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**Effect of Budget Process Reforms on Government Infrastructural Projects Success at
the Ministry of Roads and Transport in Kenya**

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Abstract

Purpose: The aim of the study was to examine effect of budget process reforms on government infrastructural projects success at the Ministry of Roads and Transport in Kenya

Methodology: The descriptive type of survey research design was utilized with the population targeted being 6 staff members at the Ministry of Roads and Transport, 27 budget and appropriation committee members at the parliamentary committee and 8 Parliamentary Budget Office members (PBO) and 3 senior officials from the Kenya National Highway Authority. Census sampling technique was employed to reach the sample size. Hence, all the 44 respondents were involved in the study. A questionnaire was employed to gather information and quantitative techniques adopted for analysis. Validity and reliability of the questionnaire was tested and it had an overall Cronbach Alpha of 0.826. Statistical Package for Social Sciences (SPSS version 21) was integrated to code information gotten from the questionnaires and summarized into percentages and frequencies. The summary was then outlined in pie charts, figures, and tables.

Findings: From the analysis, the study found that the major budget reform processes include accountability, enhancing public participation, and strengthening enforcement. The study established that budget reform process had a statistically significant influence on the success of government infrastructural project success.

Unique Contribution to Theory, Practice and Policy: System theory can be used to anchor future studies on effect of budget process reforms on government infrastructural projects success at the Ministry of Roads and Transport in Kenya. Accountability measures should be introduced and the relevant bodies held responsible for any mishaps in the project implementation process. It was suggested that there is a need for further studies to be conducted to examine other factors impacting the government infrastructural projects success.

Keywords: *Budget Process Reforms, Government Infrastructure, Projects Success*

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INTRODUCTION

A budget is a yearly projected estimate of income as well as expenditure as requested by an organization. In addition, a budget is a comprehensively organized plan on different sources of income. Approximated amounts from every source together with the expected expenditure classified based on distinct cost centers (Sohail, 2024). On the other hand, Nickolas (2024) defined a budget as a plan that presents the expenditure needs of an organization and prioritize the expenditure while grouping them under appropriate cost center prescriptions. Based on these definitions, common characteristics are income, expenditure as well as time. Thus, a budget can be summarized as a plan indicating the sources of income and the areas of expenditure for a specific period of time.

Globally, national governments are required to have a national budget. For instance, in the US, the process of making budgets starts when a budget request is put in place for submission by the President to the congress. After the request has been made, budget is created which takes some time and it covers requests for financing for the federal executive departments as well as agencies that operate independently. Additionally, the budget comes with supporting documents along with historical budget information and has long explanation on expenditure and income proposals together with suggestions provided on the policy and initiatives that have an important or significant outcomes on the budget. The request on the budget made by the president has a wide proposal which pertains to the expected revenue to be generated by the administration as well as plans on expenditure for the coming financial year. The proposed budget has extensive supporting information needed to convince the Congress of the need and the importance of the requirements in the budget. Additionally, every federal executive department as well as agencies operating independently offers other details as well as supporting documents on their funding needs (Tollestrup, 2013).

In South Africa, the budgeting process begins on April and it runs to March the following year. The process entails the national treasury providing agencies with instructions for flipping over of excess funds from the prior financial year and the end of the month to the Treasury Department for evaluation. Following clearance by the Ministry of Finance, carryover allocation notifications are delivered to departments. The departments then offer their expense estimates to the National Treasury for requested budgets. The Ministry's Budget Committee approves the proposed annual framework as well as division of revenue together with the sectorial budget suggestions. The Medium-Term Expenditure Committee makes financial allocation recommendations for main government priorities to the Ministry's Budget Committee, and the final recommendations are submitted to the Cabinet for approval. Following that, the Adjustments Appropriation Bill and the Amended Division of Bill of Revenue are presented. Following this presentation, the Minister of Finance receives the Review and Recommendations reports from Parliament on the MTBPS, annual framework, and Revenue Division. This is due to the fact that parliament deliberates and integrates a fiscal Framework for the following year and begins hearings on the Bill for Revenue Division, which it passes (Parliament of the Republic of South Africa, 2015). This Appropriation Bill is passed by Parliament, and monies are disbursed to departments monthly based on it. According to the Constitution, the government may spend money that has been allowed by Parliament because the National Assembly has the right to vote and adopt the budget through the Appropriation Bill.

In Kenya, the budget-making process is a significant part of the Kenyan government especially with regards to planning as well as decision-making. Budget-making is comprehensive in nature and it starts in August of the on-going fiscal year to December of the coming fiscal year. It needs to be noted that the budgeting process provides an opportunity for the citizens to offer their perspectives on the budget at different phases. As such, during the budgeting process, the county and national governments prioritize the people's needs. Also, budget-making allows the alignment of the needs of government policy (GoK, 2012).

Government budgeting is a yearly process that dedicates much of its concern to the following fiscal year. This makes the current budget process inappropriate for directing the country's long-lasting annual affairs. It should be noted that whereas the budget process reforms alone cannot replace for political consent over annual policies as well as priorities, there are numerous reforms that would assist foster long lasting annual sustainability. Some of the areas that need reforms include establishing short- and long-term targets, adding long term focus as well as strengthening enforcement (Peterson, 2015).

As pointed out by Wanyoike (2012), Kenya has previously used the bottom-up budget which has mainly been directed by proposals from the ministries depending on their expenditure. Without an organization top-down restriction, the ministry of finance can only criticize suggestions on policy or technical grounds, instead of affordability challenges and priorities in a fixed total. Normally, the shortage coming from this procedure would not be sustainable. As the nation has previously shown to be perennially overoptimistic in revenue anticipation, achievable revenues forecasts and financeable annual shortage requires to be determined prior the budget preparation process starts and not at a later stage just prior or following its completion (Wanyoike, 2012). The budget committee need to make sure the timetable is enough, and the process is transparent and understandable for arbitrary expense cuts later in the process when borrowing or revenue challenges become clear. Therefore, this study aimed to study how budget reform process impacts the government infrastructural project triumph.

Schaeffer and Yilmaz (2018) carried out a study on strengthening local government budgeting and accountability. This research concentrated on the responsibility of budgeting as a vital instrument in reform efforts, outlining the issues that may prevent successful domestic government budget development as well as implementation. The realization of effective domestic government accountability and transparency represents the path to back improved budgetary decision-making both at the local and national levels. Community-driven attempts to improve domestic transparency in government must combine administrative, a matter of politics or legal approaches, as well as proactive engagement from the community. The study noted that the legal and budgetary tools were of significance and needed the input from local community on some of the decision made by the local authorities including tools that grow the opportunities for accessing the public or press in general with regard to details on government actions.

Ahmad, Albino-War, and Singh (2006) assert that reforms have a vital role in solidifying governing systems. This is because the reforms enable governments to encourage changes in governance structures that reconfigure the relationship between local governments and their residents. However, the success of these reforms is dependent on the existence of appropriate public financial systems at the local and central levels, because non-existent, weak, or absent management of financial activities and organizations may negate benefits that may be important in providing public services to the people.

In a report presented by Sahgal and Chakrapani (2000), it was established that innovations and reforms in the local government budget were created to enhance financial responsibility, which needs that municipal governments efficiently manage their funds to ensure integrity is realized in their non-financial and financial reporting, controls, budgets, and performance systems. Further, it can be observed that reforms in the budgeting process specifically in fostering financial accountability enables comprehensive reports on what the local governments have realized in their expenses.

According to Goldfrank (2006), participatory budget systems and processes varies between nations and locations, and there is no agreement on what participatory budgeting entails or how to approach it. Participatory budgeting definitions and practices are typically derived from Brazilian experiences, particularly those in Porto Alegre. The criteria appear to emphasize a process that combines direct and representative democracy and incorporates discourse on redistribution to the poor, as well as being self-controlling, in the sense that participants help set the rules guiding the process, including resource allocation. Reames and Lynott (2006) and Shah (2007) showed that, in other nations, participatory budgeting reforms focuses on a wider set of practices and involve mechanisms that make details about public budgets clear and more accessible. The reforms are guided to increase involvement in all phases of budgeting and not only allocation but efforts to solidify involvement and capacity between socially excluded and lowly represented groups like women to impact the local budgeting process.

Budgeting changes are modifications aimed at improving the budgetary process. According to Schaeffer and Yilmaz (2008), attempts to strengthen the budgetary process are likely to succeed in developing countries and places where there is some underlying regulatory and legislative framework that fosters public engagement in governance processes. Local and national governments that lack adequate rules and regulations allowing for public participation and budget monitoring should prioritize integrating such legislation. Countries adopting such frameworks should be urged to ensure that other aspects of the budget regulations are consistent with the public participation process. Furthermore, these governments may wish to consider providing rules and guidelines to ensure that there is more effective public guidance in the budgetary growth and development, surveillance, and assessment processes.

In Brazil, Rodriguez (2015) investigated the impact of participatory budgeting reforms on local government performance and citizen engagement in Brazil. This study adopted a case study approach, focusing on multiple municipalities that implemented participatory budgeting between 2000 and 2010. It involved qualitative interviews with local officials and community leaders, as well as quantitative analysis of budget allocation and public service delivery data. The research found that participatory budgeting reforms led to greater transparency and increased citizen participation in the budget process. However, the effectiveness of these reforms varied significantly depending on the political will and administrative capacity of the local governments involved.

Another study was conducted by Doe (2021) to analyze the effectiveness of the federal budget reform process in enhancing fiscal discipline and transparency in the USA. A longitudinal study was conducted, employing a quantitative approach using fiscal data from the Congressional Budget Office (CBO) and qualitative content analysis of policy documents and reform legislation from 1990 to 2020. The study concluded that while budget reforms, including the implementation of pay-as-you-go (PAYGO) rules, led to improved fiscal

discipline, the complexity of the budget process and political interference often diluted the effectiveness of these reforms.

In South Africa, a study by Mokoena (2017) evaluated the impact of budget reform on public financial management within provincial governments. The study utilized a mixed-methods approach, combining quantitative analysis of budget performance data from 2005-2015 with qualitative interviews with government officials and financial managers. The study found that budget reforms, particularly the introduction of performance-based budgeting, significantly improved the efficiency and accountability of provincial governments. However, challenges related to capacity building and data reliability persisted, hindering the full realization of the reforms' potential.

In Kenya, the budget-making process is a significant part of the Kenyan government especially with regards to planning as well as decision-making. Budget-making is comprehensive in nature and it starts in August of the on-going fiscal year to December of the coming fiscal year. It needs to be noted that the budgeting process provides an opportunity for the citizens to offer their perspectives on the budget at different phases. As such, during the budgeting process, the county and national governments prioritize the people's needs. Also, budget-making allows the alignment of the needs of government policy (GoK, 2012).

The stages of the budget process in Kenya involve the formulation stage, approval, implementation and evaluation. According to the Public Finance Management Act (2012), the processes include having an implemented process of planning development that covers both short-term and permanent planning, identification of economic as well as financial priorities and policies. This takes place within the national level for the medium term, presenting general approximates as Budget Policy Statement of national government incomes and expenses, integrating of Budget Policy Statement by Parliament as background for upcoming proposals, making budget approximations for the national government, surrendering those approximations to the National Assembly for authorization and legislating the appropriation Bill as well as Bills needed to integrate the National government's budgetary suggestions.

The Executive arms of both the county and national governments control the formulation phase. The individuals controlling the approval phase include 47 Country Assemblies and parliament at the county and national levels. The county and national level Executive controls the implementation phase. At this phase, the Executive integrates the budget estimates approved by the County or Parliament Assemblies. In addition, the parliamentary oversight occurs at this phase and it covers the assessment and accounting for the county and national governments' budgeted expenditures and revenues and appraising as well as reporting on the same budgeted expenditures and revenues after every three months. At the evaluation/auditing stage, the Office of the Auditor-General (OAG) appraises as well as reports on the accounting of both the county and national governments (GoK, 2012).

Infrastructural Project Success and Budgeting Process

In the implementation of infrastructural projects, the budgeting process has been critical. For instance, Assaf and Al-Hejji (2016) established that 36% of construction plans were integrated in the planned integration period and that the normal time overrun was from 10% to 30%. According to Kasimu and Usman (2013), over 50% of construction projects in Nigeria face a delay in integration. Similarly, Alhawtmeh, Riazi, and Shafiei (2023) revealed that there have been several delays in the integration of public road/ highway projects in Jordan. Some of the

delays include overrun. Moreover, Essenwa (2014) also points out that construction projects in Hong Kong have been experiencing delays due to budgetary issues.

Considering developing nations, 60% of project management do not have knowledge (Mousa, 2015) whether the plans are finished on time, in budget, and whether they satisfy quality needs that cover the vital success factors to realize successful completion (Drury-Grogan, 2014). For instance, 87% of all Africa's infrastructure construction plans experienced time overruns according to Ngacho and Das (2014). The overall issue was that the project overseers do not utilize universal acceptable standard to outline project success (Ngacho & Das, 2014). It has been argued out that the main problem affecting the success of project construction has been poor coordination between the stakeholders as well as not adequately assessing the relation among budget, site conflicts, environmental effect, safety, quality, and time.

Within the East African region, the success of government infrastructural projects has been experiencing a few issues. For instance, in Uganda, corruption was pointed out as a major problem that affected the success of government infrastructural projects. The issue of corruption was evident between different stakeholders in the project and this stalled the success of infrastructural projects (De Renzio, Azeem, & Ramkumar, 2016). The budget-making process needs competent committee equipped with budgeting decision-making abilities, project identification abilities, procurement knowledge, evaluation skills, monitoring abilities, and budgeting skills. Also, good budgeting concerns with material, financial and human resources, monitoring as well as assessment which also forms a component of the budget to help establish if the integration is on the right path or not and establish with corrective steps. Finally, good budgeting should offer for comprehensive procedure to prevent wastage and realize the completion the outlaid projects (International Monetary Fund, 2024).

Statement of the Problem

Budgeting is presented for the purpose of creating accountability in terms of the finances as well as the timeliness in accomplishing tasks. Various projects that have been strict in following the budget have been successful. Ideally, the reason for developing a budget is to enable the stakeholders to bring in their input in terms of the resources required, the cost for implementing the projects and the human resource to be involved in the implementation of the budget as well as the timelines to be followed (Clarizen, 2018). As such, the budget works as a guiding map to the successful implementation of the budget within the stipulated duration. It also presents the projects that should be prioritized as well as future planning in case finances become inadequate so as to avoid failure of the project (Lewis, 2018).

Despite there being a budgeting process in the country which has been properly outlined in the constitution, infrastructural projects are still stalling. It is notable that in the implementation of infrastructural projects in the 47 counties have never been able to achieve a success of up to 55% completion. This is due to various challenges such as lack of enough project funds, the politicking of development plans, county insecurity, poor infrastructure, poor technology as well as low community involvement and others (Republic of Kenya, 2013).

According to an observation made by Kagiri and Wainaina (2013), about 40% of infrastructural projects across various counties in Kenya, like the building of waste disposal plants, roads, classes, hospital, and county offices have failed owing to lack of technical knowledge as well as expertise. Moreover, within Nairobi County, 41% of road construction as well as maintenance was not achieved in 2013 owing to local technology (people and tools) that was

used that had much defaults in relation to the technology employed by the Chinese in the construction of Thika superhighway. Further, the Government of Kenya (2013) indicated that 49.21% of the triumph of planned county development plans could not be owing to unnecessary challenges that could have been otherwise avoided.

Empirically, there is a lot of evidence regarding the failures of infrastructural projects in Kenya. For instance, Onyango (2013) indicated that 21% of the plans carried by Counties have been efficiently and effectively integrated, 45% are still struggling whereas the remainder have been failed or abandoned. The issues or factors attributed to such failures include political polarization among the national government and county governor, tribalism and nepotism in County employment boards. However, there was little attention directed towards the budgeting process. Hence, this survey sought to fill this gap by examining the relation among the national budgeting process and the government infrastructural project success in Kenya.

Theoretical Review

Systems Theory

It was developed by Ludwig von Bertalanffy in the 1940s. It appears to explain why many public infrastructure initiatives fail. According to Bertalanffy (2012), their failure is primarily due to the various processes that must be followed in order for them to be achieved. The process of project financing forms one of the processes and Bertalanffy (2012) hypothesized that everything is part of a larger independent arrangement, with the most emphasis on clarifying the complete project, its portions, and their relationships.

Public infrastructure projects at the sub-county level involve several financing agencies, all of which must consider municipal, county, non-profit, private, and public units that fall inside the integrated jurisdiction area of the project. According to Bertalanffy (2012), the theory recognizes that projects that are successfully integrated require a financing process that is well aligned, explains different phases of financing, as well as declares and explains the actions of a project that may require financing.

According to Otieno et al. (2010), the funding mechanism should be open to project variances during the integration process, either downward or upward within the project time. Furthermore, the relationships between the project's various finance agencies have an impact on the project's integration. Nudurupati, Garengo, and Tuner (2007) investigated the dynamics of performance scaling and organizational structure using systems theory and determined that it is the best available approach for evaluating the critical factors influencing the integration of the public-sector infrastructure due to the uniqueness of the company's systems, the accessibility of examined material data, its use of psychometric measurements in scope, and the fact that it is the dominant model for study. Thus, the theory was of significance in this research as it additionally studied the triumph of government infrastructural plans in the setting of the budgeting process.

In the context of this study, the theory was linked to the budget reform process in infrastructural project success by laying emphasis on the interconnectedness and interdependence of various components within the budgeting system. Infrastructural projects involve multiple elements—such as planning, resource allocation, implementation, and monitoring—that must work cohesively to achieve project goals. Systems theory highlights the need for a holistic approach to budget reform, where changes in one part of the budget process can have ripple effects throughout the entire system. By considering the entire budgetary ecosystem, reforms can be

designed to enhance coordination, improve resource efficiency, and address potential bottlenecks, thereby increasing the likelihood of successful project outcomes. This approach ensures that budget reforms are not just isolated adjustments but part of a broader strategy that aligns all components of the project toward achieving overall success.

Knowledge Gap

There are indeed several studies that have been carried out. However, some of these besides having some contribution to the current study still had some limitations. For instance, with regards to the budget process reforms, various authors (Schaeffer and Yilmaz, 2018; Ahmad et al., 2006; Sahgal & Chakrapani, 2000) have shown the importance of budgetary reforms on the success of projects. However, they failed to point out some of the reforms which have been put in place in the budgetary process to enhance the success of the government infrastructural projects.

METHODOLOGY

The study used a descriptive survey approach. The target population included 8 staff members at the Ministry of Roads and Transport, 27 budget and appropriation committee members at the parliamentary committee, 6 staff members at the Parliamentary Budget Office (PBO), and 3 senior officials from the Kenya National Highways Authority (Director, Highway Safety & Planning, Director, Special Projects, Director, Roads PPP Department). In total, the target population was forty-four (N=44). Census sampling technique was utilized. Questionnaires were utilized to collect information. Statistical Package for Social Science (SPSS 21) was used for data analysis. Data was presented in form of tables.

RESULTS

Descriptive Analysis

Budget Process Reforms

This study sought to find out how the budget process reforms affected the government infrastructural project success in the Ministry of Roads and Transport. As a result, there were several questions asked and each are organized according to their emerging themes. The responses were provided on budget process reforms put in place to enhance infrastructural project success. The reforms that were mentioned included enhancing public participation, accountability, and strengthening enforcement (see Figure 1).

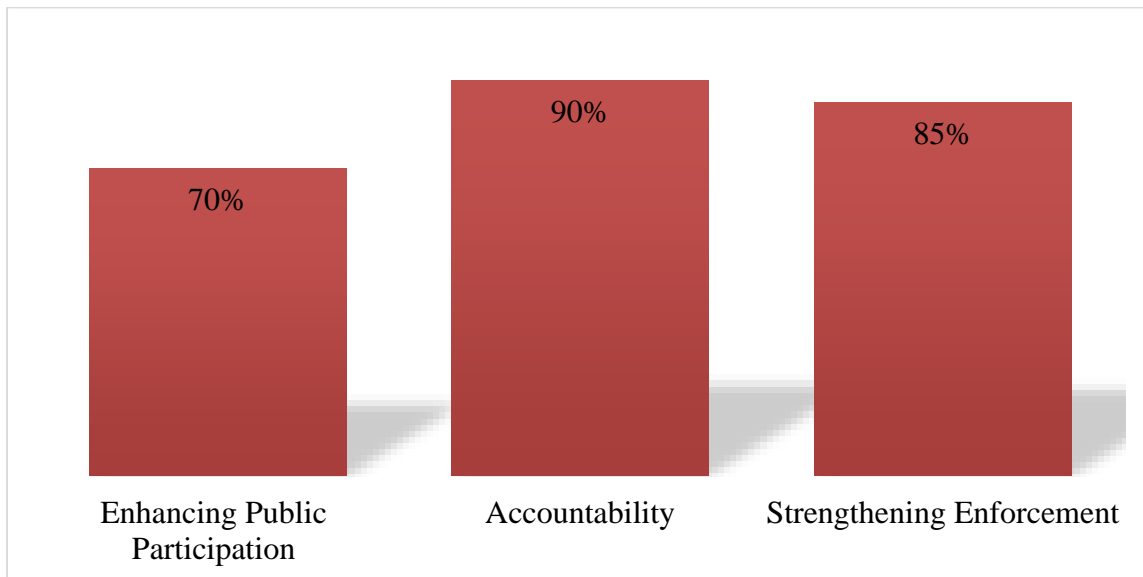


Figure 1: Budget Process Reforms put in place to Enhance Infrastructural Project Success

As shown in Figure 2, an overwhelming majority (90%) of the respondents indicated that accountability was one of the major budget process reforms put in place to enhance the success of infrastructural projects. This was further followed by strengthening enforcement (85%) and enhancing public participation (70%) respectively. This shows that accountability is given a high priority in the budgeting process as compared to public participation and enforcement. Having established the reforms put in place, the respondents were further asked to indicate how effective the reforms were in enhancing government infrastructural project success. The responses given are as shown in Figure 6.

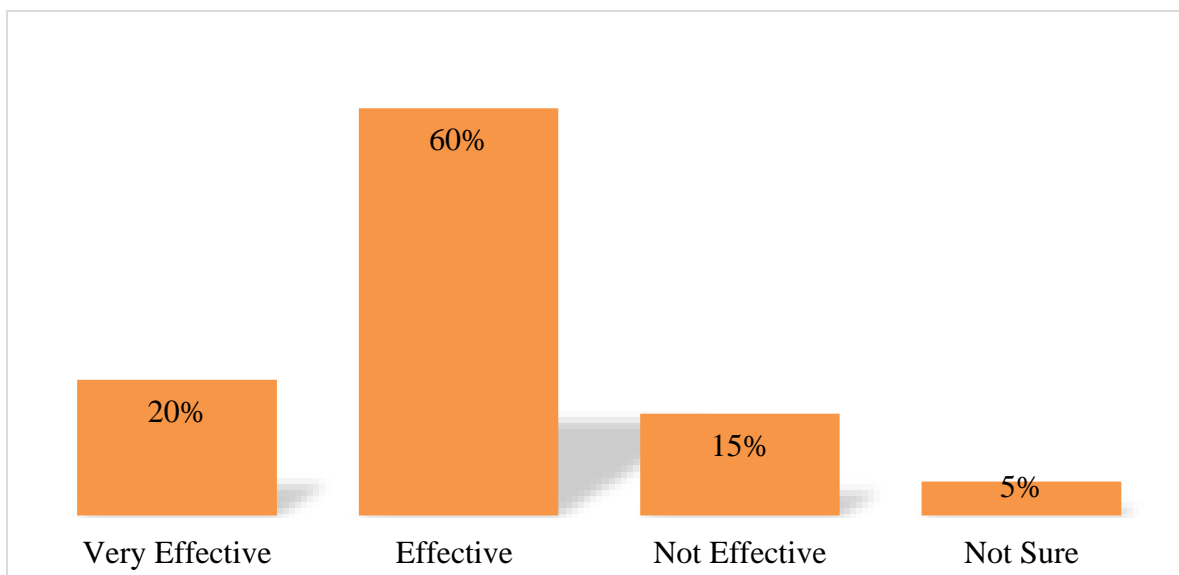


Figure 2: Effectiveness of the Public Finance Management Act (2012) in enhancing the Success of the Isebania-Kisii-Ahero Road Rehabilitation project

Majority (60%) indicated that the Public Finance Management Act (2012) was effective in enhancing the success of the Isebania-Kisii-Ahero Road Rehabilitation project. This was

further supported by 20% who indicated that it was very effective. On the other hand, 15% of the respondents indicated that it was not effective whereas the remaining 5% were not sure. This implies that the budget process reforms are general effective in enhancing the success of government infrastructural projects such as Isebania-Kisii-Ahero Road Rehabilitation project. However, there are still some loopholes that may need to be addressed so as to increase their effectiveness to 100%.

The respondents were further given a number of statements and asked to indicate their extent of agreement or disagreement regarding budget process reforms and government infrastructural project success. Table 1 presents the responses that were obtained from the field.

Table 1: Budget Process Reforms and Government Infrastructural Project Success

Statement	SA	A	UD	D	SD	M	Std. dev
Reforms in the budgeting process and especially setting achievable targets improves infrastructural project success.	35%	55%	-	10%	-	4.14	3.708
Reforms to strengthen the enforcement of budgets have improved the success of infrastructural project such as the Isebania-Kisii-Ahero Road Rehabilitation.	10%	60%	5%	25%	-	3.56	3.169
Reforms are directed towards public engagement in the budgeting process to facilitate the smooth implementation of the Isebania-Kisii-Ahero Road Rehabilitation project.	10%	40%	5%	40%	5%	3.07	2.784
Average						3.59	3.220

Key: SA- Strongly Agree, A- Agree, UD- Undecided, D-Disagree, SD-Strongly Disagree, M-Mean, Std. Dev.-Standard Deviation

Slightly more than half (55%) of the respondents agreed that reforms in the budgeting process and especially setting achievable targets improves infrastructural project success. This was further supported by 35% who strongly agreed with the statement. The remaining 10% were negative by disagreeing with the statement. This statement was further supported with a mean score of 4.14 and standard deviation of 3.708. This showed that majority of the respondents that took part in the study were positive that setting achievable targets helps to improve success in the infrastructural projects.

When asked to indicate whether the reforms to strengthen the enforcement of budgets have improved infrastructural project success such as the Isebania-Kisii-Ahero Road Rehabilitation, 60% and 10% of the participants were positive. A quarter (25%) disagreed whereas 5% remained undecided on the matter. The statement had a mean score of 3.56 and standard deviation of 3.169. This implies that as much as majority agreed that strengthening the enforcement of budgets has helped to improve infrastructural project success, there are few who still find it as to have some limitations or were undecided.

With regards to public engagement, 40% of the respondents agreed and 40% disagreed on the statement that reforms are directed towards public engagement in the budgeting process to facilitate the smooth implementation of the Isebania-Kisii-Ahero Road Rehabilitation project. A few strongly agreed (10%) whereas the remaining 10% were either undecided on strongly disagreed with the statement. This statement was supported with a mean score of 3.07 and standard deviation of 2.784. This implies that the participants were undecided as to whether

the reforms are directed towards public engagement in the budgeting process to facilitate the smooth implementation of the Isebania-Kisii-Ahero Road Rehabilitation project. Therefore, there could be a gap in relation to direction of reforms for public engagement.

The respondents were further asked to indicate the challenges experienced in the reforms which affect the success of government infrastructural projects such as the Isebania-Kisii-Ahero Road Rehabilitation. There were several challenges that were highlighted with the key recurring challenge being lack of funding. For instance, one of the respondents from the Budget and Appropriation Committee (2022) reported that: “Most projects approved under public participation don’t take off due to lack of proper funding”. Lastly, the respondents were asked to indicate the extent to which the budget process reforms affected the government infrastructural project success such as the Isebania-Kisii-Ahero Road Rehabilitation. Figure 7 shows the responses given.

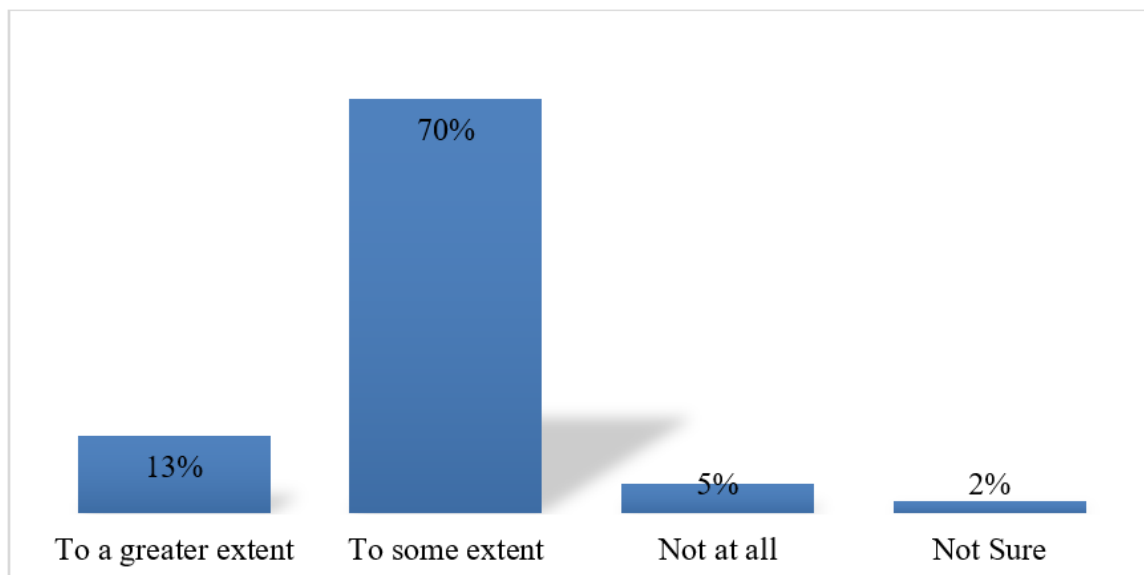


Figure 3: Extent to Which the Budget Process Reforms Affected the Isebania-Kisii-Ahero Road Rehabilitation

Majority (70%) indicated that the budget process reforms affected the success of the Isebania-Kisii-Ahero Road Rehabilitation to some extent. This was further supported by 13% who indicated to a greater extent. A few (5%) however indicated that it had no effect at all whereas the remaining 2% were not sure. This implies that budget process reforms do affect the success of government infrastructural projects such as the Isebania-Kisii-Ahero Road Rehabilitation.

Overall, the findings in this section on budget reforms process showed that the major reforms included accountability, enhancing public participation and strengthening enforcement. These reforms were found to have an effect on the government infrastructure project success including the Isebania-Kisii-Ahero Road Rehabilitation. In line with this observation, an earlier study carried out by Schaeffer and Yilmaz (2009) showed that strengthening local government budgeting and accountability was paramount because it helped in improving the decision-making process. Significantly, Ahmad et al. (2006) also noted that reforms had important role in strengthening the governing systems put in place. Several other authors such as Sahgal et al. (2000), Reames and Lynott (2006) and Shah (2007) have also supported the findings of this

study by showing that having reforms in place are important because they aid in increasing participation in all stages of budgeting.

Infrastructure Project Success

The dependent variable of this study was government infrastructural project success. Therefore, the respondents were given several statements and asked to indicate their extent of agreement. A five-point Likert scale was adopted which measured the extent of agreement ranging from 1-strongly disagree, 2-Disagree, 3-undecided, 4-Agree, and 5-Strongly Agree. Moreover, means (M) and standard deviation (Std. Dev) were also utilized. The responses given are as shown in Table 2.

Table 2: Infrastructural Project Success

Statement	SA	A	UD	D	SD	M	Std. dev
Most of the infrastructural projects handled by the government are completed on time.	40%	12%	16%	20%	12%	3.46	3.268
Most of the infrastructural projects handled by the government are completed on-budget.	7%	16%	13%	64%		2.68	2.347
Most of the infrastructural projects such as roads are of high quality.	67%	15%	5%	5%	8%	4.29	3.950
The Isebania-Kisii-Ahero Road Rehabilitation project has had some delays over the years due to budgeting issues.	45%	19%	5%	12%	19%	3.56	3.414
Average						3.49	3.244

Key: SA- Strongly Agree, A- Agree, UD- Undecided, D-Disagree, SD-Strongly Disagree, M-Mean, Std. Dev.-Standard Deviation

As shown in the Table 2, 52% of the respondent were in agreement that most of the infrastructural projects handled by the government are completed on time. A few (16%) were undecided whereas the remaining 32% were in disagreement. This statement had a mean score of 3.46 and standard deviation of 3.268. This shows that not all government projects are completed on time and hence there is a challenge.

When asked to indicate whether most of the infrastructural projects handled by the government are completed on-budget, 64% disagreed and 13% were undecided. The remaining 23% remained positive by strongly agreeing and agreeing. This statement was further supported with a mean score of 2.68 and standard deviation of 2.347 indicating that most of the respondents disagreed with the statement. This implies that most of the infrastructural project are not completed on-budget and hence they may incur more cost. This could also lead to delay in project completion.

When asked to indicate whether most of the infrastructural projects such as roads are of high quality, 67% strongly agreed that the quality of the projects was high. This was further supported by 15% who were in agreement whereas 5% were undecided and 13% were in disagreement. The statement had a mean score of 4.29 and standard deviation of 3.950 showing that most of the respondents agreed with the statement. This implies that as much as a majority feel that the quality of projects is high, there are those few who feel the infrastructural projects do not meet the set standards of quality.

A majority (64%) positively agreed that the Isebania-Kisii-Ahero Road Rehabilitation project has had some delays over the years due to budgeting issues. A few (5%) were undecided whereas the remaining 31% were in disagreement. The statement had a mean score of 3.56 and standard deviation of 3.414. This implies that the Isebania-Kisii-Ahero Road Rehabilitation project has experienced delays which have been caused by budgeting challenges.

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

Summary

Budget Process Reforms and Success of government Infrastructural Project

An overwhelming majority of the respondents indicated that accountability was one of the major budget process reforms put in place to enhance the success of infrastructural projects followed by strengthening enforcement and enhancing public participation respectively. Majority indicated that the budget process reforms were effective. Slightly more than half of the respondents agreed that reforms in the budgeting process and especially setting achievable targets improves infrastructural project success. This was further supported by thirty five percent who strongly agreed with the statement. Seventy percent of the respondents were positive that the reforms to strengthen the enforcement of budgets have improved infrastructural project success.

With regards to public engagement, most of the respondents either agreed or disagreed that reforms are directed towards public engagement in the budgeting process to facilitate the smooth implementation of government infrastructural projects such as the Isebania-Kisii-Ahero Road Rehabilitation. Lack of funding is the major challenge experienced in the budget reform process which affects the success of government infrastructural projects such as the Isebania-Kisii-Ahero Road Rehabilitation. Majority indicated that the budget process reforms affected the government infrastructural project success such as the Isebania-Kisii-Ahero Road Rehabilitation to some extent. The study established that budget reform process had a statistically significant influence on the success of government infrastructural project success. As noted, a unit change in budget reform process increased the success of government infrastructural projects by 0.118 units.

Conclusions

Several conclusions are made in the study. The study concluded that budget reform process had a statistically significant effect on the success of government infrastructural projects by the Ministry of Roads and Transport in Kenya. Notably, the budget process reforms such as enhancing public participation, accountability and strengthening enforcement had an effect on the government infrastructural success. These reforms have helped in setting up of achievable targets and facilitating smooth implementation process of government infrastructural projects.

Recommendations

Another study needs to be conducted to examine the different factors that are affecting the government infrastructural projects success. Additionally, since this study only focused on the Ministry of Roads and Transport in Kenya, there is a need for a similar study to be carried out but to focus on other ministries in order to establish if there are any similarities in the results obtained.

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