

Efficacy of Beneficiary Accountability on Implementation of Development Projects: A Comparative Analysis of Machakos and Embu County, Kenya

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Abstract: *The purpose of this research study was to Efficacy of Beneficiary Accountability on Implementation of Development Projects. A Comparative Analysis of Machakos and Embu County, Kenya. The study was guided by the main determinants of Monitoring and Evaluation which was beneficiary accountability. The moderating effects were government funding and disbursement of funds. The research adopted a Comparative research design with a mixed method centered within a wider exploratory, cross-sectional framework. The study was conducted in Machakos and Embu County. The population of this study was 132 staff mandated to monitor and evaluate projects undertaken under County government devolved functions from Machakos and Embu County. The sample distribution was 56 county government officials from Machakos and 43 from Embu since the two counties are relatively not homogeneous in terms of geographical location in Kenya. A sample of 99 respondents was determined and individual elements in different categories were also determined using a stratified random sampling technique. Questionnaires were distributed to respondents through a “drop and pick later” method and were subjected to a reliability test using Cronbach’s alpha. Data were analyzed quantitatively by means of Statistical Package for Social Sciences (SPSS). The study findings indicated beneficiary accountability ($\beta_4 = 0.432$; $p\text{-value} = 0.002$) was found to have a significant effect respectively. The results obtained show the adjusted r square value of $r^2 = .514$ which indicate that when all the variables were combined, the multiple linear regression model could explain for approximately 51% of the variation in the dependent variable by the variation in the independent variables on Implementation of County Projects. The study recommends that those charged with the responsibility of carrying out M&E, should be appropriately empowered with the necessary knowledge in order to have the grasp of how these tools are used in order to utilize them.*

Keywords: Beneficiary Accountability, Learning Capacity, Monitoring and Evaluation, Performance Indicators, Participatory tracking

1. Introduction

Although monitoring and evaluation enhances building a robust project implementation process, it is currently lacking. Further, the current practices have frustrated means of helping to inform local residents and encourage accountability. The Monitoring and Evaluation framework is a reflective processes aimed at enhancing learning from experience (Crawford, & Bryce, 2003). It can influence observation and collection of information, decision making regarding new action to be taken. Moreover, the stakeholders need the ability to determine and identify any weaknesses in project planning process, examine development projects through a behavioural change lens and as a component of user vulnerability.

This approach of monitoring and evaluating changes can drive learning in a variety of contexts and the effectiveness of responses to changing contexts (Cathy, 2011). Such details can be fed back into the planning and implementation cycle enabling adjustments to be made where necessary. Project beneficiaries need information from Monitoring and Evaluation in order to hold the providers to account and to have more control over decisions that affect them. This can enable them to determine whether the work actually resulted

in improvements in their lives, and how they can ensure it is really relevant to their needs (Jones, 2011).

1.1 Statement of the Problem

In Africa, including Kenya, project management is also complicated by some factors such as lack of skills in project management, political and community or societal demands and so they lack localized approaches to create relevant outcomes. During the period from 1970s to 2016 there lacks a learning and adaptive ability of stakeholder and their beneficiary accountability ability. Again, lack of evidence of stakeholder learning experience and adaptive strategies to cope with change impacts realized to reduce the failure rates is eminent. Additionally, there is inadequate stakeholder participatory tracking of projects leading to unintended outcomes and impacts. More so, there is lack of ability to make choices and decisions allowing for continued realization of sustainable development and reduction in spread of risks in the face of continuous change. Since there is scarcity of studies relating to the influence of learning and adaptive capacity and participatory tracking on project implementation, particularly in Kenya as far as the researcher is concerned, a gap that needs to be investigated can be said to exist. In spite of the powerful influence of beneficiary

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accountability in the performance of most counties, there are still skepticisms about its efficacy in terms of implementation of projects to completion. Thus, this study sought to examine the effectiveness of beneficiary accountability in achieving project success in Kenya.

General Objective

To investigate the efficacy of Beneficiary Accountability on Implementation of Development Projects. A Comparative Analysis of Machakos and Embu County, Kenya.

1.2 Research Hypotheses

H₀₁: Beneficiary accountability has no significant influence on implementation of development projects.

2. Literature Review

2.1 Theoretical Review

The aim of this section is to offer argumentation with regard to the choice of theory, given that a variety of theoretical perspectives could be applied for the study of the implementation of M&E systems in the county governments'. The study was guided by the theory of effective project implementation and complexity theory.

2.2 Theory of Effective Project Implementation

According to Funnell & Rogers (2011), the Theory of Effective Project Implementation is a series of steps taken by responsible projects managers to plan change process to elicit compliance needed to install changes. The managers use implementation to make planned changes by creating environments that support survival of such changes (Nutt, 2006). Implementation is a procedure directed by a manager to install planned changes. There is widespread agreement that managers are the key process actors and that the intent

of implementation is to install planned changes, whether they be novel or routine. However, procedural steps in implementation have been difficult to specify because implementation is ubiquitous (Winston, 2013). The theory fails to highlight the types of changes needed and methods to achieve them. It is silent on other stakeholders' inclusion in the project implementation process to bring about that change. This means that the change pursued by managers during project implementation is only understood by them alone. It limits creation of implementation processes that involve all stakeholders. The change expected will not cover all aspects of needs of those not included (Wholey, Hatry, & Newcomer, 2010). There will be lack of stakeholder negotiated agreement about how outcomes and impacts change is realised.

2.3 Complexity Theory

This study was guided by complexity theory since it offers more strengths than weaknesses in project implementation based on available literature. Complexity theory evolved from chaos theory and works on the notion that a system should not be broken down into fundamental parts to understand the whole system. Chaos theory is the science of surprises, of the nonlinear and unpredictable. It advocates to expect the unexpected. It further states that order and chaos are not always diametrically opposed.

2.4 Conceptual Framework

The framework adopted by these study views performance indicators beneficiary accountability (Feedback levels, Relationship) as critically influencing project implementation. The framework further identifies moderating variables (Disbursements and Funding) that may influence project implementation.

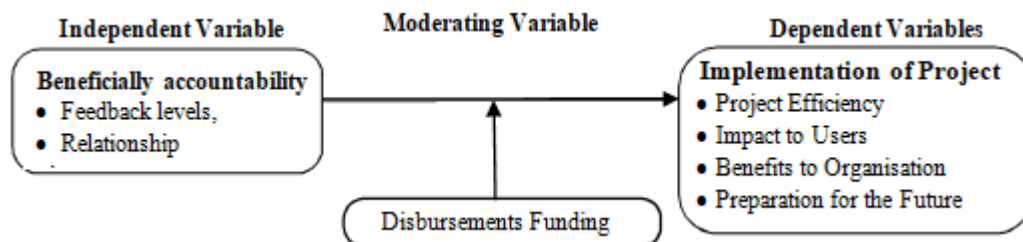


Figure 2.1: Conceptual Framework

3. Research Methodology

3.1 Research Philosophy

Research philosophy is the foundation of knowledge and the nature of that knowledge contains important assumptions about the way in which researchers view the world (Saunders, Lewis & Thornhill, 2007). This study adhered to the foregoing beliefs and practices, it would be appropriate to assert that a predominantly positivist framework was followed. The study was anchored on theory from which hypotheses are derived, followed deductive reasoning and employed quantitative methods to ensure precision, logic and evidence testing. The positivist philosophy is derived from

that of natural science and is characterized by the testing of hypothesis developed from existing theory through measurement of observable social realities (Saunders, Lewis & Thornhill, 2009).

Research Design

The design was based on comparative analysis which involves a decision over what to compare— what is the general class of 'cases' in a study—and how to compare, a choice about the comparative logics that drive the selection of specific cases (Goodrick, 2014). In the usual categorizations, comparative studies are motivated by the need to borrow, advise, evaluate and the curiosity- motivated need to find out. The strength of a comparative research design

consequently also rests on its ability to foster concept building, theory-building, and the identification of causal mechanisms (Azarian, 2011).

The research study incorporated both quantitative and qualitative approaches. The mixed methods design was centered within a wider exploratory, cross-sectional framework. Exploratory studies was deemed "particularly useful when not enough information is known about the phenomenon", as in the case of this research where very limited information was available on both the Monitoring and Evaluation practices of volunteer tourism organisations and the organisational contexts within which they take place (Gray, 2009). Being an exploratory study was deemed appropriate in that it would assist the research in being "open to discovering new issues" and "chance factors that have larger implications" (Neuman, 2003). In addition, cross-sectional studies aimed to find out about a particular situation by obtaining information about it from a 'cross-section' of the relevant population within a relatively short time period (as opposed to longitudinal studies) (Patton, 2002). Therefore, a cross-sectional study design was considered most appropriate due to the fact that a variety of different types of organisations. Hence this design allowed the researcher to be acquainted with the problem and concept researched, and enabling the production of hypotheses tested.

The Study Area

The study was conducted in Machakos and Embu County. Machakos County is located in the Eastern part of Kenya. It borders Nairobi and Kiambu counties to the West, Embu to the North, Kitui to the East, Makueni to the South, Kajiado to the South West, and Murang'a and Kirinyaga to the North West. It lies between *latitudes* 0°45' South and 1°31' South and *longitudes* 36°45' East and 37°45' East. It has a Total Population of 1,098,584 people, 264,500 Households and covers an area of 6,208 Square Kilometers. The Population density is 177 persons per Square Kilometers The Akamba people are the dominant habitants of Machakos County. The local climate is semi- arid with a hilly terrain covering most parts of the county. (County Records, 2018)

Embu County is located in the Eastern region of Kenya, it borders Tharaka Nithi County to the North, Kitui County to the East, Machakos County to the South, Muranga County to the South West, Kirinyaga County to the West, and Meru County to the North West. Embu town serves as the County's administrative capital. Embu County is located approximately between latitude 0° 8' and 0° 50' South and longitude 37° 3' and 37° 9' East Embu County lies some 120 kilometers north east of Nairobi. The county covers an area of 2,818 square kilometres. Embu County comprises of four constituencies: Runyenjes, Manyatta, Mbeere North and Mbeere South and has a population of 515,212. (County Records, 2018).

Target Population

The target population is that which researcher wants to generalize the results of the study (Mugenda & Mugenda, 2003). In other words, population is the aggregate of all that conforms to a given specification. All items in the field of enquiry constitute a population (Kothari, 2004). The target population of this study was 132 county government officials

from all the 2 counties in Kenya. The distribution of county government officials across the county is relatively not homogeneous in terms of geographical location in the 2 Counties in Kenya. Therefore, the study stratified county government officials into strata based on Kenya's geographical regions.

Sample Size and Sampling Technique

Sampling is the process of selecting a number of individuals for a study in such a way that the individuals selected represent the larger group from which they were selected (Cooper & Schindler, 2006). A sample is often described as being representative if certain known percentage, frequency distributions of elements' characteristics within the sample is similar to the corresponding distributions within the whole population (Kasomo, 2007). A sample of 99 was determined by Krejcie & Morgan (1970) table and individual elements in different categories will be determined using different sampling techniques. The objective is to allow for a representative sample, avoid bias and reduce sampling errors. Five projects were purposely sampled from each of the 2 counties.

Stratified random sampling was used to group the respondents and select the respondents from the different stratum. Stratified sampling is regarded as the most efficient system of sampling as there is little possibility of any essential group of population being completely excluded (Gupta & Gupta, 2009). Machakos and Embu county executives will be to segregate the sample because it is in the best position to provide information about the implementation of the study variables in the implementation of the development projects.

Stratified random sampling technique was used to select the county government officials from each strata as suggested by Kothari and Garg (2014) and Mugenda and Mugenda (2003). The county governments were stratified into 2 regions. To select the number of county government officials in each region, the researcher divided the total number of county government officials in each region by the total number of county government officials in the entire 2 region and then multiplied by the sample size (99) as shown in the table 3.1. Thereafter, the study randomly selected specific number of individual county government officials allocated to each selected counties as respondent for the study as recommended by Kothari (2004).

Data Collection Procedures

Questionnaires was designed and distributed to the respondents and given time frame enough to collect back completed questionnaires. Before the administration of questionnaire, a letter requesting permission to conduct the research was requested from the National Commission for Science, Technology and Innovation (NACOSTI), Kabarak University and the Embu County. Thereafter, the researcher attached a covering letter to the questionnaire and requests the respondents to participate in this study. The questionnaire method was selected because it proved to be relatively unobtrusive and inexpensive method for data collection (Ghauri & Grønhaug, 2002)

Data Collection Instruments

According to Kothari (2004), a questionnaire is a popular

method of collecting data. Further Kerlinger (1973) asserts that a questionnaire is an appropriate data collecting instrument. It gives the respondent time to give out well thought answers and also effective when analyzing collected data especially using computer coding. The instrument that was used in collecting primary data is a questionnaire. The questionnaires covered areas of study objectives and the conceptual framework. The respondents were required to fill the questionnaire by providing the desired information useful for problem of the study.

The questionnaire included Likert scale psychometric constructs with a scale ranging from 1-5 where each respondent was required to rate each and every statement given describing a given variable. The scale ranged from 5=Strongly Agree, 4=Agree, 3=Neutral, 2= Disagree and 1=Strongly Disagree. At the end of each Likert scale questions, open ended questions were included to allow the respondent give additional information that is not captured in the Likert scales questions. This is the section that enabled the study to capture vital information directly from the respondents based on their understanding of their environment and the challenges they face on a daily basis.

Pilot Study

A pilot study for the instrument was carried out to ensure that the items in the questionnaire are stated clearly, have the same meaning to all the respondents, and also to give the researcher an idea of approximately how long it would take to complete the questionnaire. The pilot study was done in Nakuru County since it was not part of the proposed for the study. This represented 10 % of the accessible population (sample size) that is generally recommended by social researchers, according to Mugenda and Mugenda (2003). In choosing the 2 county officials for pilot testing, the researcher used simple random sampling. The pre-testing helped immensely because all ambiguous, unrealistic and wrong questions were corrected before using them for the actual fieldwork. Pilot studies accumulate data from the ultimate subjects of the research project to serve as a guide for the larger study (De Vos, *et al.*, 2007; Zikmund, 2003). The participants were randomly selected to test the questionnaire to determine any necessary revisions needed to be made before actual administration of the questionnaire (Burns and Bush, 2010; Sarantakos, 2000).

Validity of the Instruments

Validity is concerned with the integrity of the findings, whether the findings are really about what they appear to be about (Saunders, 2003). Simply put validity refers to whether or not the tool devised to measure a certain concept actually measured that concept (Bryman and Bell, 2007). Although the selected instruments can be valid, their face and content validity will be established again by a panel of expert. This was done by generally asking a series of questions as well as look for answers in the research of others (Orodho, 2008). Further the pilot study helped to determine the validity of the questionnaire. This was done prior to the actual research where 10 projects from Nakuru County were involved. Therefore validity of the instrument was realized after the researcher had examined the content of the instruments, through judgment of experts and the supervisors' validations, which guided the researcher on the content validity. In order

to ascertain face validity, an initial questionnaire was passed through the routine editing after it was given to the panel of experts. They were asked to respond to the questionnaire. The result determined the degree of comments as was received and needed adjustments to be done according to the comments from the panel of experts to enhance the clarity.

Reliability of the Instruments

According to Bryman and Bell (2007) reliability refers to the consistency of a measure of a concept which includes three prominent factors to be considered namely stability, internal reliability and interconsistency. The reliability of the questionnaire was determined using a sample of respondents. The items were measured by a 5-point Likert-scale, which ranged from strongly disagree (1) to strongly agree (5). However, based on the pilot study a negatively word questions was added to each set of items measuring a variable to control guessing. The questionnaire was refined on the basis of the responses and the items which required revision were done to make them more meaningful before the actual collection of data. Through a pilot study, a total of 35 questionnaires were obtained and reliability tests were conducted. The reliability alpha coefficients for was beneficiary accountability $\alpha=0.898$, while National Government funding $\alpha = 0.815$. Cronbach Alpha established reliability of value exceeding the prescribed threshold of 0.7 (Gliem & Gliem, 2003).

Data Analysis

Data analysis is data that is statistically analyzed in order to determine whether the generated hypotheses have been supported (Sarantakos, 2000). The questionnaires were checked for completeness with repeat calls made for incomplete questionnaires to maintain the number of respondents. Apart from that, these questionnaires were coded and captured in the computer. This brought order, structure and meaning to the mass of collected data (De Vos, *et al.*, 2007). Categorization was done and data entered in the computer through SPSS for windows for analysis. Both descriptive and inferential tests were used in the analysis. Data was summarized using descriptive statistics. Techniques such as mean and standard deviation were used. Regression analysis and Pearson's correlation coefficient was obtained to establish the influence and relationships between independent and dependent variables.

A multiple linear regression model was used to predict successful implementation of development projects. In addition, the β coefficients for the independent variable generated from the model was subjected to a z-test, in order to test each of the hypotheses under study. The regression model is shown below:

$$Y = \alpha + \beta_1 X_1 + \epsilon$$

Where; Y –Implementation of Development Projects (IDP)
 α – Constant.

$\beta_1, \beta_2, \beta_3$ and β_4 - Coefficient indicating rate of change of successful implementation of development projects as employee tenure measured by its four dimensions of results based performance indicators, learning capacity participatory tracking and beneficiary accountability.

X_1 – Beneficiary accountability (BA)

ϵ - Error term.

4. Data Analysis, Presentation and Discussion

Questionnaire Response Rate

In the study, 79 out of the 99 questionnaires administered to respondents were returned. This represent 80% response rate which is satisfactory to make conclusions for the study. A response rate of 70% and above is rated very good (Mugenda and Mugenda, 1999). Rogers, Miller and Judge (2009) agree with this by recommending a response rate of 50% as acceptable for a descriptive/correlational study. This also agreed with Babbie (2004), that a response rate of 50% is enough to analyze and publish, 60% is good and 70% is very good. Based on the above, the response rate of 80% was found to be adequate and good for analysis and generalization of the results.

Table 1: Response Rate

Response rate	Sample size	Percentage (%)
Returned questionnaires	79	80
Un-returned questionnaires	20	20
Total	99	100
Counties Response Rate	Response rate distribution	Percentage (%)
Machakos	43	77
Embu	36	83
TOTAL	79	80

Factor analysis

Factor analysis for the independent and dependent variables was done with a view of summarizing information contained in a number of original variables into a smaller number of factors without losing much information. The exploratory factor analysis (EFA) presents the least number of factors that account for the common variance of a set of variables. The EFA method was used to determine service quality dimensions in universities in Kenya. The EFA was undertaken in five key steps; preliminary analysis, assessment of suitability of data for factor analysis (pretest), factor extraction, factor rotation and factor interpretation. Preliminary EFA led to the generation of the following statistical outputs: descriptive statistics, correlation matrix, communalities, and Kaiser- Meyer-Olkin (KMO) measure of sampling adequacy.

Table 2: Beneficiary Accountability

Beneficiary Accountability	Factor loading
Beneficiary Accountability has enabled stakeholder to play key role in their own development goals	0.6207
Institutional Capacity is a determinant resource that influences M&E in central.	0.7652
Co-operation between M&E officers and supervisors influence the success of M&E.	0.7023
Proper record keeping of project sites influence the effectiveness of M&E process	0.7572
It enhances stakeholder to obtain regular feedback	0.7285
Availability of Monitoring tools influences the success of M&E processes	0.8225
Limited time frame influences effectiveness of M&E of projects	0.7514
This has necessitated transparency improvement	0.7213
Accountability is also important in improving stakeholder competency	0.7738
It helps with means of complaints handling	0.7249
It also initiates continued improvement of implementation process	0.7084

Based on this thesis' sample size, 0.4 was considered a sufficient level for significant factor loadings while all items were retained as they had significant factor loadings. The variable indicator with the highest factor loading was "Availability of Monitoring tools influences the success of M&E processes" with factor loading of 0.8225 and the variable indicator with the lowest factor loading was "Beneficiary Accountability has enabled stakeholder to play key role in their own development goals" with factor loading of 0.6207.

Inferential Analysis

According to Osborne and Waters, 2002 inferential statistics are used to make inferences from data to more general conditions. Thus, they are used to test hypothesis and make estimation using sample data. In this study, inferential analysis was conducted through the use of correlation and regression analysis to determine the relationships between dependent and independent variables.

Table 3: Correlation Results of beneficiary accountability Implementation of projects

Beneficiary accountability	Pearson Correlation	.524
Sig. (2-tailed)		0.001
	N	79

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

Multiple Regression Analysis

Multiple regression analysis was used to determine the extent to which Monitoring and Evaluation affected the county government project implementation focusing on Machakos and Embu and to analyze the data and test the hypothesized relationships between the study variables.

Table 4: Multiple Linear Regression Analysis Model Summary

Model	R	R Squared	Adjusted R Square	Std of Error Estimate
1	0.720 ^a	0.518	0.514	0.54947

Source: Research data, 2018

Results displayed in Table 4 from regression analysis which was used to produce a best fit line to predict independent variables from the dependent variable determined how the independent variables influenced the dependent variable, to what extent each independent variable affected the dependent variable and which of those factors were more significant. The results obtained show the adjusted r square value of $r^2 = .514$ which indicate that when all the variables are combined, the multiple linear regression model could explain for approximately 51% of the variation in the dependent variable by the variation in the independent variables on Implementation of County Projects.

Analysis of Variance (ANOVA)

ANOVA was carried out in order to provide a more in-depth analysis of the data. As with correlations, some of the study's propositions are built on the significant differences between variables and factors. ANOVA was therefore used to prove or disprove the last three hypotheses of the study.

Table 5: Anova model

Source of Difference	Sum of Squares	df	Mean Squares	FO	Sig
Between Groups	8.111	4	2.7923	10.34	0
Within Groups	37.306	74	0.27		
Total	45.415	78			

The ANOVA results for regression coefficients on show the significance of the F statistics is 0.000 which is less than 0.05. This implies that there was a significant relationship between beneficiary accountability and the implementation of county projects.

Table 6: Coefficient of Determination

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Tolerance	Statistics VIF
	B	Std. Error	Beta				
(Constant)	.435	.167		2.608	.009		
Beneficiary Accountability	.432	.322	.421	9.564	0.002	0.433	1.654

Table 6 of Coefficient of Determination indicates the prediction equation is implementation of county projects = .435 + .432 (beneficiary accountability). The standard error was (0.167), being an estimate of the standard deviation of the coefficient, is a random variable with a mean of zero and which captured the variables that could not be quantified. If a coefficient is large compared to its standard error, then it is probably different from 0. The VIF value for all the independent variables were lesser than 10, and the Tolerance was also less than 0.1, thus there were no concerns over multicollinearity. This led to the conclusion that learning capacity, Participatory tracking, and result based performance and beneficiary accountability were all important factors in the implementation of county projects.

4.4. Discussion of findings

Influence of Beneficiary Accountability on Implementation of Development Projects

The Null Hypothesis H_{01} stated that there is no significant influence of beneficiary accountability on implementation of development projects. The specific dimensions considered by the study were: feedback and relationships. The correlation analysis on Table (3) confirms a positive and linear relationship between beneficiary accountability on implementation of development projects. Congregate to the results, from the results by World Bank, (2011) it revealed that beneficiary accountability is key in maintaining and retaining responsiveness which contributes to project success. Further support to the study findings is by Sahlin-Andersson and Söderholm (2002) who echoed that the flow of information is vital for the success of such project or organization. In a similar vein, ineffective, poor or lack of communication can lead to a series of problems within project performance (Momballou, 2006).

5. Summary of the Findings, Conclusions and Recommendations

5.1 Summary of the findings

The study adopted descriptive and correlational research designs using primary data collected through a structured questionnaire. The research instrument was pilot tested for validity through the content-related method and reliability by use of Cronbach's Alpha. The target population of 99 county officers drawn from 2 counties was identified. A sample size of 79 was identified using stratified random sampling. The methodology adopted involved development of a multi regression model to reject or accept the postulated

hypotheses. Descriptive statistics such as mean, standard deviation and frequency distribution were used to analyze the data. Data was then presented in form of tables, graphs and pie charts. Regression analysis was also carried out and findings used to display the strength of the relationship between beneficiary accountability against implementation of development projects. In line with the hypothesis, Beneficiary accountability appears as a main preoccupation for the interest of county governments' staff and managers. The drive for accountability explains why staffs are assessing output delivery in county governments and why they lack incentives to monitor outcomes and impact. In addition, it has a significant influence on how M&E is conducted and information upon achievement of results is disclosed.

5.2 Conclusions

Based on the conclusions of this study and for beneficiary accountability to play an effective role on enhancing the performance of devolved governance systems in Kenya; the study recommends that citizens in all counties should be enabled to access county information (including project development information) on a timely basis and without any hindrances; citizens should be able to communicate freely on matters relating to the management and use of their county resources for the development of their counties; mechanisms should be developed by the county managers to meaningfully engage the citizens in playing oversight roles in the management of counties as well as voice their concern whenever necessary. The study also recommends that counties should invest in public 'barazas', civic education forums, youth and women empowerment forums, human rights advocacy, workshops, seminars, research forums, use of brochures, posters and fliers where crucial county development matters are discussed. Affirmative action forums, as important avenues for empowering citizens so that they can make meaningful contributions to enhancing performance of their counties, are also recommended. Considerations should also be made for county leadership to develop and document citizen empowerment guidelines and engage skilled staff in disseminating the same on a regular basis, encourage citizens to form participation groups and then support them in coming up with economic projects and credit sourcing strategies, ensure fair taxation, and provide an enabling environment to conduct business as a way to enhance the performance of devolved governance systems in Kenya.

5.3 Recommendations

In line with the conclusion, the study recommends that stakeholders should be involved adequately in M & E activities. Stakeholder participation should range from initial planning to expert opinion and decision making - in all levels. This will ensure ownership of M & E through beneficiary accountability results and also ensure that projects are having relevance to the beneficiaries' needs.

5.4 Suggested areas for further study

The study investigated influence of beneficiary accountability and the moderating effect of national government funding and disbursement on the implementation of development projects. The concept of devolution being relatively new in Kenya has brought with it immense challenges on utilization of resources at the county level. Other factors such as work environment, employees' competency, use of technology and existing project policies can be investigated to show how implementation of development projects can be enhanced. Other studies on how can the county governments can enhance their revenue collection in order to implement of development projects can be carried out.

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