Financial Control Functions and Financial Accountability in Nairobi City County Government, Kenya.

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A Research Thesis Submitted in Partial Fulfillment of the Requirements for the Award of the Degree of Master in Business Administration, Accounting

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DECLARATION

I affirm that this thesis represents my original work, created with no sources or assistance other than those acknowledged, and has not been submitted elsewhere for any degree or other academic recognition.

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CERTIFICATION

We have reviewed and endorsed the proposal titled "**Financial Control Functions and Financial Accountability in Nairobi City County Government, Kenya**," for acceptance by Masinde Muliro University of Science and Technology.**,**

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DEDICATION

This research thesis is dedicated to my family.

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ABSTRACT

Financial accountability for public resources is highly pertinent within any public organization. It involves accurately recording, reporting, and using financial resources, enabling stakeholders, including citizens, regulatory bodies, and government officials, to monitor and evaluate how public funds are managed. This level of scrutiny helps prevent misuse and misallocation of resources, promotes efficiency, and fosters trust between the government and the public. There is little understanding as to why there is continuous misuse of public resources, yet a set-up standard exists for financial control. The link between financial control functions and financial accountability has received little attention, even though several studies have examined different institutional processes and performance elements. The primary goal of the research was to assess the financial control functions in Nairobi City County, Kenya, and financial accountability. The exact goals and objectives of the research were to assess Nairobi City County's legislative budgetary control role and its effect on financial accountability, ascertain the Auditor General's control role and its effect on Nairobi City County's financial accountability, investigate the effect of parliamentary oversight control role on financial accountability in Nairobi City and evaluate the Commission of Revenue Allocation control role and its effect on Nairobi City County's Financial accountability. The study was founded on agency theory as the main theory supported by stewardship, accounting, and new public financial management theory, as the foundation for the study. A case study descriptive survey research approach was used in the study, with 425 delegates of the Nairobi County Government as the population target. The study adopted the Krejcie and Morgan formula approach, selecting 201 respondents as the sample size. Ten percent of the research sample was given to senior county government officials for conducting a pilot study; they were not part of the main study. In addition, structured questionnaires were used in the data collection process. Relatively, the Statistical Package for Social Sciences (SPSS 24) was used to analyze the data for the study's descriptive (percentages, means, and frequencies) and inferential (multiple regression analysis and correlation) statistics. The study used tables to make the analysis results/ output more readable and comprehensible. The study discovered that every financial control function had a significant effect on the county government of Nairobi City's financial accountability (legislative budget and control, ($\beta = 0.077$ at $p<0.05$), the Commission of Revenue allocation control function ($\beta = 0.198$ (0.066) at $p<0.05$), parliamentary oversight control role ($\beta = 0.0.157$ at $p<0.05$), and auditor general control function ($\beta = 0.279$ at $p<0.05$). The recommendations from the study include the need for the county of Nairobi to adopt robust measures to strengthen the legislative budget and control function. The study also recommended that it was imperative to accord the auditor and general function top priority to guarantee regulatory compliance. The study also recommended that the county start parliamentary oversight functions with little political sway. Lastly, the study recommended that the country appropriately set up the Commission of Revenue and Control Function to oversee the financial expenditure and accountability of the county's government.

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LIST OF ABBREVIATIONS AND ACRONYMS

CAG: Controller and Auditor General

CRA: Commission on Revenue Allocation

ECM: Error Correction Model

GDP: Gross Domestic Product

NPM: New Public Management

PAC: Public Accounts Committee

PFM: Public financial management

PPAD: Public Procurement and Disposal of Public Assets

OPERATIONAL DEFINITION OF KEY TERMS

Auditor General Control Function:	This refers to the processes and activities carried out by the Auditor General's office to independently examine and report on the use of public funds by governmental entities. In this study, it includes audits, reports, and recommendations aimed at assessing compliance with financial regulations and the efficiency and effectiveness of public expenditure in Nairobi County.
Commission of Revenue Allocation (CRA) Control Function:	This is the role played by the CRA in overseeing the fair and equitable distribution of revenues to different levels of government, ensuring that funds are allocated in line with legal provisions. In this research, it involves mechanisms used by the CRA to guide, monitor, and ensure proper utilization of allocated resources within Nairobi County.
Legislative Budget Control Function:	This term refers to the oversight role of legislative bodies, such as county assemblies and parliament, in the formulation, approval, and monitoring of budgets. For this thesis, it encompasses procedures and actions taken by these legislative bodies to scrutinize and enforce adherence to budgetary allocations and prevent financial mismanagement within Nairobi County.
Parliamentary Oversight Control Function:	This is the process through which the parliament, including relevant committees, monitors and evaluates government operations and financial activities to ensure accountability and transparency. In the context of this study, it refers to activities such as debates, inquiries, and reports aimed at holding public officials and entities accountable for financial practices and outcomes in Nairobi County.

CHAPTER ONE

INTRODUCTION

1.1. Background of the Study

The notion of finance has a unique position in government business operations. Therefore, any procedure to manage financial performance lacks significance if a control plan is not established and executed with goals aligned with the organization's present situation and future initiatives. Power over public finances is incorporated in most constitutions for the primary purpose of protecting and controlling public resources; as a result, financial control functions are now a crucial component of any public finance (Montecalvo *et al*., 2018). Financial control functions are fundamental in governing public resources, promoting transparency, and enforcing accountability in government operations worldwide. These functions typically include budgeting oversight, external audits, and legislative scrutiny to monitor the appropriate use of public funds and prevent financial mismanagement.

Financial accountability includes following all relevant rules and regulations, adhering to proper accounting customs and principles, producing accurate and fair reports, and ensuring all expenses are fully justified (Anuar et al., 2019). In the study by Johnson (2016), financial accountability is defined as monetary or financial integrity, preventing fraudulent activity, ensuring that funds are documented and spent according to applicable and agreed-upon criteria, and accurately reporting to stakeholders promptly. Manes, Ross, and Cohen (2017) stipulate that financial accountability encompasses two components. The first component is financial planning, which ensures that sufficient funds are available to meet the firm's goals (either short-term, medium- or long-term objectives). The second component is financial control functions, which assess whether the proposed plan accomplishes the corporation's goals. Since the financial control function is a crucial tool for managing government finances, Lapsley and Miller (2019) define it as ensuring that funds can be acquired at a rate that is thought to be reasonable and used responsibly and effectively to achieve predetermined goals.

Globally, in countries like the United States and Canada, financial control functions are robustly structured to provide clear accountability. In the U.S., the role of financial oversight is distributed among the Office of Management and Budget (OMB), the Government Accountability Office (GAO), and the Inspector General in each agency. The GAO, for example, plays a critical role in conducting independent audits and providing objective analysis of government spending, ensuring that federal agencies adhere to lawful budgetary constraints (Federal Managers' Financial Integrity Act, 1982). In Canada, the Auditor General’s Office is central to financial oversight, producing comprehensive public reports that assess the financial and operational management of government bodies (Auditor General of Canada, 2021). These agencies emphasize the preventive role of audits, helping to maintain fiscal discipline and public trust.

In Europe, financial control functions are established across multiple levels. The European Court of Auditors (ECA) is tasked with auditing EU finances, with roles that include evaluating whether the budget has been spent effectively and lawfully across member states. In the United Kingdom, the National Audit Office (NAO) supports financial control by examining government expenditures on behalf of Parliament, with a focus on value for money and the prevention of wasteful spending (Power, 2020). These functions provide a feedback loop for public financial management, informing legislative decision-making and public transparency.

In Asia, countries like South Korea and Japan employ similarly structured financial control functions to ensure government accountability. South Korea’s Board of Audit and Inspection (BAI) serves as an independent auditing body, enforcing public sector financial accountability through regular audits and stringent reporting on budget execution. Japan's Board of Audit functions as a supreme audit institution, focusing on the financial stewardship of ministries and agencies to uphold accountability and efficient fund use. These control functions underscore the roles of auditing and legislative oversight as vital mechanisms to protect public resources.

However, in many developing regions, financial control functions face significant challenges. In Africa, while constitutional and legislative reforms have instituted oversight roles, enforcement remains a key challenge. For example, Nigeria’s Office of the Auditor General is constitutionally mandated to audit public accounts, but the office frequently encounters obstacles such as limited resources and political interference, which hinder its effectiveness (Abubakar et al., 2020). Similarly, Uganda’s financial control functions face challenges due to inconsistent application and political pressures, highlighting gaps in legislative control and audit independence (World Bank, 2021). This inconsistency in control mechanisms often results in vulnerabilities within financial management systems.

Regionally, Morocco has incorporated legislative and executive control functions into its public finance management through modernization projects. These measures emphasize financial autonomy and adherence to budget allocations, with the legislative body responsible for approving budgetary plans and assessing spending efficiency (Moudden, 2020). Conversely, South Africa has faced mixed results despite constitutional and legal frameworks for financial accountability, owing to varying institutional capacities and political dynamics (Nombembe, 2019). These examples underscore that, while financial control frameworks exist, their effectiveness is influenced by local governance conditions.

In Kenya, financial oversight functions are mandated within constitutional frameworks, assigning roles to legislative bodies, the Auditor-General, and parliamentary oversight committees. The Auditor-General's role is to conduct audits and provide independent assessments of government spending, identifying cases of misallocation and misuse of resources (Munyao, 2018). The legislative budget control function is instrumental in scrutinizing proposed budgets, while the Commission on Revenue Allocation (CRA) allocates resources equitably to ensure balanced development across counties. Additionally, parliamentary oversight committees examine government expenditures to ensure they align with policy objectives. Despite these functions, recent reports by the Auditor General and Transparency International indicate that Kenya continues to face challenges in implementing and enforcing these financial controls, evidenced by budgetary irregularities, fraud, and inadequate accountability mechanisms (Transparency International, 2022; Ndegwa & Mungai, 2019).

The comparative review highlights that while Kenya has structured financial control functions, as seen in developed economies, it lags in enforcement and consistent application. By evaluating the effectiveness of these functions in Nairobi County, this study aims to inform policies that strengthen financial accountability, contributing to improved governance and trust in public financial management.

1.2. Statement of the problem

Globally, public institutions rely on well-structured planning systems to prevent the misuse of public resources and promote their sustainability. Despite regulatory procedures and financial control functions established by the Kenyan Treasury and other governmental agencies, misappropriation of public resources at both county and national levels remains a persistent issue. For instance, reports from Transparency International (2022) and the Office of the Auditor General have highlighted cases of significant gaps in the enforcement of financial regulations in Kenya, which contribute to continued financial mismanagement. These reports indicate that poor implementation of regulations weakens accountability mechanisms and undermines public trust in governance.

The Constitution of Kenya (2010) allocated the management of public finances to the Executive, Legislature, and Office of the Auditor General, to bolster financial accountability. Despite legislative mandates such as the Public Finance Management Act of 2012 and the Public Procurement and Asset Disposal Act of 2015, scholars like Muhunyo and Jakongo (2018) have pointed out that inadequate enforcement of these regulations has contributed to a lack of financial accountability. Similar challenges have been observed in countries with developing financial oversight structures, such as Uganda and Nigeria, where authorities, including the World Bank (2021), noted systemic weaknesses in applying financial governance frameworks effectively.

Research on financial control functions has often focused on performance outcomes rather than direct examination of accountability issues (Mutua & Wamalwa, 2017; Njahi, 2017). Additionally, there is a lack of studies presenting contradictory findings on financial accountability, highlighting the need for more detailed analysis.

Addressing these gaps is essential, as understanding how government financial control functions impact accountability can provide valuable insights for improving public resource management. This study will bridge this literature gap, offering practical recommendations to enhance governance practices and restore public confidence in Nairobi County’s financial administration.

1.3. Objectives of the Study

1.3.1 General Objective

This study aims to assess the financial control functions in Nairobi City County, Kenya, and financial accountability.

1.3.2 Specific Objectives

The following goals, in particular, served as a guide for the research:

i. To assess Nairobi City County's legislative budgetary control role and its effect on financial accountability.

ii. To ascertain the Auditor-General's control role and effect on Nairobi County's financial accountability.

iii. To investigate the effect of Nairobi City County's parliamentary oversight control role on financial accountability.

iv. To evaluate the Commission of Revenue Allocation control role and its effect on Nairobi County's financial accountability

1.4 Research Hypotheses

H_{01}: The Nairobi City County's legislative budgetary control role does not affect financial accountability.

H_{02}: The Auditor-General's control role does not affect Nairobi County's financial accountability.

H_{o3}: Nairobi City County's parliamentary oversight control role does not affect financial accountability.

H_{04}: The Commission of Revenue Allocation control role does not affect Nairobi County's financial accountability.

1.5 Significance of the Study

Studying the public sector is crucial, mainly regarding financial control tasks. This study would be pertinent in several ways:

In practice, the findings of this study would inform public organizations as to why the majority of their business activities eventually fail and the research would provide direction on the responsibilities of financial control functions, which could result in improved financial administration within an entity and enhance the services provided by governmental entities, mainly in Nairobi County. The research would assist financial policymakers in Nairobi County and create regulations that will encourage financial responsibility in other Kenyan counties; hence, these policies would align with the financial control functions to safeguard public resources. This study would have enormous benefits for the academic community. This study may serve as a basis for subsequent studies on fiscal control functions by other scholars. The researchers would use the findings of this study as a basis for further studies and also provide local data and empirical studies on the effectiveness of these institutions in promoting financial accountability.

If this study's suggestions are implemented, Kenya's three official institutions of financial control—the Executive, the Legislature, and the Auditor General—would successfully carry out their financial obligations. It would shed light on these institutions and the effectiveness of their roles so far and make policy recommendations that can enhance their ability to promote financial accountability. Lastly, the research aims to fill the knowledge gaps using empirically supported conclusions that advance theory significantly. Future researchers will find it helpful to identify current research gaps as a foundation for guiding their research methodology and literature reviews.

1.6 Scope of the study

This research evaluates the purpose of financial control mechanisms in the accountability of public resources. The role of financial control functions such as budget and control functions, auditor general control function, parliamentary oversight committees control function, and the commission of revenue allocation control functions and financial accountability will be relevant to this study.

Nairobi County was chosen as the case study because it is a key county that receives some of the highest allocations, collects the highest revenues, has the highest expenditures, and, at the same time, leads to accountability challenges with more cases of graft and improper financial management.

The study would limit its scope to four financial control functions critical in the public domain in managing governmental resources in Kenyan county governments. These include the legislative budget control function, the Commission on Revenue Allocation Control function, the Office of the Auditor General's control function, and the control functions of parliamentary oversight committees.

1.7 Limitations of the Study

The study faced several limitations that could influence the scope and generalizability of its findings. First, while primary data was collected using questionnaires, the study relied on respondents' willingness and accuracy in disclosing information regarding financial control functions. This reliance on self-reported data may introduce response bias, as participants might consciously or unconsciously provide socially desirable responses rather than accurate reflections of financial practices. Additionally, focusing exclusively on Nairobi County means that the findings may not fully represent financial accountability challenges across other counties in Kenya, each of which may experience unique factors affecting the implementation of control functions.

Moreover, financial control functions in Kenya are susceptible to regulatory and political influences, which can impact their effectiveness and, consequently, the accuracy of assessments. This external influence is acknowledged as a factor that could affect the study's objectivity, especially given political considerations around public finance. Finally, financial accountability is a complex, multidimensional concept involving transparency, efficiency, and adherence to regulatory frameworks. This study focused on specific control functions, which, while integral, may not fully encompass the broader scope of financial accountability, thereby limiting the analysis. These constraints were taken into account during data interpretation, and the study recommends that future research adopt broader data collection methods and a wider geographical scope to strengthen generalizability and insight.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter examines the conceptual, theoretical, and empirical reviews in light of the study's goals. The chapter also includes the theoretical framework, research deficiencies, and conclusions.

2.2 Theoretical Review

The agency theory served as the primary theoretical foundation for the investigation. Other theories, such as accounting and stewardship, supported the research.

2.2.1 Agency Theory

It was developed in 1976 by Jensen and Meckling and is predicated on the agent-principal relationship. An agency relationship is a contractual arrangement in which the principal assigns decision-making authority to the agent in exchange for the agent performing certain services or tasks. It also clarifies the complex interrelationships between the government and other organizations. The agency theory describes the principle-agency relationship in the context of government organizations like the National Government and County Government, whereby the people, acting as the principal, provide the governments with the legitimacy and authority necessary for carrying out the mission on behalf of the public. The citizens' interests are in the case of public finance management held by the financial management control institutions and provide financial accountability to county governments (Hassan, 2018).

The fundamental tenet of agency theory is that stakeholders and management are always likely to have a conflict of interest since different interests are at play. This means that initiatives must be closely watched over and under control. Second, Hendriks (2017) challenged the agency theory by stating that, in contrast to the marginal cost spent in the franchise's contractual agreement, the peripheral costs associated with agent monitoring are often more significant. The third complaint is that there are issues with the controlling functions during the possession creation, causing the management to shadow its interests rather than those of the shareholders (Ahmed & N’gang’a, 2019).

According to the agency theory, the shareholders anticipate the agents to make wise and appropriate actions that complement the principals. The problem occurs when the agent inevitably decides in a way that best serves the principal's interests (Ahmed & Ng'ang'a, 2019). The thesis, which maintains that county governments operating under a public body should be held accountable for their duties, aligns well with the examined factors. Therefore, various government entities are hired to ensure financial responsibility on behalf of the citizens. Agency theory is critical in context. Financial accountability and financial control functions are well managed through this theory since resources are provided by the public and provided to agencies to apply such resources well and ultimately should be accountable to the public, more so for austerity measures, the financial control functions should be enshrined in the entire process.

In examining the agency theory's implications for financial accountability within government institutions, it becomes evident that the dynamics between principals and agents play a crucial role in shaping governance practices. Jensen and Meckling's formulation of the agency theory sheds light on the complexities inherent in the principal-agent relationship, particularly within the context of public finance management. Although the idea suggests that agents should behave in principals' best interests, criticisms from scholars such as Hendriks highlight the challenges and limitations of implementing this theory in practice. These insights bring out the need for a proper understanding of the factors influencing financial accountability and the role of government agencies in guaranteeing transparency and efficiency in resource allocation. As researchers, our analysis aims to bring forth the complexities and contribute to ongoing debates surrounding governance practices and accountability mechanisms within the public sector.

2.2.2 Stewardship Theory

Donaldson and Davis (1991) put it up to describe how the owners and management of the company are linked to the steward. Stewart, Schoorman, and Davis (2018) define a steward as an individual tasked with safeguarding and optimizing shareholder wealth through the achievement of organizational objectives, as this leads to the complete optimization of utility functions. The theory of stewardship is based on sociological and psychological paradigms. According to this theory's viewpoint and the study's setting, stewards are financial control functions entrusted with giving the counties financial responsibility tasks. Furthermore, the theory emphasizes those who perform financial control functions—who are presumed to be stewards and, as such, to integrate their interests for the sake of the firm—than it does on individuality.

According to the notion of stewardship, stewards are motivated and satisfied when a company achieves the achievement it has set out to achieve. The stewardship theory also emphasizes the need for institutions designed to provide the steward with the most significant amount of autonomy while maintaining a foundation of trust. Furthermore, stewardship theory relies on the financial control functions acting with greater independence to guarantee the complete optimization of shareholders' profits. According to Simon and Muhamed's (2017) stewardship theory argument, financial control functions are inclined to operate carefully to optimize the financial accountability of counties. This is Because they want to safeguard their reputations as important decision-makers inside a company.

Pankaj and Hare (2019) hypothesized that financial control functions also strive hard for financial management of public resources to be Perceived as exemplary guardians of their companies; they further uphold that the financial control operations restore financial responsibility to build and invest in a positive reputation. According to the stewardship model, workers should take full responsibility for their role as primary stewards at work and treat it with utmost care. The stewardship idea is relevant to this research because it suggests that all financial control operations might have a unified purpose, essentially lowering agency costs and impacting county financial responsibility.

Analyzing the stewardship theory's implications for financial accountability within government institutions, it becomes evident that it offers a unique perspective on the role of financial control functions as stewards of public resources. By embracing stewardship principles, financial control functions can align their actions with organizational objectives, fostering a culture of transparency, integrity, and responsibility in the administration of public funds. The significance of stewardship theory in defining and unifying the roles of financial control functions is noted, potentially reducing agency costs and enhancing financial accountability within government entities.

2.2.3 Accounting Theory

The primary goal of Hendriksen's 1977 development and advancement of the accounting theory is to enhance the reporting and accounting of financials in companies so that they are neither static nor fixed at a particular moment. The theory's comprehensive viewpoint allows the academic community to study the accounting element of any company by examining all accounting rules and legislation, ideas, valuation models, frameworks, theories, and reporting. According to this notion, any accounting for an organization has to be constrained by specific guidelines and norms that control the conduct of those working in the accounting field. An organization's accounting practices and procedures must also be trustworthy and understandable (Watts & Zimmerman, 2020).

The theory of accounting states that in order to prevent situations where an entity's activities become chaotic, accounting practices used by entities must adhere to the commonly recognized norms and standards (Gaffikin, 2018). One of the fundamental tenets of accounting is that it must align with the realities of economic systems and operations and the commercial enterprises' application of the law via the adoption of established regulations and common law. Therefore, to guarantee the responsible use of public money, these County governments must implement the accounting standards set out by the PFM Act and other accounting authorities.

Following the precedents set by accounting theory, the county's administration will be prepared to implement financial controls, tracking and accountability regulations, and budgetary controls to ensure outstanding performance and excellent service provision to the public. The implementation of public financial management techniques, such as budgetary and financial controls, oversight, and responsibility for successful financial performance, is therefore supported by this idea.

According to accounting theory, every structure and operational domain should have consistent accounting procedures and reporting methods. According to Malmi and

Granlund (2019), the theory establishes an operational framework that ensures consistency and conformance are included in all accounting operations. The theory is based on the duality of fundamental economic facts. Thus, its claims are recognized by the economic system and apply to both natural and economic laws. The research applies these particular causes and their corresponding repercussions to highlight the importance of the county's solid financial management methods for strong financial performance. This theory suits well for the dependent variable (financial accountability)

Accounting theory underscores the importance of uniformity in accounting practices and reporting methodologies across all operational domains (Malmi & Granlund, 2019). This emphasis on uniformity creates a cohesive operational framework that ensures consistency and conformity in financial reporting, enhancing transparency and comparability. Operating on the foundational principles of economic truths, accounting theory emphasizes the interconnectedness between financial management practices and organizational outcomes. As such, it provides a compelling rationale for prioritizing sound financial management within County governments, highlighting its pivotal role in fostering financial accountability and performance excellence.

2.2.4 New Public Management Theory

It was first established by Hood (1991), and its vital component is developing administrative philosophies that are outcome-oriented and productive. The theory is based on seven aspects: performance management, control of outputs, shifting units Within the public sector, setting explicit standards, competition, and stress over adopting private sector management. According to Kaboolian (2018), the theory’s primary focus is to increase service provision efficiency among governments, governing agencies, and institutions. The theory emphasizes practices that deal with ethical conduct, responsibility, fair and equitable treatment of persons, and adherence to the law. Therefore, the theory plays a vital role in explaining how best to enhance the management of public finances in the areas of the public sector for high-quality service delivery.

The new public management theory focuses on citizens and advocates for using decentralized service delivery models and platforms to better service delivery to the general public and community members. The local government agents are then charged with formulating programs and initiatives that reduce costs, expenses, and waste of public resources. Simonet (2019) shared that the key aspects of new public management theory include value for money, financial control, increasing efficiency in service provision lines, and monitoring and measuring performance against the targets. Thus, there is a need for audits, benchmarks, and evaluations of the systems and structures that impact the overall performance. NPM has been effectively applied in most developed nations, such as Australia, the UK, and the USA, and has resulted in the prudent use of public resources.

The NPM is based on the approaches and strategies commonly used in the private sector, business entities, and corporations, as well as in the public sector and under the public administration setting. The NPM approaches have helped reform the public sector's programs, initiatives, and policies. The theory then helps bring efficient and effective outcomes within the public sector by linking service managers, political leaders, and the national and local governing structures. The theory shows how Kenyan county governments might use fresh perspectives from public management theory to enhance specific areas of financial management and achieve superior financial outcomes. Achieving sound financial performance would be facilitated by the widespread implementation of financial governance principles, such as budgetary checks, financial responsibility, financial controls, and oversight of finances. The theory considers public organizations' financial control functions and financial accountability.

2.3 Conceptual Review

2.3.1 Legislative Budget Control Function

In the study by Oyebode (2018) on budget and control function, a financial or qualitative statement created and approved ahead of time to accomplish a specific goal is known as a budget. Budgets serve as tools for authorization, control, and evaluation bases, and they are essential for the responsible management of limited financial resources. All organizations depend on spending plans, no matter how big or small. For this reason, the budget and control function provides a step-by-step level of detail that makes it possible to assess the effectiveness of public organizations (Soininen et al., 2021).

Budgeting control is, therefore, the development of budgetary strategies related to the obligations of executives to meet the requirements of a plan along with the ongoing assessments of accuracy with designated outcomes, whether to safeguard by their actions the objectives of the strategic plan or to provide a foundation for its modification (Isaac et al., 2018). The effectiveness of government agencies primarily depends on outstanding budget plan preparation operations and robust financial controls. Every economy is built on its small, medium, and big companies; the failure of these enterprises substantially impacts the expansion of that economic environment. According to Urban and Naidoo (2020), most business failures today are caused by the lack of weakness of spending plans and budgeting management, which are the cornerstones of every successful organization.

Performance refers to the superior outcomes obtained from assigned work; however, accountability is equally essential as a measure of how an organization uses public resources; hence, such calls for the attention of budget and control function for ultimate transparency and accountability (Zhou et al., 2019). Measures used to assess a corporation's fiscal effectiveness can be classified into accounting and market-based procedures. Accounting measures outline a company's financial health in a specific period and, in doing so, can be characterized as an indicator of the extent to which a firm may use its finances in order to make profits or accomplish its overall fiscal objectives (McGuire et al., 2020).

Accounting measures come from how actual spending is reported, and the budget is represented; steps come from calculations; and market-based measures come from exchanging an organization's assets on the financial market. Most entities track their financial results for a variety of reasons. However, the primary and most common one is to improve the firm's efficacy and productivity and its high-quality product and solution delivery to maintain client fulfillment (Hunt, 2018). The majority of these scholars, Zhou, Li, Zhou, and Su (2019), emphasized that businesses should track their financial performance in order to identify success, identify when customers' needs are met, better understand workflows and bottlenecks, identify waste, identify issues, and identify areas for improvement. Notwithstanding organizations' significance in enhancing countless individuals' lives, a sizable portion of small and medium-sized enterprises cease operations within the first two years. These failures are attributed to insufficient funding, poor budgeting, and subpar control functions (Oyebode,2018).

Considering the prevalence and severity of unethical government behavior in many developed countries, financial integrity implementation is essential to government accounting systems management. To that end, precise, forthright, and publicly available annual financial statements are necessary, and they play a significant role in the capacity of governments to be held accountable to the public and their elected officials. Since information technology improves governments' ability to present clear, proper, precise, and analogous financial information to lawmakers, the public, the media, and other stakeholders, it has made public sector accounting issues a focal point of international accounting studies. As a result, this study will improve public sector transparency in finances, oversight, and reporting of financial information (Plischer,2017).

According to Moudden (2020), to the extent of scrutinizing the organization's budget and control procedures, parliament's involvement in policy administration is impacted by some official authority's influence on the executive's administrative actions. The formalities for accounting and financial control operations support the governance process. The budget is crucial for fiscal governance and control, as it significantly shapes economic policies in developing and developed countries. This view has been endorsed by numerous scholars from both developed and developing economies, making the budget the second-most essential document in a nation's affairs after the constitution (Sambo & Imetie, 2018). The budget document indicates that the budget is a statement of a government's legislation and constitution, which assign specific financial and administrative duties to the legislative and executive branches (Önder & Zengin, 2022).

Upon synthesizing the existing literature on budgeting control and financial accountability, it is evident that while previous studies have provided valuable insights, there remain gaps and opportunities for further investigation. Oyebode's (2018) characterization of budgets as pivotal tools for resource management resonates with my perspective, emphasizing the need for robust budgeting processes to achieve organizational objectives. Isaac, Lawal, and Okoli's (2018) emphasis on aligning budgets with organizational responsibilities aligns with my view that effective budgeting control requires careful consideration of organizational goals and objectives.

Moreover, Urban and Naidoo's (2020) assertion regarding the critical role of budgeting control in business success underscores my belief in the crucial connection between organizational performance and finance management techniques. While the literature provides a foundation for understanding the complexities of budgeting control and financial accountability, my perspective emphasizes the need for continued research and critical reflection to inform effective decision-making and practice in this field.

2.3.2 Auditor General Control Function

The position of auditor general is often known as comptroller and auditor general or controller general. It is often filled by a senior civil servant whose responsibility is to increase transparency in government through audits and reports on the government's activities (Kwaza, 2018). The Public Accounts Committee (PAC), which receives the Auditor General's audit report from the Legislature, takes action on the report by asking accounting officials to testify before it as required (Muhunyo & Jagongo, 2018).

Even if the Controller and Auditor General play a crucial role in fostering accountability by closely examining financial data and identifying fraud and embezzlement, the law cannot allow the Auditor General to take any action even if he comes across fraud apart from just reporting. Since the Auditor General's office faces organizational and legislative obligations, significant steps should be taken to ensure accountability and openness in public monies (Ndegwa & Mungai, 2019).

In the study by Wambire and Bagonko (2019) The Constitution mandates and governs the effectiveness of the Auditor-General in carrying out his supervision, yet he has no tooth. The agency is limited to identifying anomalies and theft of government assets; it cannot impose sanctions on officials implicated in financial abuse. Aside from the fact that the Public Accounts Committee, Treasury, and Auditor General Office collaborate to support the Auditor General in carrying out his duties, permanent secretaries of the Ministries hardly ever notify the Public Accounts Committee of irregular financial or unapproved expenditures as mandated by auditing law. The public account committee members scrutinized and provided suggestions notwithstanding the Auditor General's observation of spending exceeding the allocation allowed by parliament during the audit.

In the study by Olszak and Ziemba (2021) on audit controls, internal audit, control environment, and control activities are considered quite very relevant in making up the audit and general function; hence, inefficiencies arise in control activities means the whole system of control function could produce ineffective results that could also lead to poor accountability of public resources. Van, Sang, and Hong (2021) advocated for corrective controls being very important for audit and general function, especially for future performance improvements; hence, the scholar suggested internal controls being implemented to address a risk or loss that occurs, ultimately strengthening the detective internal controls that as well strengthen the auditor and general function.

Sale and Ndubisi (2018) opined that audit corrective guidelines are widely adopted by entities, and more so, the organizations must ensure that they create solid technical internal controls that allow the auditor general to function flexibly and be productive in terms of results that make accountability pronounced. Wambire and Bakongo (2019) suggested that when set-up policies are initiated with professional quality, such policies ensure the highest value is achieved through the auditor general function; hence, this could be achievable by linking up activities with risk management policies of the public organizations with consideration of objectives of the organizations and compatibility of available resources of the organizations.

According to Ndegwa and Mungai's (2019) research, an essential responsibility of the auditor's role in the Ministry of Finance, Kenya, is to monitor the management of public finances. One of the study's suggestions was implementing a trustworthy internal audit control function in the organization's operations since the research's results indicated that the auditing function had a substantial beneficial impact on the Ministry's financial management.

Schick (2019) notes that a strong arrangement of control activities of the auditor's general function enhances operational efficiency and conformance with relevant laws or legally enforceable promises and maintains the constant integrity of the fiscal data. To ensure that the duties assigned to the organization are being carried out, The auditor general function's framework and implementation are designed to provide reasonable assurance regarding reaching the established objectives. The three categories are functional, legal compliance, and monetary reporting.

Ndegwa and Mungai (2019) suggested that an audit and general function typically have a framework that guarantees the nature of inside and outside reporting. As such, it would embrace maintaining accurate records, processes, and procedures that would result in timely, relevant, and reliable data from both within and outside the company.

An audit and general role also ensure adherence to relevant laws, rules, and internal standards on transaction behavior.

In analyzing the roles and challenges associated with the Auditor General function, it becomes apparent that while the position holds significant potential for enhancing government accountability, various constraints hinder its effectiveness. The observations made by Kwaza (2018) regarding the pivotal role of the Auditor General in promoting transparency through rigorous auditing resonate with my perspective on the importance of this function in governmental oversight. Similarly, insights from Muhunyo and Jagongo (2018) concerning the Auditor General's interaction with the Public Accounts Committee highlight the collaborative nature of accountability mechanisms within government structures. However, as Ndegwa and Mungai (2019) noted, legal restrictions limit the Auditor General's ability to act directly against irregularities, underscoring the need for legal and organizational reforms to bolster accountability mechanisms. While the Auditor General function holds promise for enhancing governmental accountability, addressing legal and organizational constraints is essential to maximizing its effectiveness in promoting transparency and accountability.

2.3.3 Parliamentary Oversight Control Function

The National Audit Office and Parliamentary Oversight Committee have excellent professional associations promoting government accountability. They oversee federal agencies, initiatives, and policy enforcement and give the legislative branch the authority to investigate, analyze, scrutinize, and verify the executive branch and its departments and agencies (Shariff, 2019). The work delivered by the parliamentary oversight committee enjoined by the auditor general is typically of professional quality

(Muhinyo, 2018). In Commonwealth nations, parliamentary oversight committees rely on the Controller and Auditor General's reports to carry out their tasks, particularly when it comes to holding the executive branch responsible; the committees are compelled to be professional, follow the law, and work on various financial reports of public units (Schick, 2019).

Onyiego, Namusonge, and Waiganjo (2017) noted that one of the main pillars of democracy, particularly in developing nations, is the parliamentary oversight role. It essentially provides an opportunity to hold the executive branch responsible for its activities. It guarantees that it carries out policies according to the laws and budgets approved by the legislature. According to Njahi (2017), the parliament's thorough oversight of the executive branch is a sign of effective governance as it clarifies information about public resources that may be both monetary and non-financial. In addition to its legislative duty, the parliament's monitoring function allows it to maintain the equilibrium of power and emphasize its position as the protector of the citizens' best interests (Ndegwa &Mungai, 2019).

In the study by Machoka (2017) on controls of public resources in both developed and developing economies, the constitution and other regulatory laws, such as the parliament's internal procedures, establish the instruments that the parliament may use to supervise the government as it is legally empowered to do so using a variety of techniques and processes. According to Mwangangi (2018), a legal framework that solidifies the parliament's status as an oversight body and upholds its authority and autonomy within the political framework is essential to the accomplishment of how a parliament can exercise its supervisory preemption.

While changing the political system's framework may boost a parliament's constitutionally granted power to oversee activities, there are times when this is not possible. Parliaments can strengthen their oversight capabilities by changing their regulations in these cases. For instance, an efficient committee system practice is to allocate one committee to every government ministry to streamline the process of reviewing transactions about government spending (Machoka, 2017).

In examining the role of parliamentary oversight in promoting accountability within public institutions, it is evident that the collaboration between the National Audit Office and the Parliamentary Oversight Committee plays a crucial role (Shariff, 2019). My research underscores the importance of this collaboration, emphasizing the professional quality of work delivered by the oversight committee, which draws on diverse expertise (Muhinyo, 2018). Moreover, the reliance of parliamentary oversight committees on reports from the Controller and Auditor General highlights the integral role of audit findings in holding executive positions accountable (Schick, 2019). As Onyiego, Namusonge, and Waiganjo (2017) noted, parliamentary oversight is a cornerstone of democracy, ensuring accountability and adherence to legislative mandates. Thus, while constitutional reforms may pose a challenge, my research suggests that parliamentary committees can enhance their oversight capacities through internal procedural reforms, such as streamlining committee structures to improve efficiency in scrutinizing government expenditures (Machoka, 2017).

2.3.4 Commission of Revenue Allocation Control Function

Aigbokhan (2019) asserted that revenue allocation distributes centrally produced income among the many governmental tiers and divides the funds allotted to a specific tier among its constituents for economic growth. In Kenya, the Commission on

Revenue Allocation is tasked with improving revenue sources and ensuring their correctness.

In addition to advocating a proportionate share to both levels of governance, Muhunyo (2018) proposed and pointed out that Kenya's Commission on Revenue Allocation is tasked with improving revenue sources and ensuring responsible fiscal management in counties. To fulfill this mandate, the commission is anticipated to help counties through system development and capability building, which can guarantee that the revenue allocation function is realized and improve accountability of public resources.

Muhunyo and Jagongo (2018) posited and claimed that the Commission has played a significant role in providing counties with system development and training to help them maximize their potential earnings. In addition, the commission has supported the establishment of County Budget Economic Forums (CBEF) to guarantee resource budgeting. Furthermore, the Controller of Budgets' office requires that withdrawals are appropriately justified, permitted by law, and reported every quarter during the execution of the budget.

By Article 230(4) of the Constitution, the Commission of Revenue Allocation and Control is tasked with investigating and recommending the salaries and compensation to be paid, as well as monitoring all issues about the pay and benefits of public officials. It will provide recommendations to the federal, state, and local governments about compensation parity, equality, and justice to recruit and retain the necessary talent in the public sector. It will conduct comparative analyses of labor markets and compensation trends to ascertain the monetary value of public office occupations. The commission will also make recommendations on issues about the pay and benefits of a specific State or public official, determine the periodicity of salaries and compensation review upon which Parliament may appropriate sufficient funds for implementation, recommend changes to the pension plans available to public office holders, and carry out any other duties that the Constitution or any other written law may mandate.

In examining the role of revenue allocation and the Commission on Revenue Allocation (CRA) functions, it becomes apparent that these mechanisms are essential for the equitable distribution of resources and fiscal responsibility. Building on insights from Aigbokhan (2019), this research underscores the significance of revenue allocation in promoting economic development by allocating money from centrally produced sources to various levels of government. Moreover, as emphasized by Muhunyo (2018), the mandate of the CRA extends beyond revenue allocation to enhance revenue sources and ensure fiscal responsibility in counties. My perspective aligns with Muhunyo and Jagongo's (2018) assertion that the CRA is pivotal in helping counties enhance their systems and grow their capacity to maximize their potential income. Additionally, the establishment of County Budget Economic Forums (CBEF) underscores the commission's commitment to promoting fiscal management at the county level. Constitutionally, under Article 230(4), the CRA is entrusted with various functions aimed at ensuring equity, fairness, and harmonization of remuneration for public officers, further emphasizing its role in encouraging responsibility and openness in the administration of public resources. Thus, this research highlights the CRA's multifaceted role in advancing fiscal accountability and equitable resource distribution in Kenya.

2.3.5 Financial Accountability

Abubakar, Mustapha, and Ajiboye (2020) suggested that financial accountability involves following the relevant regulations and laws, adhering to proper accounting rules and customs, producing reliable and equitable reports, and fully justifying expenditures. Financial accountability arises from responsibility for efficiently carrying out a financial action, like a critical control process within the financial transaction process. This method protects public money, ensures its economical, efficient, and practical usage, and accounts for it per the legislation governing its use. It also provides performance reports to all stakeholders via unambiguous channels of communication (Tarca, 2020)

According to Adegite (2017), accountability is a crucial component of fund oversight within the governmental sector. As such, the term "accountability" refers to the policies, practices, structure of the organization, plan of action, and constitutional and financial reporting system that serve to make sure that all entities that utilize public funds while making decisions that have an impact on the lives of individuals can be held accountable for their deeds. According to Wiggins, Kirsten, and Liambi (2021), accountability is the duty to show that work has been completed by established guidelines and standards and that the officer reports truthfully and fairly on performance outcomes mandated roles and plans; as such, it entails operating transparently by due process and offering feedback. Public accountability, which requires people in charge of creating and implementing policy to justify their decisions on managing finances, is a crucial aspect of managing public funds, according to Van, Sang, and Hong (2021).

According to Ndegwa and Mungai (2019), accountability reflects the government's and its entities' requirement to efficiently meet the needs of the public by upholding the law. They also note that the quantity and financial worth of the public sector operations has significantly increased, raising expectations for the accountability of the public officers in charge of these activities. Various organizations, agencies, and institutions oversee accountability in the public sector. For instance, members of parliament, public bodies, courts and tribunals, investigation agencies, and, often, media and civil society monitoring are all accountable for tracking the utilization of public resources. Accountability in the public sector is based on the following principles: justice, honesty, openness, and trust.

Most of the scholars, among Loruntoba and Gbemigun (2017), on accountability of public resources, conclusions of these studies reflect accountability as a concept for public financial resource management plays a vital role in public organizations. As such, it reflects the norm of transparency in handling the available resources; fraudulent behaviors are minimized among public sector employees and ultimately lead to improved performance. Well-organized controls in the public sector reveal that public officeholders' integrity would be improved upon in short and long periods by the regime of governing resources.

It has long been understood that creating business organizations that must adhere to local legal requirements is the primary means of a nation's economic development. As such, businesses must answer to the suppliers of the resources necessary for their growth and success (Denver, 2017). Improving public financial management is essential to the success of these organizations in providing high-quality public services across the globe. It also affects the accessibility of resources for investment, the financial viability of public services, and how funding is allocated to address local and national priorities. Furthermore, if public money is used with solid financial management, accountability, and openness, the public will likely have more faith in public sector institutions (Cheruyiot *et al*., 2017).

Financial accountability in the public sector is a multifaceted concept with far-reaching implications. This research underscores the significance of financial accountability as the result of responsible financial activity, ensuring adherence to laws, regulations, and accounting principles and transparent reporting of performance outcomes. Aligning with the views of Loruntoba and Gbemigun (2017), it is true that accountability is integral to minimizing fraudulent behaviors, enhancing organizational integrity, and ultimately improving performance in public organizations. Furthermore, the principles of transparency, fairness, integrity, and trust, as highlighted by Ndegwa and Mungai (2019), are fundamental to fostering public sector accountability. By highlighting how crucial it is to utilize public monies with financial management, responsibility, and openness, this research contributes to enhancing public trust in government institutions and promoting sustainable economic development. Consequently, the advancement of both local and national agendas, as well as the efficacy and productivity of public service delivery, are greatly influenced by financial responsibility.

2.4 Empirical Review

2.4.1 Legislative Budget Control Function and Financial Accountability

Ndegwa and Mungai (2019) conducted a study to "establish the influence of internal control systems in IFMIS on financial management in the Ministry of Finance." The study was conducted in the National Treasury. The study used a descriptive research approach with 128 workers as the target group. The method used to get respondents was stratified random sampling. There were 97 workers in the research sample. The tool used to acquire the data was a questionnaire. A social science statistical software was used. According to the research, internal controls impacted the financial management of Kenya's Ministry of Finance, consistent with the findings of the present investigation.

Moudden's (2020) study covered the aspect of legislative financial control and how it affects how healthy businesses and governmental organizations operate. The study looked at Morocco and its modernization projects to accelerate its development. The legislature in these countries adopts new public financial governance. As a result, these public institutions employ moral personality and financial autonomy in handling public finances per the legislature’s guidelines. The public institutions have used financial control measures crucial to the state and the public institutions and companies to ensure that costs and expenses meet the allocated budgets. Financial control mechanisms guarantee the efficient and effective use of public funds, leading to enhanced performance within public establishments. Although the study's information sources, respondents, data collection methods, and analysis techniques are ambiguous, emotions supporting the legislative budget as a control function are generally supported.

According to Matei and Drumasu (2019), the notion of corporate governance for public enterprises is becoming more prevalent in the sector, both in specialist literature and in practical applications. As a result, there is little difference between the public and private sectors' approaches to corporate governance. They pointed out that corporate governance can help effectively use public funds, reduce expenses or budget deficits, eradicate corruption, and improve performance in public entities. They did this by employing the historical method to highlight the turning points in the development of the corporate governance notion and the comparative method to analyze the benefits and drawbacks of corporate administration in the business community and how the public sector can adopt this framework. According to the researchers, an explicit set of principles and regulations (integrity, honesty/sincerity, openness, and accountability). Moreover, apparent control and risk management processes are essential to public bodies' governance structures as a management and control method. These elements are necessary to fulfill the public entities' primary goal of meeting the public's needs.

Pimpong and Laryea (2018) used quantitative research to examine the impact of budgeting on the efficiency and effectiveness of non-bank financial organizations in Ghana. The research used surveys to gather primary data, generated models step-by-step and used regression analysis to assess the link between organizational performance. The findings demonstrated a statistically significant correlation between budget coordination and organizational success. The contextual difference between the two studies is evident given that the current research is in Kenya and the previous study is based in Ghana. The financial institution's sector was also examined in the research. Thus, it is necessary to examine the government side, where performance is measured and seen from various angles. Expanding the body of Literature that examines fiscal restrictions within national, municipal, and county governments will provide a fresh perspective. Due to its completion in Ghana and the financial industry, the study gap is contextualized.

Otieno's (2019) study was on the “budgetary control uses and financial performance in public universities in Nairobi County.” The researcher noted a declining financial performance in these public universities and considers budget control as a measure for utilizing, monitoring, and controlling costs within the budget and over a given accounting period. It also works to align the financial performance goals with the budget and adjust performance expectations accordingly. The public universities have been using negative working capital, have excessive unpaid fees, and have significant capital costs, hence the need to look at budgetary controls. The focus is on planning, coordinating, and controlling as elements of budget controls and their effect on performance. Data was collected from five public universities, and 40 respondents who filled out the questionnaire and financial statements were used to gather secondary data. The investigation results showed that the financial performance of Kenyan public institutions was substantially impacted by budget planning, coordination, and management. The study's scope was restricted to a tiny subset of Kenya's public universities; the findings supported the notion that the legislative budget is essential, as supported by prior research.

Adongo and Jagongo (2019) examined the impact of "budgetary controls on the financial performance of state-owned companies in Kenya." They did this by concentrating on critical variables, including difficulties in implementing budgetary control, procedures, human factors, and essential characteristics. The research concentrated on 14 firms chosen among 138 Kenyan state corporations via a descriptive survey approach for data gathering. The research results confirmed the relationship between budgetary control and the investigated businesses' financial performance. Because the research focused on state businesses that get funding and management from the federal government, it is necessary to examine county-level operations, which are managed by the county government exclusively but receive funding from both federal and state governments. The research's methodological flaw is that it concentrates on 138 state businesses in Kenya, but the current study examines one, allowing for a thorough analysis of the current situation. That suggests that there would be differences in the study designs between the two studies.

Schubert and Kirsten (2021) researched to investigate the impact of budgeting control on the financial performance of SMEs in Germany. Since there are numerous SMEs in Germany's three cities Berlin, Munich, and Stuttgart data was collected from local business owners of SMEs there as part of the quantitative approach utilized in this research. Both the company owners and self-administered surveys were received. The interview guide and questionnaires were used as study tools. The research discovered that budgetary management integrated cost control procedures and budgets with the organization's strategic strategy. Along with identifying the essential financial indicators for the company and how and when to monitor them, budgetary control also defines the financial and budgeting abilities necessary for improved decision-making. When budgets are created, budgetary control finds financial and business data sources that provide insights into financial and company plans. Finally, financial control facilitates proactive thinking beyond budgeting by assisting in interpreting budgets and performance metrics as communication tools. The research also discovered that using the management by exceptional concept, budgetary control reduces management time. The research concluded that financial success and budgetary control correlate significantly and favorably. By implementing budgeting controls, SMEs may increase profitability and positively impact Germany's employment and economic conditions.

Said's (2019) study focused on “financial controls and their effect on financial performance in the Kenyan devolved governments.” The study was a case study of the Mombasa County government. It noted that financial control is essential since it helps organizations remove chances for fraud and corruption, protect the firm's resources, and ensure financial reports are truthful. The focus of the study was financial controls, and its elements included audit, reconciliation, and control of payables and how they impact the Mombasa County Government's financial results as a decentralized government in Kenya. The study's pillars were the systems, agency, lending credibility theory, and new public management theory. Data was collected from employees of the Mombasa County Government, including finance and accounts, internal audits, revenue, and county procurement offices. The Mombasa County Government's financial performance was positively and significantly impacted by audits, periodic reconciliations, and payables controls, according to the findings of descriptive and inferential studies that were carried out.

The research suggested that audits should track the budget and expenses and check for value for money, periodic reconciliations should be done immediately after the end of an accounting cycle, and payables should be fast-tracked to maintain good relations with suppliers and contractors. The devolved units must ensure a continuous monitoring process to check and report issues and take corrective actions.

The insights from various studies conducted by scholars such as Ndegwa and Mungai (2019), Moudden (2020), Matei and Drumasu (2019), Pimpong and Laryea (2018), Otieno (2019), Adongo and Jagongo (2019), Schubert and Kirsten (2021), and Said (2019), it is evident that internal control systems, legislative financial control, budgetary, and financial controls play crucial roles in shaping financial management and performance across different contexts. These studies employ diverse research methodologies, including descriptive research designs, case studies, and quantitative analyses, to explore the intricate relationships between control mechanisms and financial outcomes. While some studies focus on specific sectors such as public universities, state corporations, and SMEs, others investigate the broader implications of financial controls in devolved governments and national ministries. Despite variations in scope and methodology, these studies collectively underscore the significance of robust control mechanisms in promoting transparency, accountability, and efficiency in financial management. Moreover, they highlight the importance of context-specific approaches and continuous monitoring processes in addressing the unique challenges faced by different organizations and sectors. As a result, this study adds to the body of material already available by thoroughly examining how budgetary constraints affect financial performance within the particular framework of financial control functions and financial responsibility in the public sector.

2.4.2 Auditor-General Control Function and Financial Accountability

Maimako (2019) researched financial accountability in Nigeria's public sector. One of the things that was looked at was how Nigerian financial responsibility is affected by audit query closure. According to the survey, auditors' dissatisfaction with the documentation and justifications offered for financial performance often leads to audit inquiries. Using personnel from the Ministry of Finance and the Auditor General's office, Maimako (2019) observed that unaccounted-for petty cash and sums without supporting documentation were among the factors that led to audit inquiries. Regarding how well the government closed the audit questions, 25%, 59%, and 12.5% of respondents said they were unsatisfied, dissatisfied, and pleased, respectively. According to Maimako (2019), there has been no follow-up on concerns brought up by state auditors, nor is there a fast and appropriate response to audit requests. This suggested that the concerns found were not sufficiently resolved.

According to Zinyama's (2019) research, despite the Controller and Auditor General's responsibility to foster accountability via financial information inspection and discovering fraud and embezzlement, there remains a lack of effectiveness in public sector auditing in Zimbabwe. However, because the governing laws give the CAG position no teeth, he cannot act. The research also showed that the CAG office has organizational issues and is subject to legislative requirements; as a result, significant corrective action is needed to ensure accountability and openness in public monies.

The analysis also revealed that the CAG office is limited to highlighting anomalies and theft of government assets; it is not empowered to impose sanctions on those implicated in financial mismanagement. The permanent secretaries of the Ministries hardly ever notified the public accounts committee of irregular financial or unauthorized expenditures, as required by auditing law, aside from the partnership between the CAG office, treasury, and public accounts committee, which assisted the CAG in carrying out its duties. During the audit, the public account committee members might dispute their accountability for the expenditures that the CAG found to be above the amount granted by parliament. The legislative mandate's shortcomings are to blame for these events since the CAG has consistently expressed dissatisfaction with government departments' inadequate handling of public monies. This has caused financial irresponsibility in the nation to reach unprecedented proportions, and corruption and fraud have become institutionalized by the private and public sectors.

Wadesango *et al*. (2017) assert that management must implement audit recommendations, even in the face of potential obstacles. Nonetheless, the Public Finance Management Act and the existing Audit Act in Zimbabwe do not provide the Controller and Auditor General the authority to oversee and implement audit recommendations. The capacity and authority of the Auditor General to oversee the execution of recommendations is inadequate.

Nzewi *et al*. (2018) critically analyzed the Office of the Auditor General's regulation role in financial transparency in South Africa. The study highlights the difficulties the Auditor General faces in ensuring that appropriate steps are taken to implement the audit results and suggestions made to the audited organizations. The analysis showed that the CAG is not legally required to implement the suggestion. It was also mentioned that while the CAG produced an audit report and recommendations, which he then sent to parliament, he could not prosecute or take disciplinary action if monies were misappropriated or misused. Despite this, the CAG office lacks the authority to enforce punishments, and Parliament seldom discusses CAG findings. Implementing resolutions meant to increase accountability is impacted by the Controller and Auditor General's inability to implement the recommendations, which is a severe setback to their capacity to carry out their duties.

Ng'eni (2021) emphasizes how crucial it is for audit efforts to be governed by a legal framework. Ensuring appropriate Public Financial Management is the duty of Tanzania's National Audit Office. The Public Finance Act of 2004, the Public Audit Act of 2008, its regulations (2009), and the Controller and Auditor General's standing order provide the Comptroller and Auditor General (CAG) the authority to audit all Ministries, Departments, and agencies on the use of public resources. Only when senior management considers the audit's recommendations can public sector audits be considered the cornerstone of efficient public financial management. In contrast, the goals of public sector auditing will not be fulfilled if the recommendations are disregarded due to coerced political intervention. In order to improve government performance and strengthen financial accountability in local government authorities, government institutions should thus make a more significant effort to ensure that all suggestions are followed.

Sikika (2021) notes that in addition to the fact that the upkeep of accounting processes is as detailed as is legally permissible, it is not permissible to penalize the appropriate use of public resources. This is so that the accounting officers in a given MDA may develop an action plan outlining how the provided proposals will be implemented. The Public Audit Act grants the CAG the authority to issue recommendations to audited entities, which he then submits to them. The parliament is tasked with closely examining and recommending actions to be taken in government organizations based on the audit findings produced by the CAG. On the other hand, the inability of parliament to follow up to guarantee that heads of the executive or Ministers take action on recommendations makes enforcement of the recommendations difficult.

According to a study by Bahtir (2018) on the causes of non-addressed recommendations from the Kosovo Auditor General, the office of the Auditor General in Kosovo lacked the authority to penalize public institutions for unspecified reasons for their failure to address the recommendations of the Auditor General. The report also showed that the Parliamentary Oversight Committee's ability to force executive branch leaders to follow Auditor General recommendations is restricted. Furthermore, the Auditor General's office cannot enforce fines if audited businesses continue to repeat the same suggestions while ignoring the audit views and recommendations. The Parliamentary Oversight Committee is responsible for reminding public institutions to carry out the Auditor General's proposal since neglecting to do so impedes their capacity to effectively account for how resources are used.

According to Acharya *et al*. (2019), the legislation in India gives the CAG the authority to enact auditing laws. Regulating the government to take remedial action if anomalies are discovered, however, is not possible. There is a lack of serious efforts made by the executives to adhere to the audit's recommendations and insufficient corrective measures taken against audit inquiry, aside from the requirement that heads of departments put together yearly publicly available statements on open observations brought up in audit reports and the statement include actions taken against noticed anomalies. Consequently, they have lessened the effect of Controller and Auditor General audits and caused the CAG to spend time and money by calling out repeated gaps over the years without making any effort.

Mentor and Blanc (2019) noted that many supreme audit organizations have difficulties enforcing audit recommendations, which has implications for auditing the Sustainable Development Goals in several nations. Parliaments are in charge of ensuring the government follows audit recommendations in many of the world's nations. However, according to the Antiparliamentary Union's 2017 assessment of 150 parliaments, 66 of 100 legislatures had efficient processes for reviewing audit results. This reduces the possibility that SDG audits will have an effect at the federal level. Acting on the audit recommendations and taking remedial measures for any abnormalities found is crucial.

Additionally, Atuhumuza (2020) identifies several factors that contribute to the insufficient implementation of the controller and Auditor General's proposals in local governments in Uganda during his assessment of the variables that impact the effective execution of the recommendations in question. These variables fall into three categories: person, organizational, and audit results type. According to the research, organizational variables determine whether audit recommendations are implemented successfully or not. One of the factors that prevent the controller and auditor general's recommendations from being implemented effectively in central and local government is funding limits. It became challenging to appropriate cash for executing the CAG's recommendations since local governments had little funding; instead, they prioritized other areas like hiring new employees. In individual variables, the research finds that hiring personnel with the necessary knowledge, abilities, and attitudes is crucial for audited firms to execute CAG recommendations successfully. The research also discovered that how audit results are implemented affects how audit recommendations are carried out. The constitution requires the parliamentary oversight committee to monitor and supervise the execution of the CAG's recommendations: the research stated that the recurrence of the same findings each year suggests that the committee is not doing its job to the fullest extent possible.

Gordon and Mohammed (2017) used an ordered logistic regression model for a sample of fifty (50) respondents to investigate the effects of internal control factors on financial performance across five health facilities in the area. The research discovered a favorable correlation between financial success and internal controls. With values less than 5%, only three of the control variables were still significant. According to the research, the institutions' governing body should ensure that the suitable internal control mechanisms that the auditors advised for health institutions are routinely checked on, maybe with assistance from the audit reports implementation committee (ARIC).

Bahitri (2018) identifies several reasons for the failure to implement the auditor general's recommendations in public institutions. One reason is that the recommendations can sometimes appear vague, making it difficult for public institutions to understand them. Additionally, the recommendations may not align with institutional priorities, leading some audited institutions to decide not to implement them without clear justification. However, the lack of clarity in audit recommendations does not excuse public institutions from implementing them, as they could seek further clarification and provide financial management training for their staff. Even if the recommendations seem misaligned with institutional priorities, this should not be a reason to ignore the auditor general's recommendations. Insufficient staff skills in public institutions also contribute to the inadequate implementation of these recommendations.

The comprehensive studies conducted by scholars such as Kwaza (2018), Maimako (2019), Zinyama (2019), Wadesango *et al*. (2017), Nzewi *et al*. (2018), Ng'eni (2021), Sikika (2021), Bahtir (2018), Acharya et al. (2019), Montero and Blanc (2019), Atuhumuza (2020), Gordon and Mohammed (2017), and Bahitri (2018) shed light on the multifaceted challenges surrounding the implementation and enforcement of audit recommendations in various countries across Africa and beyond. These studies employ diverse methodologies, including descriptive research designs, case studies, and quantitative analyses, to delve into the intricacies of audit processes, financial accountability mechanisms, and institutional responses to audit findings. From South Africa to Nigeria, Zimbabwe to Uganda, and beyond, the findings converge on several key themes: the limited legal mandate and enforcement power of audit institutions, inadequate follow-up mechanisms by parliamentary oversight committees, organizational and individual factors hindering effective implementation of recommendations, and the critical role of internal controls in enhancing financial performance. Despite contextual variations, these studies underscore the imperative of strengthening legislative frameworks, enhancing institutional capacities, and fostering accountability cultures to address the systemic challenges facing the audit process and promote prudent financial management in public institutions. Therefore, this research contributes to this evolving discourse by understanding the factors influencing the auditor's general function, offering insights for policy formulation and institutional reform efforts to bolster financial accountability and transparency.

2.4.3 Parliamentary oversight Control Function and Financial Accountability

The role that PACs play in promoting the effective and efficient economic use of public resources was covered by Makhado et al. (2020) in a paper titled "Effectiveness and Efficiency of Public Accounts Committees (PACs) in Enhancing Oversight and Accountability in the Public Sector," which was presented during the 2020 SALSA Development Seminar in East London, Eastern Cape, South Africa. The report emphasized how important it is for political action committees (PACs) to combat financial mismanagement, deception, and corruption to improve public funds' effective and efficient use. Regarding monitoring and accountability, the report made the case for limiting the powers of the APAC, the Auditor General, the National Treasury, and the South African Legislature.

According to Sharif (2019), the Parliamentary Oversight Committee and the National Audit Office have a friendly working relationship to foster accountability in public institutions. Parliamentary Oversight Committees (PACs) in Commonwealth nations rely on reports from the Controller and Auditor General. The study indicates several obstacles preventing the Parliamentary Oversight Committee from effectively holding the Executive accountable, mainly due to ineffective follow-up on recommendations. Additionally, the increasing number of CAG reports has added to the workload, impacting the committee's time, capacity, and resources. Additionally, the number of CAG reports has increased.

Parliament oversights committees' difficulties in carrying out their duties concerning efficiently following up on CAG and committee-issued recommendations were made clear by Sikika (2020). The committee faces a lack of resources and formal monitoring tools necessary for adequate oversight and evaluation. As a result, the committee's suggestions often remain theoretical until they can begin monitoring the progress made based on CAG audit reports the following year. A separate monitoring and assessment unit must follow up on the suggestions because the committee members are also legislators. If this is not done, the committee will repeat the same remarks without making any changes.

The PAC committee chairman further asserts that it is not legally obligated to carry out its recommendations. It is solely dependent on administrative and political power. The finest practices are seen in Ghana and Uganda, where a government entity that breaches financial policies is penalized by taking money out of its account until it makes amends. One executive action office in Uganda is accused of misusing public money, filing a criminal complaint for financial malfeasance, and being detained. PAC committee sometimes follows law enforcement (Sikika, 2020).

Lienert (2020) asserts that among the three primary roles of the legislature—representation, enacting laws, and supervision—the oversight role is perhaps the least researched and used. Examining faithfulness to budget regulations, propriety in spending, economy in decision-making, and the budget's ability to provide the intended results are all part of parliamentary supervision. Legislators may engage in implementation in many nations via monitoring, and assessment is necessary for budgeting to determine how successfully policies have been carried out. The authors' study shows that legislatures in presidential systems are often less qualified to supervise government operations than parliamentary systems. Legislators in presidential systems often take the lead in creating the budget, while legislators in parliamentary systems typically take the lead in approving the budget.

According to Warren and Joachim (2018), one essential aspect of democracy is the "power of the purse" held by the parliament. Since most democratic constitutions require parliament's approval before appropriations and taxation measures can take effect, parliament must ensure that the spending and revenue measures it approves are appropriate from a fiscal standpoint, meet the populace's needs while allocating available resources, and are carried out effectively. They went on to say that there are numerous proponents and opponents of increased parliamentary budget scrutiny.

Positively, it is maintained that parliamentary solid scrutiny of public budgets is essential to democracy and better budget management since the parliament is responsible for guaranteeing that the budget, the country's primary fiscal plan, fairly reflects the people's objectives. However, others contend that parliament often lacks the technical know-how and knowledge necessary to participate meaningfully in the budgetary process. The legislative branch will always have access to more information than the executive branch, and the parliament will become involved later in the process.

Regarding the difficulties confronting parliamentary supervision, Santiso and Belgrano (2019) said that maintaining budgetary restraint while bolstering democratic accountability is one of the biggest obstacles. They also disclosed that, after decades of turbulent ties between the executive and legislative branches following the restoration of democracy, there has been a rise in parliamentary engagement in public budgeting in recent years. Nevertheless, they contended that structural issues, both internal and external to the legislative structure, continue to impede the legislature's ability to contribute to budget supervision. A supportive atmosphere and the ability to carry out budgetary duties efficiently and responsibly are prerequisites for good legislative budgeting. In the end, budget governance is a careful balancing act between legislative supervision and executive authority, the success of which is mainly influenced by the larger governance framework around budget policy-making.

According to Langdon (2021), one major issue that parliaments must deal with is how to use their growing power to support better governance and the overriding policy goal of eradicating poverty. Its central argument is based on experience from other parliaments, which indicates that solid oversight may significantly raise governments' social responsibility and help them achieve policy objectives to reduce poverty. This expert stated in his reply on the difficulties faced by parliaments in reducing poverty via financial monitoring that some would seriously doubt the feasibility of doing so and that it is typical to hear strong arguments against considerable parliamentary involvement in formulating economic policy. First, it is unrealistic to expect lawmakers to be significant participants in the financial policy process as they lack the technical knowledge necessary to engage in economic planning and analysis. Second, local constituency interests exert pressure on lawmakers, who try to raise their districts' expenditures, accelerating total spending and distorting overall budgets. Thirdly, political party dominance in parliaments makes it impossible for them to exercise meaningful oversight authority over the administration. It may cause parliamentarians to become partisan in analyzing resource allocation and service delivery concerns.

Comparably, Obayuwana (2020) pointed out that parliamentary oversight is often understood as the procedure by which a legislative body actively comprehends and keeps an eye on the executive arm's performance and uses this knowledge for its other primary tasks. The legislature must be aware of and comprehend the executive branch's activities to approve legislation and make budgetary choices. The author said that Parliamentary oversight strengthens accountability in situations where a dominant executive branch might otherwise act without consequence. She also mentioned that the primary goal of Parliamentary oversight is to identify issues and inadequacies in the provision of public services.

According to Stair-Hall (2018), parliamentary supervision is the particular emphasis of certain legislative activities and an essential component of the legislative process that is sometimes hard to distinguish from lawmaking. The National Assembly established special or select committees to examine highly particular and strictly defined subjects, and these committees perform the most direct and formal oversight tasks. Legislators may be the only members of these committees or be a part of a larger committee membership. The Public Accounts Committee of New South Wales, Australia, asserts that Parliament is the central point of accountability for the public sector. It is through Parliament that the public sector ultimately answers to the general public, ensuring accountability and transparency.

Despite the discussion about accountability and openness, Hubbard (2019) pointed out that parliamentary oversight is still mostly theoretical rather than practical. He said that parliamentary best practices needed to be found and put into action if parliamentary supervision was to be successful. As a result, oversight committees need to be truly independent in their pursuit of accountability and transparency, have broad and unambiguous authority to carry out necessary investigations, have the backing of political leadership, meaningfully involve the opposition parties, have access to sufficient funding, and maintain strong ties with other pertinent organizations. Political meddling and a lack of funding have impeded legislative monitoring, particularly in other Commonwealth nations. He emphasized the importance of collaborating with civil society and non-parliamentary oversight organizations, such as the Ombudsman and the Auditor General, to enhance government accountability and transparency.

According to Corder (2019), accountability today encompasses more than financial responsibility as it requires the executive to be transparent, responsive, and accountable for various concerns and may even be asked to defend its decisions. The National Assembly must establish procedures to guarantee the executive branches' accountability and maintain their supervision. The legislative monitoring role is one of the pillars of democracy, according to Williams (2021). Oversight ensures that the executive branch is held accountable for its actions and that policies are effectively implemented. Parliament's diligent oversight of the executive reflects good governance, maintaining the balance of power and protecting the interests of the people through supervision alongside its legislative duties. He claims that lawmakers oversee the maintenance of the rule of law, keep the executive branch responsible, offer financial responsibility, and guarantee openness and transparency of executive operations.

Williams (2022) noted that interpellation, votes of no confidence, and written and oral queries to ministers are among the house's most often used instruments and procedures for supervision. Parliament has the authority to establish ad hoc committees, commissions of inquiry, and an ombudsman's office, as well as to carry out financial supervision and impeachment procedures. In order to encourage parliament to use its oversight powers effectively, the author emphasized the necessity of improving the oversight function via the institutional and legislative structure of parliament. This framework should ensure the legislative institution's independence and the immunity of Members of Parliament, while also providing mechanisms for thorough scrutiny. Thanks to these safeguards, members of Parliament may criticize the administration without worrying about personal reprisals.

According to Langdon (2021), parliamentary committees have been the most significant continuous tools of successful parliamentary action on financial policy. Finance or budget committees have been particularly crucial for budget planning, examining the specifics of budget allocation, and pursuing financial reporting objectives. He pointed out that, in the framework of financial supervision, parliamentarians should focus on working for the disadvantaged rather than just scrutinizing individual expenditure and income statistics. The author also outlined four core areas for reducing poverty that parliaments in many nations should focus on: the poor's engagement, the efficacy of public service execution, policy impact evaluation and monitoring of poverty, and macroeconomic management.

The array of studies conducted by researchers such as Makhado et al. (2020), Sharif (2019), Sikika (2020), Lienert (2020), Warren and Joachim (2018), Santiso and Belgrano (2019), Langdon (2021), Obayuwana (2020), Stair-Hall (2018), Hubbard (2019), Corder (2019), Williams (2021), and Williams (2022) provide a comprehensive examination of parliamentary oversight and its critical role in enhancing accountability, transparency, and effective governance in various countries across the globe. Delving into diverse aspects of parliamentary oversight, these studies offer valuable insights into the challenges, opportunities, and best practices associated with this essential function of the legislative process. From South Africa to Nigeria, Uganda to India, the findings reveal common themes, including the need to strengthen legislative frameworks and enhance institutional capacities. Moreover, fostering collaboration between parliamentary committees and other oversight bodies to promote good governance and fiscal responsibility. Additionally, these studies underscore the importance of robust parliamentary oversight in ensuring that the executive branch remains accountable to the public, upholding the rule of law, and advancing poverty reduction initiatives. By shedding light on the mechanisms, tools, and priorities of parliamentary oversight, this research contributes to this field, offering an understanding of its implications for democratic governance and sustainable development. This study aims to inform policymakers, legislators, and stakeholders, providing evidence-based recommendations for strengthening parliamentary oversight mechanisms and advancing the public interest.

2.4.4 Commission of Revenue Allocation Control Function and Financial Accountability

Studies have investigated the connection between government structure, economic growth, fiscal federalism, and revenue distribution. Woller and Phillips (2018) analyzed data from several emerging nations but did not find a significant correlation between economic development and decentralization. Their research suggests that decentralization alone may not drive economic growth in these countries. In contrast, Akinlo (2019) conducted a cross-sectional analysis using the ordinary least squares (OLS) method to examine how states in Nigeria responded to federal allocations during the civilian era. The study revealed that federal grants significantly increased state government fiscal expenditure during the period analyzed, indicating that financial support from the federal government can positively influence state spending behavior.

Aigbokhan (2019) similarly used the OLS approach to examine the impact of fiscal decentralization on economic development in Nigeria and discovered evidence of the ratio of revenue concentration to spending. Additionally, it uncovers evidence of an imbalance between taxation and expenditure, with governments bearing a more significant burden. According to Yilmaz (2020), who examined the "effects of fiscal decentralization on macroeconomic performance from 2001 to 2020," unitary states see a more substantial rise in real GDP per capita than federal states when spending is decentralized to the local level.

The study by Usman (2021) shows how "the revenue allocation formula of individual federating units affects Nigeria's economic growth." *Using the OLS technique, Usman's (2018) study reveals that revenue shares from the federation account allocated to the federal and local governments significantly contribute to Nigeria's economic growth. This finding contrasts with the conclusions of Akinlo (2019) and Akujuobi and Kalu (2019), who did not find a significant impact of state income from the federation on Nigeria's economic development. Usman (2018) demonstrates a clear correlation between revenue allocations to the federal, state, and local governments and the process of economic development in Nigeria. By using the growth rate of the federating units' shares from the federation accounts as proxies, the study underscores the importance of balanced revenue distribution across all government levels in fostering economic growth.

Dang (2018) employed a variety of econometric techniques to investigate the relationship between revenue allocations and real GDP (RGDP) in Nigeria. Utilizing the Pair-wise Granger Causality test, an Error Correction Model (ECM), and a preliminary examination of time series data, Dang aimed to determine the direction and causation of this relationship. The study's findings, covering the period from 1993 to 2012, indicated that Nigeria's RGDP was significantly influenced by the lag values of all independent variables, including revenue allocations to the federal government and local governments, with the notable exception of revenue allocation to states. This suggests that while federal and local government allocations had a measurable impact on economic performance, state-level allocations did not exhibit the same effect.

To further analyze the relationship between revenue allocations and real GDP in Nigeria, Dang's study proposes using additional econometric models and techniques. These include the time series model, group unit root analysis for discrete-time series data, the autoregressive distributed lag (ARDL) Bounds testing method for Co-integration, and the Cointegrating Long Run approach, all executed using E-views 9 software. These methodologies will provide a robust framework for understanding the long-term equilibrium relationship and the short-term dynamics between revenue allocations across different government levels and Nigeria's economic growth.

Harrison, Hall, and Nargundkar (2021) studied American organizations' performance and the distribution of resources. The research looked at ninety-six US-based businesses. A cross-sectional survey design was used in the research. The results showed that organizational performance is influenced by resource allocation. The research also showed that the diversified enterprises' effective resource allocation improved corporate performance. It was discovered that the effective use of resources impacted the businesses of interest's return on assets. However, the study did not discover any discernible effect of capital intensity on the company's success.

Research on the distribution of financial resources and the effectiveness of Nigerian institutions was conducted by Abdulrahman and Bamiduro (2018). Twelve colleges were the focus of the investigation. The survey design used was descriptive. The distribution of financial resources within the colleges of interest impacted performance. However, the senior management determines the financial resources that Nigerian institutions allocate. This conclusion is based on the observation that an organization's effectiveness is influenced by its financial resources. The findings showed a clear relationship between organizational success and resource allocation. However, besides being restricted to a single aspect of resource distribution financial resources college success is evaluated distinctively from county government performance.

Lemarleni, Ochieng, Gakobo, and Mwaura (2017) researched the Kenya Police Service's resource allocation and strategy execution in Nairobi County. The study used a descriptive inquiry design. Fifty-six senior police officials from 13 different police divisions were the focus of the investigation. The research showed that ineffective resource allocation procedures lead to inappropriate Service execution. The excessive bureaucracy in question is the cause of the subpar Allocation. Insufficient service delivery is brought on by poor strategy execution due to inadequate resource allocation, which delays the reform process in policies and services. The study also showed that insufficient human resource empowerment leads to poor plan execution.

Researchers have examined the intricacies of fiscal federalism and revenue allocation and their implications for economic growth and organizational performance. Woller and Phillips (2018) undertook a comprehensive analysis across various developing nations but found no substantial evidence supporting a strong correlation between decentralization and economic growth. Conversely, Akinlo's (2019) exploration of Nigeria during the civilian era highlighted a significant uptick in state government fiscal expenditure stimulated by federal grants, suggesting a nuanced relationship between fiscal policies and economic outcomes.

On the domestic front, Abdulrahman and Bamiduro (2018) delved into the intricacies of financial resource allocation and its ramifications for college performance in Nigeria. Their findings underscored the pivotal role of resource allocation in driving organizational effectiveness a theme echoed by Lemarleni *et al.* (2017), who uncovered the deleterious effects of inadequate resource allocation practices within the Kenya Police Service, highlighting bureaucratic hurdles and inefficiencies in strategy execution and service delivery.

Collectively, these research endeavors offer invaluable insights into the complex interplay between fiscal policies, resource allocation strategies, and economic performance, an understanding vital for policymakers and practitioners navigating the intricacies of economic governance and organizational management.

2.5 Summary and Research Gaps

Wabwire and Bagonko (2019) conducted research to examine the impact of internal controls on public financial management within the Busia County Government of Kenya. Their study demonstrated a significant relationship between the effectiveness of internal controls and the efficiency of public financial management in Busia County. The findings suggest that robust internal control systems are crucial for enhancing financial governance and accountability in public institutions. However, the paper did not include external controls but concentrated on internal controls. Furthermore, apart from the use of internal control processes, the research covered very little ground in the area of control functions. In the end, the idea of public resource responsibility was absent.

Gordon and Mohammed (2017) investigated how internal control factors influence financial performance across five health facilities. Utilizing an ordered logistic regression model, they analyzed data from a sample of fifty respondents. Their study revealed that specific internal control factors have a notable impact on the financial performance of these health facilities, highlighting the importance of effective internal controls in the healthcare sector. The research discovered a favorable correlation between financial performance and internal controls, but it said very little about public resource accountability a crucial topic for public organizations.

Schubert and Kirsten (2021) explored the effect of budgetary control on the financial performance of small and medium-sized enterprises (SMEs) in Germany.. Since there are numerous SMEs in Germany's three cities Berlin, Munich, and Stuttgart—data was collected from local business owners of SMEs there as part of the quantitative approach utilized in this research. The research discovered that cost control procedures and budgets are integrated with the organization's strategic strategy via budgetary management. Their research concluded that there is a significant and positive correlation between budgetary control and financial success. By implementing stringent budgeting controls, SMEs can improve their financial performance, increase employment, and enhance their overall contribution to the German economy. Nonetheless, the research focused on privately owned Small-scale enterprises, meaning they were less accountable for public resources and control roles.

Muhunyo (2018) studied how internal control systems affected the financial performance of higher education public institutions in Nairobi, City County, Kenya. The research concluded that internal controls and financial performance are related. However, it did not address financial control functions or how they impact public servants' responsibility for spending on government business.

Ndegwa and Mungai (2019) conducted a study on the internal control system for financial management at Kenya's Ministry of Finance, National Treasury. They examined how the internal control mechanisms in place influenced the ministry's financial management practices. Their findings underscored the critical role of effective internal control systems in ensuring sound financial management and accountability within the ministry. The research discovered a connection between the ministry's internal control system and financial management; internal control received more attention than exterior controls, which should also be considered important for managing public resources. Furthermore, the study's control mechanisms and public resource accountability were lacking.

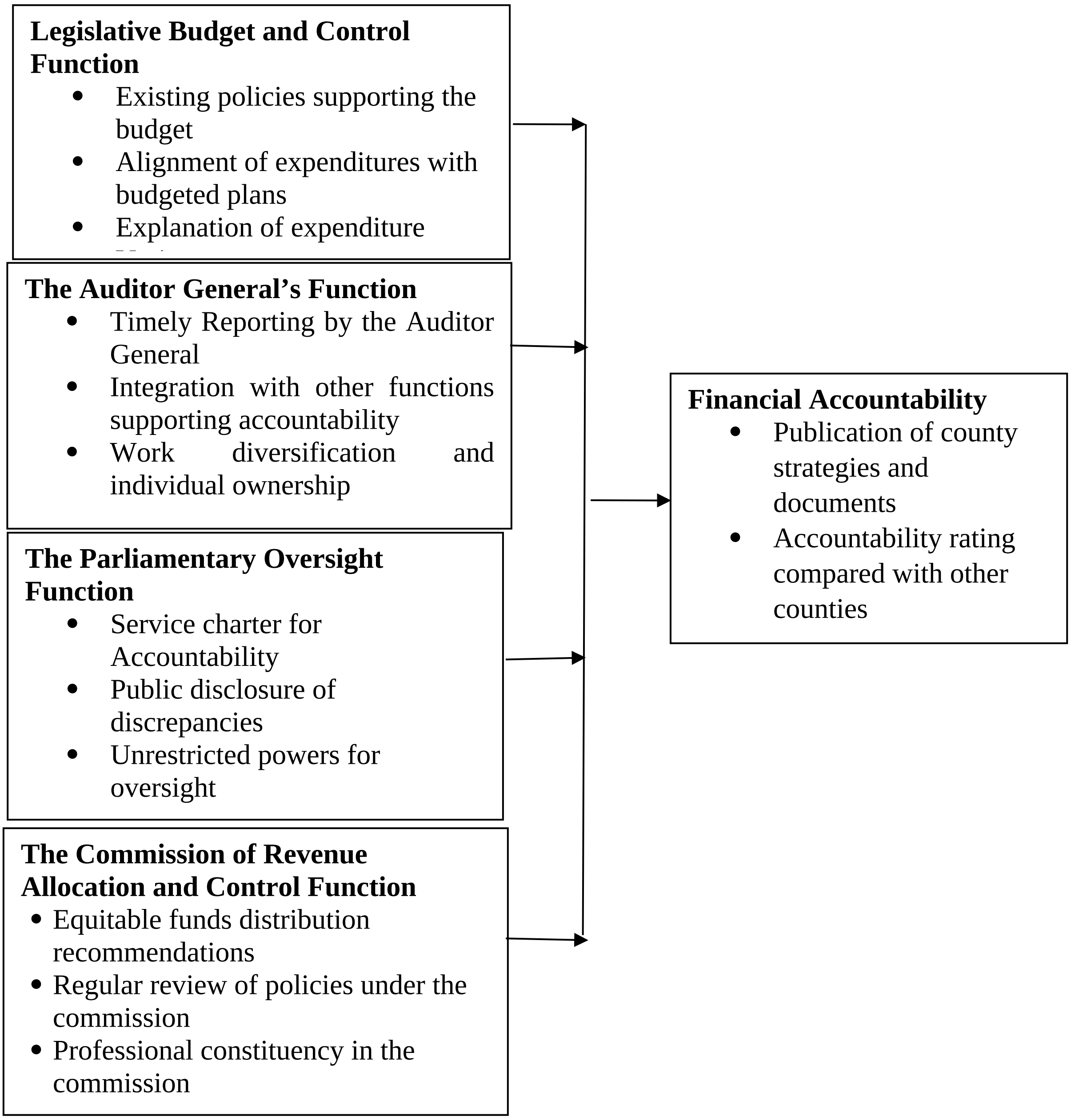
Table 2. 1: Summary of Research Gaps

Author/year	Title	Major Findings	Research Gap	Current study
Wabwire & Bogonko (2019).	Effects of internal controls on public finance management of Busia County Government, Kenya,	Study findings indicated that control environment significantly impacted on the financial management of Busia County Government.	The study focused on how the control environment impacted the County Government Operations, however, little was done on financial control functions and accountability of public resources more so Nairobi as a city has a broader perception in terms of area of study than Busia County	The current study will focus on the financial control functions instead of the control environment and more so concentrate on accountability of public resources in Nairobi City County, Kenya
Ndegwa and Mungai, (2019).	Influence of Internal Control System on Financial Management the Ministry of Finance, Kenya	Study findings revealed that internal controls systems had a significant positive influence on the Ministry's Financial Management.	The study was centered on a general internal control system and Financial Management of the Ministry of Finance, Kenya, however, little was explored for accountability of public resources	This study Will focus on the financial control functions instead of financial controls and more so focus on accountability of public resources in Nairobi City County, Kenya
Muhinyo, (2018).	Internal control systems affect on financial performance of public learning colleges of a higher level in Nairobi, City County, Kenya	The findings of this study revealed a significant relationship between the control environment, the risk assessment, control activities and the information and	Study was centered mainly on public institutions of higher learning in Nairobi, City County, Kenya, however, little was done based on the accountability of the public resources as a dependent variable	The current Study will focus mainly on the on Nairobi City County, Kenya and understand financial control functions on accountability of public resources.

		communication, and the financial performance of the public learning colleges of a higher level in Nairobi City county		
Gordon & Mohammed (2017).	Impact of financial controls on financial performance in	The study found that the was a relationship between internal controls and financial performance	The study did not Focus on financial control functions and more so had little to do with accountability of public resources	The current study will focus on how financial control functions affect the accountability of public resources
Schubert and Kirsten (2021)	Effect of financial controls on the financial performance of SMEs in German	The study found there was a relationship between financial controls and financial performance	The study had little with financial control functions and accountability of public resources; the study generally focused on financial performance	The current study will focus on how financial control functions affect the accountability of public resources

2.6 Conceptual Framework

A literature review provides the basis for developing the conceptual framework to clarify the methodology approach. This study has four independent variables: the Legislative Budget and Control function, the Auditor and General Function, the Parliamentary Oversight function, and the Commission of Revenue allocation and Control function. The dependent variable is Financial Accountability.



Independent Variables **Dependent Variable**

Figure 2. 1: Conceptual Framework

Source: Author

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter covers the research design, study area, and target population. It also reviews the sampling strategy, methods, and data-collecting tools. The chapter entails data analysis and ethical issues.

3.2 Study Area

The study was conducted in the County Government of Nairobi offices, which are located in Nairobi's Central Business District (CBD). Of Kenya's 47 counties, Nairobi, the country's capital and biggest metropolis, is the most populated and the third smallest. Nairobi County was created in 2013 and has the same borders as the previous Nairobi Province, created when Kenya's eight provinces were divided into counties. Nairobi, well-known for its quick urban development, is expected to keep growing since Kenya's average population growth rate is around 3%. The Nairobi County Government Offices may be found in City Hall, which is situated on City Hall Way.

3.3 Research Design

The study used a descriptive research design since this kind of methodology leaves the situation and its circumstances just as they are. According to Leavy (2017), a study using a descriptive research design is carried out to identify the features of a particular component or factor. According to Mugenda and Mugenda (2003), research design is the process by which a researcher establishes a plan of action or a set of procedures to collect data that will be examined and conclusions drawn for a research project. Leavy (2017) states that another way to think about research design is the method a researcher uses to combine various study elements logically to find a solution to a research topic.

3.4 Target population

Mugenda and Mugenda (2003) defined a target population as a grouping of people with specific characteristics. The study was a case study of Nairobi County; hence, Nairobi City County government senior employees would form the target population from 85 wards of the Nairobi County government, as reflected in Appendix (v).

3.5 Sampling Design and Sampling Technique

According to Cooper and Schindler (2014), a sampling frame is a list of items closely related to the population and from which the sample is taken. It would be crucial if the sampling frame were impartial, up-to-date, and precise to choose the necessary number of topics, respondents, components, and companies to create a sample (Sekeran & Bougie, 2016). Kenya's Nairobi County Government has 85 wards from which the sample frame was selected. In order to facilitate the gathering of field data, only individuals with decision-making authority were taken into account in each ward. These individuals included the internal auditor, buying officer, finance officer, human resource officer, and ICT manager. Based on the Krejcie and Morgan formula for determining the sample size of research activity, as shown in the Krejcie and Morgan table in Appendix v, a sample of 201 respondents was used in the study since the target population is 425 respondents, which could be represented by at least five respondents from each ward.

3.6 Data collection instruments

Thomas, Oenning, and Goulart (2018) define "data collection instruments" as the tools researchers use to collect data, including questionnaires, interview guides, and templates for secondary data collection. In this investigation, a structured questionnaire served as the primary tool for gathering data. The questionnaire was carefully designed to ensure the collection of relevant and accurate information. By using this method, the researchers were able to systematically capture the necessary data for their study. The questionnaire enables consistent answers to the questions. Compared to other instruments, the questionnaire is a quick technique to collect data (Mugenda & Mugenda, 2003).

3.7 Pilot study

Before the official survey begins, a small-scale trial run of the investigation is known as "pilot testing." This allows the researcher to determine the efficacy of the questionnaire instrument and ensure that all survey participants understand the questions and understand them in the same way (Sekeran & Bougie, 2016). Using a piloting approach means that, before doing a full-scale research project in the county, the researcher undertakes a small-scale exploratory study to assess the feasibility, time, cost, and variety of events to forecast an adequate sample size and enhance the design. The investigator conducted tests to determine the validity and reliability of the study tools. The researcher administered the questionnaire to 10 % of the sample to the senior personnel responsible for decision-making in the county, who were not part of the significant study in Nairobi County Government, Kenya, as supported by Mugenda and Mugenda (2009) in most studies.

3.7.1 Validity of the Research Instrument

The capacity of an instrument to measure what it is intended to assess is known as validity (Mugenda & Mugenda, 2009). This research used content validity to assess the instrument's validity. The extent to which the instrument thoroughly evaluates or measures the relevant notion is known as content validity. By subjecting the instrument to a logical examination by raters experts who are knowledgeable about the construct of interest or subject matter experts on the research the researcher was able to attain content validity. Experts who were also researchers examined each item on the questionnaire for readability, clarity, and comprehensiveness and reached a consensus on some of the questions that would be included in the final version.

3.7.2 Reliability of the Research Instrument

A measurement's consistency, or how consistently an instrument measures the same thing when used on the same people again, is known as its reliability. Stated differently, the degree of consistency between two assessments of comparable objects is known as dependability (Orodho, 2009). The researcher used the test-retest correlation, which shows stability over time, to assess dependability. When the same or comparable scores can be achieved after retesting the same sample of respondents, this attribute of dependability or stability is said to exist. The researcher calculated the correlation between the variables to determine the test-retest reliability coefficient and stability coefficient. The satisfactory dependability suggested a coefficient of stability of > 0.70. (Sekeran & Bourgie, 2016)

3.8 Data Analysis and Presentation

After collecting field data, researchers proceeded to code, clean, tabulate, and analyze it using the Statistical Package for Social Sciences (SPSS) version 24 software. This software facilitated both descriptive and inferential statistical analyses of the data. To present their findings clearly, researchers utilized tables, which succinctly displayed the results of their analysis. This approach not only organized the data effectively but also enabled the researchers to derive meaningful insights from their study. Standard deviation and mean were utilized as dispersion and central tendency indicators, respectively, along with descriptive statistics like frequencies and percentages. Additionally, the data was arranged into tables and graphs for ease of reference.

In addition to descriptive statistics, inferential techniques such as regression and correlation analysis were employed to determine the nature and strength of the relationship between the dependent and independent variables. Regression analysis helped assess how changes in independent variables influenced the dependent variable, providing insights into the direction and magnitude of these effects. Meanwhile, correlation analysis examined the degree of association between variables, indicating whether and to what extent they varied together in a linear fashion. These inferential methods contributed to a comprehensive understanding of the data patterns and relationships observed in the study. Correlation and regression analyses were combined to assess how well the regression explained the changes in the variables. The link between the study's variables served as the basis for the multiple regression plus correlation analyses.

Regression Model;

$y = \beta_0+\beta_1X_1+\beta_2X_2+\beta_3X_3+ \beta_4X_4 + e$

y = Financial Accountability

β_0 = Constant

X_1 = Legislative Budget and Control function

X_2 = Auditor and General function

X_3= Parliamentary Oversight function

X_4 = Commission of Revenue Allocation and Control Function

$\{\beta_1 - \beta_4\}$ = Beta coefficients

e = the error term

3.9 Diagnostic tests;

3.9.1 Normality

Since average data is a precondition for parametric testing, evaluating the data's normality is required before conducting any statistical tests. Although the research focused mainly on the graphical approach, there are two primary ways to assess normality: numerically and visually. A histogram with a standard curve was used to evaluate this; a bell-shaped distribution on the curve indicates that the data is roughly normally distributed.

3.9.2 Multi-collinearity

One fundamental assumption of Ordinary Least Squares (OLS) regression analysis is multicollinearity, which assesses the degree to which independent variables are interrelated. Multicollinearity examines whether these variables exhibit high correlations with each other, potentially leading to inflated standard errors and inaccurate estimates of the regression coefficients. Detecting and addressing multicollinearity is crucial in ensuring the reliability and validity of OLS regression results. When two or more independent variables in a model have a strong correlation, this is known as multi-collinearity. A multiple regression equation was utilized to examine the dependent variable's variability using data from the independent variables. According to Garson (2012), multi-collinearity in a regression lowers the independent variables' explanatory power and jeopardizes their statistical and inferential interpretation.

3.9.3 Heteroscedasticity Test

A condition known as heteroscedasticity is characterized by a systematic variation of the error term or residuals throughout a range of values. The word homoscedasticity refers to the fundamental premise of regression analysis: the model's error components are unrelated. Heteroscedasticity tends to result in p-values that are too tiny to be accurate, indicating the correlation between the error factors (Gill & Biger, 2013). According to the Glejser test, homoscedasticity is present when necessary if significance is higher than 0.05, and the opposite is true when conditions permit.

3.9.4 Linearity

When managing research variable data, a linearity test is crucial. It was used to determine if the predictor constructs in the study had a linear connection with the dependent variable. To conduct the linearity test, researchers calculated the significance of the Pearson correlation coefficient between the constructs. If the analysis suggests a non-linear relationship between the variables, adjustments would be made to transform them into a more linear form. This process was carried out in a manner that allowed for producing relevant inferences and predictions using linear regression.

3.10 Ethical Considerations

After obtaining approval from the relevant authorities, the study got underway. A letter of introduction was obtained from Masinde Muliro University of Science and Technology's Dean's Office of the School of Business and Economics. This letter was sent to the appropriate officials at the county offices to request authorization to gather data. In addition, the National Commission of Science and Technology (NACOSTI) was consulted on a research permit. All participants gave their informed permission, guaranteeing their participation was voluntary. The respondents' identities were kept private using all data-gathering tools, and the material acquired would only be used for scholarly research. The research authorities acquired the relevant permissions, and all related materials and sources were referenced correctly.

CHAPTER FOUR

RESEARCH FINDINGS AND DISCUSSION

This chapter comprehensively addresses various aspects essential to the research study. It begins by discussing reliability tests conducted to ensure the consistency and accuracy of the data collected. The chapter also includes an examination of response rates, detailing the extent and demographics of participant engagement in the study. Descriptive statistics are utilized to summarize and present key characteristics of the data set, providing a clear overview of the sample demographics and variables under study. Multiple regression analysis is employed to explore the relationships between multiple independent variables and a dependent variable, enabling a deeper understanding of the factors influencing the outcome of interest. Hypothesis testing is then conducted to assess the significance of these relationships and validate research hypotheses, culminating in a discussion of findings that interprets and contextualizes the results within the broader research framework.

4.1 Response Rate

The study encompassed a total population of 425 employees from the Nairobi County Government, with a targeted sample size of 201 individuals. Out of the 201 questionnaires distributed to potential respondents, 148 were completed and returned, resulting in a response rate of 74%. This response rate is considered highly favorable for the study's purposes, indicating robust participation and ensuring a representative sample from the target population.

According to Mugenda and Mugenda (2003), who provide benchmarks for response rates in research, a 50% response rate is typically deemed adequate for analysis and reporting. A response rate of 60% is considered good, reflecting substantial engagement from respondents, while rates exceeding 70% are classified as very good, indicating a high level of data completeness and reliability for analysis and reporting purposes. Therefore, the study's achieved response rate of 74% not only meets but surpasses the criteria for a very good response rate as outlined by Mugenda and Mugenda, suggesting that the data collected is likely to be comprehensive and representative of the views and experiences of Nairobi County Government employees involved in the study.

Table 4. 1: Response Rate

Response rate	Sample size	Percentage (%)
Returned questionnaires	148	74
Un-returned questionnaires	53	26
Total	**201**	**100**

Source: Author (2024)

4.2 Reliability and Validity of Research Instruments

The pilot study played a crucial role in assessing the validity and reliability of the research instruments used in the study. Content validity was ensured by carefully reviewing all questionnaire items for clarity of language and relevance to the study variables. This process involved refining questions to ensure they effectively captured the intended aspects of the research, thereby enhancing the overall quality of data collected.

To assess the reliability of the research instruments, Cronbach's alpha coefficient was employed, which measures the internal consistency of a scale or questionnaire. The results presented in Table 4.2 indicate Cronbach alpha values of 0.7 and above for the study's research instruments. These coefficients are generally considered satisfactory, as they suggest strong internal consistency among the questionnaire items. High Cronbach alpha values indicate that the items within each scale or construct are reliably measuring the same underlying concept, thereby enhancing the reliability of the study's findings.

The pilot study's findings on content validity and Cronbach alpha coefficients validate the robustness of the research instruments used in this study. By ensuring both clarity and internal consistency, the study instruments were well-prepared to gather reliable data for analysis, contributing to the credibility and trustworthiness of the research outcomes.

Table 4. 2: Summary of Cronbach alpha Reliability Coefficients for Study Variables

Variable	Number of items	Cronbach alpha
Legislative budget and control function	6	.810
Auditor and General function	6	.805
Parliamentary Oversight function	6	.801
Commission of Revenue allocation and control function	6	.803
Financial Accountability	6	.814

Source: Author (2024)

4.3 Respondents Demographic Data

Demographic data collected included gender, respondents' education levels, and length of service in the Nairobi County Government. The results are displayed in Table 4.3.

Table 4. 3: Demographic data

		Frequency	Valid %
Gender	Male	92	62.2
	Female	56	37.8
	Total	**148**	**100.0**
Level of Education	Diploma	18	12.2
	Degree	104	70.3
	Masters	26	17.5
	Total	**148**	**100.0**
Experience of Experience of	1-5 years	56	38
	6-10 years	76	51
	Above ten years	16	11
	Total	**148**	**100.0**

Source: Author (2024)

Regarding gender distribution among respondents, the majority were male, comprising 62.2% of the sample. Despite male respondents constituting the majority, the representation of female respondents at 37.8% indicates a notable and relatively balanced participation of female employees in the decision-making processes concerning financial accountability within the Nairobi County Government. This distribution suggests a positive trend towards gender inclusivity in roles related to financial governance and highlights efforts towards equitable representation in leadership roles.

In terms of educational qualifications, a significant proportion of respondents, 70.3%, held a degree-level education. This demographic indicates that a substantial portion of the workforce possesses comprehensive knowledge and understanding of public financial accountability principles. Respondents with a diploma-level education accounted for 12.2%, representing a group that likely comprises mid-level officers knowledgeable in financial accountability practices, albeit at a slightly lower educational level compared to those with degrees. Moreover, individuals with a master's degree, comprising 17.5% of respondents, signify a managerial cadre within the organization. Their higher educational attainment suggests that they bring advanced expertise and strategic insight to matters of public financial accountability, further enriching decision-making processes at higher levels within the Nairobi County Government.

Lastly, regarding the length of experience working in the county government of Nairobi, most respondents had worked for 6-10 years (51%), followed by those who had worked for 1-5 years (38%). For over ten years (11%), they were captured, implying that most respondents knew the financial accountability of public resources in the county government of Nairobi.

4.4 Descriptive Analysis

The descriptive statistics presented in this section are summated responses to the statements measuring the study's independent variables (Legislative budget and control function, Auditor General function, Parliamentary oversight function and Commission of revenue allocation function) and dependent variable (Financial Accountability) using Likert scale with values ranging from 5 to 1; that is; 5=Strongly Agree, 4=Agree, 3= Uncertain, 2=Disagree and 1= Strongly Disagree. The results are presented in the table showing frequencies of responses per each statement, its corresponding percentage score in brackets, and means and standard deviations.

4.4.1 Legislative Budget Control Function and Financial Accountability

These are summarized responses on whether the legislative budget and control function influence the financial accountability of the county government of Nairobi. The descriptive results are presented in Table 4.4.

Table 4. 4: Legislative budget control and financial accountability

Statement	5	4	3	2	1	**Mean**	**Std. Dev**
The budget preparation and process are consultative	52.7%	33.7%	8.6%	4.7%	0.4%	4.1	0.91
County Budget plans are executed on time to avoid challenges that may impair accountability	2.4%	2%	6.3%	40.1%	49.2%	4.3	0.88
Annual expenditures both for recurrent and development correspond to the budgeted plans	29%	36%	20.1%	7.1%	7.9%	3.71	1.17
Variances in expenditures are always explained and furnished for public and the national Treasury attention	38.4%	24.2%	21.7%	7.1%	8.7%	3.65	1.16
Quality of the service delivery moves along with available allocated public resources from the treasury	3.1%	5.9%	21.9%	42%	27.1%	3.8	0.98
Grand Mean & Std Dev.						**3.9**	**1.02**
Valid list wise (201)							

Source: Author (2024)

The table presented respondents with various statements to gauge their perspectives. For instance, the first statement assessed whether the budget preparation process is consultative, yielding a mean score of 4.1 and a standard deviation of 0.91. These figures suggest that respondents generally view the budget preparation process as consultative. While there was some variability in responses, respondents' overall perception of a consultative process remains consistent.

Similarly, the study explored whether county budget plans are executed on time to uphold accountability. The average rating for this statement was 4.3, indicating a prevalent belief among respondents that county budget plans are executed on time to mitigate accountability challenges. The low standard deviation of 0.88 supports this consensus, indicating minimal response variation.

However, the results paint a slightly different picture when it comes to aligning annual expenditures with budgeted plans. With a mean rating of 3.71, respondents perceive some discrepancies between actual expenditures and budgeted plans. The higher standard deviation of 1.17 highlights more significant variability in responses, indicating some disagreement among respondents.

Likewise, respondents expressed concerns about explaining expenditure variances, giving an average rating of 3.65. This suggests a belief that variances in expenditures are not always adequately explained for public and National Treasury attention. The standard deviation of 1.16 further underscores the differing opinions among respondents regarding this issue.

Lastly, respondents provided their views on whether the quality-of-service delivery aligns with allocated public resources. The average rating for this statement was 3.8, indicating a moderate perception of alignment. However, the standard deviation of 0.98 implies some response variability, with differing views among respondents regarding this alignment.

Overall, the grand mean of 3.9 suggests that respondents generally leaned towards agreement with the statements, albeit with some variability in opinion across the statements, as indicated by the standard deviation of 1.02. This underscores the influence of legislative budget and control functions on financial accountability.

Pimpong and Laryea's (2018) quantitative study explored the impact of budgeting on organizational performance within Ghanaian non-bank financial institutions, using primary data collected through questionnaires. Employing a step-wise approach to model generation and regression analysis, the research found a statistically significant correlation between budget coordination and organizational performance. This study's focus on the financial sector in Ghana highlights specific dynamics and challenges pertinent to non-bank financial institutions, shedding light on effective budgetary practices and their implications for organizational success in that context.

However, the contextual gap arises when considering the applicability of these findings to the Kenyan government sector, where priorities, measures of performance, and organizational structures differ significantly from those in the financial institutions sector studied in Ghana. In Kenya, particularly within the National and local/county government settings, budgetary controls play a crucial role in governance and public financial management. Exploring these aspects within the government context presents a distinct perspective on how budgeting practices influence decision-making, service delivery, and overall governance effectiveness.

By expanding the literature on budgetary controls within Kenya's governmental frameworks, future research can bridge this contextual gap and provide valuable insights into the unique challenges and opportunities associated with budgeting and organizational performance within public sector entities. This comparative approach would enrich understanding and inform policymakers and practitioners on tailored strategies to enhance financial accountability, efficiency, and service delivery within Kenya's governmental institutions.

4.4.2 Auditor General Function and Financial Accountability

These are summarized responses on whether the Auditor General's function influences the County government of Nairobi's financial accountability. The descriptive results are presented in Table 4.5.

Table 4. 5: Auditor General Function and Financial Accountability

Statement	5	4	3	2	1	Mean	Std Dev
Auditor and General function carry on activities within time and reports as within stipulated time limits	50%	23.4%	11.6%	8.9%	6.2%	3.71	1.15
The Auditor and General function take reporting on deficiencies as a priority	57.4%	30.7%	6.6%	1.5%	3.9%	4.13	0.80
Auditor and General function consist of professional personnel for improved quality reporting	52.2%	33.2%	7.7%	3.8%	3.1%	4.09	0.93
The Auditor and General Function has a scheme of work diversification to compel individual professionals to own up to work	37.1%	51.1%	9.2%	1.5%	1.1%	4.22	0.72
Auditor and General functions integrate with other functions that support accountability of public resources.	51.6%	23.1%	11.5%	7.1%	6.7%	3.78	1.10
Grand Mean & Std. Dev. Valid list wise (201)						**3.99**	**0.94**

Source: Author (2024)

Respondents shared their views on several aspects of the Auditor General function's impact on financial accountability. Firstly, they considered the timeliness of activities and reporting. Approximately half of the respondents agreed that the Auditor General function conducts activities within the stipulated time limits, yielding a mean score of 3.71 and a standard deviation of 1.15. This suggests a moderate perception of adherence to timelines, although there was some response variability.

Moreover, most respondents noted the Auditor General function's prioritization of reporting deficiencies, resulting in a mean score of 4.13 and a low standard deviation of 0.80. This indicates a strong consensus on the function's focus on deficiencies in financial accountability processes. Additionally, over half of the respondents believed that the Auditor General function comprises professional personnel for better reporting quality, with a mean score of 4.09 and a standard deviation of 0.93. This reflects a prevalent belief in the professionalism of the function, although responses varied.

Respondents also acknowledged the existence of a work diversification scheme within the Auditor General function. A significant majority affirmed its effectiveness in compelling individual professionals to take ownership of their work, resulting in a mean score of 4.22 and a low standard deviation of 0.72. Furthermore, respondents considered the integration of the Auditor General function with other accountability functions, with a mean score of 3.99 and a standard deviation of 1.10. While a moderate perception of integration was noted, some responses were varied.

Respondents held a generally positive perception of the Auditor General function's role in enhancing financial accountability, with a grand mean of 3.78 and a standard deviation of 0.94. The relatively low variability in responses underscores the consistency of this perception across respondents.

Nzewi et al. (2018) conducted a critical review focusing on the oversight role of the Office of the Auditor General (CAG) in ensuring financial accountability within South Africa. The study highlighted significant challenges faced by the CAG in effectively translating audit findings and recommendations into actionable outcomes within audited entities. One major finding was the lack of legal mandate for the CAG to enforce recommendations, despite producing comprehensive audit reports and recommendations submitted to Parliament. This limitation means that while the CAG identifies financial misappropriations and inefficiencies, it cannot independently prosecute or take disciplinary actions against those responsible.

Furthermore, the study pointed out that despite submitting audit reports to Parliament, these reports often do not undergo substantial debate or lead to tangible legislative actions. The absence of robust parliamentary engagement diminishes the potential impact of the CAG's findings on improving financial accountability and governance practices. Consequently, the inability to enforce recommendations and the limited parliamentary scrutiny undermine the CAG's effectiveness in fostering accountability and transparency in public financial management. This systemic gap underscores the need for legal reforms to empower the CAG with the authority to ensure that audit recommendations are not only acknowledged but also implemented effectively by audited entities, thereby enhancing accountability and governance in South Africa's public sector.

4.4.3 Parliamentary oversight function and financial accountability

These are summarized responses on whether the parliamentary oversight function influences the financial accountability of the county government of Nairobi. The descriptive results are presented in Table 4.6.

Table 4. 6: Parliamentary oversight function and financial accountability

Statement	5	4	3	2	1	Mean	Std. dev
Parliamentary Oversight Function has a service charter that guides on how they should deliver to the public for accountability purposes	52.9%	17.2%	8.5%	10%	11.4%	3.58	1.20
Parliamentary Oversight Function normally constitutes professionals for various activities that may arise	52.7%	22.6%	11.7%	4.2%	8.8%	3.77	1.04
All discrepancies arising from the assignment should be made public	44.6%	18.2%	18.1%	8.5%	10.6%	3.57	1.17
The parliamentary oversight function has the power to take up any work without political restriction	17%	43.8%	11.1%	7.6%	20.8%	3.44	1.31
Parliamentary Oversight Function integrates with other functions for more improved reporting	50.8%	34.1%	10%	1.5%	1.7%	4.12	0.86
Grand Mean & Std. Dev. **Valid list wise (201)**						**3.70**	**1.12**

Source; Author (2024)

Respondents provided insights on examining the relationship between the parliamentary oversight function and financial accountability. Firstly, a significant proportion (52.9%) acknowledged the existence of a service charter guiding the Parliamentary Oversight Function's delivery for accountability purposes. This statement yielded a mean score of 3.58 and a standard deviation of 1.20, indicating moderate agreement with some variability in responses. Similarly, over half of the respondents (52.7%) believed that the function typically comprises professionals for various activities, with a mean score of 3.77 and a standard deviation of 1.04, reflecting a prevailing perception of professionalism within the function with relatively low variability.

Concerning discrepancies, approximately 44.6% of respondents supported publicizing all arising discrepancies, resulting in a mean score of 3.57 and a standard deviation of 1.17. This indicates a moderate level of agreement, albeit with varied opinions among respondents. Conversely, a minority (17%) of respondents believed that the parliamentary oversight function enjoys the power to undertake any work without political restriction. This statement garnered a mean score of 3.44 and a relatively high standard deviation of 1.31, indicating disagreement among respondents with considerable variability.

Lastly, approximately half (50.8%) of respondents agreed that the parliamentary oversight function integrates with other functions for improved reporting, reflecting a solid consensus with a mean score of 4.12 and a standard deviation of 0.86, suggesting relatively low variability. Overall, the grand mean of 3.70 indicates moderate agreement with the statements regarding parliamentary oversight function and financial accountability. The standard deviation of 1.12 suggests some variability in responses across different statements, reflecting diverse opinions among respondents.

Sharif (2019) conducted a study examining the cooperative relationship between the National Audit Office and the Parliamentary Oversight Committee (PAC) in enhancing accountability within public institutions. The research highlighted that PACs in Commonwealth countries depend heavily on the reports produced by the Controller and Auditor General (CAG) to fulfill their oversight responsibilities. These reports serve as critical tools for PACs to scrutinize government spending, identify financial irregularities, and ensure transparency in public sector operations.

However, the study also identified several barriers that impede the effective accountability mechanisms overseen by PACs. One significant challenge highlighted was the ineffective follow-up of audit recommendations. This issue is exacerbated by constraints such as limited time and capacity resources within the PACs, which hinder their ability to thoroughly review and monitor the implementation of CAG recommendations. Additionally, the increase in the number and complexity of CAG reports has added to the workload of PACs, stretching their capacity to conduct comprehensive follow-up effectively.

These barriers collectively undermine the PACs' effectiveness in holding the Executive branch accountable for its actions and financial management practices. The findings underscore the importance of addressing resource constraints and enhancing procedural mechanisms to strengthen PAC oversight functions. By improving the follow-up processes for audit recommendations and providing adequate support to PACs, Commonwealth countries can enhance transparency, accountability, and governance in their public institutions, thereby fostering public trust and effective management of public funds.

4.4.4 Commission of Revenue allocation control function and financial accountability

These are summarized responses on whether the Commission of Revenue Allocation and Control function influences the financial accountability of the county government of Nairobi. The descriptive results are presented in Table 4.7.

Table 4. 7: Commission of revenue allocation control function and financial accountability

Statement	5	4	3	2	1	Mean	Std. dev
The Commission of Revenue Allocation and Control's prior objective is to protect public resources through the misuse of emoluments by making reports public for scrutiny	18.3%	51.1%	9%	9.7%	11.9%	3.47	1.11
The commission of revenue allocation and control function is integrated with other functions for ease of functioning and reporting	41.6%	28.1%	12.4%	4.1%	14%	3.76	1.13
The commission of revenue allocation is constituted of professionals who understand how they should report on discrepancies in allocated public resources	52.2%	19.4%	10.8%	7.1%	10%	3.66	1.12
Reports by the Commission of Revenue Allocation and Control are done within time limits	37.7%	17%	18.1%	13%	14%	3.32	1.27
Policies under the commission are reviewed often to suit timings	41.2%	14.6%	11%	13%	21%	3.49	1.25
Grand Mean & Std. Dev Valid list wise (201)						**3.54**	**1.18**

Source: Author (2024)

Respondents expressed their views on various statements in evaluating the relationship between the Commission of Revenue Allocation Control Function and financial accountability. Firstly, a notable proportion (51.1%) agreed that the Commission's primary objective is to safeguard public resources from misuse by Making reports public for scrutiny, yielding a mean score of 3.47 and a standard deviation of 1.11. This suggests a moderate level of agreement with some variability in responses.

Regarding integration with other functions, approximately 41.6% of respondents believed that the Commission is integrated with other functions for ease of functioning and reporting. This statement garnered a mean score of 3.76 and a standard deviation of 1.13, indicating a prevailing perception of integration with relatively low response variability. Furthermore, over half of the respondents (52.2%) agreed that the Commission comprises professionals who understand how to report on discrepancies in allocated public resources. This statement received a mean score of 3.66 and a standard deviation of 1.12, suggesting a prevalent belief in the professionalism of the Commission with moderate variability in responses. However, opinions were divided concerning whether reports by the Commission are completed within time limits, with 37.7% of respondents supporting this notion. This statement obtained a mean score of 3.32 and a relatively high standard deviation of 1.27, indicating disagreement among respondents with considerable variability.

Lastly, regarding the review of policies under the Commission, approximately 41.2% of respondents agreed that policies are reviewed often to suit timings. This statement yielded a mean score of 3.54 and a standard deviation of 1.25, suggesting moderate agreement with some variability in responses. Overall, the grand mean of 3.49 reflects moderate agreement with the statements concerning the Commission of Revenue Allocation Control Function and financial accountability, with some variability in respondents' opinions across different statements.

Lemarleni, Ochieng, Gakobo, and Mwaura (2017) conducted a study focusing on resource allocation and strategy implementation within the Kenya Police Service in

Nairobi County. Employing a descriptive research design, the study surveyed 56 senior police officers across 13 divisions to explore these dynamics. The findings underscored significant challenges related to inadequate resource allocation practices, which have led to ineffective implementation of services. This inefficiency is primarily attributed to bureaucratic hurdles that delay the reform process and hinder the effective deployment of resources to address operational needs within the Police Service.

Furthermore, the research highlighted that the slow implementation of strategies and policies further exacerbates service delivery challenges. The inadequate allocation of resources directly impacts the Police Service's ability to respond effectively to security concerns and enforce law and order. Moreover, the study identified a critical link between poor strategy implementation and the lack of human resource empowerment within the organization. Insufficient training, support, and empowerment initiatives for police personnel contribute to operational inefficiencies and hinder their ability to effectively execute strategic objectives and policies aimed at improving service delivery and public safety.

4.4.5 Financial Accountability

These are summarized responses on the financial accountability of the county government of Nairobi. The descriptive results are presented in Table 4.8.

Table 4. 8: Descriptive statistics: Financial accountability

Statement	5	4	3	2	1	Mean	Std. dev
The county government values financial accountability as a priority for the protection of public resources	31.2%	20.8%	16.3%	13.2%	18.5%	3.17	1.344
The county has financial control functions within the system that assist in the accountability of public resources	35.6%	21.5%	20%	14.5%	8.5%	2.98	1.222
All necessary documents concerning strategies of the county are published for guidance by the county for quality work to be availed to citizens	23.8%	15.5%	18.5%	28.7%	13.5%	2.95	1.37
The county provides inductions and seminars to employees for the reason of understanding accountability and limiting fraud	23%	14.5%	22.2%	26.3%	14.1%	2.96	1.333
The county takes accountability as one of the significant measures of performance	23%	15.2%	16.6%	34%	11.2%	2.96	1.34
Grand Mean and Std.Dev						**3**	**1.32**
Valid list wise (201)							

Source: Author (2024)

Respondents shared their perspectives on several statements examining financial accountability within the county government. Firstly, approximately 31.2% of respondents agreed that the county government prioritizes financial accountability for the protection of public resources. This statement received a mean score of 3.17 and a standard deviation of 1.344, indicating moderate agreement with some variability in responses. Regarding the presence of financial control functions within the system, about 35.6% of respondents indicated agreement. The mean score for this statement was 2.98, with a standard deviation of 1.222, suggesting a moderate level of agreement with some variability in responses.

Furthermore, opinions were mixed regarding the publication of necessary documents concerning county strategies, with approximately 28.7% of respondents agreeing. The mean score for this statement was 2.95, with a relatively high standard deviation of 1.37, indicating some disagreement among respondents with considerable variability. Similarly, approximately 26.3% of respondents agreed that the county provides inductions and seminars to employees to enhance understanding of accountability and limit fraud. This statement received a mean score of 2.96 and a standard deviation of 1.333, suggesting moderate agreement with some variability in responses.

Finally, respondents expressed varying opinions regarding whether the county considers accountability one of the significant performance measures, with approximately 34% agreeing. The mean score for this statement was 2.96, with a standard deviation of 1.32, indicating some agreement among respondents with moderate variability in responses. Overall, the grand mean of 2.96 reflects a moderate level of agreement with the statements concerning financial accountability within the county government, with some variability in respondents' opinions across different statements.

Ndegwa and Mungai (2019) emphasized that accountability in the public sector is essential for ensuring effective governance and adherence to the laws of the country. They highlighted that as the scope and financial magnitude of public sector activities have increased significantly, there is a corresponding heightened demand for accountability among public officials responsible for managing these activities. This accountability is not solely the responsibility of one entity but involves a broad spectrum of stakeholders, including members of parliament, public entities, courts, tribunals, inquiry agencies, civil society groups, and the media.

The authors underscored several key principles that underpin public sector accountability, including transparency, fairness, integrity, and trust. These principles are fundamental in ensuring that public officials and institutions operate in a manner that is open, just, ethical, and dependable. Transparency ensures that information about decisions, actions, and outcomes is readily accessible to the public, promoting trust and confidence in governance processes. Fairness dictates that decisions and actions should be impartial and equitable, treating all stakeholders fairly and without bias.

Moreover, integrity demands that public officials adhere to high ethical standards and uphold the public interest above personal gain or partisan interests. Trust is essential for effective governance, as it fosters credibility and legitimacy in the eyes of the public. Together, these principles form the basis for accountable governance practices, enabling effective oversight and ensuring that public resources are managed responsibly and in accordance with the law. As such, promoting and upholding these principles is crucial for maintaining public trust, enhancing institutional effectiveness, and achieving sustainable development outcomes in the public sector.

4.5 Correlation Analysis

The study utilized correlation analysis to assess the relationship between two variables, employing the Pearson correlation coefficient (r) as the statistical measure. This coefficient ranges from -1 to 1, providing insights into the strength and direction of the relationship between the variables. According to Mugenda and Mugenda (2003), the correlation coefficient indicates the magnitude of this relationship: a positive correlation coefficient (+r) indicates that as one variable increases, the other variable also tends to increase, reflecting a positive relationship. Conversely, a negative correlation coefficient (-r) signifies that as one variable decreases, the other variable tends to increase, indicating an inverse relationship between the variables.

When the correlation coefficient (r) approaches zero, it suggests that there is little to no linear relationship between the two variables. In such cases, changes in one variable do not predict or influence changes in the other variable, indicating no significant association between them. This understanding of correlation coefficients helps researchers interpret the degree and nature of relationships within their data, providing valuable insights into how variables interact and influence each other in the context of their study. Thus, correlation analysis serves as a critical tool in quantitative research for assessing and understanding these interrelationships based on empirical data.

The correlation analysis revealed several significant relationships between different variables in the study. There was a weak to moderate positive correlation between the Legislative Budget and Control Function and the Auditor and General Function ($r = 0.218$, $p < 0.01$), suggesting that legislative budget and control improvements may coincide with enhancements in the Auditor and General Function. Similarly, a moderate to strong positive correlation exists between the Legislative Budget and control Function and Parliamentary Oversight Function ($r = 0.479$, $p < 0.01$), indicating that legislative budget and control improvements tend to correspond with increases in parliamentary oversight activities or effectiveness.

Additionally, there is a moderate positive correlation between the Legislative Budget & Control Function and the Commission of Revenue Allocation & Control Function ($r = 0.381$, $p < 0.01$), implying that improvements in legislative budget and control may coincide with enhancements in the commission of revenue allocation and control function. Furthermore, a weak to moderate positive correlation exists between the Legislative Budget and control Function and Financial Accountability ($r = 0.274$, $p < 0.01$), suggesting that legislative budget and control improvements tend to increase financial accountability slightly.

Similarly, a weak to moderate positive correlation exists between the Auditor and general Function and Parliamentary Oversight Function ($r = 0.385$, $p < 0.01$), implying that improvements in the auditor and general function may correspond with increases in parliamentary oversight activities or effectiveness. Additionally, a weak to moderate positive correlation exists between the Auditor and general Function and the Commission of Revenue Allocation & Control Function ($r = 0.256$, $p < 0.01$), suggesting that improvements in the auditor and general function may coincide with enhancements in the commission of revenue allocation and control function.

Moreover, there was a weak positive correlation between the Auditor and general Function and Financial Accountability ($r = 0.165$, $p < 0.01$), indicating that improvements in the auditor and general function may slightly increase financial accountability. A moderate positive correlation was observed between the Parliamentary Oversight Function and the Commission of Revenue Allocation & Control Function ($r = 0.452$, $p < 0.01$), implying that improvements in parliamentary oversight may coincide with enhancements in the Commission of Revenue Allocation and Control Function. Furthermore, a weak positive correlation exists between the Parliamentary Oversight Function and Financial Accountability ($r = 0.160$, $p < 0.01$), suggesting that improvements in parliamentary oversight may slightly increase financial accountability.

Finally, a weak to moderate positive correlation was observed between the Commission of Revenue Allocation & Control Function and Financial Accountability ($r = 0.261$, $p < 0.01$), indicating that enhancements in the Commission of Revenue Allocation and Control Function may coincide with improvements in financial accountability. These correlations provided valuable insights into the relationships between different governance and financial accountability aspects within the studied context.

Table 4. 9: Correlation analysis

		Legislative budget control function	Auditor& General function	Parliamentary oversight function	Commission of revenue allocation control function	Financial accountability
Legislative budget control function	Pearson Correlation	1				
	Sig. (2-tailed)					
	N	201				
Auditor& General function	Pearson Correlation	.218**	1			
	Sig. (2-tailed)	.000				
	N	201	201			
Parliamentary oversight function	Pearson Correlation	.479**	.385**	1		
	Sig. (2-tailed)	.000	.000			
	N	201	201	201		
Commission of revenue allocation control function	Pearson Correlation	.381**	.256**	.452**	1	
	Sig. (2-tailed)	.000	.000	.000		
	N	201	201	201	201	
Financial accountability	Pearson Correlation	.274**	.165**	.160**	.261**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	201	201	201	201	201

**Correlation is significant at the 0.01 level (2-tailed)
*Correlation is significant at the 0.05 level (2-tailed)
Source: Author (2024)

4.6 Diagnostic Tests

Regression analysis requires various statistical assumptions to be met. In this study, the following tests were conducted and presented: the Linearity, Homoscedasticity, Normality, and Multi-Collinearity Tests.

4.6.1 Multi-collinearity

Multi-collinearity refers to the situation where two or more independent variables in a regression model are highly correlated, posing challenges in determining each variable's unique contribution to explaining variance in the dependent variable and creating statistical issues in model estimation. To address this concern, researchers often employ correlation analysis to assess the degree of correlation between independent variables. According to Kothari and Garg (2014), multi-collinearity is typically considered problematic if the correlation coefficient (r) between variables approaches ±1, indicating strong linear relationships that can distort the interpretation of regression coefficients.

In this particular study, detailed in Table 4.9 on correlation analysis, the highest correlation coefficient observed among all pairs of independent variables (legislative budget and control function, auditor general function, parliamentary oversight function, commission of revenue allocation and control function) is 0.479. This value is well below the threshold of 0.9 recommended by Kothari and Garg (2014) to signify problematic multi-collinearity. Therefore, based on this analysis, the assumption of multi-collinearity was rigorously tested and found to be satisfied, indicating that the independent variables used in the regression model are sufficiently independent of each other to provide reliable estimates of their individual effects on the dependent variable.

By ensuring that multi-collinearity is effectively managed, the study maintains the integrity and validity of its findings, allowing for a clearer interpretation of the relationships between legislative, audit, oversight, and revenue allocation functions in influencing governmental financial processes. This approach strengthens the robustness of the statistical model and enhances confidence in the conclusions drawn regarding the impact of these variables on public sector financial management and accountability.

4.6.2 Heteroscedasticity

The existence of heteroscedasticity tends to produce p-values that are too small and not real, hence reflecting the correlation among the error terms (Gill & Biger, 2013). The critical assumption of regression analysis is that the error terms in the model are not related to each other, hence the term homoscedasticity. Glejser test defines that, if significance is greater than 0.05, then homoscedasticity exists as required, and the converse applies. Comparatively probability control, 0.800 for auditor and general,0.996 for parliamentary oversight and 0.169 for commission of revenue allocation and control, all these values are greater than 0.05, as indicated in table 4.10, hence heteroscedasticity does not exist.

Table 4. 10: Glejser Model test

	Coefficient	Standard Error	T	Sig
Constant	1.724	0.452	3.814	0.549
Legislative budget & control	0.206	0.042	4.786	0.199
Auditor & General	0.368	0.045	8.200	0.800
Parliamentary oversight	0.356	0.382	6.846	0.996
Commission of revenue allocation & control	0.305	0.076	4.013	0.169

a; Dependent variable: Financial accountability
b. Predictors:(Constant), legislative budget and control function, auditor and general function, parliamentary oversight function, commission of revenue allocation and control function.
Source: Author (2024)

4.6.3 Normality

The normality test assumption asserts that data must have a normal distribution and this was tested by the use of histograms with normal curves. The most obvious way to tell if a distribution is approximately normal is to look at the histogram itself and if the graph is approximately bell-shaped and symmetric about the mean, one can usually assume normality. The normal probability plot is a graphical technique for normality testing. The results in the appendix (iv) of the study variables show histograms with bell-shaped normal curves indicating that data was approximately normally distributed. Graphical interpretation has the advantage of allowing good judgment while assessing normality.

4.6.4 Linearity Test

From Table 4.9 above, there reflects a positive correlation (r = 0.274), between legislative budget and control function and financial accountability. In consideration of the Auditor and General function and financial accountability, a positive correlation was reflected in financial accountability (r = 0.165). Parliamentary Oversight function had a positive correlation with financial accountability (r = 0.160). More so, there existed a positive significant correlation between the Commission of Revenue Allocation and control function and financial accountability (r =0.261), hence overall independent variables (legislative budget and control function, Auditor and General function, Parliamentary Oversight function and Commission of Revenue allocation and control function were positively correlated to the predictor variables (Financial accountability). However, correlations were significant at a 95% level of confidence, hence, the linearity assumption was upheld.

4.7 Regression analysis

Multiple regression analysis was computed to assess the multivariate effect of the study's independent variables (Legislative budget and control function, Auditor and General, parliamentary oversight function and Commission of revenue allocation and control function) on the dependent variable (financial accountability of the county government of Nairobi. The multiple regression results are shown in Table 4.11.

Table 4. 11: Multiple regression results

Model Summary

Model	R	R^2	Adj. R^2	Std. Error
A	0.559	0.313	0.288	0.51311

ANOVA[a]

Model A		Sum of Squares	Df	Mean Square	F	Sig.
	Regression	30.425	4	7.606	10.377	0.001
	Residual	71.107	97	0.733		
	Total	101.522	201			

Coefficientsa

Model		Un-standardized. Coefficients		Standardized Coefficients	t	Sig.
A		Beta	Std. Error	Beta		
	(Constant)	1.366	0.274		4.985	0.001
	Legislative budget and control function	0.077	0.044	0.092	1.750	0.001
	Auditor and General function	0.279	0.047	0.340	5.936	0.001
	Parliamentary oversight function	0.157	0.059	0.159	2.661	0.016
	Commission of revenue allocation and control function	0.198	0.066	0.174	3.000	0.002

a. Dependent Variable: financial accountability

b. Predictors: (Constant), legislative budget and control function, auditor and general function, parliamentary oversight function, a commission of revenue allocation and control function.

Source: Author

Multiple regression analysis in Table 4.12 shows the multiple regression results of the combined influence of the study's independent variables (legislative budget and control function, auditor and general function, parliamentary oversight function, and commission of Revenue allocation and control). The model's R squared (R^2) is 0.313 which shows that the study explains 31.3% of the variation in the financial accountability of the county government of Nairobi, while other factors not in the conceptualized study model account for 68.7 %, hence, it is a good study model.

Furthermore, Analysis of Variance (ANOVA) shows the mean squares and F statistics significant (F = 10.377; significant at $p<.001$), thus confirming the fitness of the model and also implying that the study's independent variables (Legislative budget and control function, auditor and general function, parliamentary oversight function and Commission of revenue allocation and control function) have significant variations in their contributions to financial accountability of the county government of Nairobi.

Finally, the values of unstandardized regression coefficients with standard errors in parenthesis in Table 4.11 indicate that all the study's independent variables (Legislative Budget and control; β = 0.077 (0.044) at $p<0.05$, auditor and general function; β = 0.279 (0.047) at $p<0.05$; Parliamentary oversight; β = 0.0.157 (0.059) at $p<0.05$, Commission of revenue allocation and control; β = 0.198 (0.066) at $p<0.05$, significantly influenced financial accountability of the county government of Nairobi (the dependent variable).

In this regard, the study's final multiple regression equation is;

(v) $Y = 1.366 + 0.077X_1 + 0.279X_2 + 0.157X_3 + 0.198X_4$

Where;

y= financial accountability

X_1= legislative budget and control function

X_2= Auditor General Function

X_3= Parliamentary oversight function

X_4= Commission of revenue allocation and control function

4.8 Hypothesis Testing

Inferential statistics were applied in the estimation of relationships between and among the variables as well as hypotheses testing; **(H_{01})** stated that legislative budget and control function do not significantly influence the financial accountability of the county government of Nairobi, **(H_{02})** stated that auditor and general function does not significantly influence financial accountability of the county government of Nairobi, **(H_{03})** stated that parliamentary oversight function does not significantly influence financial accountability of the county government of Nairobi, **(H_{04})** stated that Commission of revenue allocation and control does not significantly influence financial accountability of the county government of Nairobi.

4.8.1 Effect of Legislative Budget Control Function on Financial Accountability of the County Government of Nairobi

Study hypothesis one **(H_{01})** stated that the legislative budget and control function does not significantly influence the financial accountability of the county government of Nairobi, however, results indicate that the legislative budget and control function significantly influence the financial accountability of the county government of Nairobi (β = 0.077 (0.044) at $p<0.05$). Hypothesis one is therefore rejected. The results indicate that a single improvement in effective legislative budget and control would lead to a 0.077 unit increase in the financial accountability of the county government of Nairobi.

Otieno (2019) conducted a study on budgetary control uses and financial performance in public universities that are located within Nairobi County. The researcher noted a declining financial performance in these public universities and hence considers budget control as a measure for utilizing, monitoring and controlling costs within the budget and over a given accounting period. It also works in a manner to align the financial performance goals as per the budget and adjusts performance expectations accordingly. The public universities have been operating on negative working capital, have excess outstanding fees, huge capital expenses, hence the need to look at budgetary controls. The focus is on planning, coordinating and controlling as elements of budget controls and their effect on performance. Data was collected from five public universities and 40 respondents who filled out the questionnaire and secondary data was collected from financial statements. The analysis revealed that budget planning, budget coordination and budget control significantly affected the financial performance in the Kenyan public universities. The study was limited by covering only a small portion of the public universities in Kenya, however, the results concurred with the sentiments of the relevance of the legislative budget as evidenced by other studies.

4.8.2 Effect of The Auditor General's Function on Financial Accountability of The County Government of Nairobi

Study hypothesis two **(H_{02})** stated that the auditor general function does not significantly influence the financial accountability of the county government of

Nairobi. Multiple regression results indicate that the auditor and general function significantly influence the financial accountability of the county government of Nairobi ($\beta = 0.279$ (0.047) at $p<0.05$). Hypothesis two is therefore rejected. The results indicate that a single improvement in effective auditor and general function would lead to a 0.279 unit increase in the financial accountability of the county government of Nairobi.

Gordon and Mohammed (2017) conducted a study that focused on the influence of internal control variables on the financial performance of five health institutions within a specific region. Using an ordered logistic regression model, the researchers analyzed data collected from a sample of fifty (50) respondents. The findings of the study indicated a positive relationship between internal controls and financial performance in these health institutions. Specifically, the study revealed that three of the internal control variables maintained statistically significant relationships with financial performance, each having significance levels below 5%.

Based on these results, Gordon and Mohammed (2017) proposed several recommendations for enhancing financial performance through effective internal controls. They suggested that the governing bodies of health institutions, potentially supported by an Audit Reports Implementation Committee (ARIC), should implement and monitor appropriate internal control systems recommended by auditors. This periodic monitoring is crucial for ensuring that internal control mechanisms continue to operate effectively and contribute positively to financial outcomes. By heeding these recommendations, health institutions can strengthen their governance structures and improve their financial management practices, thereby enhancing overall operational efficiency and accountability in the healthcare sector.

4.8.3 Effect of Parliamentary Oversight Function on Financial Accountability of the County Government of Nairobi

Makhado et al. (2020) presented a paper titled “Effectiveness and Efficiency of Public Accounts Committees (PACs) in Enhancing Oversight and Accountability in the Public Sector” during the 2020 SALSA Development Seminar in East London, Eastern Cape, South Africa. The paper focused on the pivotal role of Public Accounts Committees (PACs) in promoting the effective and efficient use of public resources. Emphasizing the significance of PACs, the paper highlighted their role in combating financial misconduct, fraudulent activities, and corruption, thereby enhancing accountability and transparency in the utilization of public funds.

According to Makhado et al. (2020), strengthening PACs is crucial for ensuring robust oversight over public sector financial management. The paper advocated for enhancing the capacity of key institutions such as the Auditor General, National Treasury, and the South African Legislature in matters of oversight and accountability. By empowering these entities, including the APAC (Ad Hoc Committee on Public Accounts), the paper argued, the government can better safeguard public resources and promote efficient economic use, ultimately fostering public trust and confidence in governmental financial operations.

4.8.4 Effect of the Commission of Revenue Allocation and Control on financial Accountability of the county Government of Nairobi

Muhunyo (2018) highlighted the multifaceted role of the Commission on Revenue Allocation (CRA) in Kenya, particularly emphasizing its responsibilities beyond equitable revenue allocation between the national and county governments. The commission's mandate extends to enhancing revenue sources and ensuring fiscal responsibility within counties. By recommending equitable shares and overseeing fiscal operations, the CRA plays a crucial role in promoting accountability and transparency in the management of public resources at the county level. To fulfill its mandate effectively, the commission engages in capacity building and system development initiatives aimed at bolstering the financial management capabilities of counties.

In Kenya's governance framework, the CRA serves as a pivotal institution tasked with not only allocating revenues fairly but also with fostering sustainable fiscal practices across counties. Muhunyo (2018) underscored the importance of these efforts in enhancing accountability within public institutions. By supporting counties in strengthening their financial systems and promoting responsible fiscal behavior, the CRA contributes significantly to the effective utilization of public funds and the prevention of financial mismanagement. This proactive role aligns with broader governmental objectives of ensuring that resources are used efficiently to benefit citizens and promote sustainable development.

Moreover, Muhunyo (2018) advocated for continuous improvement in the operational efficiency of the CRA to meet evolving fiscal challenges. The commission's activities in revenue allocation and financial oversight are critical in maintaining the integrity of public financial management at both the county and national levels. By advocating for fiscal responsibility and providing guidance on revenue management, the CRA not only enhances the accountability of public officials but also supports the overall economic stability and growth agenda of Kenya. This comprehensive approach underscores the essential role of the CRA in shaping a transparent and accountable governance framework that fosters public trust and facilitates sustainable development outcomes.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This chapter summarizes the study findings, presents study conclusions, recommendations plus areas for further research.

5.2 Summary of study findings

The primary aim of the research was to assess how governmental financial control functions impact financial accountability within the public sector of Nairobi County. The study addressed four specific research hypotheses to explore this relationship: H01 hypothesized that the legislative budget and control function does not have a significant influence on the financial accountability of Nairobi County's government. H02 tested whether the Auditor General's function lacks significant influence on financial accountability within the county government. H03 examined whether Parliamentary oversight function does not significantly contribute to financial accountability in Nairobi County. Lastly, $H0_4$ investigated whether the Commission of Revenue Allocation and Control function does not significantly affect financial accountability in the county government.

The study employed rigorous methods to evaluate these hypotheses, utilizing quantitative analysis to measure the relationships between each governmental function and financial accountability. It conducted statistical tests to ascertain the extent to which legislative budgeting, auditing processes, parliamentary oversight, and revenue allocation strategies impact financial transparency and responsibility in Nairobi County. By examining these functions individually, the research aimed to provide insights into the effectiveness of governmental mechanisms in promoting fiscal discipline and public trust in the management of public funds. The findings aimed to contribute to policy discourse and strategic planning aimed at enhancing financial governance and accountability practices within Nairobi County's public sector.

5.2.1 Legislative Budget control Function on Financial Accountability

This tested the influence of the legislative budget and control function on the financial accountability of the county government of Nairobi. The majority of the respondents of the county government of Nairobi supported the relevancy of legislative budget and control function since budget preparation and process arose from consultative decisions, annual expenditures both recurrent and development correspond to the budget plans, existing variances could be explained to the users of county government information. The quality of the services rendered to the public moved along with available public resources available from the treasury. The performance of the county government could be felt by citizens through perceived impact on the community of the county.

The study results are consistent with earlier researchers that found that legislative budget and control function influenced the financial accountability of the county government of Nairobi, especially those citizens that ever received services from the public sector in Nairobi.

5.2.2 Auditor General Control Function on Financial Accountability

The study focused on investigating the impact of the Auditor General's role on the financial accountability of Nairobi County's government. Through rigorous analysis and data collection methods, it was determined that the Auditor General significantly influences the financial accountability within the county government. The findings underscored the critical role played by the Auditor General in auditing financial processes, detecting discrepancies, and ensuring compliance with financial regulations and standards. By scrutinizing financial transactions and practices within the county government, the Auditor General's function helps to uphold transparency, mitigate financial risks, and enhance accountability mechanisms

A significant portion of the respondents from Nairobi County's government affirmed the importance of the Auditor General's function in promoting financial accountability. Their perspectives echoed the study's findings, indicating strong support for the role of independent auditing in maintaining fiscal discipline and ethical standards in public financial management. The endorsement from respondents suggests a recognition of the Auditor General as a pivotal figure in overseeing the proper utilization of public funds, thereby fostering trust and confidence among stakeholders and the general public alike. This support underscores the importance of robust audit mechanisms in safeguarding public resources and ensuring effective governance within Nairobi County's administrative framework.

The auditor and general function carry on activities within stipulated times and as such reports should be availed for public comments. The auditor and general function employ professionals that diligently report deficiencies to the public and more so such professionals should own up their reports to the public for accountability purposes. The auditor and general function are integrated with other functions of the public sector organizations for accountability reasons. Lastly, the auditor and general function is anchored on the national government norms of operations where the public resources' accountability is a priority.

The study results support earlier research that found that improvement in the auditor and general function influences the financial accountability of public resources.

5.2.3 Parliamentary oversight Control function on Financial Accountability

This tested the influence of the parliamentary oversight function on the financial accountability of the county government of Nairobi. The study found that the parliamentary oversight function influenced the financial accountability of the county government of Nairobi. The majority of the respondents supported the relevancy of the parliamentary oversight function on the financial accountability of the county government of Nairobi.

The parliamentary oversight function has a service charter that could guide for accountability of public resources. The professionals employed knew what accountability implies and more so, they were independent to provide services to the public without political influence. The county government had functions that were integrated for accountability purposes. Enough resources were provided for the function to avoid the practice of corruption towards the employees so that accountability could be enhanced.

The study results support earlier research that found that improvement in the parliamentary oversight function influences the financial accountability of the county governments.

5.2.4 Commission of Revenue Allocation Control Function on Financial Accountability

The study investigated the impact of the Commission of Revenue Allocation and Control on the financial accountability of Nairobi County's government. According to the research findings, the Commission significantly influenced the financial accountability within the county government. The study highlighted that the Commission's role in allocating and controlling revenue had a substantial effect on how financial resources were managed and accounted for within Nairobi County. By overseeing revenue distribution and ensuring fiscal responsibility, the Commission played a crucial role in enhancing transparency and accountability in financial practices.

A majority of the respondents expressed strong support for the Commission of Revenue Allocation and Control's influence on financial accountability. Their perspectives resonated with the study's conclusions, affirming the importance of effective revenue allocation strategies in promoting responsible financial management within the county government. The endorsement from respondents underscores the Commission's pivotal role in guiding financial decisions, fostering equitable resource distribution, and ensuring that public funds are used efficiently to benefit the community. This support highlights the Commission's mandate to uphold fiscal discipline and accountability standards in Nairobi County's governance framework.

The prior objective of the commission of revenue allocation and control function consists of mechanisms to protect public resources from misuse through emoluments by making the reports public to the users of such information. The Commission of Revenue Allocation and Control function is integrated with other functions within the county government of Nairobi, hence encouraging publicity and accountability. The commission is controlled by professionals who know financial accountability.

The research findings are supported by other research which found that the commission of revenue allocation and control influenced the financial accountability of the county government of Nairobi.

5.3 Conclusions

The findings of the study establish a relationship between government financial control functions on financial accountability in the public sector. Firstly, there is a significant relationship between the legislative budget and control function and the financial accountability of the county government of Nairobi. This finding indicates that the legislative budget and control function is key to financial accountability since activities of the legislative budget and control function are major measures for the success of public sector organizations.

Secondly, the Auditor and General Function have a significant relationship with the financial accountability of the county government of Nairobi. This indicates how flexible the processes and components of the audit and general function could be easily applied by the auditors to enhance the financial accountability of a public sector organization.

Thirdly, the Parliamentary oversight function has a significant influence on the financial accountability of the county government of Nairobi. This finding indicates parliamentary oversight function is key and relevant to financial accountability whereby without the parliamentary oversight function the strength of integration with other functions would be impaired affecting the financial accountability.

Fourthly, the Commission of Revenue Allocation and Control has a significant influence on the financial accountability of the county government of Nairobi. The commission of revenue allocation and control function takes care of the cost drivers of the activities that are major causes of failure in most organizations if not handled well. Inefficiency rises in organizations because of escalation in expenditure costs for recurrent and development activities of an organization that are not publicly reflected.

5.4 Recommendations

The findings of the study indicate that well-adopted government financial control functions seem to be very useful in the financial accountability of the financial resources of the public sector, however, apart from the desired effects being overwhelming, there exist undesired effects in the entire process on financial accountability. The following recommendations should therefore be considered;

First, the study recommends that the county governments should indulge in having a strengthened legislative budget and control function for the improvement of financial accountability of financial public resources in the public sector organizations.

Secondly, the study recommends that auditor and general function should be given priority when associated with financial accountability, auditor and general function signifies how the process and components are used by the government units as required by anchored regulations in the available public policies.

Thirdly, the study recommends that parliamentary oversight functions should be initiated with minimal political affiliation and allow independent decisions to be made for the success of financial accountability within the public sector government units.

Lastly, the study recommends proper initiation of the commission of revenue and control function. This function deals directly with government expenditures, both development and recurrent costs that should be handled diligently in the government units for financial accountability purposes.

5.5 Areas for further research

First, a similar study can be done using similar variables on other public organizations or Parastatals or even in the private sector apart from the county governments, to compare study findings.

Secondly, a similar study can be done in different geographical areas and different methodologies while considering different economic statuses but the variables should be retained, to assess the effectiveness of the independent variables on the dependent variable and compare.

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APPENDICES

APPENDIX I: LETTER OF INTRODUCTION

Dear Respondent,

I am a student taking a Masters in Business Administration (MBA) accounting option at Masinde Muliro University of Science and Technology. To fulfill the MBA degree requirements, I am undertaking a Research thesis on, "**County Government Financial Control Functions and Financial Accountability in Public Sector in Nairobi County, Kenya".**

Therefore, I kindly request you assist me by filling out the herein attached. Please note that the information provided will strictly be for academic purposes only and will be treated with utmost confidence. Further, you are not supposed to indicate your name as a measure of enhancing confidentiality.

Thank you in advance

MELVYNE ADISA

APPENDIX II: RESEARCH QUESTIONNAIRE

PART A: <u>DEMOGRAPHIC DATA</u>

1. Gender

0. Female [ ] 1. Male [ ]

2. Level of Education

1. Certificate [ ] 2 Diploma [ ] Degree [ ] Masters [ ] PhD [ ]

3. Length of service

1-5 years [ ]

6-10 years [ ]

Above 10 years [ ]

PART B: Financial Control Functions

1. Legislative Budget and Control Function

What is your level of agreement or disagreement concerning the influence of legislative Budget and Control Function on the Financial Accountability of Nairobi County Government, Kenya? Kindly tick your preferred answer according to the Likert scale denoted as;

5-Strongly Agree, **4**-Agree, **3**-Uncertain, **2**-Disagree, **1**-Strongly Disagree

	Statement	**5**	**4**	**3**	**2**	**1**
1	The budget preparation and process is consultative					
2	County Budget plans are executed on time to avoid challenges that may impair accountability					
3	Annual expenditures both for recurrent and development correspond to the budgeted plans					
4	Variances in expenditures are always explained and furnished for public and the national Treasury attention					
5	Quality of the service delivery moves along with available allocated public resources from the treasury					
6	The performance of county government is felt by citizens through perceived impact on the community of the county.					

2. Auditor and General Function

What is your level of agreement or disagreement concerning the influence of the Auditor and General on the Financial Accountability of Nairobi County Government, Kenya? Kindly tick your preferred answer according to the Likert scale denoted as;

	Statement	**5**	**4**	**3**	**2**	**1**
1	Auditor and General function carries on activities within time and reports as within stipulated time limits					
2	The Auditor and General function takes reporting on deficiencies as a priority					
3	Auditor and General function consist of professional personnel for improved quality reporting					
4	The Auditor and General Function has a scheme of work diversification to compel individual professionals to own up to work					
5	Auditor and General function integrates with other functions that support accountability of public resources					
6	Auditor and General function practices are anchored on national government norms of operations					

3. Parliamentary Oversight Function

What is your level of agreement or disagreement concerning the influence of the Parliamentary Oversight Function on the Financial Accountability of the Nairobi County Government, Kenya? Kindly tick your preferred answer according to the Likert scale denoted as;

5-Strongly Agree, 4-Agree, 3-Uncertain, 2-Disagree, 1-Strongly Disagree

	Statement	**5**	**4**	**3**	**2**	**1**
1	Parliamentary Oversight Function has a service charter that guides on how they should deliver to the public for accountability purposes					
2	Parliamentary Oversight Function normally constitutes professionals for various activities that may arise					
3	All discrepancies arising from the assignment should be made public					
4	The parliamentary oversight function has the power to take up any work without political restriction					
5	Parliamentary Oversight Function integrates with other functions for more improved reporting					
6	Parliamentary Oversight Function allocated enough resources for the operation					

4. Commission of Revenue Allocation and Control

What is your level of agreement or disagreement concerning the influence of the Commission of Revenue Allocation and Control on Financial Accountability of Nairobi County Government, Kenya? Kindly tick your preferred answer according to the Likert scale denoted as;

5-Strongly Agree, **4**-Agree, **3**-Uncertain, **2**-Disagree, **1**-Strongly Disagree

	Statement	**5**	**4**	**3**	**2**	**1**
1	The Commission of Revenue Allocation and Control function's prior objective is to protect public resources through the misuse of emoluments by making reports public for scrutiny					
2	The commission of revenue allocation and control function is integrated with other functions for ease of functioning and reporting					
3	The commission of revenue allocation is constituted of professionals who understand how they should report on discrepancies in allocated public resources					
4	Reports by the Commission of Revenue Allocation and Control are done within time limits					
5	Policies under the commission are reviewed often to suit timings					
6	The reporting standards of the commission follow suit international reporting standards					

5. Financial Accountability

The Likert scale below has statements to respond to according to your level of agreement or disagreement concerning the financial accountability of the Nairobi County Government, Kenya. Kindly tick your preferred response.

5-Strongly Agree, 4-Agree, 3-Uncertain, 2-Disagree, 1-Strongly Disagree

	Statement	**5**	**4**	**3**	**2**	**1**
1	The county government values financial accountability as a priority for the protection of public resources					
2	The county has financial control functions within the system that assist in accountability of the public resources					
3	All necessary documents concerning strategies of the county are published for guidance by the county for quality work to be availed to citizens					
4	The county provides inductions and seminars to employees for the reason of understanding accountability and limiting fraud					
5	The county takes accountability as one of the major measures of performance					
6	Accountability by the county is rated with other counties					

APPENDIX III: KREJCIE AND MORGAN FORMULA FOR DETERMINATION OF SAMPLE SIZE

TABLE FOR DETERMINING SAMPLE SIZE FROM A GIVEN POPULATION

N	S	N	S	N	S	N	S	N	S
10	10	100	80	280	162	800	260	2800	338
15	14	110	86	290	165	850	265	3000	341
20	19	120	92	300	169	900	269	3500	346
25	24	130	97	320	175	950	274	4000	351
30	28	140	103	340	181	1000	278	4500	351
35	32	150	108	360	186	1100	285	5000	357
40	36	160	113	380	187	1200	291	6000	361
45	40	180	118	400	196	1300	297	7000	364
50	44	190	123	420	201	1400	302	8000	367
55	48	200	127	440	207	1500	306	9000	368
60	52	210	132	460	210	1600	310	10000	373
65	56	220	136	480	214	1700	313	15000	375
70	59	230	140	500	217	1800	317	20000	377
75	63	240	144	550	225	1900	320	30000	379
80	66	250	148	600	234	2000	261	40000	380
85	70	260	152	650	242	2200	327	50000	381
90	73	270	155	700	248	2400	331	75000	382
95	76	270	159	750	256	2600	335	100000	384

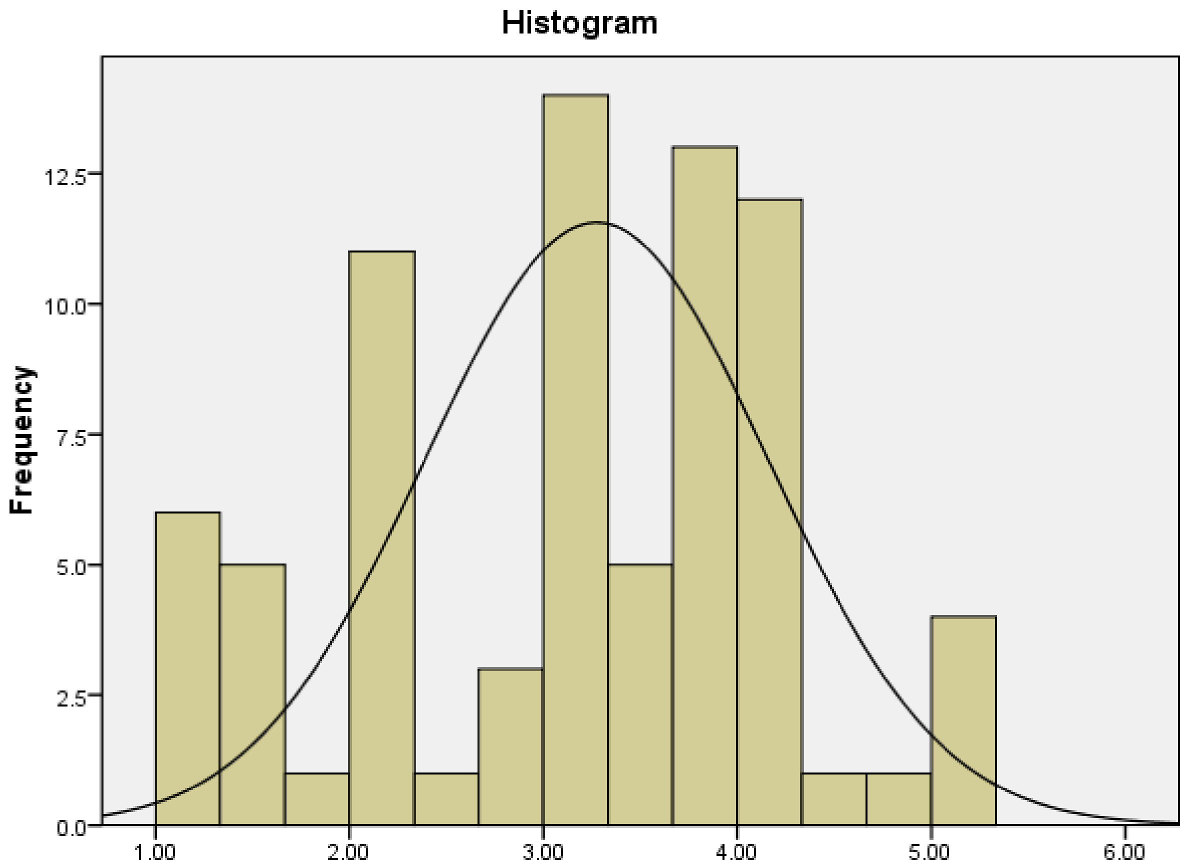
Note: ‘N’ is population size

‘S’ is sample size

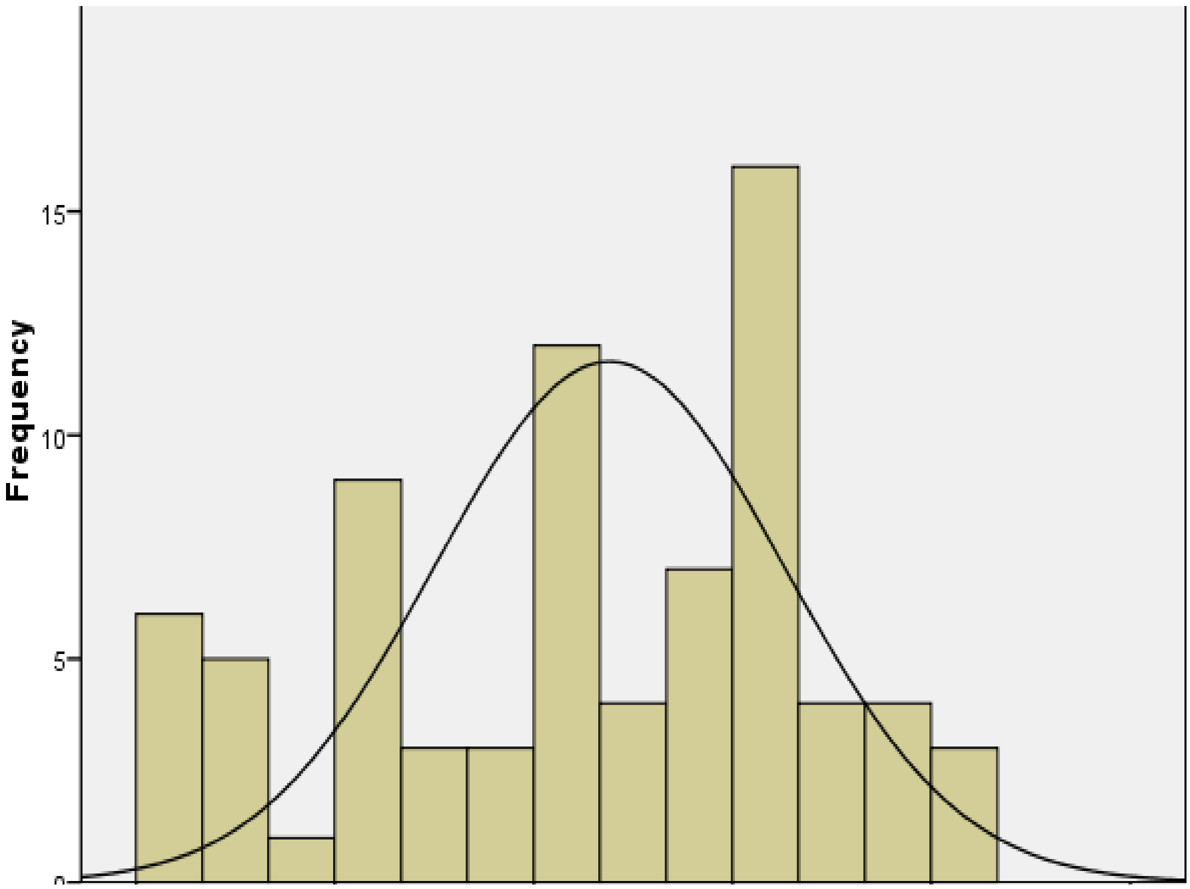
Krejcie, Robert v., Morgan, Daryle W., Determining sample size for Research Activities', Educational and Psychological Measurement, 1970.

APPENDIX IV: NORMALITY TESTS

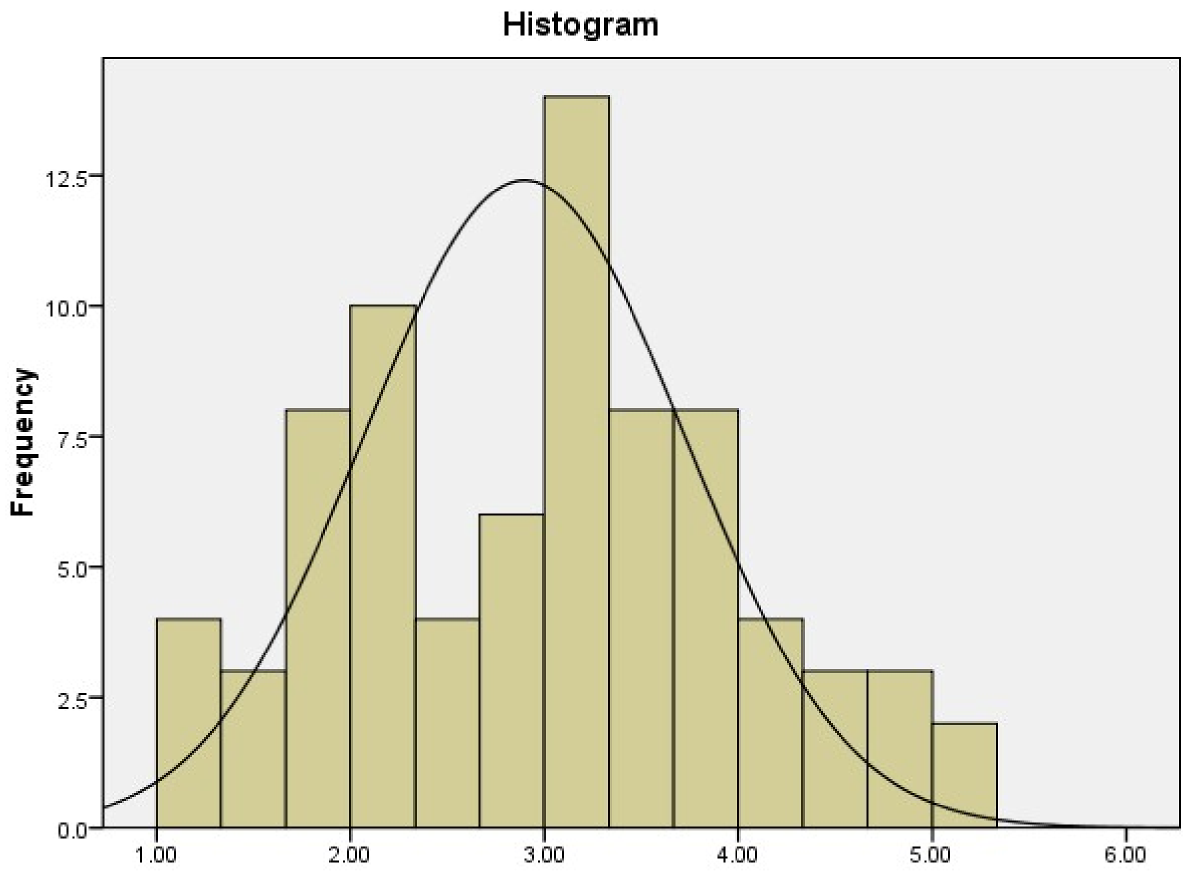
Legislative budget and control function



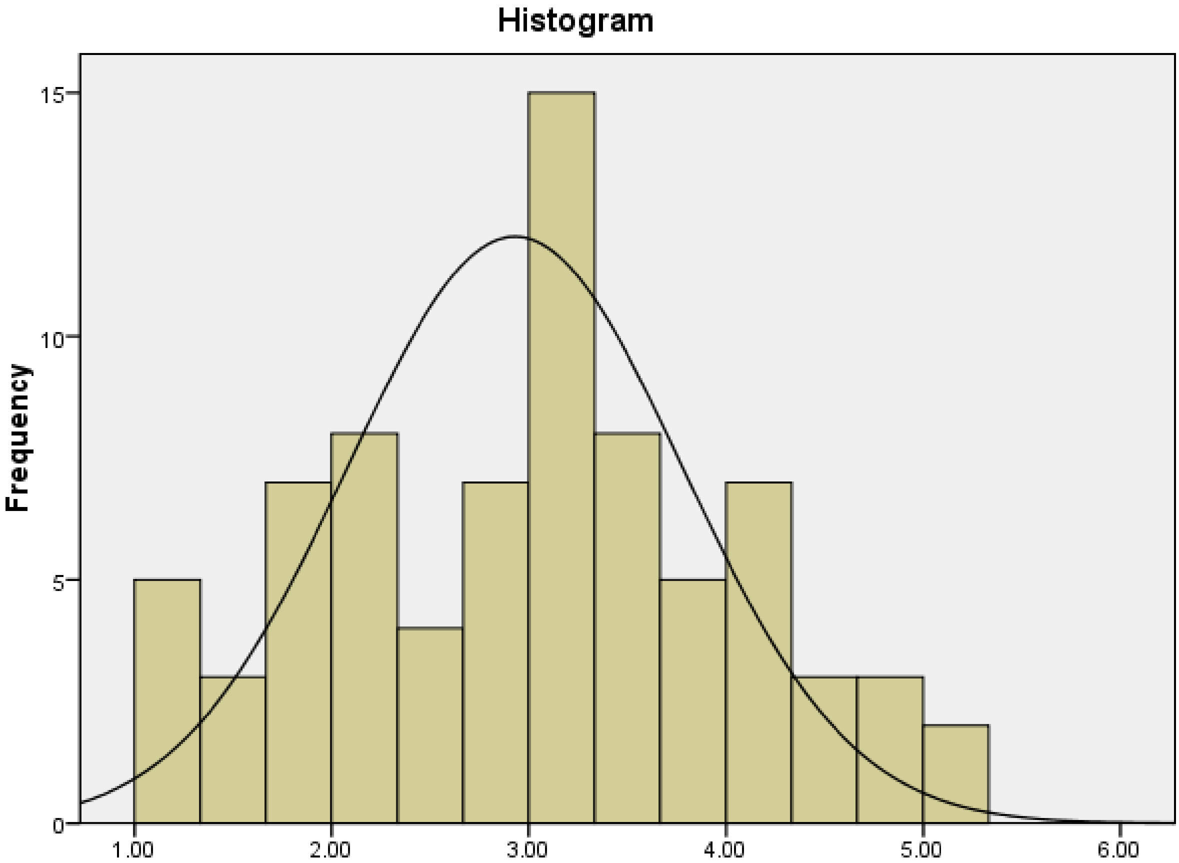
Auditor and General Function



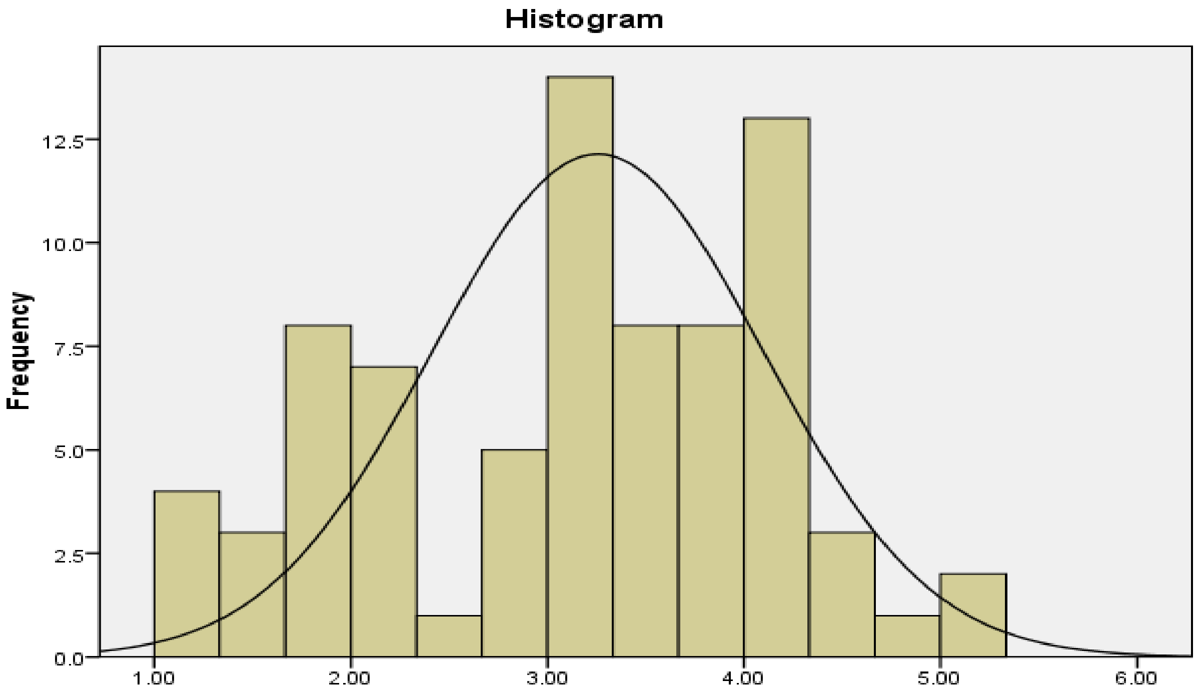
Parliamentary Oversight Function



Commission of Revenue Allocation and Control



Financial Accountability



APPENDIX V: LIST OF WARDS IN NAIROBI COUNTY GOVERNMENT

CONSTITUENCY	WARDS
Westlands	Kitisuru,parklands,karura,kangemi,mountain view
Dagoretti North	Kilimani,kawangware, Gatina, Kileleshwa, Kabiro
Dagoretti South	Mutu-ini,Ngando,Riruta,Uthiru,Waithaka
Langata	Karen, Nairobi West, Mugumu-ini, south -c, Nyayo highrise,
Kibra	Laini saba, Lindi makina, Woodley, sarangombe
Roysambu	Githurai, Kahawa West, Zimmerman, Roysambu, Kahawa
Kasarani	Clay City,Mwiki,kasarani,Njiru,ruai,
Ruaraka	Baba Dogo,utalii,Mathare north,luck summer,korogocho
Embakasi South	Imara Daima, kwa njenga, kwa ruben, pipeline, kware
Embakasi North	Kariobangi North, Dandora 1,dandora 2,dandora 3,Dandora 4
Embakasi Central	Kayole North, kayole central, kayole south,komarock,Matopeni
Embakasi East	Upper Savannah,lower savanah,embakasi,utawala,mihango
Embakasi West	Umoja I, Umoja II, Mowlem, Kariobangi South, Maringo/Hamza
Makadara	Viwandani, Harambee, makongeni, pumwani,
Kamukunji	Eastleigh South, airbase, California, ngara, Nairobi central
Starehe	Pangani,ziwani,landmawe,Nairobi south,hospital

Mathare	Mabatini, huruma, ngei, mlango kubwa, kiamaiko

APPENDIX VI: INTRODUCTION LETTER

Tel: 0702597361
Tel: 0733120020
email: deansobe@mmust.ac.ke
website: mmust.ac.ke

P.O Box 190
Kakamega 50100
Kenya

MASINDE MULIRO UNIVERSITY OF SCIENCE AND TECHNOLOGY (MMUST)
SCHOOL OF BUSINESS AND ECONOMICS (SOBE)

REF: MBA/G/01-70023/2020 **DATE:** 30th October, 2023

TO: MELVYNE ADISA

SUBJECT: SUCCESSFUL DEFENCE OF RESEARCH PROPOSAL, MELVYNE ADISA REG. NO. MBA/G/01-70023/2020

The above subject refers.

Following your successful defense of your research proposal titled **"Financial Control Institutions and Financial Accountability."** before the School of Business and Economics Graduate Studies Committee, your research proposal is hereby submitted to Director School of Graduate Studies for documentation and processing. Your supervisors are **Dr. Muli Maingi and Dr. Mary Nelima.**

On behalf of the School of Business and Economics Graduate Studies Committee, you are hereby permitted to proceed and collect the data needed to complete your thesis.

By copy of this letter, relevant institutions/bodies are humbly requested to assist you in achieving your endeavor.

DR DISHON MUNUHE WANJERE
Dean, School of Business and Economics

APPENDIX VII: RESEARCH PERMIT

REPUBLIC OF KENYA

NATIONAL COMMISSION FOR
SCIENCE,TECHNOLOGY & INNOVATION

Ref No: 840434

Date of Issue: 08/February/2024

RESEARCH LICENSE

This is to Certify that Miss.. Melvyne Adisa of Masinde Muliro University of Science and Technology, has been licensed to conduct research as per the provision of the Science, Technology and Innovation Act, 2013 (Rev.2014) in Nairobi on the topic: GOVERNMENT FINANCIAL CONTROL FUNCTIONS AND FINANCIAL ACCOUNTABILITY IN THE PUBLIC SECTOR IN NAIROBI COUNTY; KENYA for the period ending : 08/February/2025.

License No: **NACOSTI/P/24/32979**

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