



**PROGRAMME-BASED BUDGETING PRACTICES AND PERFORMANCE OF NATIONAL GOVERNMENT
CONSTITUENCY DEVELOPMENT FUND (NG-CDF) PROJECTS IN VIHIGA CONSTITUENCY OF VIHIGA COUNTY,
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ABSTRACT

The purpose of the study was to assess how programme objectives, key performance indicators, expenditure reviews and managerial flexibility influence the performance of National Government Constituency Development Fund (NG-CDF) projects in Vihiga Constituency, Vihiga County, Kenya. The researcher used proportionate sampling to determine a representative sample from every stratum. Interviews and structured questionnaires were used to collect primary data. Descriptive and inferential analysis were performed by the use of Statistical Package for Social Sciences (SPSS) and presented information in form of percentages, means, standard deviations, and frequencies. Both descriptive and inferential statistics were used to present the relationship between dependent and independent variables. The researcher found out that the existence of clear and measurable programme objectives, key performance indicators, expenditure reviews and managerial flexibility has a positive influence on Performance of NG-CDF projects in Vihiga Constituency. This led to the rejection of all the null hypotheses and adoption of alternate hypotheses. The researcher recommended Community or stakeholders' participation in project conceptualization, implementation, monitoring and evaluation. The researcher therefore recommended clear and SMARTER (Specific, Measurable, Attainable Relevant, Time-bound, Evaluation and Re-evaluated) PBB practice to enhance timely completion of NG-CDF projects within set timelines to ensure completion of prioritized projects. This study also found a positive relationship between all program-based budgeting practises and performance of NG-CDF projects in Vihiga Constituency and recommended future studies to consider these factors in other constituencies in Kenya. This study also found that the variance explained by the program-based budgeting practices to be about 23%. This percentage was comparatively low which implied that apart from Program-based budgeting practices, there are other important factors (about 77%) which influence Performance of the NG-CDF projects and recommended future studies to be conducted to identify such factors. Overall, the study noted that Kenya's CDF model stands out as an excellent model of devolving resources to the country's grassroots.

Key words: Programme Objectives, Key Performance Indicators, Expenditure Reviews & Managerial Flexibility

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INTRODUCTION

The concept of Programme-Based Budgeting (PBB) was developed in North America in relation to State and Federal Government activities as an attempt to overcome the problems of conventional/line item budgeting (Lucey, 2002). The performance budget emphasized the things the government does and not the things it buys, hence shifted emphasis from means of accomplishment to accomplishment itself, with focus on performance budgeting for efficient and effective use of resources focused on activities and outputs that can be identified and measured. (Burkead, 1961). PBB is increasingly being favoured as a fiscal management model whose goal is to improve efficiency and effectiveness of public expenditure, essentially linking expenditure to results. (Robinson and Last, 2009).

The Kenyan CDF model is considered a showcase. It is one of the several devolved government funds that has created complex internal arrangements on financing, project selection and oversight that has evolved to correspond to broader changes in Kenyan public financing structure. The funds cover a range of areas including education (34 percent); bursaries take up 12 percent, while 11.5 percent goes to water, 6.5 percent to health and 6.2 percent goes to roads and bridges. Project monitoring, sports, environment and other aspects have a total budget of 24 percent. CDFs have assisted in increasing school enrollment and help talented students from low-income families remain in school. It has opened rural access roads to improve economic growth; it has increased public access to health facilities, clean water and help in enhancing security network by establishing police posts in the respective constituencies across the country.

There are challenges that provide opportunities for improving practical approaches to the design and implementation of CDFs across the board in Africa. There continues to be challenges in the capacity of local committees, providing funds and sufficient resources to make a difference in important areas, prioritizing projects, public participation, political interests in determining projects to meet actual

needs, poor coordination with ministries and regional or county governments to take over CDF-built facilities, poor quality in terms of workmanship, monitoring and oversight, abandoning projects, wasting resources and negative publicity continue to beleaguer CDFs.(Zyl, 2010).

The NG-CDF structure and implementation processes, revised as per the 2003 CDF Act and the introduction of NG-CDF Act of 2015 are efforts to indicate the vision of the government of ensuring enhanced performance in the overall implementation of CDF projects, but the challenges experienced led to perennial stalling and abandoning of community development projects as noted by Kamau and Muturi, 2015; the PBB framework is expected to streamline performance through effective strategic planning, coordination and control mechanisms while ensuring that all guidelines and other policies and complied with and corrective measures taken at all levels of the chain from national to constituency level.

The Constituency Development Fund was enacted through an Act of parliament, the CDF Act of 2003. This was amended in 2013 following the promulgation of the new 2010 Constitution of Kenya, leading to the repealing of the 2003 Act, which was then replaced with the current National Government, Constituency Development Fund Act of 2013 (NGCDF 2013). The purpose of NG-CDF is to address the socio-economic development of the people at the constituency level in order to reduce poverty and enhance equity through stakeholder participation, separation of powers and delineation of national and county governments.

The Constituency Development Fund committees at the constituency level are supervised by the National Government Constituency Development Fund Board (NG-CDF Board, www.ngcdf.co.ke), to where the constituencies are supposed to submit their reports.

This arrangement calls for adequate capacity at the constituency level to manage the financial

resources at their disposal in a prudent, participatory, well-planned and properly budgeted for manner and their utilization. To a large extent, a constituency is expected to have adequate manpower and structures to adequately and effectively carry out the mandate of the CDF office. The PBB format is expected to adequately and effectively facilitate the achievement of these noble goals by preparing budgets for programmes with indicators and targets accompanied with clear narratives that provide details of inputs and expected outputs and outcomes by providing meaningful information on how to measure indicators of the outputs and incomes.

Problem of the study

National Government-Constituency Development Fund (NG-CDF) projects in Kenya have experienced implementation challenges due to poor planning, poor governance, non-compliance with NG-CDF policy, limited involvement of local communities (Malala, Ndolo & Njagi, 2015) in identification, prioritization and implementation of projects. Due to inadequate oversight, a lot of wastage of resources takes place through double allocations from different funds on the same projects. Transfer of financial resources from national treasury to constituencies should be well planned for and structured through an effective budgetary process to meet the objectives of identified projects (IBP, 2015). Quite often, delays in disbursement of funds due to late submissions of budgetary requests, late reporting, inadequate trained personnel at the grassroots and bureaucracies within treasury have been cited as among the causes of poor project performance that affect timely completion of prioritized projects.

Allocation of funds across many projects as a result of poor or lack of prioritization at the constituency level has led to unfinished (white elephant) projects (Gathoni, J. & Ngugi, K., 2016) due to inadequate supervision and monitoring. Most of the completed projects have been poorly done due to inadequate funding, shoddy workmanship as a result of awarding tenders without due diligence, and

ineffective supervision (NG-CDF, 2016). This is aggravated by reliance on line item budgets that focuses on expenditure and not output, outcome and performance, thus affecting assessment and tracking of project results. The budgets do not provide detailed information on objectives of targeted programmes, and their reviews tend to focus on spending as opposed to delivery of intended service (IBP, 2015). To make matters worse, the budget design with poorly written narratives makes it difficult to understand programme objectives and the absence of indicators and targets makes tracking and performance measurement cumbersome hence unable to link spending to service delivery.

Involvement in the identification, prioritization and implementation of projects has limited oversight of the local community, (Oundo, 2017). Lack of clear communication strategy that spells out policies on advertisements of tenders, accessibility of reports, information materials, feedback mechanisms and the role of the community in overseeing and monitoring of CDF activities. As a consequence, the community fails to own the projects, provide limited or no support, thus leading to poor implementation (Kimani, Nekesa, Ndung'u, 2009). This failure by community and other stakeholders to take ownership of projects and provide oversight has plunged many projects into immense financial hurdles threatening their sustainability (Migwi, 2017).

The challenges highlighted are associated with governance pitfalls in project implementation. Programme Based Budgeting, if implemented as proposed by the national government of Kenya, will resolve all governance challenges. PBB as a systematic approach, if applied effectively, ties organizational objectives with programme objectives, projected outputs and incomes with clear top-down oversight. It provides stronger framework for all stakeholders, which includes policy compliance, strong government oversight, and hence reduces partisan tension (Kokemuller, 2017). It also introduces performance in budget

implementation, hence requiring qualified personnel for better results that leads to improved future allocations.

This research study therefore set out to assess the extent to which PBB influenced programmatic fiscal management in project planning and implementation of the performance of National Government Constituency Development Fund (NG-CDF) projects, a case study of Vihiga Constituency, Vihiga County, Kenya. And this is especially with the consideration that programmatic fiscal management as carried in PBB was supposed to allow for participation of the project beneficiaries in the conception, prioritization, implementation, monitoring and evaluation of the project and the fiscal resources allocated to it.

Objective of the study

The main objective of this research was to assess the influence of Programme-Based Budgeting practices on performance of National Government Constituency Development Fund projects in Vihiga Constituency of Vihiga County, Kenya. The specific objectives of the study were as follows:

- To assess the influence of identification of Programme objectives on performance of NG-CDF projects in Vihiga Constituency of Vihiga County
- To establish the influence of Developing Key Performance Indicators on performance of NG-CDF projects in Vihiga Constituency of Vihiga County
- To determine the influence of Expenditure Reviews on performance of NG-CDF projects in Vihiga Constituency of Vihiga County
- To establish whether Managerial Flexibility Influences performance of NG-CDF projects in Vihiga Constituency of Vihiga County

The study was guided by the following research hypotheses;

- H_{01} : There is no significant influence of identification of Programme objectives on performance of NG-CDF projects in Vihiga Constituency, Vihiga County

- H_{02} : There is no significant influence in developing key performance indicators on performance of NG-CDF projects in Vihiga Constituency, Vihiga County
- H_{03} : There is no significant influence of Expenditure Reviews on performance of NG-CDF projects in Vihiga Constituency, Vihiga County
- H_{04} : There is no significant influence of managerial flexibility on performance of NG-CDF projects in Vihiga Constituency, Vihiga County organizations.

LITERATURE REVIEW

Essentially, projects are performed by people while considering the resources available and have to be planned, implemented and properly controlled (PMBOK Guide, 2017). Over the years, projects and their management have evolved from a capsulated approach that was highly focused on execution to a broader approach that embraces human relations component as well as more stringent planning processes (Prieto, 2015). The determinants of a project's success include good conceptualization, planning, proper execution and adequate control; however, that success is underlined by power and politics (Kate, 2018), especially the public sector.

It is important that leaders and their teams are guided to be on the same page across the organisation in the way they are supposed to pursue the vision and mission of the institution. The team members on the other hand are expected to be committed to the goals of the organisation and possess the requisite skills to carry out the assignments expected of them as well and be well informed about the goings-on in the organisation, (Oh and Choi, 2020).

Good planning is also an important aspect of management in any organisation that expects to deliver positive results. As the saying goes, failure to plan is a sure way of planning to fail. A strategic plan in particular provides the organisation with a clear and purposeful roadmap with measurable goals (Kirer, 2011).

This planning also provides for predictable growth as well as accomplishment framework for the identified projects. The importance of strategic planning has spread from being a preserve of the corporate sector to the rest of the institutions including the NG-CDF in Kenya. Budgets are planning tools used by management for resource mobilization, allocation, utilization, reporting and control. A PBB include a tracking component that enhances monitoring, resource allocation, utility and then matching it with outputs and outcomes. An effective management provides for participatory and communicative channels. This ensures that recipients and stakeholders cultivate a sense of responsibility and ownership of the project and its processes, (Han and Chang, 2010).

In the planning process, there is need to build a risk management component into the project implementation framework as a way to mitigate surprises and caveats during the project implementation phase. In this way, any emergent challenges are tackled effectively and in good time before they escalate beyond manageable levels. It also mitigates the possibility of a project stalling, (Ray, 2017). The final aspect of project work is for the project manager to coordinate and oversee the project implementation and monitoring. The key project indicators and outcomes are agreed upon collectively in the submission of the final evaluation report, which is also referred to as closure phase of the project cycle. (Aziz, 2015).

In many instances, the project closing process is considered unnecessary or a burden by the project implementers and yet it is an important phase like any other, if not the most important. This phase brings about an assurance that the work has been satisfactorily completed, the processes well executed and the outcomes well agreed upon by consensus.

Performance management is anchored by the theory of goal-setting as espoused by Edwin Locke and Latham, (2002). The theory articulates the essence of linking objectives to aims and actions, (www.smartkpis.kpiinstitute.org). In performance

management, if the goals of an individual, team and institution are not in harmony, they lead to goal conflict and thus cause incompatible actions that negatively impact on performance of a project. It is therefore important to align the individual and group goals as a way to maximise performance.

The goal-setting theory is directly linked to the Agency Theory (Eisenhardt, 1989) where the principal stakeholder determines the work while the agent carries out the work. In this respect, there are assumptions that have to be taken into perspective, which include vested interest and goal dissonance. The theory further delves into the rationale of the project goals, effectiveness of implementation and related processes as well as monitoring and evaluation based on the performance evaluation and related human behaviour (www.kpiinstitute.org).

Bertalanffy (1950) in Welkiens (2007), defines a system as distinct parts that interact to form a complex whole. An organization as a system has parts such as employees, assets, products, resources, and information that then form a complex system that are supposed to work complimenting each other and in harmony. In the context of this study, there is the NG-CDF Secretariat in Nairobi, the NG-CDF office at the constituency level, the NG-CDF Committee and the stakeholders. A web that defines the system that constitutes the NG-CDF projects implementation web. For a whole unit to function effectively and efficiently, the component parts must function as would the cogs of a gear system.

The parts of a whole system are interrelated and interdependent. This holds true for about every other system in nature, society or scientific domain, (Mele et al, 2010). Whereas budgeting was already reasonably complex a system in its former structure, the introduction of the devolved system introduced a whole new angle of complexity that was compounded by yet another new system of budgeting, the Programme-Based Budgeting (PBB); adding another raft of complexity.

METHODOLOGY

This Case study explored how PBB influences the operational and implementation dynamics of NG-CDF projects in Vihiga constituency, Vihiga County, by use of primary data collected using questionnaires and analyzed using SPSS version 24 to make an informed comparative study on how PBB, KPIs, Expenditure Review and Managerial Flexibility influences implementation of NG-CDF projects. The sampling frame in this study was derived from stakeholders of NG-CDF in Vihiga Constituency. The researcher used proportionate sampling to determine a representative sample from every stratum. The field research questionnaire was administered on a stratified sample that included stakeholders in the form of project beneficiaries as well as officials that interacted with budget making and implementation processes at various levels, including preparation, approval, disbursement, utilisation and reporting.

A total of 383 questionnaires were administered out of which 326 were filled and returned. This translated to a response rate of 85.12%. Both qualitative and quantitative data collected was analyzed on the objectives of the study.

Quantitative analysis was done using descriptive statistics such as frequency tables and to show the general features of successful project implementation. Alternate explanations were also measured by observing changes in responses noted in statistics collection (Mugenda and Mugenda, 2003).

Data analysis was done by the use of Statistical Package for the Social Sciences (SPSS) where correlation analysis was conducted to determine the relationship between the independent variable (performance of NG-CDF projects) and dependent variable (programme objectives, key performance indicators, Expenditure reviews and Managerial flexibility). Regression analysis was also used to determine the effect of programme objectives, key performance indicators, Expenditure reviews and Managerial flexibility on performance of NG-CDF projects.

RESULTS

The main objective of this research was to assess the influence of Programme-Based Budgeting practices on performance of National Government Constituency Development Fund projects in Vihiga Constituency of Vihiga County, Kenya.

Table 1: Descriptive results: *Descriptive Results: Influence of Programme Objectives on Performance of NG-CDF projects*

Statement	SD	D	N	A	SA
Compared to the other budgeting methods that you are familiar with, do you consider Program-Based Budgeting (PBB) more effective	32	52	32	150	55
PBB is being fully utilized by NG-CDF office in Vihiga Constituency	32	16	16	218	42
It is more difficult to achieve a balanced budget with the PBB system	52	127	7	108	35
Adopting the Program based budgeting system has presented challenges insofar as procurement is concerned	52	55	3	173	42
The budgeting system used in NG-CDF projects does not project implementation in any way	39	68	0	166	52

Table 1 showed how respondents rated the influence of Programme Objectives on Performance of NG-CDF projects in Vihiga constituency. For example, on the statement 'Compared to the other budgeting methods that you are familiar with, you consider Program-Based Budgeting (PBB) more

effective', 84(26%) disagreed, 32(11%) were Not sure, 205(63%) agreed. On the statement, 'PBB is being fully utilized by NG-CDF office in Vihiga Constituency', 48(15%) disagreed, 8(5%) were Not sure, 260(80%) agreed. On the statement, 'It is more difficult to achieve a balanced budget with

the Program based budgeting system', 174(55%) disagreed, 7(2%) were Not sure, 143(43%) agreed. On the statement 'Adopting the Program based budgeting system has presented challenges insofar as procurement is concerned', 83(33%) disagreed, 3(1%) were Not sure, 215(66%) agreed. On average

37% disagreed, 63% agreed. From these descriptive results the study had affirmed that the existence of Programme objectives has a positive influence on Performance of NG-CDF projects in Vihiga Constituency.

Table 2: Descriptive Results: Key Performance Indicators on Performance of NG-CDF projects

Statement	SD	D	N	A	SA
The constituency stakeholders play the most important role in identifying the project objectives	46	183	7	62	26
There is a provided opportunity that allows for the project beneficiaries to prioritize the NG-CDF projects	55	137	42	62	26
Focus Group Discussions (FGDs) are used as a platform to identify the NG-CDF project objectives	65	153	65	26	16
Politicians at times influence or interfere with the project objectives or prioritization	68	101	68	39	26
NG-CDF staff determine and refine the core objectives of all the NG-CDF Projects all the time	40	120	104	85	45

Table 2 showed how respondents rated effect of Key Performance Indicators on Performance of NG-CDF projects in Vihiga constituency. For example, on the statement that 'The constituency stakeholders play the most important role in identifying the project objectives', 229(70%) disagreed, 7(2%) were Not sure while 88(28%) agreed. On the statement, 'There is a provided opportunity that allows for the project beneficiaries to prioritize the NG-CDF projects', 192(59%)

disagreed, 42(13%) were Not sure, while 88(28%) agreed. On the statement, 'Focus Group Discussions (FGDs) are used as a platform to identify the NG-CDF project objectives', 218(67%) disagreed, 65(20%) were Not sure while 42(13%) agreed. On the statement 'Politicians at times influence or interfere with the project objectives or prioritization', 169(52%) disagreed, 68(21%) were Not sure, 65(20%) agreed. On average 73% disagreed, 27% agreed.

Table 3: Descriptive Results: Expenditure Reviews on Performance of NG-CDF projects

Statement	SD	D	N	A	SA
It would be helpful to consider alternative, less time consuming and simplified budgeting systems for the constituency NG-CDF projects	91	117	10	85	26
There is always need to adjust the NG-CDF project budgets during every implementation cycle	59	72	49	124	23
Adequate and stringent monitoring during project implementation ensures that any expenditure review enhances project chances for successful completion	59	84	31	75	46
External factors like the timing and promptness in the remitting of funds from the National Treasury to the constituencies negatively affects the implementation of NG-CDF projects and thus necessitating expenditure reviews	46	88	52	98	24
The budget implementation and utilisation oversight systems at the constituency level are sufficient	85	117	46	52	46

Table 3 showed how respondents rated effect of Expenditure review on Performance of NG-CDF projects in Vihiga constituency. Responses on the statements are as indicated. For example, on the statement that 'It would be helpful to consider alternative, less time consuming and simplified budgeting systems for the constituency NG-CDF projects' 208(64%) disagreed, 10(3%) were Not sure while 111(34%) agreed. On the statement, there is always need to adjust the NG-CDF project budgets during every implementation cycle,' 131(44%) disagreed, 49(15%) were Not sure while 147(45%)

agreed. On the statement, 'Adequate and stringent monitoring during project implementation ensures that any expenditure review enhances project chances for successful completion,' 143(44%) disagreed,31(33%) were Not sure while 121(37%) agreed. On the statement 'The budget implementation and utilisation oversight systems at the constituency level are sufficient,' 202(41%) disagreed, 46(16%) were Not sure while 98(44%) agreed. On average 63% disagreed while 37% agreed.

Table 4: Results of Managerial Flexibility on Performance of NG-CDF projects

Statement	SD	D	N	A	SA
The leadership acceptance to change and adjust determines the success or failure of NG-CDF projects	52	63	36	15	8
Failure to make adjustments in management decision-making negatively impact on the success of project implementation	46	65	32	24	7
Changes midway in the course of the NG-CDF project implementation leads to failure of such projects	51	67	26	20	10
NG-CDF leadership or management allows for collaborative decision-making regarding project implementation	45	61	43	19	6
Only the Fund Manager has the power to make changes in NG-CDF project implementation decisions	51	63	42	12	6

Table 4 showed how respondents rated effect of Managerial Flexibility on Performance of NG-CDF projects in Vihiga constituency. For example, on the statement that 'The leadership acceptance to change and adjust determines the success or failure of NG-CDF projects,' 115(66%) disagreed, 36(21%) were Not sure while 23(14%) agreed. On the statement, 'Failure to make adjustments in management decision-making negatively impact on the success of project implementation,' 111(64%) disagreed, 32(18%) were Not sure while 31(18%) agreed. On the statement, 'Changes midway in the

course of the NG-CDF project implementation leads to failure of such projects,' 118(68%) disagreed, 26(15%) were Not sure while 30(18%) agreed. On average 85% disagreed with the statements while 15% agreed.

Correlation Analysis

Pearson correlation was performed to study the direction of relationship between the dependent and independent variables. Tables 5 showed the results there from.

Table 5: Correlation Analysis

	Performance Programme of NG-CDF objectives projects	Key Performance Indicators	Expenditure review	Managerial Flexibility
Pearson Correlation	1			
Sig. (2-tailed)				
N	326			

Programme objectives	Pearson Correlation	.241**	1			
	Sig. (2-tailed)	.000				
	N	326	326			
Key Performance Indicators	Pearson Correlation	.326**	.217**	1		
	Sig. (2-tailed)	.000	.000			
	N	326	326	326		
Expenditure review	Pearson Correlation	.250**	.395**	.333**	1	
	Sig. (2-tailed)	.000	.000	.000		
	N	326	326	326	326	
Managerial Flexibility	Pearson Correlation	.369**	.244**	.217**	.373**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	326	326	326	326	326

Table 5 indicated that all independent variables were positively related to the dependent variable. The independent variables showed significant positive relationship. Programme objectives is positively related to Performance of NG-CDF projects at R=.241, p=.000. Key Performance Indicators were positively related at R=.326, p=.000; Expenditure review is positively related at R= .250,

P=.000, Managerial Flexibility is related at R=.369, P=.000. When all the independent variables are computed and combined into leadership styles and their effect on Performance of NG-CDF projects correlated, the results on table 5 were obtained. The results showed the relationship had R= .418, P=.000. This indicated a significant positive correlation.

Table 6: Correlation Between Leadership Styles and Performance of NG-CDF projects

		Performance of NG-CDF projects	programme-based budgeting practices
Performance of NG-CDF projects	Pearson Correlation	1	
	Sig. (2-tailed)		
	N	326	
programme-based budgeting practices	Pearson Correlation	.418**	1
	Sig. (2-tailed)	.000	
	N	326	326

Regression Analysis:

The regression analysis was performed and results for model summary are reported in Table 7.

Table 7: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
	.469 ^a	.220	.155	.755

Regression analysis between independent variables and the dependent variable had coefficient of relationship R= .469. This showed the existence of a high positive relationship. The coefficient of determinant, R² was .220. This showed the proportion of variance in the dependent variable, a Performance of NG-CDF project that was explained

by the independent variables. This indicated that a total of 22.0% of variations in Performance of NG-CDF projects in Vihiga constituency can be explained by Programme objectives, Key Performance Indicators, and Expenditure review while 78.0% can be explained by other factors which were not considered in this study.

Regression Analysis for ANOVA Results

The ANOVA results obtained were shown in the table 8.

Table 8: ANOVA Results

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	19.802	3	6.601	11.583	.000 ^b
Residual	96.871	170	.570		
Total	116.672	173			

From the ANOVA table 8 results, a statistical significance calculated F-value = 11.583 which was greater than the critical F= 3.14. This indicated that the regression line adopted by the study was significant, and that it can be used to predict the dependent variable. Subsequently, this meant that the regression line fitted is a line of good fit. A good fit implied that practices affecting performance of

NG-CDF projects in Vihiga constituency that were investigated by the study; Programme objectives, Key Performance Indicators, Expenditure review were all valid.

Regression Coefficients for the Relationship

The coefficients for the regression model were obtained as shown on table 9.

Table 9: Regression Model Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
(Constant)	.930	.294		3.160	.000
Programme objectives	.081	.065	.092	1.245	.053
Key Performance Indicators	.323	.087	.281	3.702	.000
Expenditure review	.184	.086	-.167	2.148	.006
Managerial flexibility	.351	.109	.291	2.434	.002

The regression coefficients obtained from the model are as shown in table 9. The coefficient for Programme objectives B= .081, P= .053, Key Performance Indicators had B= .323, P=.000; Expenditure review had B= .184, P= 0.006 and Managerial flexibility had B=.351, P=.002. These findings implied that holding Key Performance Indicators, Expenditure review and Managerial flexibility constant, a unit change in Programme objectives in Vihiga constituency will change performance of NG-CDF projects by 0.081 units. Similarly holding Programme objectives, Expenditure review and Managerial flexibility constant, a unit change in Key Performance Indicators in Vihiga constituency will change performance of NG-CDF projects by 0.323 units. Holding Key Performance Indicators, Managerial flexibility and Programme objectives constant, a unit change in Expenditure review in Vihiga constituency will change NG-CDF projects by 0.184 units. Consequently, Holding Key Performance

Indicators, Programme objectives and Expenditure review constant, a unit change in Managerial flexibility in Vihiga constituency will change NG-CDF projects by 0.351 units. However, holding all other factors constant, performance of NG-CDF projects would be 0.937, therefore all the values for all variables are statistically significant considering that all their p-value are significant. From the regression model coefficients, the relationship between PBB practices and Performance of NG-CDF projects can be explained by the following regression equation:

$Y = \beta_0 + \beta_1X_1 + \beta_2X_2 - \beta_3X_3 + \beta_4X_4 + \epsilon$; which on fitting the coefficients becomes

$Y = .937 + .081X_1 + .323X_2 + .184X_3 + .351X_4 + \epsilon$.

Where:

Y- Performance of NG-CDF projects

X₁- Programme objectives

X₂- Key Performance Indicators

X₃- Expenditure review, X₄- Managerial Flexibility

The effect of the standard error of estimate is assumed to negligible and is equal to zero ($\epsilon=0$).

Correlation analysis

The results on table 10 indicated that all independent variables were positively related to the dependent variable. The independent variables showed significant positive relationship. Stakeholder Relationship was positively related to Successful Project Implementation at $R=.719$, $p=.000$. Resource Management was positively related at $R=.743$, $p=.000$; Leadership approach is positively related at $R= .778$, $p=.000$ while Project

Need Assessment is related to the dependent variable Project Implementation at $R=.728$, $p=.000$.

When all the independent variables are computed and combined into determinants and their effect on successful project implementation correlated, the results on table 10 were obtained. From the results, the relationship had $R= .779$, $p=.000$. This still indicated a significant positive correlation.

Table 10: Correlation determinants and project implementation

		Determinants	Project Implementation
Determinants	Pearson Correlation	1	.
	Sig. (2-tailed)		
	N	84	
Project Implementation	Pearson Correlation	.779**	1
	Sig. (2-tailed)	.000	
	N	84	84

Multiple linear regression results

Multiple regression tested the determinants of Successful Project Implementation (independent variable): Stakeholder Relationship, Resource management, Leadership Approach and Project need assessment) on Project Implementation (dependent variable).

Discussion of Findings

The study aimed at studying 383 respondents in Vihiga constituency. Out of 383 questionnaires administered, 326 questionnaires were filled and returned, processed and used to analyze the result of the study. This number of questionnaires constituted 85.12% response rate. Accordingly, therefore this study found this response rate very high and acceptable. On demographic characteristics, both male and female employees participated in the study with a good percentage representing each gender. This showed that the study did not have a gender bias. This was similar to other demographic characteristics where the representation of each sampled category was adequately represented.

Successful project implementation is determined by having clear objectives that are also well guided by

good leadership, (Dolan, 2006). Programme objectives should be meaningful: a good project objective must be specific, measurable, achievable, realistic and time-bound (SMART). In this particular regard insofar as PBB is concerned, this becomes the fundamental part of the project planning and budgeting process because all the other aspects and components dovetail into the strategic objectives. From the test analysis done, the study found a significant positive correlation between Programme objectives and Performance of the NG-CDF projects in Vihiga Constituency. Similarly, regression analysis also found that Programme objectives explained part of the total variance in Performance of the NG-CDF projects in Vihiga Constituency.

Hence this study has found out that Programme objectives style is an important factor that determines Performance of the NG-CDF projects in Vihiga Constituency. According to these findings therefore the study rejects the null hypothesis that Programme objectives has no significant influence on Performance of the NG-CDF projects in Vihiga Constituency and adopts the alternate hypothesis that Programme objectives influence Performance of the NG-CDF projects in Vihiga Constituency at the County Government of Vihiga.

The second objective of this study was to establish the influence of Key Performance Indicators on Performance of the NG-CDF projects in Vihiga Constituency. Key performance indicators are statements by which objectives are measured and as to whether the project activities are on course or not, (Jahangirian, 2017). From the findings of this study Key Performance Indicators are important in the determination of Performance of the NG-CDF projects in Vihiga Constituency. Thus KPI's in a good plan should be measurable, clear targets on what is to be achieved, very precise figures as well as data that does not leave room for ambiguity and they should have a well-defined reporting schedule that is supposed to track progress of the various project activities not leaving out the time factor.

The study found a significant positive correlation between Key Performance Indicators and Performance of the NG-CDF projects in Vihiga Constituency. Similarly, Regression analysis also found that Key Performance Indicators explained part of the total variance in Performance of the NG-CDF projects in Vihiga Constituency. According to these findings therefore the study rejects the null hypothesis that Key Performance Indicators has no significant influence on Performance of the NG-CDF projects in Vihiga Constituency and adopts the alternate hypothesis that Programme objectives influence Performance of the NG-CDF projects in Vihiga Constituency.

The third objective of the study was to assess the influence of Expenditure review on Performance of the NG-CDF projects in Vihiga Constituency. Expenditure reviews involve analysing the consistency of the activities and expenditures in line with the set objectives and outcomes, (World Bank, 2020) thereby considered as an important factor having an influence on Performance of the NG-CDF projects in the country. The study found a significant positive Expenditure review and Performance of the NG-CDF projects in Vihiga Constituency in the county government of Vihiga. From the regression analysis, the study found that Expenditure review explained part of the total

variance in Performance of the NG-CDF projects in Vihiga Constituency.

According to these findings therefore the study rejects the null hypothesis that Expenditure Review has no significant influence on Performance of the NG-CDF projects in Vihiga Constituency at the County Government of Vihiga and adopts the alternate hypothesis that Programme objectives influence Performance of the NG-CDF projects in Vihiga Constituency.

The fourth objective of this study was to assess the influence of Managerial flexibility on performance of NG-CDF projects in Vihiga constituency. This study has found that managerial support is an important factor in the relationship between leadership styles and Performance of the NG-CDF projects in Vihiga Constituency. Form regression analysis the study found that managerial flexibility explained part of the total variance in Performance of the NG-CDF projects in Vihiga Constituency.

CONCLUSIONS AND RECOMMENDATIONS

Based on the findings of the study, it was concluded that, all Program-based budgeting practises have an important contribution to Performance of NG-CDF projects in Vihiga constituency. This study found out that Programme objectives have an influence on Performance of the NG-CDF projects in Vihiga Constituency. The study therefore concludes that Clear and measurable program-based budgeting (PBB) programme objectives are important as they play a role in in determining the level of performance of NG-CDF projects in Vihiga constituency.

Based on the findings of the study, the researcher recommended that the relationship between Performance of the NG-CDF projects in Vihiga Constituency and Programme-based budgeting practises greatly influence the performance of NG-CDF projects in Vihiga constituency. The researcher therefore recommends a clear and SMARTER (Specific, Measurable, Attainable Relevant, Time-bound, Evaluation and Re-evaluated) PBB practice to enhance the timely completion of the NG-CDF

projects within the drawn timelines. This will lead to few incomplete project programs that are taken to another financial year or completely unfinished projects or programs, a factor that has greatly led to mismanagement of National funds and community resources for years in our country, Kenya.

Suggestions for Future Studies

This study has found positive relationship between all program-based budgeting practises and Performance of the NG-CDF projects in Vihiga Constituency. Therefore, this study recommended future studies to consider more on these factors in other constituencies in Kenya.

This study also found that the variance explained by the program-based budgeting practices to be about 23%. This percentage was comparatively low which implied that a part from Program-based budgeting practices there are other important factors of about 77% which influence Performance of the NG-CDF

projects in Vihiga Constituency. This study recommends more studies to be conducted to identify such factors in future.

On customer satisfaction, the study recommended a study on Factors affecting satisfaction level of community in NG-CDF projects in Vihiga constituency to enhance customer satisfaction as from the results on customer satisfaction majority of the respondents are dissatisfied by the current NG-CDF project progress in the constituency.

Overall, it is notable that Kenya's CDF model stands as one of the best. The ratings of constituencies in Kenya annually, provides parameters to guide other constituencies on best practices. This year, Kiharu constituency NG-CDF was rated the best in the country based on the value for money, number of projects and accountability (Wasilwa and Nanjala, 2020).

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