

**SOCIAL ACCOUNTABILITY MECHANISMS,
GOVERNMENT REGULATIONS AND GOVERNANCE:
A STUDY OF CIVIL SOCIETY ORGANISATIONS IN
KENYA**

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**Social Accountability Mechanisms, Government Regulations and
Governance: A study of Civil Society Organisations in Kenya**

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DECLARATION

This thesis is my original work and has not been presented for a degree in any other University.

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DEDICATION

To my family, beloved wife Dr. Rukia Atikiya, and children; Nuria, Khadija and Ramadhan for their sacrifices, patience and support throughout the study period.

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ABBREVIATIONS AND ACRONYMS

ARRF	-	African Research and Resource Forum
CBGA	-	Centre for Budget and Governance Accountability
CoK	-	Constitution of Kenya
CSC	-	Community Score Card
CSOs	-	Civil Society Organisations
DIIS	-	Danish Institute for International Studies
HRM	-	Human Resource Management
IEA	-	Institute of Economic Affairs
NIAR	-	National Institute of Administrative Research
NGO	-	Non-Governmental Organisation
OAG	-	Office of Auditor General
PB	-	Public Budgeting
PBOs	-	Public Benefit Organisations
PEM	-	Participatory Expenditure Management
PETS	-	Public Expenditure Tracking Surveys
PFM	-	Public Finance Management
PRSPs	-	Poverty Reduction Strategy Papers
SA	-	Social Accountability

TISA	-	The Institute for Social Accountability
UN	-	United Nations
WB	-	World Bank

DEFINITION OF TERMS

Civil Society Organisations: According to Wanyande (2010), civil society is the foundation of voluntary organized social life that is self-generating and involves the collective participation of citizens in a public scope to express their passions, interests and ideas, exchanging information, achieving mutual goals and making demands on the state and demanding the accountability of state officials.

Community Scorecard: World Bank (2012) defines community scorecard as a social accountability mechanism that is used to monitor local level development outcomes involving different techniques like monitoring the community, social audit and report cards of citizens.

Governance: The processes of interaction and decision-making among the actors involved in a collective problem that lead to the creation, reinforcement, or reproduction of social norms and institutions. (Bevir, 2012)

Participatory Expenditure Mechanism: Brian (2000) defines PEM as a social accountability tools which incorporates direct participation of citizen/CSO in the creation of various budgets and public policies at the regional and national levels.

Public Expenditure Tracking Surveys (PETS): Dehn, Reinikka and Svensson, (2011) define PETS as a social accountability mechanism used to establish whether or not public funds are utilized for the intended purposes.

Social Accountability: An approach towards ensuring accountability that relies on civic engagement, i.e., in which ordinary citizens and citizen groups participate directly or indirectly in exacting accountability. In a public sector context, social accountability refers to a wide range of actions and mechanisms that citizens, communities, independent media and civil society organizations can use to hold public officials accountable. NIAR, 2009.

Social Accountability Mechanisms: (World Bank 2012) defines social accountability mechanisms as techniques used in data collection and analysis related to answering specific accountability questions.

Social Audit: Social Audit is a tool through which organizations can plan, manage and measure non-financial activities and monitor both internal and external consequences of the organization's social and commercial operations.

ABSTRACT

This study sought to investigate the influence of social accountability mechanisms used by civil society organisations on governance in Kenya. Though civil society organisations utilize a number of social accountability mechanisms, tools and approaches aimed at seeking an active voice in the planning of the local development, formulating of budgets, demanding government accountability in local resources allocation and tracking how resources are used, there is limited evidence on how these mechanisms actually show a demonstrable influence on improving governance. Furthermore, the civil society continues to lament an absence of national and local government responsiveness to their efforts at improving governance. A review of both empirical and theoretical literature examined how the social accountability mechanisms that civil society organisations utilise contributed to enhancing governance in Kenya. Specifically, the study looked at the influence of participatory budgeting, public expenditure tracking surveys, social audit and community scorecard on governance and the moderating effect of government regulations on the relationship between social accountability mechanisms used by civil society organization and governance in Kenya. Using cross-sectional survey research design, the study targeted 80 civil society organisations who are involved in social accountability initiatives across the country. The study employed purposive sampling to pick the sample while data was collected using a questionnaire. Quantitative data was analysed using inferential statistics (mean and standard deviation) using Statistical Package for Social Sciences (SPSS) while the analysis of qualitative data was done using content analysis. The researcher used multiple regression analysis to determine whether the proposed factors in the model together showed the influence of these social accountability mechanisms used by civil society organisations on governance in Kenya. From the results of the study, it was established that three out of the four social accountability mechanisms used by CSOs (participatory budget, community scorecard and social audit) had significant influence on governance in Kenya. However, public expenditure tracking survey mechanism was insignificant in determining governance in Kenya. It was further established that government regulations moderated the relationship between social accountability mechanisms used by the civil society organizations and governance in Kenya. Therefore, for better governance in Kenya in terms of transparency, accountability, citizen awareness and participation, civil society organization should use these social accountability mechanisms adhering to the existing government regulations to promote governance in Kenya. The study recommends that government agencies provide adequate access to all relevant information on government policies, plans, budgets and programmes and removes all bottlenecks hindering CSOs and Citizens from adequately accessing information. The study further recommends that there is a need to increase the consideration of opinions and priorities of citizens when designing policies, plans, budgets and programmes affecting them and a need to provide adequate structures and systems for CSOs and citizens to air their grievances to relevant authorities. Similarly, citizens too should be empowered to take adequate measures to safeguard their rights to quality basic services without prejudice. The study contributes to knowledge on governance through a better understanding of social accountability mechanisms particularly in developing countries. It also provides significant contribution in the area of management and leadership and enables leaders in appreciating social accountability mechanisms hence achieving good governance. The study also brings forth the role of civil society organizations in enhancing government responsibility to its citizens.

CHAPTER ONE

INTRODUCTION

This chapter presents an introduction to the study, including the background to the study, an introduction to the key concepts that informs the study, namely, social accountability mechanisms, government regulations, civil society organisations and governance.

1.1 Background of the Study

A cardinal cornerstone of every democracy is the duty of its citizens to participate adequately in the governance process. This civic duty comes with equal rights and responsibilities. Similarly, power-holders have an obligation to be responsible for their actions and offer explanations when need arises (Enrique & Catalina, 2006). Most scholars seem to agree that most democratic regimes have institutional deficits particularly in the establishment of effective and adequate accountability mechanisms (Geir, 2011; Enrique & Catalina, 2006). Traditionally, tackling accountability challenges has emphasised on supply-side governance through political checks and balances, law enforcement bodies, administrative regulations and police. These “top-down” mechanisms for promoting accountability have, however not been successful in many developed and developing countries. Similarly, newer measures such as vigilance commissions for instance the Ethics and Anti-corruption Commission, and office of the ombudsman, among others have not had the expected results either (Mulgan, 2000). As a result, there has been increased attention to the “demand side” of good governance to strengthen the ability of citizens to seek more responsiveness and accountability from service providers and public officials (World Development Report, 2001). In this regard, the civil society organizations have been recognized as a major pillar of the demand-side accountability (Ahmad, 2008). Among the many approaches that CSOs utilize in enhancing good governance, Social Accountability Mechanisms is emerging as an important component.

1.1.1 Social Accountability Mechanisms

To understand social accountability fully, we need to look at the two words that constitute it. According to Cambridge Dictionaries Online, ‘social’ means relating to society and living together in an organized way, ‘accountability’ ‘on the other hand, refers to the obligation of the individuals in leadership positions and decision-making to take responsibility or show accountability for their actions. It is a proactive process that requires public officials to justify and inform their behaviour, action plans and results and are endorsed accordingly (Ackerman, 2004).

According to World Bank (2006), social accountability is a variety of actions and mechanisms that surpass voting, used by citizens to hold the state accountable and, actions on the part of the media, government, civil society and other actors in the society to encourage or enable these efforts. Social accountability complements formal accountability mechanisms. It is citizen-led, resulting in the reinforcement and improvement of vertical accountability within the state through pressuring institutional offices for instance the ombudsman and ethics and anti-corruption commissions to execute their oversight role.

According to social accountability, mechanisms have been differentiated based on who between government, citizens and CSOs initiates it, whether independent or institutionalised and the extent to which government collaboration is used rather than using confrontation (WB, 2005). It also involves levels, in terms of being local, regional or international or the public engagement stage the tool monitors. The effectiveness of social accountability mechanisms is improved when they are linked to various governance structures and service delivery units as well as when they become institutionalised. The tools of social accountability work best when there is establishment of mutual benefit and value in use for the citizens. Citizens can benefit from improvement of transparency and influencing decision making in the public sector. Improved legitimacy and management embracing transparency benefits both public officials and service providers. The commitment to transparency in the public sector and including everyone in decision-making is not even in many countries.

Mechanisms are procedures used in collection and analysis of data related to answering specific questions (WB, 2005). The mechanisms of social accountability are many and with significant variances and similarities. Collection and analysis of data, information dissemination, mobilizing the public to provide support, advocating and negotiating for change are some of the major commonalities of social accountability mechanisms. Enhancing the knowledge of citizens on the traditional social accountability mechanisms and efforts to improve citizen - CSO participation in the 'internal' accountability mechanisms are also common practices of social accountability. Pilots are used to introduce the tools of social accountability or this is sometimes done incrementally to establish the support for transparent and inclusive governance. Mistrust in the public sector may influence the decision of citizens and civil society organizations to support social accountability. The lack of civic management and passiveness may also influence this decision. There is, therefore, gradual introduction of the tools and mechanisms of social accountability so that a culture enabling the strengthening or creation of a demand side pressure for better leadership is built.

The social accountability concept is closely related to changing citizenship notions that emphasize on the right, roles and responsibilities of citizens and results in enhanced expectations and engagement of citizens (Ackerman, 2004). A wide range of actions used by communities, civil society organizations and citizens to get accountability from the government are covered by the mechanisms of social accountability. These includes, but not limited to independent budget analysis, participatory budgeting, public expenditure tracking, community scorecards, citizen report cards, social audits, citizen's charters, community radio and public hearings (IEA, 2014). This study adopted the above categorization and interrogated the influence of participatory budgeting, public expenditure tracking surveys, social audit, and community scorecards as social accountability mechanisms used by civil society organizations on governance in Kenya. These four social accountability mechanisms are chosen primarily because they are most widely used by civil society organisations in Kenya. (Chrispin & Cosmas, 2017).

1.1.2 Government Regulations

The demand for more engagement on social accountability in Kenya has further been accentuated by the new constitutional dispensation, which among other things ushered in devolution. Through a number of constitutional and legal provisions (Constitution of Kenya 2010; County Government Act 2012; Public Finance Management (PFM) Act, 2012), a requirement for active public engagement on the affairs of the state has been provided for.

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

Reasons for bottom-up or demand-side accountability include; dissatisfaction with the way the government has performed its functions, meagre returns and reduced productivity from public investments, lack of transparency, reduced implementation of the rule of law, and corruption (IEA Kenya, 2015). Other reasons include failing to balance the economy through poverty eradication, injustice particularly when dealing with the marginalized groups, inequity, gender imbalance, failure of the current public accountability assurance mechanisms in resolving problems relating to accountability, governance and lack of credible elections.

1.1.3 Civil Society Organisations

Diamond (1995) argue that civil society refers to the realm of social life characterized by being organized, self-generating, voluntary and involvement of citizens collaborating in a public scope to express their passions, interests and ideas, exchanging information, achievement of mutual goals and making accountability demands on the state and its officials. It is an in-between identity linking the private scope and the state. Read and Pekkanen (2005), postulate that civil society organizations entails non-governmental social institutions and groups that are not operating to generate profit in the private sector. They include political groups,

NGOs, religious organisations, community and neighbourhood organizations and other groups, which improve public interest. Within the CSOs, their technical and advocacy skills, their ability to effectively use and mobilize the media and their legitimacy, form the foundation for their ability to execute their tasks in a professional and objective way and to influence the decision makers' actions and policies.

The civil society organizations in Kenya are vital in the pursuit for transparency, social justice and accountability (Wanyande, 2010). Civil society activism has been a platform providing objective voice to the larger political activism. The civil society organizations were credited for the struggle for democratic reforms in the 1990s, which resulted in bringing back multi-party democracy and the change of the constitution in 2010. Similarly, a number of initiatives in promoting social accountability spearheaded by the civil society organizations are currently on going in the country (IEA, 2014). In spite of these efforts, widespread lack of public accountability in governance continues to be witnessed. Donors support towards civil society organizations, especially when it comes to activities linked to accountability, has greatly increased in recent years, but there is lack of strong evidence showing civil society organizations having impact on the ground (Geir, 2011). This study, therefore, focuses on establishing the influence of the social accountability mechanisms on governance in Kenya. A major function of civil society is to demand government accountability, which is referred to as social accountability. It portrays civic engagement.

The civil society organizations in Kenya are regulated under the legal provisions of the Public Benefits Organisation (PBO) Act 2013, administered by the NGOs Coordination Board. The Act provides for the establishment, growth and operations of Public Benefits Organisations (PBOs); to create an institutional and regulatory framework within which Public Benefits Organisations can operate and for any other purposes relating to the operations of the organizations (PBO Act, 2013). Its predecessor, the NGO Coordination Board, began in 1992 and had the duty of regulating, facilitating and promoting the NGO sector in Kenya by registration, facilitation and coordination of all national and international NGOs who run their

operations in Kenya. It also advises the government on their role in development; provides NGOs with policy guidelines to ensure that their activities are in line with the priorities of the nation and receives and analyses annual reports of NGOs.

The civil society organizations in Kenya are also organized through a self-regulating body, the Non-Governmental Organisations (NGOs) Council of Kenya. The NGO Council has a membership of over eight thousand five hundred NGOs, including network organizations comprising of a broad membership representing various sectors and scope (Wanyande, 2010).

Kenya's political economy is awash with different types of civil society organisations. These organisations are found in every sector of public life. While most CSOs in Kenya are local, there are also many international CSOs in the country (Wanyande, 2010). In trying to develop a typology of CSOs in Kenya, the NGO Council (2014), Owiti (2005) and Wanyande 2010, provide number of functional categories of Kenyan CSOs. Wanyande's typology, while trying to accommodate the other two typologies, provides thirteen categories as follows: human rights, peace, security & conflict resolution, relief-based, media, governance, labour movement, gender-oriented, knowledge generation, consultancies, professional associations, development, mutual social support groups and cultural organisations. Part of the challenge one faces in trying to develop a typology of CSOs, especially one based on functional areas in which the CSO operates, is the fact that a CSO may engage in different functional areas.

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

Indeed, a number of CSO initiatives working on governance in general and social accountability in particular exist in Kenya. This includes the Transparency International – Kenya Chapter, the Institute for Social Accountability (TISA),

Institute of Economic Affairs (IEA), and the URAIA Trust. The TISA, an initiative by the civil society organizations focuses on the achievement of strong policies and good leadership in Kenya's local development. Operational since March 2008, TISA lays focus on participatory governance, advocacy strategies, and building capacity. Similarly, the World Bank and other donor organisations have been instrumental in supporting social accountability initiatives through the civil society in Kenya (World Bank, 2014).

1.2 Statement of the Problem

The need to take into consideration opinions and priorities of citizens into consideration in design of policies, plans, budgets and programmes affecting them and a need to provide adequate structures and systems for CSOs and citizens to air their grievances to relevant authorities continue to be raised (Puddington & Piano, 2009). Similarly, empowerment of citizens to take adequate measures to safeguard their rights to quality basic services without prejudice and existence of sufficient administrative mechanisms and codes of conduct that promotes the use of social accountability mechanisms aimed at enhancing governance in Kenya remains legitimate concern. Furthermore, the civil society organisations who have emerged as the champions of these demand-side initiatives of social accountability continue to lament an absence of national and local government responsiveness (Thindwa, 2006).

Effectiveness of social accountability in Kenya is dependent on the extensiveness and character of the civil society organizations. Though there are efforts within the civil society organizations to mitigate these limitations by collaboration and building alliances and constructive networks, the civil society's authority, legitimacy, credibility and effectiveness are challenged as a result of poor approaches, poor accountability approaches and assertions of manipulation of donors (Geir, 2011). Furthermore, the efficiency of social accountability mechanisms employed by CSOs in Kenya are affected by their scale, short-term nature, use of differing methodologies and platforms as well as over-reliance on external donor support (KSG-CDS working Paper 1, 2015).

Though civil society organisations strive to seek an active voice in the planning of the local development, formulating of budgets, demanding government accountability in local resources allocation, enhancement of revenue and tracking its use, there is limited evidence on how these social accountability mechanisms actually have a demonstrable impact on improving governance.

Studies by (Tidemand, 2009; Muriu, 2013; Simiyu et al., 2014; TI-Kenya, 2014; IEA, 2015) in the field of good governance and decentralisation have focused on how they enhance public participation and service delivery. These studies have dwelt on the effect of participation, social accountability and decentralised service delivery (Tidemand, 2009; Muriu, 2013; Simiyu *et al.*, 2014; TI-Kenya 2014; IEA, 2015), and largely concentrated on the supply side, namely, the role of institutions and the state, and not on the role of civil society organisations. These past studies have also not sought to establish the influence of civil society social accountability mechanisms on governance in Kenya. This study, therefore, aimed at filling these research gaps.

1.3 Objectives of the Study

The study was guided by the following general and specific objectives.

1.3.1 General Objective

The general objective of the study was to establish the influence of social accountability mechanisms used by civil society organizations and government regulations on governance in Kenya.

1.3.2 Specific Objectives

The study specifically sought to:

- i. To establish the influence of participatory budgeting mechanism used by civil society organisations on governance in Kenya.
- ii. To determine the influence of public expenditure tracking survey mechanism used by civil society organisations on governance in Kenya.

- iii. To establish the influence of social audit mechanism used by civil society organisations on governance in Kenya
- iv. To establish the influence of community score card mechanism used by civil society organisations on governance in Kenya.
- v. To determine whether government regulations moderate the relationship between social accountability mechanisms used by civil society organisations and governance in Kenya.

1.4 Research Hypotheses

To establish how every independent variable impact the dependent variable, the following null hypotheses were tested.

H₀₁: Participatory budgeting mechanism used by CSOs has no significant influence on governance in Kenya.

H₀₂: Public expenditure tracking survey mechanism used by CSOs has no significant influence on governance in Kenya.

H₀₃: Social audit mechanism used by CSOs has no significant influence on governance in Kenya.

H₀₄: Community scorecard mechanism used by CSOs has no significant influence on governance in Kenya.

H₀₅: Government regulations have no significant moderating influence on the relationship between social accountability mechanisms used by civil society organisations and governance in Kenya.

1.5 Significance of the Study

Social accountability has been recognized globally by institutions such as the World Bank and the United Nations as important for three main reasons. First, it improves governance, which ensures accountability of public officials. Citizens in both the developed and the developing world countries show increasing disenchantment with

their governments, with absence of responsiveness, discretion abuse, corruption, favouritism and weak accountability demonstrated by bureaucrats and public officials. Secondly, it increases development effectiveness through effective delivery of public service and policy designs that are more informed.

In many countries, particularly the developing ones, the government does not deliver important services to its citizens because of problems such as resources misallocation, corruption/leakages, weak incentives or absence of articulated demand. Thirdly, social accountability enhances empowerment, particularly of the poor. Empowerment entails freedom of choice expansion and action. Research shows that the dissatisfaction with government among the poor people largely relates to issues of receptiveness and accountability. State institutions do not owe anyone accountability.

By providing critical information on entitlements and rights and soliciting organized feedback from poor people, mechanisms of social accountability provide a way to increase and combine the voice of the underprivileged and vulnerable groups.

Social accountability has also become a significant subject among actors in development who want to understand the types of state-society associations that may support provision of better public services. It supplements and improves other forms of accountability. Elections, for instance, are essential for citizens to air out their voice and demand accountability from the government but they are a weak and indirect tool for improvement of public service. The direct mechanism from citizens to service providers by the use of social accountability mechanisms is an important complement to the broader good governance work.

As an academic subject better understanding of social accountability is essential for students of governance, social work and development studies as it provides them with a good foundation for understanding how it contributes to the enhancement of good governance and improved public service delivery. By documenting how the civil society utilizes various mechanisms of social accountability, this study could potentially contribute to building an empirical evidence of how social accountability mechanisms work and what needs to be done to improve their effectiveness.

Furthermore, in the context of the new constitutional dispensation in Kenya, a better understanding of social accountability mechanisms may prove useful in promoting public participation in governance. In particular, devolution, through the County Government Act 2012, provides for accountability, openness and participation of the public in public finance management. The study will contribute to furthering of this important objective through its findings.

By seeking to establish what works, key bottlenecks and providing recommendations on how to improve use of social accountability mechanisms, this study could be beneficial to CSOs and their beneficiaries. It will also be helpful to the international donor community who will be better guided on which social accountability initiatives of CSOs to support.

1.6 Scope of the Study

The study focussed on the influence of social accountability mechanisms used by civil society organizations on governance in Kenya, namely, participatory budgeting, public expenditure tracking surveys, social audits and community scorecards. In identifying the target population, the study was guided by the typology of CSOs in Kenya developed by the NGO Council (2014), Owiti (2005) and Wanyande (2010). The study specifically targeted CSOs involved in human rights and good governance work. The decision was guided by the fact that majority of the CSOs involved in social accountability initiatives were involved in human rights and governance support. Because of their managerial and decision making roles in their organisations, senior staff involved in social accountability initiatives constituted key informants as they are better placed to adequately respond to the study questions.

1.7 Limitations of the Study

Getting the respondents to fill the questionnaire was a challenge due to the busy schedule of the managers' in-charge of the organizations and the diverse geographical scope. However, the researcher made prior appointments and administered the questionnaire to overcome the challenge as well as send Google forms to the respondents, which attracted good response. Concerns were also raised

by some organizations on confidentiality of the information they will share. To mitigate the challenge the researcher assured the respondents that the research was purely for academic purpose and that the information shared shall not be disclosed to other entities.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter presents a review of empirical literature relevant to social accountability mechanisms and examined theoretical literature that underpins social accountability mechanisms that civil society organisations utilise to enhance governance in Kenya. Referring to similar studies carried out that could shed light on the effects of these mechanisms, the study sought to establish gaps in existing literature that warrants further interrogation of the subject matter. The study utilized the findings of these reviews to develop a conceptual framework, which guided the variables used in this study.

2.2 Theoretical Framework

A theory is a set of constructs and concepts and the connections that are presumed to exist among them, which entails generalisations and principles that are hypothesized which can be tested scientifically. It offers the foundation for establishment of the hypotheses to be tested in the study (Mugenda & Mugenda, 2003). Theories are tools used in analysis for comprehending, clarifying, and making predictions about a certain topic. They form the basis of founding research whereby underlying theories provide previous expectations (Gujarati & Porter, 2010). This study was based on stakeholder theory, social contract theory, and the principal-agent theory.

2.2.1 Stakeholder Theory

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

According to this theory, stakeholders are acknowledged as the group of people who have interest in the organisation's activities (Sweeney, 2009). Freeman (1984) defines stakeholders as any group or individuals who has impact on or are affected by the success of the objectives of the organisation, hence vital to the survival and success of the organisation. Post *et al.* (2002, p.19, cited in Sweeney, 2009) defined stakeholders as individuals and constituencies that contribute to creation of the capacity to create wealth and are its prospective beneficiaries and/or risk bearers. Stakeholders are those who hold the organization through their support (Freeman, 1984). According to stakeholder theory, state agents have both explicit and implicit contracts with different constituents and are responsible for honouring those contracts (Freeman, 1984). Explicit contracts legally define the relationship between the state and its' stakeholders while implicit contracts have no legal standing and are referred to in the economic literature as self-enforcing relational contracts.

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

Stakeholder theory focuses on groups of people that initiate or implement interventions (for example the civil society organizations) and those who are supposed to benefit from the application of such interventions (for example, citizens). In the context of social accountability, the civil society forms a critical stakeholder in the state-society relationships. The constitutional and legal frameworks provide for expectations and standards for more accountability toward an institution's stakeholders by providing interested parties with verified information in relation to its actions and omissions concerning social issues Leipziger (2003). The application of standards has to be legitimised by stakeholders. This means that stakeholders provide feedback on whether standards are applied in the right way and whether the standard 'content' reflects their 'local' fears (ISEA, 1999; Leipziger, 2001). Stakeholder theory comprises descriptions of the reasoning on how states

organs consider interests of stakeholders, and instrumental through which stakeholders such as the civil society can hold these state agents accountable to beneficiaries. Utilizing the instrumental, descriptive and normative stakeholder theory will help inform the argument of standardized ethics and instruments, which the civil society uses to demand accountability from state organs as well as whether these instruments are effective in achieving the stated objectives. Stakeholder theory is relevant to social accountability study in that, the civil society organisations constitute a key stakeholder in governance and their role in promoting the use of a number of social accountability mechanisms is critical to achievement of demand-side accountability (Freeman, 1984).

Despite its seeming rise in popularity, many smart scholars have problems with a stakeholder theory. Susan (1999) argues that stakeholder theory lacks specificity and, thus, cannot be operationalized in a way that allows scientific inspection. Others feel that stakeholder theory offers no decision-making criteria that would adequately guide corporate governance. Most critics, like [Teppo](#), feel that stakeholder theory is vacuous and offers an unrealistic view of how organizations operate but the real problem is that there are so many versions of stakeholder theory that it's difficult to know where even to begin to offer critiques.

2.2.2 Social Contract Theory

The term takes its name from *The Social Contract* (French: *Du contrat social ou Principes du droit politique*), a 1762 book by Jean-Jacques Rousseau that discussed this concept. Although the antecedents of social contract theory are found in antiquity, in Greek and Stoic philosophy and Roman and Canon Law the heyday of the social contract was the mid-17th to early 19th centuries, when it emerged as the leading doctrine of political legitimacy.

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

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

The social contract theory is full of several logical fallacies. The basic assumption of the contract theory is wrong. A sudden transition from a lawless and, as Hobbes says, even non-moral and warlike condition of the State of nature cannot change into the law-abiding and peaceful community in the State is not possible. It presupposes equality among men in the State of nature which is not correct. Man’s freedom was limited by his own power, which was unequal. He had, therefore, no liberty and no rights in the State of nature. They exist only in civil society or State, where there is common social consciousness and a common authority to defend rights and enforce duties. The contract theory is based on self-contradictory reasoning. It declares that men in the State of nature came together to enter into a social contract and establish the State. But this fact of coming together shows that they had common consciousness before they met each other, and that the “State” had already arisen among them before they entered into a contract.

Similarly, the theory asserts that the relationship between the individual and the State is voluntary. But the State is a compulsory association. It is not like a commercial partnership between some persons for private interests and purposes. It is a permanent union for common ends and for unlimited purposes. Every man is born in the State; the State is a part of him and he is a part of the State.

2.2.3 Legitimacy Theory

Legitimacy theory is derived from the concept of organisational legitimacy, which was advanced by Dowling and Pfeffer (1975). Legitimacy theory posits that organisations continually seek to ensure that they operate within the bounds and norms of their respective societies.

According to this theory, organizations come into existence and act by consent of the general society, hence required to be sensitive to all possible stakeholders. If organizations do not meet the expectations of the society in their actions, they will finally face increasing externally enacted controls over their behaviour. Thus, the government will do whatever they think is necessary to maintain their image of legitimacy with legitimate methods and aims of achieving it (Villiers & van-Staden, 2006).

Legitimacy theory stipulates that states and the society have a social contract an indication of the social license to operate (Dowling & Pfeffer, 1975; Chaffee ,1985; Suchman, 1995; LezRayman-Bacchus, 2006 & Magness 2006). The theory is accredited to Suchman (1995) who argues that legitimacy is a generalized view or supposition that the activities of an entity are proper, desirable or suitable within some socially developed system of values, norms, definitions and beliefs.

Legitimacy theory is based upon the notion that the state activates a social contract, where it approves performing various actions that are socially desired in return for approval of its goals from the society. In legitimizing its actions through disclosure, the state justifies its continued existence. This theory suggests that the state aim to produce congruence between their activities and societal norms. Legitimacy theory is based on prioritization in that some social claims have legitimacy over others and ought to therefore be given more consideration and priority level (Hilson, 2014). Legitimacy theory is relevant to the role of the CSOs in enhancing social accountability as it provides the necessary parameters that help the CSOs to clarify their legitimacy as political and social players and their responsibilities to key stakeholders that ensure positive contribution towards public good.

2.2.4 Policy Network Theory

The policy network theory began in late 1970s with two largely independent transatlantic development both part of a general shift in focus in political research in the twentieth century from formal hierarchy and jurisdiction to informal constellations of power and interests (Enroth, 2011).

This theory posits that our world encompasses networks and governance and policy-making are 'only achievable within networks, providing a framework for the efficient horizontal organization of the actions and interests of private and public corporate actors that mutually depend on their resources (Borzel, 1998). According to this theory, governance therefore involves many actors interrelating in networks that work in the organisational and conceptual boundaries through ways in which the modern state has been understood for a long time: particularly the difference between the state and the civil society, and the distinction between public and private sector (Adam & Kriesi, 2007).

Policy network theory revolves between policy networks interpretations as an interest intermediation typology and policy networks interpretations as a precise form of governance. Interest intermediation deduces policy networks as a mediating aspect in the relationships between organized interests and the state. This approach suggests that the application of policy networks may be generic to different policy-specific subsystems across national, international, and sub-national contexts. Concepts of network governance on the other hand view policy networks as an important solution to combined action problems where political resources are shared across a loose coordination of private and public actors. However, the difference between these two policy networks interpretations is not always clear and mutually exclusive (Adam & Kriesi, 2007; Borzol, 1998).

According to the governance school, policy networks area precise governance form, an instrument to organize political resources in circumstances where these resources are widely distributed between public and private actors (Borzol, 1998). Many researchers limit network governance use to analytical models, which are important tools for interpretation of the observed policy network changing aspects and the

outputs linked to them, but are descriptive in nature; making a causal inference in these circumstances seem questionable at best (Atkinson & Coleman, 1989). The role and interests of the CSOs is critical in determining the policy direction of a country or a sector. Through use of its social accountability mechanisms, the CSOs are capable of positively or negatively determining the success or failure of a policy (Peterson & Bomberg, 1999). The policy network theory is relevant in its attempts to clarify policy outcomes by examining how the civil society facilitate bargaining between the state and other local stakeholders over the design of policies and its outcomes.

A critique of Policy network theory, is that the theory does not explain clearly how interactions between actors in the policy network influence policy process and outcomes (Börzel 1998; Dowding 1995) or to capture the changes that characterize the interactions in the policy process (Dowding, 1995; Klijn & Koppenjan; 2000).

2.3 Conceptual Framework

According to Miles and Huberman (1994), a conceptual framework is a visual or written product that offers clarification, by use of graphs or in narratives, the main study subject - the key aspects, notions, or variables - and the supposed relationships among them. It explores the connection between independent variables and dependent variables. For the purposes of this study, the conceptual framework that informed the independent variables are as follows: participatory budgeting mechanism, public expenditure tracking survey mechanism, social audit mechanism and community scorecard mechanism while the dependent variable is governance. The moderating variable for the study was government regulations as shown in the Figure 2.1:

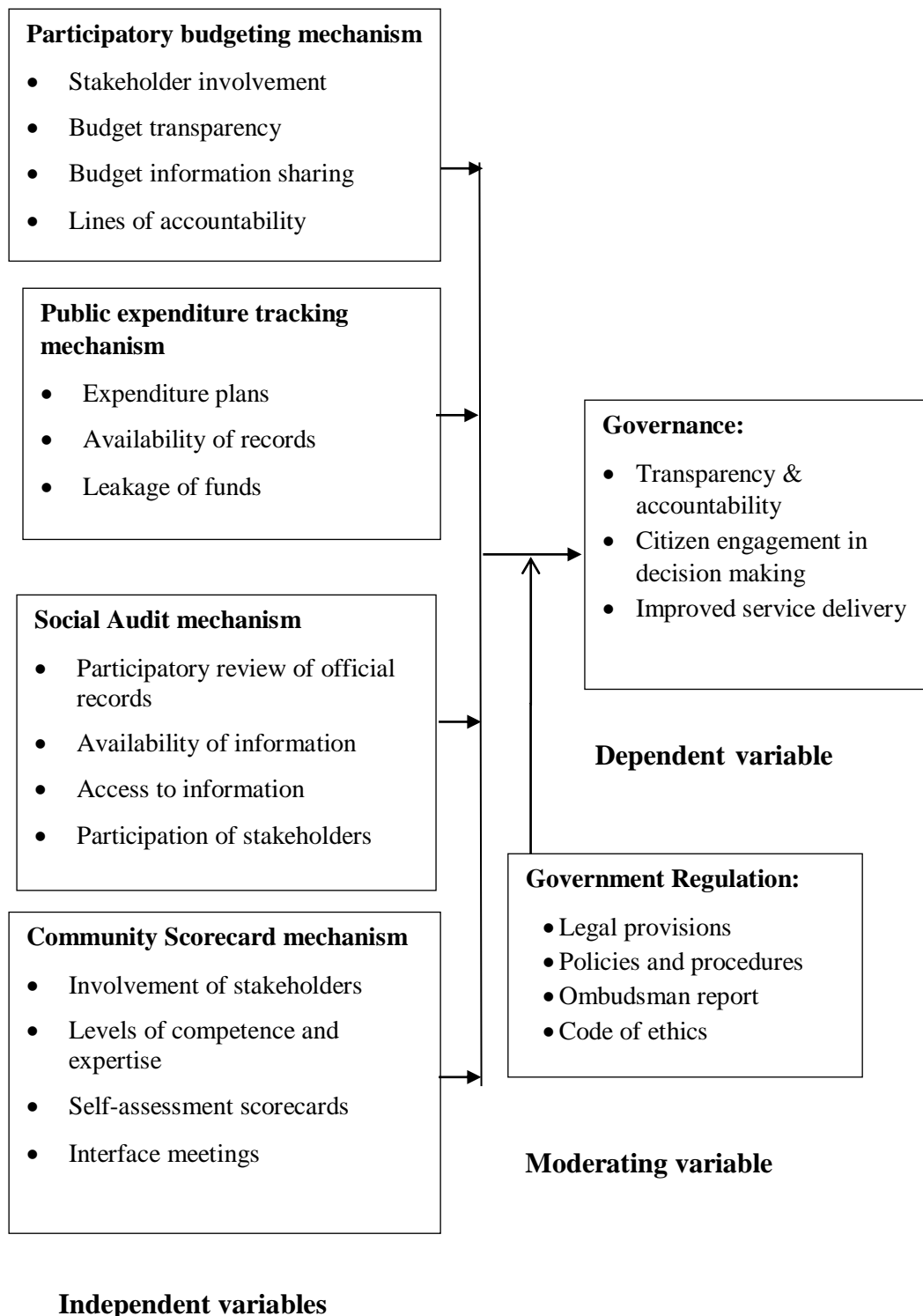


Figure 2.1: Conceptual Framework

2.4 Review of Literature on Variable

2.4.1 Participatory Budgeting Mechanism

World Bank (2014) argues that, participatory budgeting is a mechanism that allows citizens to participate directly in all budgeting cycle phases, namely, forming, making decisions and monitoring executions of budget. It was founded at the municipal level in Brazil during the late 1980s when the country was experiencing unprecedented social upheavals. Through public meetings involving communities, citizens voted on their budgetary priorities and submitted information to government (World Bank, 2012). It focuses on bringing the voice of citizens into the process of budgeting through improved inclusion, increased transparency and comprehending the constraints of budget, improving public spending targeting and reduced corruption. The formation of budgets and public policies involves direct participation of citizens/civil society, ensuring alignment of funds with the spending priorities of the local community (UN-HABITAT, 2003).

This social accountability mechanism entails direct participation of citizens/CSO in forming various budgets and public policies at the regional and national levels. In some cases, citizens and civil society organisations are directly involved in formulation of public policies. The civil society actors may formulate alternative budgets that express the priorities and preferences of the people, which affects the formulation of budget (United Nations, 2005).

World Bank (2014) argues that, as an accountability tool, participatory budgeting focuses on achieving equitability of budgetary allocations by creating channels that citizens can use to express their priorities and needs to allow consideration of these priorities and needs in the budget. This involves creating public awareness on expenditure and revenue of the resources of the public. Involvement in decision making on fiscal decisions and having access to information creates transparency in the budget formulation process and the needs of the people are handled with high levels of sensitivity. Greater participation by the people creates a room for identifying the needs of the people better, which results in better financial planning. Clientelistic practices and domination by the elite is also reduced with increased

transparency. The process, therefore, ensures greater representation and participation of the people's concerns and interests in formulating the budget, which improves government credibility and the people's faith in the running of the government (CBGA, 2012).

According to the World Bank (2012), the benefits of participatory budgeting are manifold. It helps in increasing effectiveness in allocation of budget, improves management and accountability, reduces poverty and social exclusion, increases trust between citizens and the government, strengthens democratic practices, enhances community cohesion and maturity to effect trade-offs without any deleterious conflict. In an ideal world, the process integrates direct participation of citizens during budget execution monitoring.

The mechanism has the following key components: participation, inclusion, financial dimensions, level of budget transparency, legal dimensions, participatory budgeting and governance (Yael Velleman, 2010). While participatory budgeting has been implemented in Brazil for several years, different forms of participatory budgeting can be found today in many nations, including Brazil, Argentina, Uruguay, Chile, Peru, Dominican Republic, Nicaragua, El Salvador, Mexico Spain, Italy, Germany, Kenya, France, South Africa and Philippines. Most participatory budgeting experiences are at the urban and rural municipality levels (PGU-ALC, 2004).

The Institute of Economic Affairs (IEA -Kenya) posits that, the concerns and interests of the economically and politically dominant sections are represented in the economic policies of a government as expressed in the budget. In the formulation of various macroeconomic policies, the government rarely considers the opinion of the poor or even organisations that represent the interests of the people. Reports on budget analysis are neither distributed nor presented to the public or Parliament. The Budget Information Programme at the Institute of Economic Affairs (IEA) lays focus on collecting information about the budget and distributing the information to many members of the public which enables them to comprehend the policy document and how it affects them (IEA, 2014).

According to Claudia Camargo (2016), some of the strengths of the participatory budgeting mechanism are poverty reduction and social inclusion, empowerment of the local communities, enhanced social accountability, better planning and management, and improved credibility and governance. Although participatory budgeting has been widely disseminated, the mechanism is not a silver bullet that solves all management and governance problems. There are several challenges that governments have encountered in the implementation of participatory budgeting. These challenges include raising false expectation of the masses, quality of participation, exclusion of key stakeholders such as the civil society in the planning processes, overstressing government capacity, tension with elected representatives and sustainability of the process.

2.4.2 Public Expenditure Tracking Surveys (PETS) Mechanism

According to Dehn, Reinikka and Svensson (2003), there is clarity that when budgetary allocations are used to indicate public services supply, they end up being poor predictors of the real public services quantity and quality particularly in countries with weak institutions and reduced accountability. Services are derived from money spent on development through several stages. The needs and priorities of citizens may not be met through government spending and popular aspirations may or may not align with its budgetary priorities (Wagle & Shah, 2003). The partial prediction of the outcomes of development can however be attained throughout poor budgetary allocations. The significance of the budgetary allocations is however, determined by the access of funds by the intended beneficiaries rather than loss of funds through mismanagement and corruption (Jeremy, 2002).

The World Bank, through the Uganda PETs survey in 250 schools found that primary schools only received 13 per cent of funds allocated for primary school education. Considerations for equity were side lined and the political economy of the region dictated how grants were issued. Schools dominated by the poor people received nothing while those with high numbers of upper and middle class population received large portions. It is therefore important to assess public spending efficiency and the quality and quantity of services provided. It is also essential to

assess the impact of the policy changes on development, which is one of the goals of PETS. It acknowledges the fact that misreporting occurrences are bound to happen in delivery of public services which is why it uses multi-angular data (data from reliable sources). This is the information triangulation strategy which is done to scrutinize data gathered from different sources to ensure that it is correct (World Bank, 2010).

Reinikka and Svensson (2002) posits that as countries take part in giving social services to the citizens, spending plans since these exercises are clearly tied up in payments of payroll. In Peru, for instance, 90 percent of spending on secondary and primary education was directed to finance (Dorotinsky, 2002). These portions suggest little adaptability to extend the sum or circulation of non-wage spending. Regardless of whether spending allotments and transfers reach the poor people and needy is the real determinant of the quality and viability of social spending (Hallak & Poisson, 2006). The two further contend that fluctuation in per capita health and school spending crosswise over topographical regions is observed. The extensive contrasts in asset portion noted in a few nations raises major issues of value among financial and statistical groups. These topics are all the more thoroughly covered in the public consumption audits and benefit-incidence analyses which examine the degree to which open spending benefits accrue to the needy and poor people (Hallak & Poisson, 2006).

Hallak and Poisson (2006) further states that public funding leakage in funds set aside for health, education and social help programs and their recipients is an inescapable issue. Leakage is commonly characterized as the offer of assets planned for but not received by the frontline providers (Hughes, 2005). A narrower meaning of leakage proposed by Lindelow (2003) centers around the contrast between assets or materials dispensed by one level of government and really received by a forefront office. The two sorts of evaluations may propose misuse or corruption, and PETS have discovered proof of expanding unit costs of products obtained with the consent of providers, degenerate acquirement practices and withholding assets for organization and optional uses, among different cases. In any case, estimates can likewise reflect monetary management issues, "typical" authoritative costs, inadequate records, and off base bookkeeping practices or mistakes in data entry

(Hughes, 2005). Reinikka and Svensson (2004) posits that Public Expenditure Tracking Surveys (PETS) have demonstrated proof of compensation deductions taken by middle people in the finance procedure for instance in Yemen by Central Bank clerks accused of disbursing money for pay rates to principals and in the Democratic Republic of the Congo by Ministry authorities. Discretionary pay docking is a noteworthy issue where the management of payroll is physical and public employees transport the payroll. Paying bribes to acquire public positions has been seen in Cambodia, where people pay as much as US \$100,000 for work positions, for example, a director at the national or provincial workplaces of the Health Ministry and US \$3,000 for a position as a low-level public servant in the health division (Reinikka, 2004).

According to World Bank (2012), absence of data and compelling use of that data underlies the issue of capturing resources and leakage in the social segments. A focal and unavoidable issue that PETS have featured is the need for asymmetry of data between levels of government. There is little knowledge about transfers and asset use all through the framework. Similarly, front-line suppliers and the networks they serve do not take part in spending plan and have little thought of their prerequisites and qualifications. In Madagascar, for instance, half of the regions and a fourth of schools had an "inadequate or indistinct" bookkeeping framework, and 17 percent of regions could demonstrate no proof of having received the distributed materials. UN-HABITAT (2004), outlines the key steps in the PETS procedure as discussions and extent of study, evaluation of accessibility of information at different levels of government and other supplier associations including agencies who are frontline service providers, both public and private, gathering of data or information is done through organized questionnaires and data entry and verification. The actual output will be complete data sets, which needs to be documented and disseminated.

2.4.3 Social Audit Mechanism

Social Audit is a tool through which organizations can plan, manage and measure non-financial activities and monitor both internal and external consequences of the organization' social and commercial operations. Social audit relates to social goals attainment thus an independent evaluation of organization performance. It is social mechanism tools that evaluate use of public utility and its relevance to social activities. Social audit help an organization to assess and demonstrate it social, environment and economic benefits (USAID, 2018). Requirements for carrying out a Social Audit are: faithfulness in participatory democracy, an active and empowered civil society, an accountable to state and congenial political and policy environment.

According to USAID (2018) social audit mechanism relies on engagements of civil society organizations and citizen to directly and indirectly demand transparency and accountability in public budget cycles and public policy. Social audit is based on the government having obligation to be transparent and account to the citizens and the citizens having the right to know how the government does and how it does it. Therefore social audit mechanism can be anti-corruption and efficiency mechanism of social accountability. The main objective of a social audit is to monitor, track, analyze, and evaluate government performance.

According to the Institute of Economic Affairs Kenya, (2010) Social audits mechanism consists of an open and participatory review of official reports of works and expenditure. The mechanism is useful in enhancing accountability and transparency at the local level, identifying leakages and gaps in project and program implementation and acts as a platform where locals can express their grievances, ideas and views and can foster strong relation and linkage between the government and local communities. For social audit to be successful, the mechanism must provide easy access to relevant information, avail public expenditure reports, easy access to government records and involve every stakeholder.

Social audits were initially used as public hearings due to their widespread credibility and success but they were later institutionalized. A study in Andhra Pradesh state in India found that social audit have led to significant increase in employment generated and an increase in corruption exposure and funds lost in this programs were significantly recovered (Singh & Vutukuru, 2010).

2.4.4 Community Scorecard (CSC) Mechanism

According to Dedu and Kajubi (2005), this is a community based monitoring mechanism whose purpose is to guarantee responsibility and responsiveness of service providers to beneficiaries through an "interface meeting" that takes into consideration a quick criticism on the level of fulfilment with specific services. It utilizes 'network' as the unit of examination and focuses on offices at the local level for deciding client fulfilment with specific government plans, projects and arrangements. Other than checking client recognition on the quality, effectiveness and straightforwardness of administrations, community scorecard include, a) following sources of data or uses, b) observing nature of administrations and tasks, and c) creating benchmark execution criteria for use in asset distribution and spending choices. It likewise measures d) comparing facilities of execution crosswise over offices and regions, e) stimulating direct criticism mechanism among clients and suppliers, f) building local limit and strengthening the voice of citizens and empowering communities (Ravindra & Adikeshavalu, 2004).

Singh and Shah (2004) outline a thorough CSC process, which involves: 1) the stage of tracking input, 2) a scorecard generated by the community to survey performance of a specific plan or task, 3) self-assessment scorecard by service providers, and, 4) interface criticism meeting to acquaint the specialist organization with consequences of the CSC, to impression of clients. Appropriate usage of CSC includes a great deal of preliminary preparation and endeavours for standardizing systems to address the requirements and complaints of the general population. It explores the issues faced by individuals in availing of a specific scheme/service and the extra highlights required to enhance these.

According to World Bank (2004), the various stages involved in CSC are 1) Preparatory Groundwork, 2) development of Input Tracking Exercise and 3) filling up the input-tracking matrix. It also involves 4) development of Community Generated Performance Scorecards, 5) generation of self-evaluation Scorecard by Facility Staff, 6) interface among Community and Facility Staff, 7) development and organization: The CSC activity ought to be in the long run standardized through interest and supply side measures. The governments at different levels must establish forums to get input from the networks by means of CSC with the goal that approach activities in light of performance can be taken. Correspondingly, CSOs must prepare their staff in the initiative so they develop into institutions that can conduct it sustainably.

Similar to other social accountability instruments, community scorecards need some aspects for fruitful and effective use. They include; a) far reaching comprehension of socio-political setting, b) sensitivity to needs and prerequisites of the general population of the network and c) comprehension of the structure of public finance at the local/decentralized level. It likewise requires d) an association or group that can encourage the procedure and e) a viable campaign to advance the procedure to guarantee most extreme support of the general population, publicizing the after-effects of the procedure and a viable campaign to systematize the important changes. CSC is not simply intended to enlist the level of fulfilment of the general population with different public services, undertakings and projects but to achieve changes in their actual working (World Bank, 2004).

2.4.5 Government regulations

The effectiveness of social accountability is affected by a scope of fundamental political, legal, cultural, social and monetary elements, Mulgan (2003). These variables assume an imperative role in deciding the plausibility and probability of achievement of social responsibility activities. A few aspects of the enabling environment are critical to the point that they can nearly be thought about as requirements for social accountability. For instance, the opportunities for social accountability activities are unmistakably more prominent where the political regime

is democratic, a multi-party framework is set up, and fundamental political and social equality are ensured (Jenkins & Goetz, 1999). According to CBGA, (2012) rule of law and presence of legitimate guarantees for freedom of information, articulation, press, affiliation and groups are significant. Basic socio-economic, political, cultural and financial factors likewise have an imperative impact on key viewpoints, for example, subjects' desires for and relations with the state, people groups' readiness to challenge the authority or speak out, and the limit and methods for CSOs to plan and act. An unfavourable environment does not imply that social responsibility exercises cannot be sought after (World Bank, 2012). Nevertheless, activities or changes to make an additionally favourable environment - for instance, by introducing freedom of information or encouraging NGOs registration - can be basic to accomplishing compelling and economical social responsibility results. Centre for Budget and Governance Accountability (CBGA, 2012).

Velleman *et al.* (2014), states that the degree to which a particular system of government is open or favourable to the voice of civil society and its responsiveness to that voice influences the degree to which a participatory procedure can influence both the setting in which suppliers work. There is a solid tension between the requirement for tools, which is higher in less favourable situations, and the capability of tools to accomplish their purpose, which is reduced in less favourable environments. Since the level of receptiveness may affect the degree to which suppliers recognize their duty to become straightforward and responsible, political buy-in to the change procedure and the supporting of the procedure by high-level leadership has been distinguished as a key empowering factor.

The World Bank (2012) posits that if certified political will or buy-in is missing, there is a risk that public sector performers will just pay lip service to social responsibility approaches and no solid outcomes will be accomplished. One procedure for beating this risk is to incorporate shields with the outline of social responsibility components, for instance, unequivocal concurred rules about support, guidelines of commitment, observing, and development. Another long-term but more profitable methodology is to advance more prominent government buy-in. This should be possible by recognizing and sustaining within the public segment social

responsibility champions who really believe in and will support the methodology and put time and energy in educating the government sectors about the solid advantages of social responsibility approaches including, for instance, demonstration pilots in the country and cross-country trades or study visits (World Bank, 2012).

2.4.6 Governance

The concept of "governance" has been in existence for a long time now. Basically, "government" means: the procedure of basic leadership and the procedure by which choices are actualized (or not executed). Governance can be utilized in a few settings, for example, corporate administration, universal administration, national administration and local administration (World Bank, 2014). Recently, the expressions "government" and "good governance" are by and large progressively utilized in developed writing. Bad governance is in effect progressively viewed as one of the underlying drivers of all insidiousness inside our social orders. Real contributors and universal monetary foundations are progressively constructing their guide and credits in light of the condition that changes that guarantee "good governance" are attempted (Rasheed & Olowo, 1994).

According to World Bank (2013), governance is the decision-making process or procedure of basic leadership and the procedure by which choices are executed. An examination of government centres around the formal and casual on-screen characters associated with basic leadership and actualizing the choices made and the formal and casual structures that have been set up to arrive at and execute the choice. Government is one of the governance actors. Different actors engaged with governance vary contingent upon the level of government that is under discussion. In rural areas, for instance, different actors may incorporate compelling property owners, peasant farmers associations, cooperatives, NGOs, research institutes, religious leaders, financial establishments, political groups, the military and so forth. At the national level, in addition to the above actors, media, lobbyists, universal donors, multi-national partnerships, and so forth may assume a role in basic leadership or in affecting the basic leadership process.

All actors other than government and the military are generalised as a major aspect of the "civil society." In a few nations, in addition to the civil society, organized crime syndicates additionally affect basic leadership, especially in urban zones and at the national level. Thus, formal government structures are one means by which choices are arrived at and actualized. At the national level, casual basic leadership structures, for example, "kitchen cabinets" or casual counsels may exist. In urban regions, organized crime syndicates, for example, the "land Mafia" may affect basic leadership. In some country territories, locally great families may settle on or affect basic leadership. Such, casual basic leadership is frequently the consequence of corrupt practices or prompts corrupt practices (UNESCAP, 2014). Good governance has eight noteworthy attributes. It is participatory, accountable, consensus oriented, straightforward, responsive, viable and effective, impartial and comprehensive and pursues the control of law. It guarantees that corruption is limited, the perspectives of minorities are considered and that the voices of the most powerless in the public arena are heard in basic leadership. It is additionally receptive to the present and future needs of society.

The role of social accountability in good governance through both horizontal accountability and vertical accountability has been identified as being critical. Horizontal accountability involves setting up government procedures and public policies, though vertical responsibility includes public systems for authorizing responsibility, both previously and amid the activity of public authority, and incorporates subject groups and an energetic autonomous media. This vertical accountability prompts a more extensive comprehension of good administration, requiring consistent give and take between the state and society. Such social responsibility has direct significance to adjusting public expenditures to pro-poor policies in a countries Poverty Reduction Strategy Papers (PRSPs) and guaranteeing that resources are provided for powerful delivery of services to poor people (World Bank Institute, 2006). Great governance is an ideal, which is hard to accomplish in its totality. Not very many nations and social orders have managed to achieve total good governance. However, to guarantee feasible human improvement, moves must be made to progress in the direction of this ideal; with the point of making it a reality (WB, 2014).

2.5 Empirical Review

There is a developing acknowledgment both among governments, private sector and civil society that communities and citizens have an imperative task to carry out to improve the accountability of public authorities, lessening corruption and leakage of assets and enhancing delivery of public services. Accordingly, social accountability has turned into an appealing way to deal with both people in the public and civil society for enhancing administration forms, service conveyance results, and enhancing asset distribution choices. Throughout the most recent decades, various models have developed that exhibit how citizens can make their voice heard and viably take part in making the public sector more responsive and responsible (WB, 2005). Painter (2002), in a study on participation of civil society in PRSP advancement forms in Malawi, Bolivia and Rwanda established that there are certain critical factors that impact the nature of the interests of civil society in social responsibility forms. The setting of civil society and government, relations between civil society and the state and the quality of vote-based system highly affected the nature of cooperation.

Painter further established that the most essential factor in the citizen involvement quality is government willingness. In the event that the government is unwilling to open up space for civil society, it is exceptionally troublesome for the civil society to push these limits. Government's and the civil society's desire for levels of investment in social responsibility activities are different and frequently contradictory, prompting disappointments and conflict. The experience of Malawi, Bolivia and Rwanda affirms that normal individuals, who are not formally organized, did not have a solid influence in PRSP detailing and there is insignificant incorporation of the most underestimated groups. Consideration is frequently because of a group's request to take an interest. On account of Rwanda, for instance, particularly organized groups enabled excluded groups, for example, disabled individuals, to give their suppositions on approaches. Notwithstanding, alliances of differed CSOs have been helpful vehicles through which accord can be achieved, if they are kept adaptable, with the goal that they might be receptive to the opportunities arriving out of a changing policy setting.

Another study by Adabala *et al.* (2004) revealed noteworthy cross-country difference in the involvement with civil society cooperation in the social responsibility process in West African nations. The degree of interest relied upon the kind of government and the degree of majority rule culture; the limit of national experts to take part in participatory processes with citizens, civil society and key partners; and, the degree to which civil society groups exist and are dynamic among poor people. Despite incongruities in progress, the experience offered commendable exercises of civil society support in decentralized poverty reduction governance.

Arellano-Yanguas (2017) in ‘Social Accountability and democratic deepening – Comparison of socially driven institutional strategies’, explores social accountability and its potential to enhance governments’ responsiveness and the legitimacy of democratic regimes. He posits that social accountability is the capacity of the civil society to control and influence the performance of public institutions, including political authorities, bureaucrats, and the public-related activities of private corporations. He explores the proliferation of mechanisms aimed at fostering accountability through the participation of civil society establishing that both civil society groups and public institutions have promoted these types of mechanisms. The analysis of those mechanisms, incorporating the comparison of socially driven and institutional initiatives, indicated interesting opportunity to improve our understanding of the extent to which the conditions and the processes through which those mechanism have contributed to improving accountability.

A study by Esbern and Signe (2013) as quoted by Hansen *et al.* (2013), sought to fill a knowledge gap relating to the execution of social responsibility activities in rural Africa South of Sahara supported by foreign aid about decentralization. In light of an audit of accessible literature, the study concentrated on the experience of social responsibility activities, to be specific public expenditure tracking surveys (PETS), participatory budgeting, participatory planning, community-based monitoring and need setting and demand drive provision of services. The study focused on reviewing social accountability not just as a specialized device inside the setting of decentralization and more extensive political commitment.

The study established that there is a requirement for research-based effect assessments connecting endeavors to help social accountability interventions with enhanced access and enhanced quality of services for poor people. In the East African context, social accountability initiatives have yielded mixed results with notable examples of success by Uganda's use of Public Expenditure Tracking Surveys in 1996 (WB, 2004).

The surveys, conducted in 250 schools, indicated that on average, schools only receive 13 percent of non-wage funds given by the central government between 1990 and 1995. Majority of the assets allotted were diverted because of corruption and mismanagement and almost 70% of schools did not get anything. It was additionally discovered that parents added approximately 73% of the aggregate school spending in 1991 (World Bank, 2004). In Kenya, budget analysis reports by the Budget Information Program at the Institute of Economic Affairs (IEA) centres around collection of data about the financial plan and widely spreading the data to people in general, empowering them to comprehend the policy document and how it affects them (IEA, 2004).

2.6 Critique of Literature Reviewed

Social accountability initiatives are mainly used in areas of precarious statehood, because of the inadequacy of formal structures of governance. However, the initiatives tend to face similar challenges associated with other governance interventions in these contexts. First, low levels of security or even direct violence discourages the mobilisation of citizens (Schouten 2011). High factionalism or particularist interests further threaten the participatory dimension of social accountability, resulting in elite capture and the use of projects for exclusionary means. Lack of administrative capacity, community trust or the constraining effects of poverty can further limit the success of social accountability projects, requiring due attention in project design and implementation (Mulgan, 2003).

The challenges facing social accountability are however not solely practical in nature but also question the underlying assumptions and universal applicability of the model. This not only necessitates a deeper understanding of the contextual factors

shaping the incentives of citizens to participate, but also an awareness of the limitations of the applicability of mechanisms utilized. What social accountability offers is a bottom-up approach intended to strengthen governance based upon the principal-agent model. It is meant to complement the top-down interventions, such as judicial and legislative reform, anti-corruption strategies or capacity-building for public financial management that have long been the main target of governance programmes. As it ended up being apparent that the performance of elites responsible for governing did not exclusively rely upon greater limit building or better approaches, trusts were moved to the rebuking impact of external motivating forces, i.e. bottom-up pressure for execution. The two methodologies anyway expect the presence of an intrinsic, uncomplicated want for better public governance and provision of goods for the benefit of the important actors (Joshi, 2014).

According to Mulgan, (2003), what is effective or less effective for the actors involved can change broadly crosswise over settings regarding their objectives and desires and as far as what is socially acceptable and doable for accomplishing managed results. Making sense of these subtle elements is certifiably not a direct task as any governance setting harbours various, regularly clashing interests and a snare of changing loyalties and responsibility connections, whereby principals now and then go about as specialists and the other way around. The business persons who would welcome a new road do not want their land captured for its construction. The patient who needs better health care in the district is also related to a nurse whose position and income is threatened in any reorganisation.

In short, these dilemmas indicate the limitations that reality can pose to the applicability of social accountability mechanisms in some settings, and highlights the need for an awareness of the appropriateness of such mechanisms in each context. Furthermore, public goods and service provision in many developing nations is usually the result of certain degree of co-production between (quasi-) charitable or other aid organisations, government bodies, the private sector and (groups of) citizens (Joshi & Moore, 2004).

It is questionable to what extent the principal-agent model underlying social accountability approaches applies to such unorthodox but nonetheless widespread civil society organisational arrangements. These circumstances make it difficult to enforce a straightforward type of explicit accountability (Joshi & Moore, 2004).

2.7 Research Gaps

The critical importance of social accountability research is reflected in its inclusion in the World Bank's policy disclosure for a long while. The 2001 World Development Report and the World Bank's strengthening system (World Bank, 2002) perceive responsibility as a fundamental part of 'strengthening' and subsequently poverty eradication. The need for reinforcing accountability connections between policy makers, service providers, and customers is at the centre of the 2004 World Development Report's contention for "making services work for poor people" (World Development Report, 2004). Moreover, social accountability of organizations is one of the three conceptual pillars of the rising Social Development Strategy of the World Bank (World Bank, 2004).

Research on social accountability have mainly focused on the supply-side of government utilizing strategies, for example, politically-balanced governance, authoritative guidelines and methodology, reviewing requirements, and formal law implementation offices like courts and the police. These "top-down" responsibility advancing components have met with only restricted achievement in numerous nations – be they developing and developed (Ackerman, 2004). Similarly, there are few researches exploring social accountability of public institutions that have been privatised or services that have been contracted to the private sector to aid in bringing market-based accountability into the public sector (Joshi & Moore, 2004). Many of the research in this area mainly focuses on case studies of limited number of agencies and specific thematic are such as provision of basic services such as water, healthcare and education while a focus on Kenyan context and specifically, the civil society has been lacking (WBI 2010).

As a result, research interest focusing on effectiveness of the civil society social accountability mechanisms on governance in Kenya has not been fully explored. The aim of this study therefore is to fill this research gap by exploring the influence of civil society social accountability mechanisms such as participatory budgeting, public expenditure tracking surveys, social audits and community scorecards on governance in Kenya.

2.8 Summary of the Chapter

This section has reviewed the concept of social accountability, which is rising as a promising territory for citizens in developing as well as developed countries and international organisations such as World Bank regarding social economic development. With the increased focus towards devolution and decentralization, governments both at local and national levels are required to involve local populations more closely in overall governance processes and specific development interventions. Similarly, budget support and results based approach loaning that development organizations, for example, World Bank and many other donors are employing requires strong local accountability frameworks are a key component for the practicality of this type of development interventions. In this regard, the role of citizens and the civil society towards development planning, monitoring is crucial to attainment of effectiveness and efficiency. It is actually here that the mechanisms of social accountability can have a vital influence.

Development institutions and organizations such as World Bank are increasingly supporting and promoting social accountability initiatives in a number of developing nations such as Argentina, Malawi, Peru, Senegal, Sri Lanka, Uganda, Philippines, Armenia, Benin, Ghana, Honduras, India, Russia and Vietnam.

These interventions incorporate supporting autonomous activities attempted by civil society organizations, local government refinement and sharing of experiences and lessons learned and the presentation of social accountability instruments within the supported tasks, projects and arrangements. The long haul objective is that social accountability instruments are standardized as a component of existing administration frameworks, along these lines guaranteeing greater accountability of governments to their citizens in all areas.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter explains the approach that was utilized in this study including the design of the research, target population, sample size, sampling technique, the method used in data collection, analysis of data and presentation. The chapter additionally shows the variables of the study, their operationalization and the models which were employed in this study.

3.2 Research Philosophy

Research philosophy is the development of logical reasoning that incorporates contemporary ideas with previously established methods of thought through structural phases. It is comprised of both inductive and deductive reasoning, as well as variables involving influences of cause and effect and are classified as positivism, critical realism, interpretivism, post modernism and pragmatism (Saunders, Lewis, & Thornhill, 2009). This study is structured as an interpretivism philosophy of since it is focused on the assessment the differences between humans as social actors. It deals with interpretation of social roles with respect of own set of meaning. In addition, the study seeks to interpret the social roles of civil society organisations in relation to governance actors in the public sector. Based on this philosophy, the civil society organizations' approach is deemed different from other stakeholders as they act according to their interpretation of the social accountability approaches they have adopted.

3.3 Research Design

The research employed a cross-sectional research design. Elahi and Dehdashti (2011) assert that a survey research is proper when the objectives of the research incorporate the accompanying factors. By portraying the attributes of social or physical phenomena and deciding the recurrence of event; deciding how much the factors are related and making forecasts with respect to the event of social or physical

phenomena. The study used cross-sectional survey research design to examine the influence of civil society social accountability mechanisms on governance in Kenya. By use of this research design, the study was able to depict each of the construct as it is and set up the connection between the independent and dependent variables. Cross-sectional surveys also help a researcher to know much about opinions and attitudes of the respondents. It likewise focuses on getting data that depicts existing phenomena by getting some information about their discernments, states of mind, practices or qualities. As indicated by Mugenda and Mugenda (2003), a survey endeavours to gather information from individuals from a population to decide the present status of that population while referring to one or more variables.

3.4 Target Population

A population alludes to the aggregate collection of components about which the researcher wishes to make a few inferences. It is also defined as a grouping of people, services, elements, events or things that will need to be investigated (Ngechu, 2004). The main objective was, therefore, to ensure homogeneity of the population that is more representative thereby ensuring that all units have an equal chance to be included in the final sample (Mugenda & Mugenda, 2003). According to the NGO Council of Kenya (2014) records, there are 7,083 CSOs registered with them. As per the NGO Council categorization, it is estimated that 30% (2,125) of these CSOs are engaged with human rights and good governance work (ARRF, 2009). This category of CSOs was used as the population of this study because they are the best placed to utilize the social accountability mechanisms under their good governance work. The respondents of this study were the senior staff of these human rights and good governance civil society organizations. Because of their managerial and decision-making roles in their organisations, senior staff involved in social accountability initiatives were better placed to adequately respond to the study questions.

3.5. Sampling Frame

A sampling frame is a list of all the items where a sample representing the collected items is selected for the purpose of the study (Nachimas & Nachimas, 2008). The sampling frame for this study constituted a list of 2,125 CSOs registered with NGO Board and engaged in the human rights and governance work (NGO Council, 2004). This categorization was selected because all key social accountability activities of CSOs are by those CSOs involved in human rights and governance work (NGO Council, 2004).

3.6 Sample Size and Sampling Technique

3.6.1 Sample size

A sample is a subsection of the populace. According to Kombo and Tromp (2009), a sample is a limited piece of actual population whose properties are concentrated to pick up data about the universe or whole. The equation used to calculate the sample size for this study was as follows:

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

Where:

n = sample size

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

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

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

N = target population

e = level of statistical significance (0.05)

3.6.2 Sampling Technique

According to Groves (2010), sampling focuses on the individual's subset selection inside a measurable populace to estimate qualities of the entire populace. Cooper and Schindler (2004) assert that sampling is fitting when it is not practical to include the whole populace under investigation. The sample of this research was drawn utilizing purposive sampling technique. As indicated by Mugenda (2008), purposive sampling is a system that enables a researcher to utilize cases that have required data regarding the objective of the research. Cases of subjects are in this manner handpicked in light of the fact that they are informative and have the required attributes.

3.7 Data Collection Instruments

3.7.1 Questionnaire

A questionnaire was deemed to be appropriate tool for data collection as it helps to measure existing relationship that is self-sufficient (Newman, 1997). Further, the questionnaire was found to be appropriate as it allowed data to be collected rapidly and efficiently. The use of semi-structured questionnaire also enables the use of correlation, descriptive and inferential statistical analysis (Saunders *et al.*, 2007).

3.8 Data Collection Procedure

The researcher obtained approval to conduct research from JKUAT's School of Entrepreneurship, Procurement and Management. Some questionnaires were self-administered however, for convenience purpose the questionnaire were also shared via Google form which helped get prompt responses. Cooper and Schindler (2006) argue in favor of using questionnaires over personal interviews in descriptive studies since self-administered surveys usually cost less. The questionnaires were administered to the staff sampled from the civil society organizations by trained research assistants who assisted in dropping and following up on the questionnaires. Secondary data was also collected from publications, websites and civil society organizations' own reports.

3.9 Pilot Study

According to Kvale (2007), pilot test helps in identification of limitations, flaws or other weaknesses within the survey design and enables the researcher to make necessary revisions before carrying out the study. Sekeran (2008) avers that pilot test is essential when a researcher intends to test the reliability of the tools and the study validity. The pilot test for this study was done by administering eight semi-structured questionnaire on eight respondents of civil society organizations. The eight respondents that represent 10 percent of the sample size, were selected using purposive sampling from the target population. According to Mugenda and Mugenda (2003), one tenth of the sample size is sufficient for pilot testing.

3.9.1 Reliability of Research Instruments

Reliability refers to the uniformity of the measure of concept (Bryman, 2012). It is generally understood as the extent of stability measure or consistent and getting the same results when managed repeatedly (Sushil & Verma, 2010). A measuring instrument is reliable if it provides consistent results (Kothari, 2009).

Cronbach's alpha is a general type of the Kuder-Richardson (K-R) 20 recipes in light of split-half reliabilities of information from every conceivable portion of the instrument. It decreases time required to compute an unwavering quality coefficient in different strategies. The Kuder-Richardson (K-R) 20 depends on the accompanying equation (Kothari 2006).

$$KR_{20} = \frac{K(S^2 - \sum s^2)}{(S^2)(K-1)}$$

KR_{20} = Reliability coefficient of internal consistency

K = Number of items used to measure concept

S^2 = Variance of all scores

s^2 = Variance of individual items

Utilizing inter-item correlation matrix as a guide, items that would not unequivocally add to alpha, those that were comparative, and those whose content were not be basic, were wiped out (Sekaran , 2003), (Cooper & Schindler , 2006).

3.9.2 Validity of Research Instruments

Validity is the issue of whether or not a set of indicators set aside to measure a concept really measures the concept (Bryman & Bell (2011). Osoo and Onen (2008) also contend that it is the extent to which an instrument measures what it is anticipated to measure. To ensure the validity of content, the questionnaire was developed through utilization of expert judgment from supervisors. Construct validity was also achieved by ensuring that the questions were restricted to conceptualization of variables. Pilot study was also used to help assess whether each questionnaire item was useful in answering the research objectives.

3.10 Data Analysis and Presentation

According to Hox and Boeije (2005), once data has been collected, analysis as a component for diminishing and organizing information to deliver discoveries that require understanding by the researcher is a logical next step. Quantitative data was analyzed using descriptive and inferential statistics; mean and standard deviation. Qualitative data was analyzed was using content analysis.

Pearson product moment of correlation was further used to determine the influence of social accountability mechanisms on governance. Similarly, linear multiple regression was used to explain extent to which social accountability mechanisms explained governance. In order to determine estimate interaction effect, moderated multiple regression was used to test the moderating effect of government regulations on the relationship between social accountability mechanisms and governance in Kenya. F-test was used to test overall combined effect of independent variables (participatory budgeting, public expenditure tracking survey, social audit and community scorecard and the dependent variable governance in Kenya. T-test was also used to test the direction of relationship between dependent variable and independent variables.

ANOVA, a test inbuilt in the multiple regression analysis was used to determine whether the model works in explaining variable relationships. Finally, multicollinearity analysis was performed to establish whether there is collinearity problem between study variables.

3.10.1 Statistical measurement model

This study adopted the multiple regression models. The model attempted to predict the degree the four independent variables and the moderating variable, influence governance. The regression analysis helped the researcher to compare the influence of civil society social accountability mechanisms on governance in Kenya. This provided the magnitude and direction of connection between each of the independent variable with dependent variable.

The regression model of the study was as follows:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_1 X_1 Z + \beta_2 X_2 Z + \beta_3 X_3 Z + \beta_4 X_4 Z + \varepsilon$$

Where: Y is Governance

β_0 = Represents Governance when $(X_1, X_2, X_3, X_4) = 0$

β_i = Regression coefficient for X_i ($i=1,2,3,4$)

X_1 = Participatory budgeting

X_2 = Public expenditure tracking surveys

X_3 = Social Audit

X_4 = Community scorecard

Z = the government regulations which is the moderating variables

$\beta_1, \beta_2, \beta_3$ and β_4 , = represent the regression coefficient of X_1, X_2, X_3 and X_4

β_{iz} = The coefficient of the moderating variable Z

$X_i Z$ = is the product term of the moderating variable (government regulation) effect on the relationship between the independent and the dependent variables.

ε = represents the error term.

3.11 Test of hypotheses

To test the hypotheses, the following tests were carried out as shown in Table 3.1.

Table 3.1: Summary of hypotheses to be tested

Hypotheses	Type of Analysis	Interpretation
H ₀₁ : Participatory budgeting mechanism used by CSOs has no significant influence on governance in Kenya	Pearson Correlation Multiple regression analysis F-test t-test	If p value < 0.05 reject null hypothesis if p value > 0.05 fail to reject the null hypothesis
H ₀₂ : Public expenditure tracking survey mechanism used by CSOs has no significant influence on governance in Kenya	Pearson Correlation Multiple regression analysis F-test t-test	If p value < 0.05 reject null hypothesis if p value > 0.05 fail to reject the null hypothesis
H ₀₃ : Social audit mechanism used by CSOs has no significant influence on governance in Kenya	Pearson Correlation Multiple regression analysis F-test t-test	If p value < 0.05 reject null hypothesis if p value > 0.05 fail to reject the null hypothesis
H ₀₄ : Community scorecard mechanism used by CSOs has no significant influence on governance in Kenya	Pearson Correlation Multiple regression analysis F-test t-test	If p value < 0.05 reject null hypothesis if p value > 0.05 fail to reject the null hypothesis
H ₀₅ : Government regulations has no significant moderating influence on the relationship between social accountability mechanisms used by civil society organizations and governance in Kenya	Pearson Correlation Moderated multiple regression analysis F-test t-test	If p value < 0.05 reject null hypothesis if p value > 0.05 fail to reject the null hypothesis

3.11 Research Variables

Table 3.2 presents summary of the research variables used in this study.

Table 3.2: Summary of the Research Variables

Type of variable	Variable Name	Indicator	Scale	Questionnaire Item
Independent Variables	Participatory Budgeting Mechanism	Stakeholder involvement	5- point likert scale, 10 items	Part B (I) Question 1-8
		Budget Transparency		
		Budget Information Sharing		
		Lines of accountability		
Independent Variables	Public Expenditure Tracking Survey mechanism	Expenditure Plans	5-point likert scale, 10 items	Part B (II) Question 9-15
		Availability of records and data		
		Level of leakage of funds		
Independent Variables	Social Audit mechanism	Participatory reviews of official records	5-point likert scale, 10 items	Part B (III) Question 16-23
		Availability of information		
		Access to information		
		Participation of stakeholders		
Independent Variables	Community Scorecard mechanism	Involvement of stakeholders	5-point likert scale, 10 items	Part B (IV) Question 24-30
		Levels of competence & expertise		
		Interface Meetings		
Moderating variable	Government regulations	Legal provisions	5-point likert scale, 10 items	Part B (V) Question 31-33
		Policies and procedures		
		Ombudsmen report		
		Code of ethics		
Dependent variable	Governance	Transparency & Accountability	5-point likert scale 10 items	Part B (VI) Question 34-37
		Citizen engagement		
		Improved service delivery		

a) Measure of independent variables

In order to conduct proper analysis of this study, the four independent variables namely; participatory budgeting mechanism, public expenditure tracking survey mechanism, social audit mechanism and community scorecard mechanism were measured using five-point likert scale ranging from 1→ Strongly Disagree, 2→ Disagree, 3→ Do Not Know, 4→ Agree, 5→ Strongly Agree.

b) Measure of moderating variable

The moderating variable, government regulations, was measured using a five-point scoring format: 1→ Strongly Disagree, 2→ Disagree, 3→ Do Not Know, 4→ Agree, 5→ Strongly Agree.

c) Measure of dependent variable

The dependent variable, governance, was measured using indicators such as, citizen transparency, accountability, citizen engagement and improved service delivery. A five-point likert scale was used to assess the influence of these indicators on governance. The mean obtained from the five point likert scale was interpreted in the Table 3.3.

Table 3.3: Likert Scale interpretation scale

Scale	Interpretation
1.00 – 1.79	Strongly Disagree
1.80 – 2.59	Disagree
2.60 – 3.39	Do not Know
3.40 – 4.19	Agree
4.20 – 4.99	Strongly Agree

CHAPTER FOUR

RESEARCH FINDINGS AND DISCUSSION

4.1 Introduction

The objective of this chapter is to discuss and present the analyzed data with reference to the research objectives, which is to establish the influence of social accountability mechanisms used by civil society organization on governance in Kenya. In particular, the study sought to discuss the influence of the following independent variables; participatory budgeting, public expenditure tracking surveys, community scorecard and social audit on governance in Kenya. The questionnaire used in this study were tested using pilot testing and found to be viable for the study. Statistical Packages for Social Sciences (SPSS) software version 22 was used in coding, organizing, cleaning and analyzing the collected data. Qualitative data was analyzed using content analysis. Subsequently, the research findings were compared with other findings in related studies to establish concurrence.

4.2 Response Rate

Seventy-two questionnaires were administered to civil society organizations involved in human rights and governance in various parts of Kenya. The study managed to collect data from 42 respondents out of 72, representing a response rate of 58.33 % as shown in Table 4.1. This response rate is deemed adequate for the study based on Duncan (2008) who recommended a response rate of 50% as being sufficient in social sciences.

Table 4.1: Response Rate

Response	Frequency	Percentage (%)
Returned	42	58.33
Unreturned	30	41.66%
Total	72	100

4.3 Reliability Analysis

Data reliability of this study was measured using Cronbach's alpha method and the results are as shown in Table 4.2.

Table 4.2: Reliability Analysis

S/No	Sections	Cronbach alpha for all variables
1.	Governance in Kenya	0.756
2.	Community Scorecard	0.884
3.	Participatory Budgeting	0.841
4.	PETS	0.843
5.	Social Audit	0.859
6.	Government regulations	0.708

From Table 4.2, it is clear that the measuring instrument achieved a reliability of 0.7 and above which is considered adequate in accordance with Sekaran (2003).

4.4 Validity of the Research Instrument

Factor analysis was used in the study to test the validity of the data collection instruments. According to Bhattacharya and Dunson (2012), a factor value of more than 0.3 is considered significant. The study adopted a factor value of more than 0.3 in absolute value to test validity of variable constructs. The factor analysis aim in this study was to drop items with factor value of less than significant value of 0.3. Thus, all items were retained in the data collection tools.

4.5 Demographic Information

This section describes the characteristics of the study population. The study emphasized on three main demographic factors that include type of civil society organization, the number of years the organization has been in operation and the number of the years the organization has been involved in social accountability initiatives. The data was useful in analyzing important information about study respondents. The following sub-sections present the result of the findings.

4.5.1 Type of Civil Society Organization

Demographic analysis showed that out of 42 respondents, who answered the questionnaires, 10% were from international NGO/CSO, 30% were from national NGO/CSO, 42.5% from local NGO/CSO, 10% from faith-based organization and 7.5% from professional organizations. The distribution of responses showed that there was representation from each category of the civil society organizations studied. Therefore, the sample was a true representation of the population under study, meaning there was no under-presentation or lack of presentation from any legal structure of the civil society organization studied. The study therefore represented the views and experiences of international, national, and local NGOs, faith based organization and professional organizations. Figure 4.1 shows the percentage representation of various categories of respondents of the study.

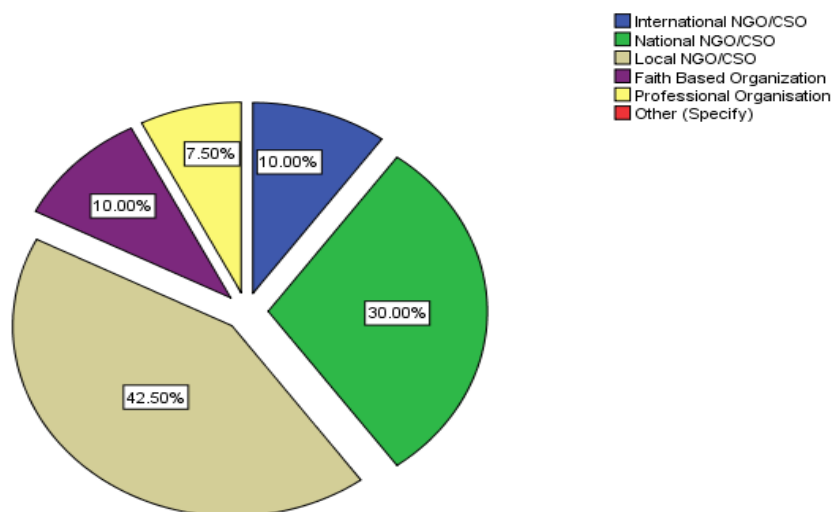


Figure 4.1: Legal Structure of Respondents' Organization

4.5.2 Number of Years in Operation

Wanyande (2010) underscored the important role civil society organizations in Kenya play in promoting transparency, accountability and social justice. This is further demonstrated by the many years that the CSOs have been active in Kenya. Thus, this study sought to find out how long the different CSOs have been actively operating in Kenya. From the results presented, faith-based organizations have more years of experience than other civil society organizations.

Table 4.3: Number of Year the Organization in Operation

Type of organization	Year of Operation (mean)
International NGO/CSO	18
National NGO/CSO	15
Local NGO/CSO	10
Faith Based Organization	36
Professional Organization	21

As shown in Table 4.3, the total years of operation range from 10 years to 36 years. Faith based organization have been in operation for long, while local NGOs/CSOs have been in operation the shortest time span as compared to other types of civil society organizations. This implies that the civic society organizations have had sufficient engagement and experience in various areas of their intervention.

4.5.3 Number of Years the Organizations Have Been Involved in Social Accountability

While the total number of years the organizations have been in operation is important, the study was most interested with the organizations’ engagement with social accountability initiatives. Thus, the need to analyze the number of years the organization has been involved in social accountability.

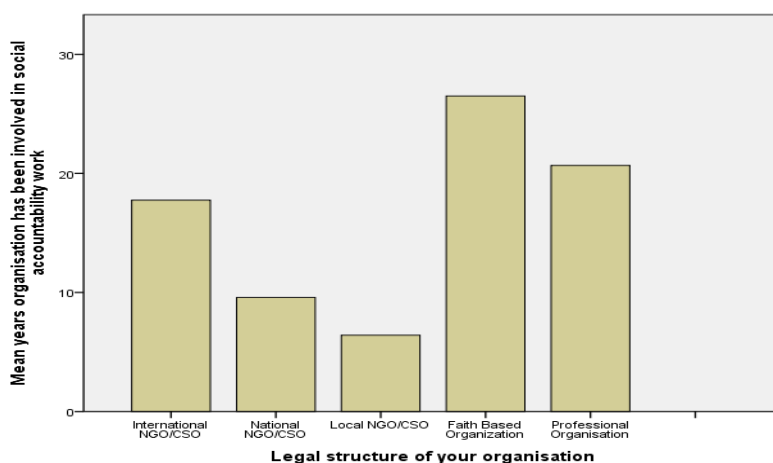


Figure 4.2: Number of Years the Organizations Have Been Involved in Social Accountability

From Figure 4.2, it is clear that faith based and professional organizations have been involved in social accountability initiatives the longest with cumulative 28 and 22 years respectively.

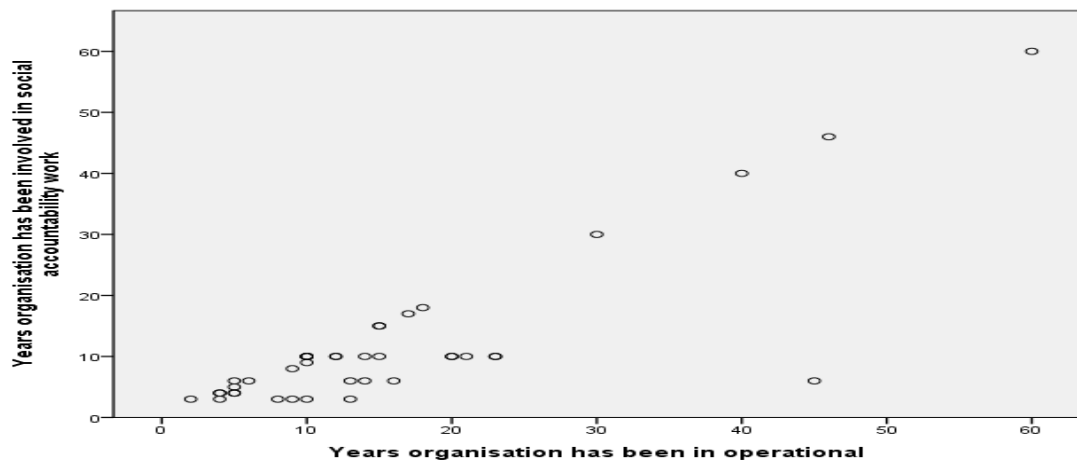


Figure 4.3: Scatter Plot of year organization is operation and year involved in social accountability

Figure 4.3 shows that there is a positive correlation between the number of years an organization has been in operation and the number of years it has been involved in social accountability initiatives. Thus, the higher the number of years the organization has been in operation, the higher the number of years that it has been involved in social accountability and the less the number of operation years, the less the number of years involved in social accountability work. According to Makuwira (2014) civil society organizations need to realize the role and intervention they play in social, economic and political system. There exist close link between the government and CSOs that must be maintained.

4.6 Descriptive Analysis

This section presents descriptive analysis of the study findings based on study variables, which includes; social accountability mechanisms used by civil society organizations i.e. participatory budgeting, public expenditure tracking surveys, social audit and community scorecard and how they influence governance in Kenya. Descriptive statistics are useful in describing the basic features of data from the study findings Yim *et al.* (2010). Descriptive statistics are also used to provide simple summaries concerning measures and sample, alongside graphical representation, descriptive statistics also form the basis of quantitative analysis of the study findings (Cooper, 2015).

4.6.1 Type of Mechanism used by Civil Society Organizations

Respondents were asked to indicate which social accountability mechanism they apply in their work. The mechanisms of interest in the study were participatory budgeting, social audit, public expenditure tracking survey and community scorecard. The following responses were generated.

Table 4.4: Type of Mechanism used by Civil Society Organizations

Type of Mechanism	No of organ using mechanism	Percentage
Participatory Budgeting (PB)	11	26.1
Public Expenditure Tracking Surveys (PETS)	5	12.5
Community Scorecard	13	30.6
Social Audit	10	23.8
Others – use of technology for transparency	3	6.8
Total	42	100

Table 4.4 shows that community scorecard is the most used mechanism with 30.6% use, followed by participatory budgeting with 26.1%. Social audit mechanism had 23.8%, while the least used mechanism is public expenditure tracking survey with 12.5%. Among the other mechanisms identified by the CSOs, were technology for transparency with a percentage of 6.8%.

The findings are consistent with a study by Chrispin and Cosmas (2017) which identified that most frequently used social accountability mechanism in Kenya were participatory budgeting and community scorecard.

4.6.2 Participatory Budgeting Mechanism

The first objective of this study was to establish the influence of participatory budgeting mechanism used by civil society organisations on governance in Kenya. Respondents were asked extent to which they agreed with a number of statements relating to influence of participatory budgeting mechanisms used by civil society organisations on governance in Kenya. The summary of the responses is as shown in Table 4.5.

Table 4.5: Participatory Budgeting Mechanism

Statement	SD	D	DK	A	SA	Mean	SD
	%	%	%	%	%		
The stakeholders, including vulnerable groups such as women, disabled, youth and minorities are sufficiently involved in the budget making processes.	72.5	27.5	0	0	0	1.55	0.904
There are appropriate and objective performance criteria for developing budgets.	2.5	12.5	47.5	32.5	5	3.25	0.839
The mechanism emphasizes both citizens' rights and responsibilities to budget information.	2.5	10	52.5	25	10	3.3	0.882
There are sufficient records and data on budgeting.	0	12.5	7.5	72.5	7.5	3.75	0.776
The mechanism is anchored in law and it is clear to all involved on the degree of formalization.	0	7.5	7.5	70	15	3.925	0.729
There is appropriate follow up of the issues generated as a result of the use of the mechanism.	0	10	7.5	75	7.5	3.8	0.723
The mechanism is clear on lines of accountability in terms of planning, budgeting, expenditure, monitoring and evaluation.	0	5	7.5	77.5	10	3.925	0.615
Budget information gathered through the mechanism is shared widely and used to improve the use of the mechanism	2.5	12.5	47.5	35	2.5	3.225	0.800

*SD=strongly disagree D=Disagree DK=Don't Know A=Agree SA= Strongly agree
S.D=Standard deviation.*

According to Table 4.5, Majority (72.5%) of the respondents strongly disagreed (Mean = 1.55 and SD = 0.904) that the stakeholders, including vulnerable groups such as women, disabled, youth and minorities are sufficiently involved in the budget making processes. When asked to explain whether there was appropriate and objective performance criteria for use of developing budgets, majority (47.5%) of the respondents were neutral. Majority (52.5%) with a Mean of 3.3 and SD of 0.882) were neutral on whether the mechanism emphasized both citizens' rights and responsibilities to budget information through budget information sharing and dialogue. Majority of the respondents were also not sure whether the mechanism is yielding the intended results, this finding is as reflected by a Mean 3.2 and SD 0.853. 47.5% of the respondents were neutral on whether the lessons learnt in utilizing the mechanism is shared widely and used to improve the use of the mechanism as reflected by a Mean of 3.225 and SD of 0.800. However, 72.5% of the respondents agreed (Mean = 3.75 and SD = 0.776) that there are sufficient records and data necessary for undertaking the mechanism. 70% of the respondents agreed (Mean = 3.925 and SD = 0.729) that mechanism is anchored in law and it is clear to all involved on the degree of formalization. Majority (75%) also agreed (Mean = 3.8 and SD = 0.723) that there is appropriate follow up of the issues generated as a result of the use of the mechanism. Finally, majority (77.5%) of the respondents agreed (Mean = 3.925 and SD = 0.615) that the mechanism is clear on lines of accountability in terms of planning, budgeting, expenditure, monitoring and evaluation.

4.6.3 Public Expenditure Tracking Survey Mechanism

The second objective of this study was to determine the influence of public expenditure tracking survey mechanism as used by civil society organizations on governance in Kenya. Summary of the responses are as shown in Table 4.6.

Table 4.6: Public Expenditure Tracking Survey

Statement	SD	D	DK	A	SA	Mean	SD
	%	%	%	%	%		
There exist clear expenditure plans which are easy to understand by citizens.	7.5	12.5	47.5	27.5	5	3.1	0.955
There are sufficient records and data for tracking budget expenditure information.	2.5	5	65	20	7.5	3.25	0.776
The mechanism is able to detect budget leakages	2.5	0	12.5	72.5	12.5	3.92	0.693
There is clarity on the degree of formalization of the budget tracking process.	5	5	62.5	15	12.5	3.25	0.926
There is appropriate follow up of the issues generated as a result of the use of the mechanism.	2.5	2.5	7.5	77.5	10	3.9	0.708
The mechanism is able to provide appropriate remedies for budget leakages established.	2.5	5	62.5	25	5	3.25	0.742
The expenditure plans are followed appropriately and are able to provide accountability for use of public funds.	2.5	2.5	10	77.5	7.5	3.85	0.699

*SD=strongly disagree D=Disagree DK=Don't Know A=Agree SA= Strongly Agree
S.D=Standard deviation.*

Table 4.6, 47.5% of respondents were neutral on the existence of clear expenditure plans, which the mechanism can easily track. This is shown by a Mean = 3.1 and SD = 0.955. Majority (65%) of the respondents were also not sure (Mean = 3.25 and SD = 0.776) if there are sufficient records and data for tracking budget expenditure information. 62.5% of respondents were also not sure (Mean = 3.25 and SD = 0.926) on the degree of formalization of budget tracking process. However, majority (72.5%) of the respondents agreed (Mean = 3.92 and SD = 0.693) that the mechanism is able to provide appropriate remedies for budget leakages. A clear

majority (77.5%) agreed (Mean = 3.9 and SD = 0.708) that there is appropriate follow up of the issues generated as a result of the use of the mechanism. Majority (77.5%) of the respondents also agreed (Mean = 3.85 and SD = 0.699) that expenditure plans are followed appropriately and therefore able to provide accountability for use of public resources.

4.6.4 Social Audit Mechanism

The third objective of the study was to assess the influence of social audit mechanism used by civil society organisations on governance in Kenya. The results are as summarized in Table 4.7.

Table 4.7: Social Audit

Statement	SD	D	DK	A	SA	Mean	SD
	%	%	%	%	%		
There is a participatory review of government official reports and records.	0	5	5	70	20	4.05	0.68
There is availability of relevant information on public plans, budgets and progress reports on implementation.	5	5	15	65	10	3.70	0.91
There is open sharing of information during audit.	67.5	0	32.5	0	0	1.65	0.95
There are sufficient records and data necessary for undertaking the social audit.	2.5	5	7.5	70	15	3.90	0.81
There is appropriate follow up of the issues generated as a result of the use of the mechanism.	2.5	10	5	70	12.5	3.80	0.88
Issues raised during reviews are shared widely with all stakeholders.	2.5	5	2.5	72.5	17.5	3.98	0.80
The mechanism is yielding the intended results.	7.5	15	42.5	22.5	12.5	3.18	1.08
Stakeholders are sufficiently engaged during social audit exercises	0	5	5	70	20	4.05	0.68

From Table 4.7, majority (70 %) of the respondents agreed (Mean = 4.05 and SD = 0.68) that stakeholders are involved in review of the government expenditure reports, including vulnerable groups such as women, disabled, youth and minorities. The majority (65%) of the respondents agreed (Mean = 3.70 and SD = 0.91) there is easy access to relevant information on expenditure reports and other government records. The majority (70 %) of the respondents agreed (Mean = 3.90 and SD = 0.81) that there are sufficient records and data necessary for undertaking the mechanism. Majority (70 %) of the respondents agreed (Mean = 3.80 and SD = 0.88) that there is appropriate follow up of the issues generated as a result of the use of the mechanism. The majority (60%) of the respondents agreed (Mean = 3.95 and SD = 0.96) that there is clear evidence of improvement in the service delivery as a result of use of the mechanism. The majority (72.5%) of the respondents agreed (Mean = 3.98 and SD = 0.80) that the mechanism is clear on lines of accountability in terms of planning, budgeting, expenditure, monitoring and evaluation. The majority (70%) of the respondents remained neutral (Mean = 4.05 and SD = 0.68) that the lessons learnt in utilizing the mechanism is shared widely and used to improve the use of the mechanism. The majority (67.5%) of the respondents strongly disagreed (Mean = 1.65 and SD = 0.95) that stakeholders are sufficiently engaged through information sharing and dialogue during social audit exercises.

4.6.5 Community Scorecard Mechanism

The fourth objective of the study was to establish the influence of community scorecard mechanism of civil society organisations on governance in Kenya. The respondents were asked to indicate extent to which they agreed with statements on community scorecard mechanism. The results are summarized in the Table 4.8.

Table 4.8: Community Scorecard Mechanism

Statement	SD	D	DK	A	SA	Mean	SD
	%	%	%	%	%		
The stakeholders are involved in generation of scorecard	2.5	2.5	72.5	15	7.5	3.22	0.733
There are sufficiently competent numbers of stakeholders involved in the utilization of the mechanism, including vulnerable groups such as women, disabled, youth and minorities.	2.5	7.5	65	17.5	7.5	3.2	0.790
There are appropriate interface meetings held regularly	0	15	2.5	65	17.5	3.85	0.892
There are sufficient access to government information to be used in developing the scorecard.	0	10	7.5	67.5	15	3.87	0.790
There exist self-assessment scorecards by service providers.	5	7.5	5	67.5	15	3.8	0.966
The interface meetings discuss the governance issues raised through the scorecards.	0	10	2.5	67.5	20	3.97	0.800
Lessons learnt during interface meetings are shared widely and used to improve the use of the mechanism	2.5	5	7.5	75	10	3.85	0.769

SD=strongly disagree D=Disagree DK=Don't Know A=Agree SA= Strongly agree.

As shown in Table 4.8, it can be observed that the majority (65%) of the respondents agreed (Mean = 3.85 and SD = 0.892) that stakeholders are involved in generation of scorecard using objective performance criteria. Further majority of the respondents (67.5%) agreed (Mean = 3.85 and SD = 0.892) that there are sufficiently competent number of stakeholders involved in the utilization of the mechanism, including vulnerable groups such as women, disabled, youth and minorities. They (67.5% of the respondents) also agreed (Mean = 3.8 and SD = 0.966) that there are appropriate interface meetings held regularly sufficient records and data necessary for undertaking the mechanism. The respondents (67.5) agreed (Mean = 3.97 and SD = 0.800) that there are sufficient access to government information to be used in

developing the scorecard. The majority (65%) agreed (Mean = 4.12 and SD = 0.647) that there exist self-assessment scorecard by service providers and appropriate follow up of the issues generated by the scorecard. The respondents (77.5%) agreed (Mean = 3.77 and SD = 0.767) that the interface meetings discuss the governance issues raised through the scorecards leading to improvement in the service delivery. Similarly, they (75%) also agreed (Mean = 3.85 and SD = 0.769) that the lessons learnt during interface meetings is shared widely and used to improve the use of the mechanism.

4.6.6 Government Regulations

The fifth and last objective of the study was to determine the moderating effect of government regulations on the connection between social accountability mechanisms of civil society organisations and governance in Kenya. The respondents were asked to indicate whether they agreed or disagreed with a number of statements about the effects of government regulations on social accountability mechanisms of civil society organizations. The results are summarized in the Table 4.9.

Table 4.9: Government regulations

Statement	SD	D	DK	A	SA	Mean	SD
	%	%	%	%	%		
There exist sufficient legal provisions to safeguard citizens' engagement in public affairs.	2.5	2.5	7.5	77.5	10	3.90	0.71
There exist proper policies and procedures that promote good governance.	0	5	7.5	80	7.5	3.90	0.59
There are sufficient administrative checks and balances and codes of conduct that promotes good governance.	2.5	5	67.5	20	5	3.20	0.72

SD=strongly disagree D=Disagree DK=Don't Know A=Agree SA= Strongly agree.

According to Table 4.9, majority (77.5%) of the respondents agreed (Mean = 3.90 and SD = 0.71) that there exists sufficient legal provisions to safeguard citizens' engagement in public affairs. Similarly, majority (87.5%) of the respondents agreed (Mean = 3.88 and SD = 0.52) that there are relevant policies and procedures that promote good governance. Majority (80%) of the respondents agreed (Mean = 3.90 and SD = 0.59) that there are sufficient administrative checks and balances and codes of conduct that promotes good governance.

4.6.7 Governance

Respondents were asked to indicate whether their use of social accountability mechanisms has any influence on governance in Kenya. Responses to this question were measured on Likert Rating Scale ranging from Strongly Agree to Strongly Disagree. The results to these questions are summarized in Table 4.10.

Table 4.10: Governance

Statement	SD	D	DK	A	SA	Mean	SD
	%	%	%	%	%		
Government is transparent on its policies, plans, budgets and programmes.	15.0	50.0	10.0	17.5	7.5	2.53	1.176
Government authorities are accountable for their use of public resources in a transparent and timely manner.	15.0	42.5	10.0	17.5	15.0	2.75	1.335
CSOs/citizens engagement with government policy makers and service provide are structured and institutionalised.	0.0	30.0	12.5	55.0	2.5	3.30	.939
The opinions and priorities of citizens are taken into consideration in design of policies, plans, budgets and programmes affecting them.	15.0	47.5	10.0	22.5	5.0	2.55	1.154
There exist adequate structures and systems for CSOs/citizens to air their grievances to relevant authorities.	5.0	57.5	15.0	17.5	5.0	2.60	1.008
There are significant gains from CSO engagements in social accountability in terms of improved provision of basic services and prudent utilisation of public resources.	5.0	5.0	12.5	60.0	17.5	3.80	.966

*SD=strongly disagree; D=Disagree; DK=Don't Know; A=Agree; SA= Strongly agree
S.D=Standard deviation*

As observed in Table 4.10, Majority (50%) of the respondents disagreed (Mean = 2.53 and SD = 1.176) that Government is transparent on its policies, plans, budgets and programmes. However, 22.5% do not know (Mean = 2.23 and SD = 1.405) whether there are significant bottlenecks hindering CSOs/Citizens from adequately accessing information on government policies, plans, budget, and programmes. Majority (42.5%) disagreed that the Government authorities are able to account for their use of public resources in a structured, transparent and timely manner. The general perception of the respondents (Mean = 2.75 and SD = 1.335) is that government authorities are unable to account for their use of public resources in a structured, transparent and timely manner. However, majority (55.0%) agreed that there are institutional/formal mechanisms in place for CSOs/citizens to engage with government policy makers and service provides. Majority (47.5%) of the respondents disagreed that the opinions and priorities of citizens are taken into consideration in design of policies, plans, budgets and programmes affecting them. In addition, majority (57.5%) of the respondents disagreed that there exists adequate structures and systems for CSOs/citizens to air their grievances to relevant authorities. Although the majority (32.5%) of the respondents disagreed that citizens take adequate measures to safeguard their rights to quality basic services without prejudice, generally, the respondents (27.5%) did not know (Mean = 2.80 and SD = 1.043) whether the citizens take adequate measures to safeguard their rights to quality basic services without prejudice. Majority (60.0%) of the respondents agreed (Mean = 3.80 and SD = 0.966) that there are significant gains from CSO engagements in social accountability in terms of improvements in provision of basic services and prudent utilisation of public resources.

4.7 Test of Assumptions of Study Variable

4.7.1 Multicollinearity test

To check collinearity among independent variables, the study adopted variation inflation factor and tolerance statistics of the predictor constructs. To present high multi-collinearity status, the study used a threshold of variance inflation factor of 4.0. The results of multi-collinearity tests are as shown in Table .11.

Table 4.11: Multi-Collinearity Test

Model	Collinearity Statistics	
	Tolerance	VIF
Participatory Budget	.815	1.227
Public Expenditure Tracking Survey	.669	1.494
Community Scorecard	.718	1.393
Social Audit	.717	1.395
Government Regulations	.907	1.102

Variance Inflation Factors (VIF) were between 1 and 10 and thus there was no multi-collinearity as shown in Table 4.11. This is supported by Green's (2012) argument, which states that if the Variance Inflation Factor (VIF) is between 1 and 10 or correlation coefficient is less than 0.8, it indicates that there is no collinearity.

4.7.2 Normality test

Normality test was done to test response for normal distribution assumptions. Data analysis tests such analysis of variance (ANOVA), t-test and regression analysis assume data to be normally distributed. A normally distributed data gives reliable result on statistical relationships between variables, (Indiana, 2011). The study made use of P-P plot to test normality of the data. The result indicated that the data was normally distributed as shown by Figure 4.4.

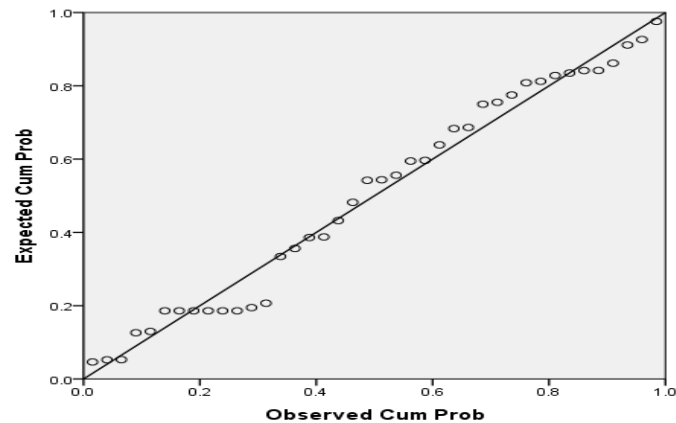


Figure 4.4: Test of Normality

4.8. Correlation Analysis

The results shows a significant positive association between governance and participatory budgeting mechanism with coefficient of ($r= 0.339$, $p=0.032$). The results suggest that use of participatory budgeting mechanism of civil society organization have positive influence on governance in Kenya.

To test the second hypothesis (H_{02}) which stated that public expenditure tracking survey mechanism has no significant, positive influence on governance; correlation analysis was used to test the relationship between public expenditure tracking surveys of CSO on governance. Public expenditure tracking surveys was positively correlated but not significantly correlated to governance in Kenya ($r=.265$, $p=.098$).

To test the third hypothesis (H_{03}) which stated that social audit mechanism has no significant, positive influence on governance; correlation analysis was used to test the relationship between social audit mechanism used by CSO on governance. Social audit mechanism was positively and significantly correlated to governance in Kenya ($r=.524$, $p=.001$). This implies that social audit mechanism has positively correlated with governance in Kenya.

To test the fourth hypothesis (H_{04}) which stated that community scorecard mechanism has no significant, positive influence on governance; correlation analysis

was used to test the relationship between community scorecards mechanism of CSO on governance. Community scorecards mechanism was positively and significantly correlated to governance in Kenya ($r=.528$, $p=.000$). This implies that community scorecards mechanism is positively correlated with governance in Kenya.

To test the fifth hypothesis (H_{05}) which stated that government regulations have no significant moderating effect on the relationship between social accountability mechanisms used by civil society organizations and governance in Kenya. Pearson correlation analysis was used to test the relationship between government regulations and governance in Kenya. ($r= 0.717$, $p=0.000$). This implies that government regulations are positively correlated with governance in Kenya. These results are as shown in Table 4.12.

Table 4.12: Correlation Analysis

		Correlations					
		Y	X1	X2	X3	X4	Z
Y	Pearson	1	.339*	.265	.528**	.524**	.717**
	Correlation						
	Sig. (2-tailed)		.032	.098	.000	.001	.000
	N	39	39	39	39	39	39
X1	Pearson	.339*	1	.338*	.134	.315*	.171
	Correlation						
	Sig. (2-tailed)	.032		.033	.410	.048	.291
	N	39	40	40	40	40	42
X2	Pearson	.265	.338*	1	.459**	.374*	-.066
	Correlation						
	Sig. (2-tailed)	.099	.033		.003	.018	.687
	N	39	40	40	40	40	42
X3	Pearson	.528**	.134	.459**	1	.407**	.045
	Correlation						
	Sig. (2-tailed)	.000	.410	.003		.009	.782
	N	39	40	40	40	40	42
X4	Pearson	.524**	.315*	.374*	.407**	1	.209
	Correlation						
	Sig. (2-tailed)	.001	.048	.018	.009		.195
	N	39	40	40	40	40	42
Z	Pearson	.717**	.171	-.066	.045	.209	1
	Correlation						
	Sig. (2-tailed)	.000	.291	.687	.782	.195	
	N	39	42	42	42	42	42

*. Correlation is significant at the 0.05 level (2-tailed).

** . Correlation is significant at the 0.01 level (2-tailed).

4.9 Regression Analysis

The main objective of the study was to establish the influence of the social accountability mechanisms used by civil society organization on governance in Kenya. The independent variables were participatory budgeting, community scorecard, social audit and public expenditure tracking survey mechanisms. The dependent variable in the study was governance. The study also had government regulations as the moderating variable. The study sought to establish statistical relationships between these variables by use of inferential statistics such as P-value, R-squared and Beta Coefficients. According to Beven & Young (2013) inferential analysis unveil the statistical relationship by showing how independent variables influence dependent variable.

4.9.1 Hypothesis One: Participatory budgeting mechanism used by CSOs has no significant influence on Governance in Kenya

The coefficient of determination (R squared) of 0.115 shows that 11.5% of governance can be explained by participatory budgeting mechanism. The adjusted R-square of 0.092 indicates that participatory budgeting mechanism in exclusion of the constant variable explained the change in governance by 9.2% , the remaining percentage can be explained by other factors excluded from the model. R of 0.339 shows that there is positive correlation between participatory budgeting mechanism and governance. The standard error of estimate (0.92477) shows the average deviation of the independent variables from the line of best fit. These results are shown in Table 4.13.

Table 4.13: Participatory Budgeting Mechanism and Governance Model

Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.339 ^a	.115	.092	.92477

a. Predictors: (Constant), Participatory Budgeting

The result of Analysis of Variance (ANOVA) for regression coefficient as shown in Table 4.14 revealed ($F=4.938$, p value = 0.032). Since the p -value is less than 0.05 it means that there exists a significant relationship between participatory budgeting mechanism and governance in Kenya.

Table 4.14: Participatory Budgeting Mechanism and Governance Model Summary ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	4.223	1	4.223	4.938	.032 ^b
	Residual	32.497	38	.855		
	Total	36.721	39			

a. Dependent Variable: Governance

b. Predictors: (Constant), Participatory Budgeting

The study hypothesized that participatory budgeting mechanism used by civil society organizations has no significant effect on governance in Kenya. The study findings indicated that there was a positive significant relationship between participatory budgeting mechanism and governance ($\beta=0.238$ and p value=0.032). Therefore, a unit increase in use of participatory budgeting mechanism index led to an increase in governance index by 0.238. Since the p -value was less than 0.05 as shown in Table 4.15, the null hypothesis was rejected and the alternative hypothesis accepted. It can then be concluded that participatory budgeting mechanism used by civil society organizations (CSOs) influences governance in Kenya. These results are as shown in Table 4.15.

Table 4.15: Participatory budgeting Mechanism and governance regression weights

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.648	.421		6.286	.000
	X1	.338	.116	.253	2.925	.004

a. Dependent Variable: Y

The result was consistent with Thindwa (2006) findings, which found that participatory budget mechanism has significant influence on governance, by holding local governments accountable in the allocation of local resources, enhancing local revenues, tracking the use of resources and the impact of local policies and programs, that led to positive governance. Similarly Malena, (2009) conducted a survey and found that social accountability mechanism of participatory budget has an influence on budget making and plans which are citizens' centered. Moreover, participatory budget has increased accountability and transparency in budget process and improved budget allocation.

The findings support the notion that lack of inclusion on government decision-making (governance) made the citizens dissatisfied (Bratton, 2012). The citizens needed to be involved in monitoring in addition to services delivery and service provision through participatory budget mechanism. The result findings thus led to the rejection of the null hypothesis and acceptance of alternative hypothesis that participatory budgeting mechanism has a positive influence on governance.

4.9.2 Hypothesis Two: Public expenditure tracking survey mechanism used by CSOs has no significant influence on governance in Kenya

From the results in Table 4.16, the coefficient of determination (R squared) of 0.070 shows that 7% of governance can be explained by public expenditure tracking survey mechanism. The adjusted R-square of 0.046 indicates that public expenditure tracking survey mechanism in exclusion of the constant variable explained the change in governance by 4.6% , the remaining percentage can be explained by other factors excluded from the model. R of 0.265 shows that there is positive correlation between public expenditure tracking survey mechanism and governance. The standard error of estimate (0.94787) shows the average deviation of the independent variables from the line of best fit. These results are shown in Table 4.16.

Table 4.16: Public Expenditure Tracking Survey Mechanism and Governance Model Summary

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

a. Predictors: (Constant), Public Expenditure Tracking

The result of Analysis of Variance (ANOVA) for regression coefficient as shown in Table 4.17 revealed (F=4.871, p value = 0.098). Since the p-value is more than 0.05 it means that there exists an insignificant relationship between public expenditure tracking survey mechanism and governance in Kenya.

Table 4.17: Public Expenditure Tracking Survey Mechanism and Governance ANOVA

ANOVA^a

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

a. Dependent Variable: Governance

b. Predictors: (Constant), Public Expenditure Tracking

The study hypothesized that public expenditure tracking survey mechanism used by civil society organizations has no significant effect on governance in Kenya. The study findings indicated that there was a positive insignificant relationship between public expenditure tracking survey mechanism and governance ($\beta=0.185$ and p value=0.098). Therefore, a unit increase in use of public expenditure tracking survey mechanism index led to an decrease in governance index by 0.185. Since the p-value was more than 0.05 as shown in Table 4.15, the null hypothesis was accepted and the alternative hypothesis rejected. It can then be concluded that public expenditure tracking survey mechanism used by civil society organizations (CSOs) does not influence governance in Kenya. These results are as shown in Table 4.18.

Table 4.18: Public Expenditure Tracking Survey Mechanism and Governance Regression Weights

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

a. Dependent Variable: Governance

b. Predictors: (Constant), Public Expenditure Tracking

The results were not consistent with previous findings that found that public expenditure tracking surveys mechanism was used to improve financial management in Uganda by ensuring citizens are aware what they are entitled and the mechanism for the local communities to claim them. Although public expenditure tracking surveys mechanism identified problem and loophole in budgeting systems these did not help in improving governance because the weakness identified by public expenditure tracking surveys mechanism were not addressed by the government, (Björkmann *et al.* 2003; HakiElimu, 2005).

The findings also concur with Geir & Sundet (2008) who found that PETS success to be overrated, though PETS mechanism is recognized as an effective tool to improve accountability in public finance and service delivery they are not effective in improving governance, as they are useful when different approach is used at different circumstances.

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

4.9.3 Hypothesis Three: Social audit mechanism used by CSOs has a no significant influence on governance in Kenya

Regression analysis was done to establish relationship between social audit mechanism and governance. The results revealed that R^2 was 0.275; this implies that only 27.5% of the variations in governance are explained by social audit mechanism in the model. The model is a good fit. This result is as shown in Table 4.19.

Table 4.19: Social Audit Mechanism and Governance Model Summary

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.524 ^a	.275	.256	.83714

a. Predictors: (Constant), Social Audit

From Table 4.20, ANOVA analysis showed that F-statistics of the model was 14.399 with p-value of 0.001, which is less than the level of significance of 0.05. Thus social audit mechanism is statistically significance in predicting governance.

Table 4.20: Social Audit Mechanism and Governance ANOVA

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	10.090	1	10.090	14.399	.001^b
	Residual	26.630	38	.701		
	Total	36.721	39			

a. Dependent Variable: Governance
b. Predictors: (Constant), Social Audit

The result in Table 4.21 shows that social audit mechanism has coefficient of 0.349 with a p-value of 0.001. The study hypothesized that social audit mechanism used by civil society organizations has no significant effect on governance in Kenya. The study findings indicated that there was a positive significant relationship between social audit mechanism and governance ($\beta=0.349$ and $p\text{ value}=0.001$). Therefore, a unit increase in use of social audit mechanism index led to an increase in governance index by 0.349. Since the p-value was less than 0.05 as shown in Table 4.21, the null hypothesis was rejected and the alternative hypothesis accepted. It can then be concluded that social audit mechanism used by civil society organizations (CSOs) influences governance in Kenya.

Table 4.21: Social Audit Mechanism and Governance Regression Weights

Model		Coefficients ^a			T	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	1.401	.213		6.567	.000
	Social Audit	.349	.092	.524	3.795	.001

a. Dependent Variable: Governance

The result of this study is in line with previous study that found regions which used social audit mechanism performed better as compared to the other states where social audit is not used (Fox, 2015). However, previous studies have cited weaknesses on social audit mechanism use due to weak system, lack of credible information and informal decision-making processes (Bryant, 2000). This makes the implementation of social audit difficult and government involvement is necessary to ensure access to information.

4.9.4 Hypothesis Four: Community Scorecard mechanism used by CSOs has no significant influence on governance in Kenya

Regression analysis was done to establish relationship between community scorecards and governance. The results revealed that R^2 was 0.278; this implies that only 27.8% of the variations in governance are explained by community scorecards mechanism in the model. The model is a good fit. The results are as shown in Table 4.22.

Table 4.22: Community scorecards mechanism and Governance Model Summary

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.528 ^a	.278	.259	.83506

a. Predictors: (Constant), Community Scorecard

ANOVA analysis showed that F-statistics of the model was 14.660 with p-value of 0.00, which is less than the level of significance of 0.05. Thus community scorecards mechanism is statistically significance in predicting governance. The results are as shown in Table 4.23.

Table 4.23: Community Scorecard Mechanism and Governance ANOVA

		ANOVA ^a				
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	10.223	1	10.223	14.660	.000 ^b
	Residual	26.498	38	.697		
	Total	36.721	39			

a. Dependent Variable: Governance

b. Predictors: (Constant), Community Scorecard

The study hypothesized that Community Scorecard mechanism used by civil society organizations has no significant effect on governance in Kenya. The study findings indicated that there was a positive significant relationship between community scorecard mechanism and governance ($\beta=0.352$ and p value=0.000). Therefore, a unit increase in use of community scorecard mechanism index led to an increase in governance index by 0.352. Since the p -value was less than 0.05 as shown in Table 4.24, the null hypothesis was rejected and the alternative hypothesis accepted. It can then be concluded that Community Scorecard mechanism used by civil society organizations (CSOs) influences governance in Kenya. These results are as shown in Table 4.24.

Table 4.24: Community Scorecard Mechanism and Governance Regression Weights

		Coefficients ^a				
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.407	.211		6.676	.000
	Community Scorecard	.352	.092	.528	3.829	.000

a. Dependent Variable: Governance

The findings support previous findings that found that the culture of accountability, public participation and transparency and improved understanding among decision maker were influenced by government engagement in the process and strength of the community, (Blake *et al.*, 2016). Similarly, Mcneil and Mumvuma (2006) found that community scorecards have been instrumental in influencing plans and budgets and in making the planning process more inclusive, responsive, results-oriented and people-centered.

4.9.5 Overall model

a) Un-moderated multiple linear regression model

A regression analysis of overall model was carried out in the study without moderator variable. R^2 statistics of governance from the results was 0.437. This means 43.7% of variation in governance is explained by the four mechanisms used by CSOs that is social audit, participatory budgeting, public expenditure tracking surveys and community scorecards.

From ANOVA results the mean square sum of square of regression was 4.013 and mean square sum of residuals was 0.591. The F-statistics of the model was 6.794 with p-value of 0.00 which is less than significance level of 0.05. Thus the model is significant in predicting the level of governance.

From the result of the p-values of participatory budgeting ($p=0.019$), social audit ($p=0.31$) and community scorecard mechanism ($p=0.008$) which is less than p-critical 0.05 and public expenditure tracking surveys ($p=0.410$) which is greater than p-critical 0.05. Thus participatory budgeting, social audit and community scorecards are significant in predicting governance. However, public expenditure tracking survey had insignificant influence on governance in Kenya. The results are as show Table 4.25.

The results support previous findings, which found participatory budget mechanism to have an influence on government decision in regions where participatory budget

was used as compared to those regions where participatory budget was not used (Gonçalves, 2014, Touchton & Wampler, 2013).

Similarly Shankar (2010), found that state which implemented social audit led to improved governance in terms of increased employment and reduced corruption. Government policies were found to be citizens oriented and engaged citizens in policy making and monitoring the progress where social audit mechanisms were used.

Table 4.25: Un-moderated model Regression analysis

Model Summary						
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate		
1	.661 ^a	.437	.373	.76849		
a. Predictors: (Constant), Social Audit, Participatory Budget, Community Scorecard, Public Expenditure Tracking						
ANOVA^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	16.050	4	4.013	6.794	.000 ^b
	Residual	20.670	35	.591		
	Total	36.721	39			
a. Dependent Variable: Governance						
b. Predictors: (Constant), Social Audit, Participatory Budget, Community Scorecard, Public Expenditure Tracking Surveys						
Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.997	.236		4.226	.000
	Participatory Budget	.155	.097	.222	1.598	.019
	Public Expenditure Tracking	-.089	.106	-.127	-.834	.410
	Community Scorecard	.281	.100	.422	2.819	.008
	Social Audit	.220	.098	.330	2.250	.031

a. Dependent Variable: Governance

b) Moderated multiple linear regression model

A regression analysis of overall model was carried out in the study together with moderator variable. R^2 statistics of governance from the results was 0.791 as shown in Table 4.26. This means that 79.1% of variation in governance is explained by the four mechanisms used by CSO that is social audit, participatory budgeting, public expenditure tracking surveys and community scorecards when moderated by government regulations. From ANOVA results the mean square sum of square of regression was 5.875 and mean square sum of residuals was 0.215. The F-statistics of the model was 27.286 with p-value of 0.00, which is less than significance level of 0.05. Thus the model is significance in predicting the level of governance.

From the result of the p values of participatory budgeting ($p=0.010$), social audit ($p=0.000$) and community scorecard mechanism ($p=0.000$) which is less than p-critical 0.05 and public expenditure tracking surveys ($p=0.700$) which is greater than p-critical 0.05. Thus participatory budgeting, social audit and community scorecards are significant in predicting governance when moderated by government regulations. The p-value for government regulations ($p=0.000$) and interaction of government regulation and social audit ($p=0.015$) less than p-critical 0.05. We reject null hypothesis that government regulations do not have moderating effect on the relationship between social accountability mechanisms used by civil society organization and governance. Thus, government regulation and interaction between social audit and government regulations are statistically significant. The other variables were excluded in the model.

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

The finding also support previous study that found social accountability (social audit, participatory budgeting and community scorecards) to have positive influence on governance in terms of improving public service provision, engaging the citizens in governance and policy making and increasing government legitimacy (Joshi & Houtzager, 2012).

The findings were also in line with Speer (2012) that found positive relationship between governance and public participation. However, with all finding supporting the positive influence between social accountability mechanism and governance there is no enough evidence to support the claim that participatory governance improves government performance.

The findings also concur with Manor (2003) and Ribot (2007) which found that for better local governance and accountability of the government citizen should use social accountability mechanisms to lobby and monitor government service delivery and to ensure their participation in the government. However, when government participation is encouraged in use of these mechanism, loopholes and weakness identified in government policies are not addressed. These results are as presented in Table 4.26.

Table 4.26: Overall moderated model Regression results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.890 ^a	.791	.762	.46403

a. Predictors: (Constant), Government regulations and Social audit, Public Expenditure Tracking , Participatory Budget, Social audit, Community Scorecard, Government Regulations

ANOVA^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	29.377	5	5.875	27.286	.000 ^b
	Residual	7.752	36	.215		
	Total	37.128	41			

a. Dependent Variable: Governance

b. Predictors: (Constant), Government regulations and Social audit, Public Expenditure Tracking , Social audit, Participatory Budget, Community Scorecard, Government Regulations

Coefficients^a							
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	
		B	Std. Error	Beta			
1	(Constant)	.417	.158		2.637	.012	
	Participatory Budget	.058	.056	.085	1.031	.310	
	Public Expenditure Tracking	.025	.064	.036	.388	.700	
	Social Audit	.220	.098	.330	2.250	.000	
	Community Scorecard	.246	.057	.376	4.315	.000	
	Government Regulations	.374	.096	.457	3.882	.000	
	Government regulations and Social audit	.291	.114	.314	2.548	.015	

a. Dependent Variable: Governance

4.9.6 Optimal Model

An optimal model was created based on regression coefficients of overall moderated model. According to the results B_0 was significant in all simple and multiple regression models. The government regulations did moderate the model and interaction between government regulation and social accountability mechanism had an effect on governance. The optimal model is as follows:

$$Y = 0.417 + 0.058X_1 + 0.220X_3 + 0.246 X_4 + 0.374 Z + 0.291X_2Z$$

Where: Y is Governance

X_1 = Participatory budgeting mechanism

X_3 = Social audit mechanism

X_4 = Community scorecard mechanism

Z = the government regulations which is the moderating variables

A revised conceptual model was formulated from optimal model as shown in Figure 4.5. However, public expenditure tracking surveys mechanism was left out because it was established that the influence of PETS as a social accountability mechanism was found to be insignificant in the model.

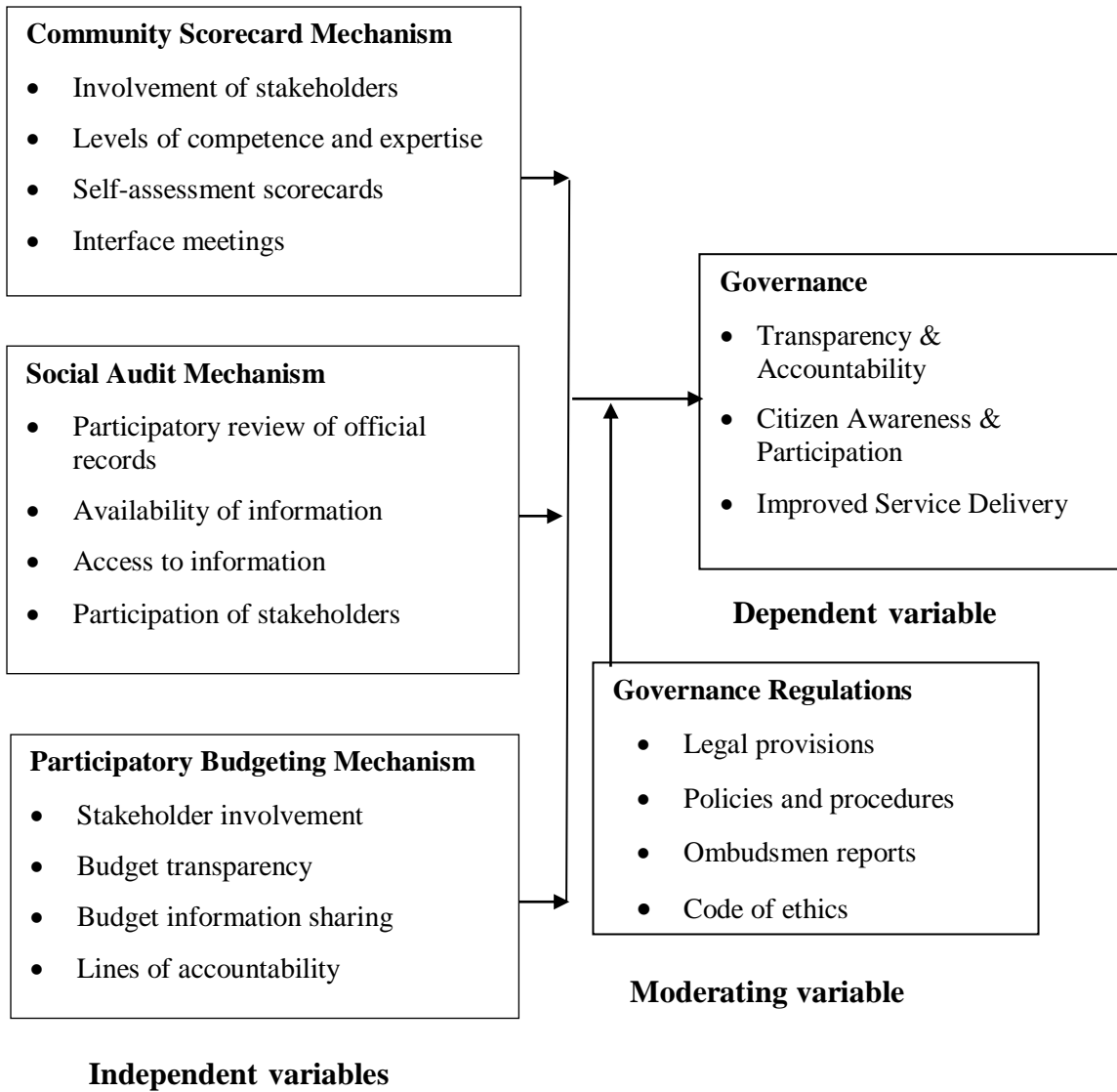


Figure 4.5: Revised Conceptual Framework

4.10 Qualitative analysis

The respondents were asked to comment on social accountability mechanism used to enhance governance and other social accountability mechanism they use in their organisations.

4.10.1 CSOs initiatives on governance in Kenya

The respondents thought the government do not have feedback mechanisms for citizens. This was due to public participation forums which are always conducted in a rush and do not meet the required threshold. The issues may be avoided by having a bill that addresses civil society organisations initiatives on governance. The respondent expressed the concern of hesitant to engage the CSOs and the citizen in implementation, monitoring and evaluation, as they only engage the citizens during planning, although very little from the public participation is accommodated in the budget document. The influence of civil society organizations initiatives and governance is minimal as the space for CSO is not visible as there are no conducive working relationship between CSO and the Government. This differs from finding by Yael Velleman (2010), social accountability mechanisms are supposed to have: participation, inclusion, financial dimensions, and level of budget transparency, legal dimensions and governance. The findings were consistence with Claudia Camargo (2016), who found social mechanism to be not effective mainly participatory budget and community scorecard as the government faced challenges while implementing these mechanisms. The challenges include raising false expectation of the masses, quality of participation and exclusion of key stakeholders.

4.10.2 Public Expenditure Tracking Survey (PETS) mechanism to enhance social accountability in Kenya

The respondents comment on PETS mechanism is that there is poor accountability mechanism as there are no documents to enable proper analysis and use of the tool. The findings are consistent with finding of study by Dehn *et al*, (2003) that PETS mechanism end up being poor predictors of the real public services quantity and quality particularly in countries with weak institutions and reduced accountability.

4.10.3 Participatory Budget mechanism to enhance social accountability in Kenya

The respondents thought that the budget making processes is technical and as much as community may sometime have opportunity to participate, they may not fully understand and follow. Thus there is need for more capacity empowerment at community level to ensure that the mechanism is effective. According to study conducted by CBGA, (2012) clientelistic practices and domination by the elite is also reduced with increased transparency.

4.10.4 Community scorecard mechanism to enhance social accountability in Kenya

The respondents commented that community scorecard mechanism is the best tool for community engagement as its use requires civic education. However, the duty bearers are hesitant to implement the suggestions from the service providers and duty holders and the mechanism lack proper follow up. The finding differs from Dedu and Kajubi, (2005) study which found out that community based monitoring mechanism purpose is to guarantee responsibility and responsiveness of service providers to beneficiaries.

4.10.5 Other mechanisms used to enhance governance in Kenya

The respondents were asked to state any other social accountability mechanisms used by the organisations to enhance good governance in Kenya. The respondents indicated that other than the mechanisms addressed by the current study, that other most commonly used social accountability mechanism included; community report card, civilian oversight, budget analysis, a gender responsive budgeting, citizen report card, reflect tools, citizen report card, service charter and research and development.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This chapter presents summary, recommendations and conclusion of the study on influence of social accountability mechanisms used by civil society organization on governance in Kenya. Using F-test, regression models and correlation coefficients, the relationship between variables was established. The chapter gives detailed summary of each of the influence of the variables of the study, namely, participatory budgeting, the public expenditure tracking survey, social audit and community scorecard. Recommendations, conclusions as well as areas of further study are also presented.

5.2 Summary of key findings

5.2.1 To establish the influence of Participatory Budgeting Mechanism used by CSOs on Governance in Kenya

The study established that participatory budgeting mechanism used by CSOs has significant positive influence on governance in Kenya. Respondents agreed that there are sufficient records and data necessary for undertaking the mechanism and that the mechanism is properly anchored in law and clear to all involved on the degree of formalization. Respondents also agreed that there is appropriate follow up of the issues generated as a result of the use of the mechanism, and that the mechanism is clear on lines of accountability in terms of planning, budgeting, expenditure, monitoring and evaluation. However, the study also established that there is lack of sufficiently competent numbers of stakeholders involved in the utilization of the mechanism, including vulnerable groups such as women, disabled, youth and minorities.

It was also observed that respondents had limited knowledge on the appropriate and objective performance criteria for the use of the mechanism. They were also unaware if the mechanism emphasized both citizens' rights and responsibilities and helped citizens develop a realistic understanding of the challenges and constraints faced by government through information sharing and dialogue.

5.2.2 To establish the influence of Public Expenditure Tracking Surveys Mechanism used by CSOs on Governance in Kenya.

According to this study, the public expenditure tracking survey used by CSOs did not significantly influence governance in Kenya. From this study, it was clear that there were no clear expenditure plans, which the mechanism can easily track, and majority of the respondents were not certain if there are sufficient records and data for tracking budget expenditure information. Similarly, there were uncertainties on the degree of formalisation of the budget tracking process. They are also uncertain if the expenditure plans followed appropriately and therefore be able to provide accountability for use of public resources. However, respondents agreed that the mechanism is able to provide adequate remedies for budget leakages and that there were appropriate follow up of the issues generated a result of the use of the mechanism.

5.2.3 To establish the influence of Social Audit mechanism used by CSOs on Governance in Kenya

The study established that the social audit mechanism used by CSOs to enhance social accountability has a significant, positive influence on governance in Kenya. Respondents agreed that stakeholders, including vulnerable groups such as women, disabled, youth and minorities are involved in the review of government expenditure reports. Thus, respondents are of the view that stakeholders are sufficiently engaged through information sharing and dialogue during social audit exercises. They also concurred that there is easy access to relevant information on expenditure reports and other government records and that there are sufficient records and data necessary for undertaking the mechanism. There is appropriate follow up of the issues generated a result of the use of the mechanism and that the mechanism is able to adequately

highlight social accountability issues it seeks to address. As such, there is a concurrence that there is clear evidence of improvement in the service delivery a result of use of the mechanism. Similarly, the mechanism is clear on lines of accountability in terms of planning, budgeting, expenditure, monitoring and evaluation. However, it is not clear to the respondents as to whether the lessons learnt in utilizing the mechanism is shared widely and used to improve the use of the mechanism.

5.2.4. To establish the influence of Community Scorecard Mechanism used by CSOs on Governance in Kenya

From the study, community scorecard mechanism is the mostly popularly used social accountability mechanism by CSOs to enhance governance in Kenya. Majority of respondents agreed that stakeholders are involved in generation of scorecards using objective performance criteria. They also concurred that there are sufficiently competent number of stakeholders involved in the utilization of the mechanism, including vulnerable groups such as women, disabled, youth and minorities. Similarly, there exist sufficient records and data necessary for undertaking the mechanism and there are appropriate interface meetings held regularly to discuss the results of the scorecard and to follow up on the governance issues generated by the scorecard. Further, respondents agreed that the lessons learnt in utilizing the mechanism is shared widely and used to improve the use of the mechanism.

5.2.5 To determine the moderating effect of Government Regulation moderate the relationship between social accountability mechanism used by CSOs and Governance in Kenya

The study established that government relations positively moderated the relationship between social accountability mechanism used by CSOs and governance in Kenya. The regression model revealed that government regulations have a positive and significant influence on governance. Respondents agreed that there exists sufficient legal provisions as well as relevant policies and procedures to safeguard citizen's engagement in governance issues. Similarly, there are sufficient administrative mechanisms and codes of conduct that promotes social accountability mechanisms.

5.3 Conclusion

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

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

Based on findings of the study, social audit mechanism used by CSOs was found to be significantly associated with governance. Thus, the study concluded that the social audit mechanism used by CSOs positively influences governance in Kenya.

The findings of this study established that the community scorecard mechanism used by civil society organizations was found to be significantly associated with governance in Kenya. Thus, the study concluded that the use of community scorecard mechanism used by CSOs has positively influenced governance in Kenya.

The study findings identified that government regulations have significant positive moderating effect on the relationship between social accountability mechanisms and governance in Kenya.

Overall, according to study findings, three out of the four mechanisms used by civil society organizations were found to be significantly related with governance issues such as transparency, accountability, citizen engagement and improved service delivery. Therefore, the study concludes that social accountability mechanisms used by civil society organizations positively influence governance in Kenya.

5.4 Recommendations

This research made the following policy, managerial and theoretical recommendations:

5.4.1 Policy recommendations

This research was premised on the basis that the use of social accountability mechanism by civil society organisations has impact on governance in Kenya. The study has established that social accountability mechanisms used by CSOs namely participatory budgeting, social audit and community scorecard have significant influence on governance in Kenya. The study therefore recommends that CSOs should make clear policy considerations for mainstreaming the use of social accountability mechanisms in discharging their mandates as promoters of good governance. In consideration of the moderating effect of government regulations on the influence of social accountability mechanisms used by CSOs, the study further recommends that the government should make necessary policy changes to create an enabling environment for achievement of good governance in Kenya.

5.4.2 Programmatic recommendations

The research recommends adequate sensitization of citizens on the utilization of social accountability mechanisms so that it can be used to achieve optimal results. Moreover, there is need for appropriate and objective performance criteria for the use of the mechanism. There is need to sensitize the users of the mechanism on the working of the mechanism to ensure optimal use of the mechanism. This research also recommends dissemination of the lessons learnt in utilizing the social accountability mechanisms.

5.4.3 Theoretical Implication and contribution to existing body of knowledge

The current study contributes to knowledge on governance through a better understanding of social accountability mechanisms particularly in developing countries. It also provides significant contribution in the area of management and leadership and enables leaders in appreciating social accountability mechanisms hence achieving good governance. The study also brings forth the role of civil society organizations in enhancing government responsibility to its citizens.

5.5 Areas of Further Research

This study has looked at the influence of social accountability mechanisms of civil society organizations on governance in Kenya focusing on four commonly used social accountability mechanisms, namely, participatory budgeting, public expenditure tracking surveys, community scorecards and social audits. Though study established that these social accountability mechanisms of civil society organizations have significant positive influence on governance in Kenya, there are number of gaps in these research areas which the study has not focused on and which could elicit further research.

First, further research could look at a case study of each of the social accountability mechanism making it a more in-depth study of the contribution of each of these social accountability mechanisms on governance in Kenya.

Secondly, this study focused on the whole country and not specific locations or counties. A further study could therefore look at the influence of these social accountability mechanisms in particular contexts and see if these contexts have any influence on its application. Further study could also focus on the impact of social accountability mechanisms on specific service delivery areas such as health, education or social services and determine which social accountability mechanisms could also give more information on its contribution to accountability.

Similarly, this study used civil society organizations as the population and target group. A further study could look at the public sector, which is responsible for service delivery and determine how social accountability initiatives have influenced their service delivery. This could help document the views and challenges of these service providers on social accountability mechanisms.

Further study could also expand the conceptual model and include other social accountability mechanisms that CSOs use beyond the four mechanisms that this study focused on. This could include mechanisms such as participatory policy formulation and analysis, participatory output monitoring, citizen charter and citizen report cards among others.

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APPENDICES

Appendix I: Letter of Introduction

Dear Sir/Madam

I am a post-graduate student studying for a Doctor of Philosophy (PhD) Degree in Leadership & Governance at Jomo Kenyatta University of Agriculture and Technology. I am currently conducting a research in the area of governance on the topic: *Influence of social accountability mechanisms on Governance in Kenya*. The purpose of this letter is to request you to respond to the attached questionnaire. The information you provide will be treated as confidential and will not be relayed to any other person or institution. The information will be solely used for academic purposes.

Thank you in advance for your time and cooperation.

Abduba Mollu Ido

Ph.D. Student - JKUAT

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Appendix II: Questionnaire

INFLUENCE OF SOCIAL ACCOUNTABILITY MECHANISMS ON GOVERNANCE IN KENYA

This academic survey is designed to establish *the influence of the social accountability mechanisms on governance in Kenya*. Participation is voluntary, and you may stop the questionnaire at any time. Information collected will be treated with utmost confidentiality. Thank you for taking the time to complete this important survey. Your time and efforts are much appreciated!

PART A: Background Information on the organisation

1. Name of the organization:.....

2. Year Established:.....

3. How long have you been working with this organization?

- Less than 1 year 1 - 3 years 4 - 6 years 7 - 9 years 10 and above

4. Size of your Organization

- Small (0 -100 employees) Mid-Sized (101 – 1000 employees) Large (1001 & above)

5. What is the legal structure of your organisation?

- International NGO/CSO National NGO/CSO Local NGO/CSO
CBOs

- Faith Based Organisation Others, please
specify.....

6. For how long has your organisation been involved in social accountability work?

Less than 1 year; 3 – 5 years; 5 - 7 years; 7 - 9 years
Above 10 years

PART B: Mechanisms used by your organization

I) Participatory Budgeting Mechanism

To what extent do you agree with the following statement relating to the effect of the use of the participatory budgeting mechanism in enhancing social accountability in Kenya?

(Use the scale: **SA**→Strongly Agree; **A**→Agree; **DK**→Do not Know; **D**→Disagree; **SD**→ Strongly Disagree).

S/No	Statement	SD	D	DK	A	SA
1	The stakeholders, including vulnerable groups such as women, disabled, youth and minorities are sufficiently involved in the budget making processes.					
2	There are appropriate and objective performance criteria for developing budgets.					
3	The mechanism emphasizes both citizens' rights and responsibilities to budget information.					
4	There are sufficient records and data on budgeting.					
5	The mechanism is anchored in law and it is clear to all involved on the degree of formalization.					
6	There is appropriate follow up of the issues generated as a result of the use of the mechanism.					
7	The mechanism is clear on lines of accountability in terms of planning, budgeting, expenditure, monitoring and evaluation.					
8	Budget information gathered through the mechanism is shared widely and used to improve the use of the mechanism					

Any other comments related to using the mechanism to enhance governance in Kenya

.....

.....

.....

II) Public Expenditure Tracking Survey Mechanism

To what extent do you agree with the following statement relating to the effect of the use of the Social Audit mechanism on enhancing social accountability in Kenya.

(Use the scale: **SA**→Strongly Agree; **A**→Agree; **DK**→Do not Know; **D**→Disagree; **SD**→ Strongly Disagree).

S/No	Statement	SD	D	DK	A	SA
1	There exist clear expenditure plans which are easy to understand by citizens.					
2	There are sufficient records and data for tracking budget expenditure information.					
3	The mechanism is able to detect budget leakages					
4	There is clarity on the degree of formalization of the budget tracking process.					
5	There is appropriate follow up of the issues generated as a result of the use of the mechanism.					
6	The mechanism is able to provide appropriate remedies for budget leakages established					
7	The expenditure plans are followed appropriately and are able to provide accountability for use of public funds.					

Any other comments related to using the mechanism to enhance governance in Kenya:

.....

.....

.....

III) Social Audit Mechanism

To what extent do you agree with the following statement relating to the effect of the use of the Social Audit mechanism on enhancing social accountability in Kenya.

(Use the scale: **SA**→Strongly Agree; **A**→Agree; **DK**→Do not Know; **D**→Disagree; **SD**→ Strongly Disagree).

S/No	Statement	SD	D	DK	A	SA
1	There is a participatory review of government official reports and records.					
2	There is availability of relevant information on public plans, budgets and progress reports on implementation.					
3	There is open sharing of information during audit.					
4	There are sufficient records and data necessary for undertaking the social audit.					
5	There is appropriate follow up of the issues generated as a result of the use of the mechanism.					
6	Issues raised during reviews are shared widely with all stakeholders.					
7	The mechanism is yielding the intended results.					
8	Stakeholders are sufficiently engaged during social audit exercises					

Any other comments related to using the mechanism to enhance governance in Kenya:

.....

IV) Community Scorecard Mechanism

To what extent do you agree with the following statement relating to the effect of the use of the Community Scorecard mechanism in enhancing social accountability in Kenya?

(Use the scale: **SA**→Strongly Agree; **A**→Agree; **DK**→Do not Know; **D**→Disagree; **SD**→ Strongly Disagree).

S/No	Statement	SD	D	DK	A	SA
1	The stakeholders are involved in generation of scorecard					
2	There are sufficiently competent numbers of stakeholders involved in the utilization of the mechanism, including vulnerable groups such as women, disabled, youth and minorities.					
3	There are appropriate interface meetings held regularly					
4	There are sufficient access to government information to be used in developing the scorecard.					
5	There exist self-assessment scorecards by service providers.					
6	The interface meetings discuss the governance issues raised through the scorecards.					
7	Lessons learnt during interface meetings are shared widely and used to improve the use of the mechanism					

Any other comments related to use of Community Scorecard mechanism to enhance governance in Kenya:

.....

(V) Government Regulations

To what extent do you agree with the following statement relating the influence of government regulations social accountability in Kenya?

(Use the scale: **SA**→Strongly Agree; **A**→Agree; **DK**→Do not Know; **D**→Disagree; **SD**→ Strongly Disagree).

S/No	Statement	SD	D	DK	A	SA
1	There exist sufficient legal provisions to safeguard citizens’ engagement in public affairs.					
2	There exist proper policies and procedures that promote good governance.					
3	There are sufficient administrative checks and balances and codes of conduct that promotes good governance					

Any other comments related to using of the capacity of CSOs in using these mechanisms to enhance governance in Kenya:

.....

(VI) Governance

To what extent do you agree with the following statement relating to initiatives by your organisation on governance in Kenya?

(Use the scale: **SA**→Strongly Agree; **A**→Agree; **DK**→Do not Know; **D**→Disagree; **SD**→ Strongly Disagree).

S/No	Statement	SD	D	DK	A	SA
1	Government is transparent on its policies, plans, budgets and programmes.					
2	Government authorities are accountable for their use of public resources in a transparent and timely manner.					
3	CSOs/citizens engagement with government policy makers and service provide are structured and institutionalised.					
4	The opinions and priorities of citizens are taken into consideration in design of policies, plans, budgets and programmes affecting them.					
5	There exist adequate structures and systems for CSOs/citizens to air their grievances to relevant authorities.					
6	There are significant gains from CSO engagements in social accountability in terms of improved provision of basic services and prudent utilisation of public resources.					

Any other comments related to use of other social accountability mechanisms employed by civil society in Kenya?

.....

Thank you for taking time to complete this questionnaire

Appendix III: List of Civil Society Organisations

1. Forum 4 Kenya
2. New Dawn Trust
3. Norwegian Church Aid
4. Christian Partners
5. Community Development Organization
6. Citizen Coalition for Constitutional Culture
7. Action Aid
8. East Africa Collaboration for Economic Social and Cultural Rights
9. Presbyterian Church of East Africa
10. Pambazuka Foundation
11. Participatory Education Network
12. Pastoralist Women Health & Education
13. Action Initiative
14. Community Empowerment and Development Centre
15. Rural Empowerment development Organization (REDO KENYA)
16. Iten Integrated Environmental Forum
17. Coast Development Lobby Group
18. Justice and Peace Centre
19. Muslims for Human Rights - MUHURI
20. Social Resource Council
21. Culture and Communication in Development Organisation
22. Center for Transformational Leadership
23. Supreme Council of Kenya - SUPKEM
24. Chalice
25. Legal Measures
26. CCA-Crown the Child
27. Pambazuka Foundation
28. Methodist ministry
29. Rural Empowerment Development Organization
30. Amam Kibera
31. Association of Social Entrepreneurs

32. Alliance of Local Communities (ALCHA) Organisation
33. Pillars of Kibera Youth
34. Wajir Peace and Development Agency
35. Transform Empowerment for Action Initiative
36. Bare Care
37. Justice and Peace Centre
38. Citizen Focus For Development
39. Friends of Nomads International - FONI
40. Emerge-Africa
41. Release Political Prisoners
42. Womankind Kenya