.	0.0	20.0	5.0	60.0	15.0	3.70	.966
Civil society engagement in social accountability is systematic and sustainable.	2.5	15.0	10.0	55.0	17.5	3.70	1.018
Civil society utilizes appropriate social accountability mechanisms and tools in enhancing good governance in Kenya.	7.5	32.5	22.5	35.0	2.5	2.93	1.047
CSOs/Citizens feel they have access to all relevant information on government policies, plans, budgets and programmes.	15.0	50.0	10.0	17.5	7.5	2.53	1.176
There are significant bottlenecks hindering CSOs/Citizens from adequately accessing information on government policies, plans, budget, and programmes.	12.5	22.5	22.5	15.0	27.5	3.23	1.405
Government authorities are able to account for their use of public resources in a structured, transparent and timely manner.	15.0	42.5	10.0	17.5	15.0	2.75	1.335
There are institutional/formal mechanisms in place for CSOs/citizens to engage with government policy makers and service providers.	0.0	30.0	12.5	55.0	2.5	3.30	.939
The opinions and priorities of citizens are taken into consideration in design of policies, plans, budgets and programmes affecting them.	15.0	47.5	10.0	22.5	5.0	2.55	1.154
There exist adequate structures and systems for CSOs/citizens to air their grievances to relevant authorities.	5.0	57.5	15.0	17.5	5.0	2.60	1.008
Citizens take adequate measures to safeguard their rights to quality basic services without prejudice.	10.0	32.5	27.5	27.5	2.5	2.80	1.043

There are significant gains from CSO engagements in social accountability in terms of improvements in provision of basic services and prudent utilisation of public resources.

5.0 5.0 12.5 60.0 17.5 3.80 .966

Duty bearers have embraced public participation as a requirement for proper policy development and provision of services.

0.0 30.0 10.0 42.5 17.5 3.48 1.109

Majority (60%) of the respondents agreed (Mean = 3.70 and SD = 0.966) that they clearly understood and appreciate the role of social accountability mechanisms in enhancing good governance in Kenya. Majority (55%) of the respondents also agreed (Mean = 3.70 and SD = 1.108) that civil society engagement in social accountability was systematic and sustainable. Although the majority (32.5%) of the respondents disagreed that the civil society utilizes appropriate social accountability mechanisms and tools in enhancing good governance in Kenya, there was a general perception (22.5%) among respondents that they do not know (Mean = 2.93 and SD = 1.047) if the civil society utilized appropriate social accountability mechanisms and tools in enhancing good governance in Kenya. Majority (50%) of the respondents disagreed (Mean = 2.53 and SD = 1.176) that CSOs/Citizens had access to all relevant information on government policies, plans, budgets and programmes. However, 22.5% did not know (Mean = 2.23 and SD = 1.405) whether there were significant bottlenecks hindering CSOs/Citizens from adequately accessing information on government policies, plans, budget, and programmes. Although the majority (42.5%) disagreed that the Government authorities were able to account for their use of public resources in a structured, transparent and timely manner. The general perception of the respondents was that they did not know (Mean = 2.75 and SD = 1.335) whether government authorities are able to account for their use of public resources in a structured,

transparent and timely manner. Even thou the majority (55.0%) agreed that there were institutional/formal mechanisms in place for CSOs/citizens to engage with government policy makers and service provides, overall, respondents indicated they do not know (Mean = 3.30 and SD = 0.939) whether institutional/formal mechanisms are in place for CSOs/citizens to engage with government policy makers and service provides. Majority (47.5%) of the respondents disagreed that the opinions and priorities of citizens were taken into consideration in design of policies, plans, budgets and programmes affecting them. In addition, majority (57.5%) of the respondents disagreed that there existed adequate structures and systems for CSOs/citizens to air their grievances to relevant authorities. Although the majority (32.5%) of the respondents disagreed that citizens took adequate measures to safeguard their rights to quality basic services without prejudice. Generally, the respondents (27.5%) did not know (Mean = 2.80 and SD = 1.043) whether the citizens take adequate measures to safeguard their rights to quality basic services without prejudice. Majority (60.0%) of the respondents agreed (Mean = 3.80 and SD = 0.966) that there are significant gains from CSO engagements in social accountability in terms of improvements in provision of basic services and prudent utilisation of public resources. The majority (42.5) of the respondents agreed (Mean= 3.48 and SD = 1.109) that duty bearers have embraced public participation as a requirement for proper policy development and provision of services.

Table 4: Correlation analysis

		Governance
Participatory Budget	Pearson Correlation	.339*
	Sig. (2-tailed)	.032

	N	60
Public Expenditure Tracking	Pearson Correlation	.265
	Sig. (2-tailed)	.098
	N	60

The results showed a significant positive association between governance and participatory budgeting mechanism with coefficient of 0.339 ($p < 0.05$). The results suggested that use of participatory budgeting mechanism of civil society organization have positive influence on governance in Kenya. To test the second hypothesis (H02) which stated that public expenditure tracking survey has no significant, positive influence on governance; correlation analysis was used to test the relationship between public expenditure tracking surveys of CSO on governance. Public expenditure tracking surveys was positively correlated but not significantly correlated to governance in Kenya ($r = .265$, $p = .098$).

Regression analysis

The regression analysis consisted of independent variable participatory budgeting mechanism and dependent variable governance. Simple regression analysis was done on first variable. The results obtained R^2 for participatory budgeting mechanism and governance was 0.339. This implied that variation of participatory budgeting mechanism explains governance by 33.9%. The F-test result showed F-statistics of the model was 4.939 with p-value of 0.32 which was less than level of significance of 0.05. The regression coefficients revealed participatory budgeting had 0.238 and p-value of 0.032.

Table 5: Regression analysis

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate		
	.582 ^a	.339	.241	.8752		
ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	4.223	1	4.223	4.938	.032 ^b
	Residual	32.497	38	.855		
	Total	36.721	39			
a. Dependent Variable: Governance						
b. Predictors: (Constant), Participatory Budgeting						
Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.686	.215		7.848	.000
	Participatory Budget	.238	.107	.339	2.222	.032
a. Dependent Variable: Governance						

Participatory Budget Regression Analysis

The result was consistent with Thindwa (2006) findings that found that participatory budget local governments accountable in the allocation of local resources, enhancing local revenues, tracking the use of resources and the impact of local policies and programs, this led to positive governance.

Regression analysis was done to establish relationship between public expenditure tracking surveys and governance. The results revealed that R^2 was 0.070, this implied that only 7% of the variations in governance are explained by public expenditure tracking surveys in the model. The model was not a good fit. ANOVA analysis showed that F-statistics of the model was 2.871 with p-

value of 0.098 which was greater than the level of significance of 0.05. Thus public expenditure tracking surveys is statistically insignificant in predicting governance. Public expenditure tracking surveys has coefficient of 0.185 with a p-value of 0.098 from the results. The coefficient is statistically insignificant.

Similarly, the study findings of insignificance influence of public expenditure tracking surveys mechanism on governance in Kenya confirm the assertion by Maluka et al., (2010) that minimal stakeholder inclusion in budget cycle, budget transparency and lack of sufficient and credible information make PETS mechanism not a good tool to influence governance.

Table 6: Public Expenditure Tracking Surveys Regression Analysis

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate		
1	.265 ^a	.070	.046	.94787		

a. Predictors: (Constant), Public Expenditure Tracking

Model		ANOVA ^a				Sig.
		Sum of Squares	Df	Mean Square	F	
1	Regression	2.579	1	2.579	2.871	.098 ^b
	Residual	34.142	38	.898		
	Total	36.721	39			

a. Dependent Variable: Governance

b. Predictors: (Constant), Public Expenditure Tracking

Model		Coefficients ^a			T	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	1.843	.188		9.808	.000
	Public Expenditure Tracking	.185	.109	.265	1.694	.098

a. Dependent Variable: Governance

Moderated multiple linear regression model

A regression analysis of overall model was carried out in the study together with moderator variable. R^2 statistics of governance from the results was 0.583. This meant 58.3% of variation in governance

was explained by the participatory budgeting and public expenditure tracking surveys when moderated by government regulations. The F-statistics of the model was 25.838 with p-value of 0.00, which is less than significance level of 0.05. Thus the model was significant in predicting the

level of governance. From the result of the p values of participatory budgeting (p=0.010) and public expenditure tracking surveys (p=0.700) which is greater than p-critical 0.05. Thus participatory budgeting is significant in predicting governance and significance effect on governance when moderated by government regulations. The results

concur with Fox (2014) finding that found participatory budget mechanism to be an effective social accountability mechanisms that influences governance as it has tool to monitor and encourage government participation. However, the mechanism strategies differ in approach from location to location.

Table 7: Overall moderated model Regression results

Model Summary						
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate		
1	.764 ^a	.583	.536	.49320		
a. Predictors: (Constant), Government regulations, Public Expenditure Tracking , Participatory Budget						
ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	14.785	3	4.9283	25.838	.000 ^b
	Residual	7.248	38	0.191		
	Total	22.033	41			
a. Dependent Variable: Governance						
b. Predictors: (Constant), Public Expenditure Tracking , Participatory Budget, Government Regulations						
Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.417	.158		2.637	.012
	Participatory Budget	.058	.056	.085	1.031	.310
	Public Expenditure Tracking	.025	.064	.036	.388	.700
	Government Regulations	.374	.096	.457	3.882	.000
a. Dependent Variable: Governance						

Conclusions

Based on the study findings, the participatory budgeting mechanism used by civil society organizations was found to be significantly associated with governance in Kenya. Thus, the study concluded that the use of participatory budgeting mechanisms used by CSOs has positively influenced governance in Kenya.

The study established that the public expenditure tracking survey mechanism used by civil was found

to be insignificantly associated with governance. Thus, the study concluded that the use of public expenditure tracking survey mechanism by CSOs has no influence on governance in Kenya.

Recommendations

This research recommended adequate sensitization on the utilization of the mechanism, including vulnerable groups such as women, disabled, youth and minorities to equip users with the knowledge

about the mechanism so that it can be used to achieve optimal results.

There is need for appropriate and objective performance criteria for the use of the mechanism. There is need to sensitize the users of the mechanism on the working of the mechanism to ensure optimal use of the mechanism.

Areas of Further Research

This study has looked at the influence of participatory budgeting and public expenditure tracking mechanisms of civil society organizations

on governance in Kenya focusing on two commonly used social accountability mechanisms, namely, participatory budgeting and public expenditure tracking surveys.

Further research could look at a case study of each of the participatory budgeting and public expenditure tracking mechanism making it a more in-depth study of the contribution of each of these mechanisms on governance in Kenya.

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