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EFFECT OF BUDGETARY PLANNING ON THE PERFORMANCE OF COUNTY GOVERNMENT OF THARAKA NITHI

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Abstract

Today's corporate world makes extensive use of budgeting as a tool for budgetary management by all public institutions, mostly to improve performance. Worldwide, budgetary control procedures are used and recognized as essential instruments for performance and planning. This study aimed at assessing the influence of budgetary control on the performance of the county government of Tharaka Nithi. The study investigated the influence of budgetary planning on the performance of Tharaka Nithi County government in Kenya. Anchored under the theory of revenue-maximizing and goal setting theory, the study adopted a descriptive research design targeting 2074 employees under the county government of Tharaka Nithi County. The investigator used a systemic sampling method to determine a sample size of 207 respondents through a sample interval. Both open-ended and closed-ended questions were utilized in the questionnaire, and SPSS version 28 was used by the researcher to evaluate the data. The study found that though financial management had been decentralized to departments, there were inefficiencies in regards to technology adoption, controls, oversight and timely supplementary budgeting. The study thus concluded that budgetary planning had a relationship and significantly influenced performance of the county government. The study recommended that the county government should review its policy on public participation in the budget process.

Keywords; *Budgetary Planning, Performance, County Government*

INTRODUCTION

The provision of vital services to the populace should be the primary objective of any government. These services are often delivered by several government ministries, as well as the county government, State Corporation, and other independent commissions and authorities. A budget is a document that contains an overview of a plan for the income and expenditures that are produced in advance of the government's fiscal year. This plan is prepared in the form of a budget. For efficient performance, all levels of government must develop and pass into law a document containing this budget summary (Fortuna, 2021). Through the budgeting process, the public hold the government responsible for the distribution, possession, and usage of state resources. These responsibilities have to be carried out in a manner that is consistent with the rules, policies, and procedures that are outlined in the government's financial regulations.

According to Gwiza (2018), budgetary control is a system whose goal is to plan and control all of the activities of the organization and ensure that they are executed in adherence to the budget. In other words, the system's purpose is to make sure that everything is done in accordance with the budget. Controlling the budget involves comparing the real to the objectives that have been established, and any discrepancies are addressed and decreased. In order to ensure the effectiveness of budgetary management, a budget must first be set, and then actions aimed at achieving those aims must be monitored (Gwiza, 2018). In addition to this, it necessitates the identification of unanticipated issues and the formulation of potential solutions to such issues via the solicitation of input (Terry, 2015).

Mukah (2018) found that implementing budgetary controls in Cameroon was beneficial for the country's economy. These limits allow for spending planning, which in turn makes it possible to make effective use of the available financial resources. This helps in identifying organizational flaws while also reducing the number of resources that are wasted. Omach, (2010) on Budgetary Control Measures and Financial Performance in Local Governments using a case study of Pakwach Town Council-Nebbi District in Uganda, the study findings revealed that budgetary control measures used in the local government did not attract equal attention from management during implementation. Budgeting and reporting were the most significant measures of budgetary control. Use of and actions on feedback reports is the least significant budgetary control measure. All the budgetary control measures identified were significantly correlated.

In Kenya, in accordance with the new Constitution that was ratified in 2010, new agencies and institutions of the government have been formed in connection to the administration of public monies. The Public Finance Management Act of 2012 and the Public Audit Act of 2003 make the primary government agencies accountable for the monitoring of public finances. In addition to its other duties, the independent office of the controller of the budget is responsible for exercising supervision over the process by which national and county governments spend their allocated funds. As a result of this, the controller is responsible for keeping an eye on how public money is used and providing updates to the National Assembly. Additionally, the controller is responsible for exercising budget management by allowing withdrawals from public treasuries in accordance with the requirements outlined in the constitution. The office of the Auditor General is responsible for conducting audits of, and reporting to Parliament on, the financial records of all federal, state, and local government funds and agencies. This department is also responsible for conducting audits of the national and county governments' financial records (Gathu & Kahindi, 2015). As a result, it is possible to determine whether or not the use of public monies has been efficient.

According to Gacheru (2012), the process of creating the national budget in Kenya is broken up into three primary steps, which are as follows: budgeting, presenting that budget to parliament for approval, and then carrying it through. During the initial stage of the process, the Ministry of Planning and National Development, together with other participants, is responsible for planning and preparing the budget. The most recent iteration of Kenya's budgeting system, known as the medium-term expenditure framework (MTEF), is designed to integrate the formulation of policies with the planning and execution of funded projects throughout a rolling period of three years. The real process of preparing the budget starts with the creation of a Treasury circular that lays out the general principles of the budget and establishes spending limitations that must be adhered to. This, among other things, outlines the finalization schedule for the budget, which lists public hearings as one of the events and suggested estimates from various government agencies and state enterprises. At this point in the process, residents have the ability to propose and provide solutions to problems that they see with the budget.

According to Kimani (2014), most firms in Kenya use budgetary control as a means of internal control, it ensures that the limited resources of the organization are properly allocated to various departments in the organization. The management team is also assisted by budgetary control in the process of putting those plans into action and monitoring actions to determine whether or not they are in line with the plan. The efficiency of Kenya's governmental institutions is strongly influenced by the degree to which budgetary control is effectively implemented there. Despite the fact that every county has a budget, the majority of the counties have not been able to effectively execute their budgets (Commission on Revenue Allocation, 2015). According to findings published in Kibugi (2014), the majority of county administrations in 2013 were unable to put their budgets into effect. This was partially related to the financial predicament that the county governments were in at the time.

County governments are intended to be independent, and it is expected of them that they would execute both ongoing and capital projects of the county with a much higher level of success. The Kenyan government must contend with the difficulty of maintaining a reliable accounting system in order to ensure both accountability and openness. Numerous county governments are unable to efficiently execute their projects to a substantial or complete degree, and as a result, they are unable to achieve all of their goals. Despite the fact that they may prepare and pass budgets that are considered to be excellent, they are unable to satisfy their citizens at the grassroots level. In light of this, the purpose of this research was to try to evaluate the impact that budgetary planning has on the performance of the county government of Tharaka Nithi, Kenya.

Statement of the problem

The budget is widely recognized as the most important tool for managing the economy. It is also understood that even if a nation has a robust budget and financial structure, it may fall short of its goals. This points to the significance of budget regulations and their impact on economic results (Imo, & Des-Wosu, 2018). In Kenya, there has been cases of underperformance of county governments for a decade, since the enactment of 2010 constitution in 2013 (Rugutt, 2019). Several amendments such as public participation in the budget making process and designing fiscal rules have been made in the county budgetary laws in an attempt of enhancing performance, ensuring financial availability, financial stability and accountability (Lee, 2020). Nevertheless, the counties have been poorly managed with cases of accounting malpractice such as incorrect advice on accounting matters; Poorly kept financial books; Embezzlement among Others (kisaka, 2021), this is evidenced with numerous cases of governors' impeachment in many counties almost every financial year and auditor general reports annually. Tharaka Nithi county governor at the time of this study was in the EACC ladder for irregular award of a tender worth Sh34.9-million for solid waste project (Oxford Analytica, 2022).

Still, no county government is financially independent, thus all counties must wait for federal funding. Counties collect money from their respective jurisdictions. It has been determined that they do not have the essential abilities to create budgets that ideally represent both their income and expenditures, which has led to the conclusion that they do not have the ability to conduct the activities that have been delegated to them (Kandenge, 2021). According to the Transition Authority, individuals in charge of developing county budgets have their priorities in the wrong place, as seen by the poor distribution of funds demonstrated by the large amounts of money that are being directed to recurrent spending (Foster, 2017). Employees that get their pay from county governments have been known to go on strike and work reduced hours in response to poor or nonexistent financial controls, which has resulted in halted projects, projects that have been postponed, and go-slows. Poor service delivery has been the subject of complaints from members of the public, even though county employees continue to give themselves enormous allowances year after year (Foster, 2017).

In terms of financial restrictions, a lot of studies have been conducted. Oyebode (2018) investigates the impact of Nigeria's Ado-Ekiti Local Government's budgeting and budgetary control on its performance. Torome (2013) looked at the link between revenue mobilization and performance. The impact of an integrated financial management system on the provision of government services was examined by Ayim (2019). Internal control systems in Baringo County administration were examined by Lagat and Okelo (2016). However, the above-mentioned studies provided knowledge on different contexts from the current study.

Purpose of the study

This study assessed the influence of budgetary planning on performance of the county government of Tharaka Nithi.

LITERATURE REVIEW

Theoretical Review

The Theory of Revenue Maximizing

In 2004, Sant' Ignazio proposed the revenue maximization hypothesis. According to the idea, a revenue-maximizing firm's average labor product and pay rate are equal in a rigorous analysis. During a dynamic analysis, the maximizing rule is the ratio of the wage to the discount rate, which is equal to the rate of marginal substitution between labor and capital. Endogenous growth at the rate of return on capital is achieved when this rule is followed. Jensen (2010), Windsor (2006) and Dhangwatnotai and Yan (2015) were among the theorists who advocated the notion of revenue maximization instead of profit maximization. Separation of ownership and control in the public sector, according to theory, causes management to deviate from the pure profit maximization concept and gives managers a great deal of discretion in making decisions (Sant'Ignazio, 2004); For any organization, the option of whether to maximize revenue or profit is based on what is really important to its management, and it may also be impacted by local corporate culture and institutional structures (Sant'Ignazio, 2004). The notion of revenue maximization is particularly important to county governments, which seek to maximize their income in order to meet their operating expenses.

Goal-Setting Theory

Locke and Latham developed the goal-setting hypothesis in 2004. Conscious objectives are seen as the object of activity under this paradigm. From an individual perspective, goal-setting theory has a wide-ranging impact on the performance of an organization. Many people believe that this is a powerful notion for motivating others. The idea of goal-setting was developed based on extensive empirical study that spanned almost four decades. Any endeavor in which a person has some degree of control over their performance may benefit from the notion (Locke & Lathan, 2004). The idea highlights the importance of a link between objectives and performance. According to this idea, optimal performance may be achieved by avoiding conflict between individuals and the organization's objectives ((DuBrin, 2012)). Goals that are detailed, hard, and related to feedback on achievements are said to provide the most effective performance (Lunenburg, 2011). To highlight how budgetary planning should be connected with the aims of the county, the goal setting theory may be used to illustrate how involvement in the budgetary process helps to align the budget with public goals and also holds county responsible to the people they are serving.

Empirical literature

To regulate the activities of a company, one must first create a budget and then adhere to it. Wijewardena and De Zoysa (2011) researched on whether financial planning influences financial SMEs performance situated in Australia. The researchers adopted a survey research design and established greater comprehensiveness in financial planning as well as control processes leads to improved sales. Pimpong and Laryea (2016) did research on the influence of budget planning on the financial task of manufacturing organizations in Ghana. The study adopted quantitative research strategy. The study noted that budget planning influenced to a large extent the performance. In addition, there was an overall organizational approach on budgetary, set guidelines as well as schedule for budgetary planning and the top management assists in reduction of resources wastage and communicates the budget plan.

Sebastian (2018) conducted research in Tanzania to investigate the impact that budgeting has on the financial performance of a number of different industrial companies located in the Kinondoni District of Dar es Salaam. We adopted a descriptive study approach, and 75 people from different industrial institutions were our participants. It was discovered that formal budgeting planning has a number of distinct categories, each of which has a unique influence on a company's financial success. When compared to the official budgetary control, this strategy has a far bigger influence on the growth of sales at institutions that are involved in manufacturing.

In Kenya, Kimunguyi *et al*, (2015) researched on the impact of budgetary planning on financial tasks of NGOs in Health sector. The researchers used descriptive research design and found that budgetary planning has significant1 effect on financial takes of NGOs in Health sector. Results also revealed that budgeting guide management planning, gives a good framework for assessing performance and also encourages effective coordination and communication among diverse departments of NGOs. The current study will be conducted in the government institution the county government of Tharaka Nithi. Mbugua (2021) researched on the impact of budget planning on financial task of retail businesses in Kenya. The study adopted survey research method and established that some employees of the retail businesses lacked information that budget planning is an exercise in their enterprise. Therefore, their performance is susceptible to working risks as well as inaccuracy.

METHODOLOGY

A descriptive survey research approach was used by the investigator. The research was carried out in the County Government of Tharaka Nithi. The employees in the County departments involved in the budgetary planning were the primary focus of the investigation. Two thousand and seventy-four employees from the thirteen primary County agencies in charge of budgetary management in Tharaka Nithi County made up the target population. The study used stratified random sampling to select the 13 primary county agencies. The study sample size was 322 respondents drawn from the 2074 target population as suggested by Krejcie & Morgan (1970). The primary method of data gathering was a predetermined questionnaire. The investigator double-checked the accuracy and completeness of the data entered into the SPSS statistical data editor. The association between the study's variables was established using inferential statistics. Regression analysis was carried out to find out the significant effect of independent variable budgetary planning on the dependent variable (performance of Tharaka Nithi County Government).

FINDINGS

Budgetary Planning

The study sought to examine the effect of budgetary planning on the performance of county government of Tharaka Nithi: Likert Scale: 1- Strongly Disagree; 2- Disagree; 3- Neutral; 4- Agree; 5 – Strongly agree was used to measure the respondent's level of agreement.

Table 1 County Government Budgetary planning aspects

Budgetary Planning aspects	1	2	3	4	5
The regulatory framework has been effectively adopted in the budgeting planning i.e., PFM Act.	25%	50%	0%	25%	0%
The public has been effectively involved in the budget planning i.e. before the budget estimate and after the budget estimates	0%	56.25%	0%	43.75%	0%
Effective strategies have been formulated to enhance local revenue collection that is budgeted for.	0%	50%	0%	40%	10%
The county has an effective human resource/ staffing structure to undertake the budgeting planning.	10%	37.5%	0%	52.5%	0%
Key planning policy documents are prepared and approved as per the budget cycle, i.e. annual development plan	0%	0%	0%	100%	0%
The county appropriation Act expenditure schedules match the approved disbursement schedule by the senate.	0%	60%	0%	40%	0%
County budget and economic forum (CBEF) is well constituted and effectively consulted on budget and economic matters	15%	43.75%	0%	30%	11.25%
Established county public funds are effectively regulated before any operations	0%	68.75%	0%	31.25%	0%
County revenue target set are realistic	10%	50%	0%	40%	0%
Budget Planning influenced county performance	0%	12.5%	0%	87,5%	0%

Source: Researcher (2023)

Table 1 provides results on the extent to which the County Government Budgeting planning affect the performance. In regards to whether the regulatory framework has been effectively adopted by the county government in the budgeting planning, majority (75%) disagreed. This showed poor compliance to the regulations set for budget planning, a factor that hampers effective implementation, monitoring and evaluation of the budget process. The public has been effectively involved in the budget planning according to over half of the respondents and this could affect project prioritization, implementation as well as monitoring and evaluation by the public and in the end the performance of the county government.

Effective strategies have not been formulated to enhance local revenue collection that is budgeted for, according to half of the respondents. This has culminated to budget deficits and underfunding of projects and borrowing from local commercial banks as a measure of emergency. Overall, it affects the financial operations, management and performance at the county. All the respondents agreed that key planning policy documents were prepared and approved as per the budget cycle. This showed that policy frameworks and regulations were complied with as per the PFM and County Governments Act 2012. However, the county appropriation Act expenditure schedules was not found to match the approved disbursement schedule by the senate according to the majority (60%) of the respondents who disagreed.

In regard to whether County Budget and Economic Forum (CBEF) was well constituted and effectively consulted on budget and economic matters, over 55% disagreed. This showed low stakeholder engagement by the county government in budget planning. Barasa and Eising: (2012) argued that community participation was an important aspect of the vision 2030, because, the critical cornerstones of the social and economic pillars are devolution. Further, Omolo (2010) opined that there is need for a dependent and enhanced consultation and information sharing process in the budgeting, and all individuals responsible for achieving results should be consulted in the formulation of budgets.

The established county public funds were not effectively regulated before any operations according to a majority (68.75%) of the respondents. This case elicits chances for funds misallocation and unauthorized transfers that affect the financial performance of the county government. County revenue targets set were not realistic according to sixty percent of the respondents. This showed that budget estimates were either too high and the implementation of budgeted activities was affected, leading to low financial performance in the county government. In general, budget planning was a challenge at the county government and it affected the financial performance. The majority of the respondents (87.5%) agreed that the budget planning process influenced financial performance of the county government.

The strategies suggested for enhancing budget planning were cited as sufficient capacity building of County Government officials in budgeting (65%). The officers were significantly involved in the budget process and their effectiveness was crucial in target achievement. As noted by the Institute of Working Future (2011), staff should also be engaged through training and allocation of duties and responsibilities along the budget process. Importantly, budgets should produce figures that represent expected performance under current operational conditions.

The other significant recommendation was enhancement of public participation during budget formulation process (35%). In concurrence, Barasa and Eising (2012) opinionated that community participation is an important and communities will need to be actively engaged so that there is better targeting of resources. Engagement of the community ensures priority/needs-based allocations in budget, monitoring and evaluation effectiveness. The inclusion of the community also enhances ownership of projects and motivation to pay taxes.

Performance

The study sought to evaluate the aspects affecting performance of Tharaka Nithi County Government.

Table 2 Aspects affecting performance of Tharaka Nithi County Government

Performance	5	4	3	2	1
County expenditure is effectively utilized as per the budget appropriations	10%	33.75%	0%	56.25%	0%
The County has enhanced development absorption rate in its expenditure.	0%	43.75%	0%	45%	11.25%
The County is financially solvent	0%	45%	0%	55%	0%

Source: Researcher (2023)

The County Government of Tharaka Nithi did not effectively utilize capital expenditure as per budget appropriations according to over half of the respondents. Further, the expenditure absorption rate has not been enhanced while a majority of the respondents did not find the county financially solvent. The County Government Act, 2012, stipulates that county government shall plan for the county and no public funds shall be appropriated outside a planning framework developed by the County Executive Committee and approved by the County Assembly.

Results above stipulate a disregard PFM regulation and this could lead to resource misallocation. Further, the low absorption rate especially on development has made projects to stall or take longer than projected, leading to financial losses to the county government. As regards solvency, budget deficit has persisted for the past fiscal years, with the auditor general queries of unplanned borrowing by the county government, possibly due to liquidity challenges.

Regression Analysis

Table 3 Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.849[a]	.720	.705	.45081

a. Predictors: (Constant), budgetary planning

Source: Researcher (2023)

The results of regression analysis revealed there is a significant positive relationship between dependent variable and the independent variable. The independent variable reported R-value of 0.849 indicating that there is perfect relationship between dependent variable and independent variables. R square value of 0.72 means that 72.1% of the corresponding variation in performance of county governments of Tharaka Nithi can be explained or predicted by budgetary planning.

Table 4 ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	11.141	1	11.141	46.923	.000[b]
	Residual	34.836	279	0.1249		
	Total	45.977	280			

a. Dependent Variable: Performance of County Government

b. Predictors: (Constant), budgetary planning

Source: Researcher (2023)

The significance value is 0.000 which is less than 0.05 thus the model is statistically significant in predicting how budgetary planning affects the performance of the County Government of Tharaka Nithi. The study therefore establishes that; budgetary planning, is an important practice affecting the performance of the County Government.

Table 5 Coefficients of the regression model

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.421	.316		1.331	.187
Budgetary Planning	.299	.097	.246	3.094	.003

a. Dependent Variable: Performance of County Government

Source: Researcher (2023)

From the regression equation;

$Y=\beta 0+\beta 1X1 +\mathcal{E}$

The regression equation above has established that taking all factors into account constant at zero, performance of the county government would be an index of 0.421. The findings presented also shows that taking all other independent variables at constant, a unit increase in budgetary planning will lead to a 0.299 increase in the performance of County Government. The P-value of 0.003 which is less 0.05 and thus the relationship is significant.

Conclusions

Budgeting is important for public institutions globally. Especially in Kenya, it is crucial in supporting financial performance of the nascent county governments under the devolved system. Through devolution, it is anticipated that policy-making, public resource management and revenue sharing and especially as devolved funds become key drivers of development, communities will need to be actively engaged so that there is better targeting of resources. To ensure residents are satisfied through resource allocations, the county governments are mandated through various legislatures (The Constitution; County government Act; PFM Act, among others) to formulate budgets that ensure effective resource mobilization and allocation and ensure controls in usage to enhance financial performance. The study concluded that the budgetary planning affected performance of the county government. The regression analysis results further strengthen the findings with all results showing significance at the critical value. Key planning policy documents were prepared and approved as per the budget cycle, but compliance to set regulations as well as inclusion of all key stakeholders were not effectively undertaken. The County Government of Tharaka Nithi did not effectively utilize capital expenditure as per budget appropriations.

Recommendations

First, Tharaka Nithi County Government should review its policy on public participation in the budget process. This is important in conformity to the public participation Act 2016. Also important should be the enhancement of capacity building of the persons engaged in the budget process. The study found that the capacity building programmes were poorly structured and this influenced skills level and effective budgeting. In line with this, it is recommended that those engaged in budget planning should be capacity built in costing so that budget lines are accurate and within the COB ceiling to ease implementation.

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