

Monitoring and Evaluation Budgetary Practices on Project Service Delivery

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Abstract

Successful execution of projects is critical to the development and strategic variations within an institution. However, there have been setbacks due to the deficiencies in monitoring and evaluation (M&E) practices. M&E is an important part of any project's success story because they oversee project effectiveness, efficiency, transparency, and accountability, among other things. A background review discloses the insufficiency of M&E practices within the institution. The purpose of the study was to examine how M&E budgetary practices affect project service delivery. The study's theoretical foundation was based on resource-based theory. A descriptive study design was employed targeting administrators, project managers, nurses, chief of centers, and data collection staff. The study focused on a target population of 140 people. The study employed a sample size of 103 respondents using Fisher's exact formula. The researcher exploited the purposive sampling technique during the study. Data collection instruments administered were questionnaires and key informant interviews. Reliability of instruments was through internal consistency using Cronbach's Alpha Coefficient of 0.70 or greater while the validity of these instruments was done using content, face, and constructs validity. Quantitative data from questionnaires were analyzed using descriptive statistics used including frequencies, standard deviation, mean, and percentages with the aid of a statistical package for social science (SPSS). Pearson Coefficient Correlation and Multiple regression models were used to make inferences and generalizations. The hypotheses test was graded at the 0.05 level of significance. The study findings indicated that there was a statistically strong significant positive effect of M&E budgetary practices on project service delivery ($r=0.622$; $p<0.05$). These findings indicated the alternate hypotheses was accepted and the null hypotheses was rejected. M&E budget serves as a cost and revenue indicator for project managers' daily operational activities. M&E budget is used to provide information and support management decisions, as well as monitor and control the organization throughout the year. This study recommends that the CBCHS institute budgetary adjustments in the budgetary processes and practices. This will help to predict the future expenses, and costs and accordingly work towards the expected revenues as well as cater adequately on the allocated resources.

Keywords: monitoring, evaluation, budgetary practices, service delivery

1. Introduction

1.1 Background Information

With the rapid growth in emerging countries, there is a tremendous need to safeguard and make sure the project executed attains their intended purposes. To accomplish these purposes, M&E plays a pivotal aspect in the quality service delivery of projects. M&E practices aim to make timely information available for the effective formulation of decisions (Connelly, 2004). It also helps project managers, project teams, and stakeholders to foresee potential risk and consequently to devise strategies to mitigate risk. M&E practices are effective tools for enriching the quality of decision-making, accountability, learning, and capacity development (United Nations Development Program UNDP, 2019). According to (Otieno, 2000) information obtained from M&E practices provide stakeholders the opportunity to make decisions during the execution of the project.

M&E practices are frameworks distinguished to be effective in enhancing project performance. M&E practices ensure that there is transparency and accountability of resources, giving a clearer basis for decision-making about future projects (UNDP, 2009). Kissi et al (2019) suggested that monitoring and evaluation practices include; baseline studies, planning process, capacity building, stakeholders' involvement, budget, data analysis, and

dissemination of results, among others. Crawford et al (2003) emphasized that efficiency and effectiveness are crucial things to attaining project achievement and sustainable positive impact on the projects.

In the World Global Monitoring report (2015) Millennium Development Goals experienced an increase in project execution as a result of effective M&E practices and strong implementation. Several Latin American countries are working to improve their management M&E systems. In Eastern Europe, countries that join the European Union are required to reinforce their M&E systems. This emphasis has increased donor involvement in developing-country M&E system development (Mackay, 2007). In China, the government has set up dynamic monitoring systems for the execution of project budgets thus realizing real-time cost-effectiveness in the execution of projects. (Jiwei, Lou Shuilin, 2008). In the African context, many countries are moving towards M&E practices as a way of promoting acceptable governance and accountability in public and private institutions. The South African government has focused on increasing monitoring services in government since democracy (Jasper, Mbachu & Raymond, 2007). It has been established that lack of excellence and attitude of service is among the main factors hindering fruitful monitoring practices in South Africa.

According to reports, project postponements in the United Arab Emirates have been caused by a lack of personnel, poor monitoring procedures, insufficient oversight, and a lack of funding (Faridi, A & El-Sayegh, 2006). During project execution, performance measurement is essential by way of clearly showing the state of the project. Performance measurement is the procedure of judging the expertise of an entity by the economic attainment of resources and their effectiveness and competence in positioning its aims. Ensuring that any organization's policy is successfully implemented, effective performance measurement is key. This effectiveness is about monitoring the indicators like cost, schedule, and quality (Jasmin, 2008). Performance measurement tries to quantify the expected results and predefined goals.

International organization for standardization (Brian, 2016) defines service delivery as activities carried out by people focused on meeting the needs of customers. Also, it can refer to the actual delivery of a service or a product to a customer or a group of customers. It is concerned with whether or not a service product is delivered to the client fairly or unfairly (Martins & Ledimo, 2015). In a health facility, quality service delivery is the provision and methods of making health care services available to the population. Service delivery of any product will depend on the inputs put in place by the institution. The more responsive services are put in place, the more performing quality service delivery was achieved in the end. The achievement of health-related sustainable development goals (SDGs) includes enhanced service delivery which is an initiative to lower child mortality, and non-communicable disease among others (Nations, 2018). To track progress in improving health services delivery, measures in which success can be assessed need to be determined. Some of these essential characteristics include comprehensive, accessible, consistent, and efficient service delivery.

In Cameroon like other developing countries in Africa, healthcare is primordial to the population. Cameroon Baptist Convention Health Services (CBCHS) as one of the leading organizations in Cameroon with its mission to provide health care to all citizens is ensuring quality health service delivery is offered to its clients. Quality service delivery among other aspects is a crucial component of every health system and a critical input to the community. For CBCHS to achieve quality health services, it has opened seven hospitals in seven regions out of ten and eighty health centers in North West, South West, Center, Adamawa, South, and Littoral. These facilities offer various services ranging from General consultations, Surgeries, Pharmacy, Laboratory, Treatment Room, Infant Welfare Clinic, Dental Services, TB Unit, Physiotherapy, Ultrasound, Eye Services, Antenatal Clinic, Diabetes Clinic, Ear, Nose, and Throat (ENT) Services, Sickle Cell Disease Clinic, HIV and AIDS care, Women's Health Program, Outreach Services, Doctor's Support Visit, Index Testing, Chaplaincy and Social Services. Service delivery in CBCHS starts with the registration of patients where information about the patient is collected.

This information comprises the patient's name, age, contacts, address, and a brief history of the patient's ailments. After registration, the patient's vital signs are collected by a nurse and directed to the right quarters with the help of the information collected earlier. The patient is directed to the doctor for consultation and further investigation like a laboratory, physiotherapy, and ultrasound, among others as per the patient's needs. After the test, the doctor evaluates the results to see if the patient needs medication to complete the process as an outpatient or needs an admission. In case the patient needs admission, the patient is directed to the ward with the assistance of a nurse for the admission procedure. In the ward, the patient is treated and discharged upon improvements with a follow-up date for review and evaluation.

Associated M&E operations must be well budgeted for in the early stages of a project. M&E operations are an important part of a project, and the related costs should be added to the overall budget. A timely budget presentation would enable project stakeholders to obtain funds for M&E activities (Sedrakian, 2016). Delay in planning, and

release of funds can be a hindrance to the achievements of the project objectives. For any project to reap its benefits, its M&E practices must be timely and clearly outlined in an M&E budget and implementation must align with elements contained in the plan (Global Health, 2016). United Nations Development Program (UNDP) handbook underscored project budget, duration, and management responsibility in ensuring the project is monitored and evaluated (UNDP 2009). Carvalho et al (2017) in their final consideration pointed out the relevance of M&E practices and the need to institutionalize them in management.

Effective project implementation largely depends on monitoring and evaluation practices within the institution. These practices offer reliable information for planning, corrections, changes, and decision-making toward achieving the project's goals. It also enables management to ascertain the sustainability of the projects through its baseline studies, routine data collection, and analysis. Research conducted in Ghana concluded that lack of M&E practices is the most influential factor that leads to project failure (Kissi et al., 2019). Within the CBCHS, M&E practices are not widely used hence making it difficult to track progress and uphold accountability and transparency. Hence, to obtain quality service delivery, the project must be completed within its timeframe, acceptable project deliverables, and within the budgeted cost.

In addition to best monitoring practices, capacity building is another necessary tool in accomplishing project objectives. M&E activities can only be carried out effectively with the help of trained personnel. There is an established correlation between training and job results, according to studies (Mugo & Oleche, 2015). Per the (IFRC, 2011), the capacity development of participants is essential after defining the appropriate needs before any M&E activities are to take place. Building capacity can be via formal or informal training. Informal training may be on-the-job, mentoring in various tasks, or reporting on how to use the monitoring tools. Organizational policies and government regulations are critical to the success of projects in a country (Mwangi et al, 2015). After the studies were done in Ghana to identify why most projects in Africa fail, the researchers concluded that the top ten causes of unsuccessful projects included lack of M&E, political policies, government regulations, bureaucracy, and corruption among others (Kissi et al., 2019). It was also found that organizational policies and government regulations play a significant role in the project's success.

1.2 Statement of the Problem

Monitoring and Evaluation practices are the most effective methods for measuring project performance and providing quality service delivery in both private and public projects around the world. International organizations have taken M&E practices as part of governance to ensure transparency and accountability. Projects are intended to foster change through their execution and M&E practices aid in improving project outcomes. This is possible through continuous and routine data collection to make vital modifications to the project. Studies have revealed a connection between effective M&E practices and effective project execution (Muhayimana & Kamuhanda, 2020). Project M&E is critical in the project management life cycle because the development of new tools and techniques drives project development. Scheirer (2012) asserts that some of the M&E practices include; budget allocation, M&E budgetary practices, and capacity building.

However, CBCHS has grappled with the challenge of ensuring effective and efficient service delivery, just like any other African nation leading to poor planning, inability to meet desired results, and inadequate service delivery. CBCHS has over one hundred health units and twenty projects running within all its facilities. Nevertheless, close to 90% of these facilities simply focus on collecting statistics with very little budgetary and personnel allocation in M & E. M&E standards requires that at least 5% of the budget of every organization should be dedicated toward ensuring M & E practices are executed. In almost all the health facilities, the staff who collect statistics are not those who are primarily recruited and assigned as M & E staff or statisticians or data collectors, but rather staff with different core responsibilities for which data collection is merely an additional activity. This leads to inefficiencies and ineffectiveness because of limited capacity in M & E and limited dedication. M&E is only found in a few programs that are externally funded like HIV/AIDS and disability programs, where funders impose these requirements as part of funding compliance measures.

The Non-Communicable Disease (NCD) program is an example of a CBCHS program with lapses in M & E. In the past three years, reports of the NCD program show no clear indications of embedding M&E in project planning, implementation, and reporting. The Introductory statement of the reports indicates the burden of the problem by stating that “*non-communicable diseases (NCDs) are a major threat in the society, causing about 41 million deaths annually globally*”. Following this, it would be expected that the goal, objectives, activities, indicators, and targets set are geared towards reducing this burden, and that monitoring, and evaluation are conducted and reports represented to show how the program is working towards addressing this burden. However, the reports mainly focus on different activities that were conducted, with nothing on indicators to show how the burden has been

reduced. The 2018 NCD report acknowledged these limitations by stating that “*there is a weak M&E system, characterized by, insufficient qualified monitoring staff, use of sub-standard data tools, weak coordination, and harmonization of the monitoring unit in the system (CBCHS, 2020)*”. This project, therefore, set out to map out M&E practices in health facilities of the CBCHS, identify gaps and make recommendations to the hierarchy for improvement. This is in line with the popular adage of Benjamin Franklin, the father of management posits, “*Failing to plan is planning to Fail*”. For any successful project implementation, the planning phase must include how the project was monitored and evaluated to enhance decision-making. As a result, there is a need to institutionalize M&E practices into management according to Carvalho and Shimizu (Carvalho & Shimizu, 2017).

1.3 Purpose of the Study

The study’s goal was to determine the impact of M&E budgetary practices on project service delivery.

1.4 Research Objectives

To determine the influence of M&E budgetary practices on project service delivery.

1.5 Research Questions

How do M&E budgetary practices influence project service delivery?

1.6 Research Hypotheses

The study tested the following hypothesis;

H₀: There is no significant relationship between M&E budgetary practices and service delivery.

H₁: There is a significant relationship between M&E budgetary practices and service delivery.

1.7 Justification and Significance of the Study

Enormous evidence has revealed a positive correlation between M&E practices and quality service delivery. As a result, this study looked into the possible connection between M&E practices and service delivery. The study augmented the existing body of knowledge and advanced prose on quality service delivery. The research also helped to expand both theoretical and practical perspectives in the management of projects in the institution resulting in better service delivery. Unlike other institutions, CBCHS was chosen as a preferred study location because of its significant impact on Cameroon’s people in terms of cost on the patients and broad services provided.

Available literature points to studies carried out elsewhere on how M&E practices influence project performance but none has attempted to research how M&E practice influence service delivery. This study benefits the institution by lowering costs, meeting deadlines, and ensuring that projects meet their objectives. It also enhances M&E practices during service delivery of projects within CBCHS paving the way for the institution to consider concrete steps in establishing an M&E unit. Furthermore, the study’s findings will enhance the effectiveness of treatment given to patients.

It is also expected that the researcher gains more knowledge as a result of the expert’s exposure. In addition, the study enables key stakeholders to gain more knowledge in understanding their roles in service delivery. The study also forms a basis in which further broader studies on M&E practices within CBCHS can be conducted in the future. A review of the literature shows M&E practices as a prerequisite for successful projects implementation (Armstrong & Baron, 2013)

1.8 Scope of the Study

With rapid growth across the continent, countries are trying to meet the pace of developmental activities. As a result, there has been a corresponding increase in implementing various types of projects in different organizations. Given this, the study was to investigate the influence of M&E budgetary practices on service delivery within CBCHS. Geographical coverage of the study was in the Center, Littoral, South West and North West of the country. The empirical study was restricted to Etoug-ebe, Mboppi, Mutengene, and Mbingo in Cameroon. The content scope of the study was constrained to administrators, supervisors of nurses involved with these projects, project managers, chiefs of centers, and staff involved in collecting data. The study covered projects between 2015-and 2020 with the opinions of 103 respondents through questionnaires and interviews. The descriptive design and triangulation design used in this study captured both quantitative and qualitative data. This study was based on participatory theory.

2. Literature Review

2.1 M&E Budgetary Practices and Service Delivery

Project implementation depends not only on finances but adequate resources for it to accomplish its objectives.

According to IFRC (2009), budgetary allocation to M&E should constitute 3-10% of the budget cost (IFRC, 2011). For any successful implementation of a project, budget allocation is a significant component. Studies show that adequate budgetary allocation has a robust contribution and a positive relationship with the end product (Mwangi et al, 2015). Accessibility of M&E finances, therefore, implies that project management was able to carry out the M&E functions (Mugo & Oleche, 2015). Budgets must be established, implemented, monitored, and evaluated by project organizations to achieve broader goals. According to Siyanbola, a budget is a parameter that measures the actual achievement of people, departments, ministries, and firms, whereas budget M&E ensures that current performance corresponds to overall financial and developmental objectives (Siyanbola, 2013). Similarly, Likalama asserts that budget monitoring entails designing a budget plan and comparing actual expenditures to that plan regularly to determine if spending patterns need to be adjusted to stay on track (Alice Likalama, 2017).

The concept of budget M&E is based on the idea that it serves as a cost and revenue indicator for project managers' daily operational activities. This is used to provide information and support management decisions, as well as monitor and control the organization throughout the year (Egbunike & Unamma, 2017). Khan opines that constant comparative analysis of budget and actual expenditure is a vital aspect of promoting spending efficacy (Khan & Jain, 2006). Monitoring and evaluating budget execution is a critical virtuous cycle that offers officials the essential framework to guide their execution in full compliance with the results (Sikhosana & Nzewi, 2019).

In case the M&E plan has been approached methodically, categorizing key steps, and detailing the project budget items should be upfront. This can either be listing the M&E tasks and associating them with their costs or tabulating M&E activities which can serve as a guide in the process. It is of utmost importance to budget for major items such as baseline surveys and evaluation (IFRC, 2011). This means that projects with adequate M&E budgets have a high likelihood of implementing M&E functions.

2.2 Theoretical Framework

Resource Base theory (RBV) spells out that an adequate budget allocated for each task in a project can lead to a successful implementation of project service delivery. The (RBV) underscores budget as the central determinant of competitive advantage and success. The RBV emerged in the 1980s and 1990s after research was published purporting that organizations need to focus on the internal strength instead of looking at the competitive environment (Ovidijus, 2013). According to the theory, organizations can build and sustain competitive advantages through the use of significant, uncommon, and inimitable resources (Collis, et al 1995). It indicates that adding the correct budget can have a positive impact on successful project execution.

3. Research Methodology

3.1 Research Methodology

The study approach was a mixed method (quantitative and qualitative). The positivism paradigm (Creswell, 2011) promotes the notion that scientific knowledge is derived from the accumulation of data obtained through observation that is free of theory and value. It attempts to interpret observations in terms of facts or quantifiable entities (Majeed, 2019). To reach conclusions the research paradigm employed the formulation of hypotheses, the testing of those hypotheses, the mathematical calculations, and extrapolations of thematic themes. It also provided explanations and predictions based on measurable outcomes.

The interpretivism approach attempts to "get inside the heads of the subjects being studied". It tries to comprehend and interpret what the subject is thinking. It provides a better understanding of the problem and yields complete evidence, therefore, allowing the investigator to gain depth as well as breadth. Blending statistics and thematic methods can prevent over-reliance on the former while also capturing "soft-core views and experiences" (Jogulu & Pansiri, 2011). Using these balanced methods provided the researcher with sufficient and reliable data. The collected data assisted the researcher in determining the significance of the study and benefited CBCHS and other stakeholders in the provision of health care in the country as a whole.

3.2 Research Design

This was a descriptive study that identified and gathered information on specific issues. Research design is a strategic structure for an operation that acts as a bridge between research questions and execution (Durrheim, 2006). This approach was utilized because of its simplification and management of data without damaging complexity and context (Ochieng, Pamela, 2009). Employing this design helped assess the current situation, attitudes, and knowledge of respondents and help answer the what, who, where, how, and when questions (Akhtar & Islamia, 2016).

3.3 Location of the Study

The Cameroon Baptist Convention Health Services (CBCHS) was established in February 1975 as a faith-based, non-profit healthcare organization. It offers holistic care to all as an expression of Christian love which is the vision of the organization. The CBCHS has seven hospitals and over eighty health facilities in seven regions of the country. Workers included in the study were Specialists, Doctors, Nurses, Social Workers, Administrators, and other Support Staff who respond to the health needs of citizens in both Urban and Rural communities.

The research was carried out in four out of seven hospitals in Cameroon. They included Yaoundé, Douala, Mutengene, and Mbingo Baptist hospitals. Yaoundé has a population of 2.8 million people and an area of 180km². The city is located in the south-central part of the country on a hill with a forested plateau between the Nyong and Sanaga rivers. Mboppi Baptist Hospital is located in Douala, the commercial and economic capital of Cameroon with a population of 3.7 million people. Mbingo Baptist Hospital (MBH) is located in North West of Cameroon. MBH began as a leprosy settlement in 1952 was converted into a hospital in 1965. It provides a broad array of services as well as a surgical and internal medicine training ground. Baptist Hospital Mutengene (BHM) is located in the Southwest Region of Cameroon. Mutengene has a tropical monsoon climate with a population of 47,478 inhabitants. The hospital has 160 beds in its wards and sees an average of 8500 patients each month.

3.4 Target Population

The study focused on a population of 140 people (CBCHS, 2020) which included; hospital administrators, program managers, department heads, Supervisors of Nursing Services (SNS), Chiefs of Center (COC), patients, and M&E staff. This group of persons came from the four hospitals within the CBCHS. These people are targeted because they are either directly involved in decision-making during project implementation or in running the projects.

3.5 Sample Size and Sampling Procedure

Table 1.

Category of Respondents	Population	Sample (S)
Administrators	7	4
Supervisors of Nursing Services	20	11
Nurses	50	35
Project Managers	20	13
Chiefs of Centers	20	20
M&E staff	23	20
Total	140	103

Source: Cameroon Baptist Convention Health services 2020.

3.6 Sampling Procedure

The sample for the study was determined based on Krejcie and Morgan's formula of 1970 (Bukhari, 2021). The study focused on $p = 0.05$ where the probability of committing a type I error is less than 5 % or $p < 0.05$

Krejcie and Morgan's formula;

$$S = \frac{X^2 NP(1-P)}{d^2 (N-1) + X^2 P(1-P)}$$

Where;

S= required sample size.

X^2 = table value of chi-square for 1 degree of freedom at the desired confidence level (0.05 = 3.841).

N= the population size.

P=population proportion (assumed to be 0.50 since this would provide the maximum sample size.

d the degree of accuracy expressed as proportion (0.05).

$$n = 3.841 * 140 * 0.5 * 0.5 / ((0.05)^2 (140 - 1)) + (3.841 * 0.5 * 0.5) = 103$$

This number of persons were those identified as being directly involved in decision-making with service delivery in CBCHS.

3.7 Research Instruments

A semi-structured questionnaire and a self-administered interview guide were used to collect information. This data was collected through the Likert scale, the Likert Scale is widely used and is appropriate for eliciting the respondents' opinions on the subject. It provided a middle ground on issues for those who were unsure or do not want to commit. The Likert scale was formulated with response options ranging from "strongly agree" to "strongly disagree." Because of its applicability in terms of attitude, the Likert scale was chosen. (Cooper, Donald Schindler, 2014). For those who were undecided, an intermediate scale of neither agree nor disapprove was included. Respondents were able to provide more information by using a semi-structured questionnaire, which was relatively easy to analyze. The researcher undertook a face-to-face structured interview with the Administrators, Project Managers, Supervisors of Nursing Services, and Chief of Centers.

3.8 Piloting of Research Instruments

The pilot testing of the data collection tools was conducted to correct the misunderstanding of the questions and assist the researcher get abreast with the procedures in the protocol. A random sample was selected from the population for a pilot test. Results from the pilot test were used to correct the interview tool and questionnaires before implementation. The pilot test evaluated the appropriateness and reliability of the questions.

3.9 Validity and Reliability

The researcher ensured that both face and content validity are established by developing research instruments under the supervision of a secondary research expert. Other experts from Mount Kenya University's Department of Business and Economics also evaluated and provided advice on the content, face, and construct validity.

The researcher determined the reliability of the instruments under the supervision of the supervisor by determining if there are any significant ambiguities. The study also assessed content reliability and determined whether the instruments produced the predicted data per the research questions. The research instrument's reliability assessment was enhanced through internal consistency.

3.10 Data Analysis

Data analyzed using content analysis measured the semantic content or the "what" aspect of a message (Cooper, Donald Schindler, 2014). Its unique characteristic made it a versatile instrument that could be used as a stand-alone technique. Transcripts of interviews and close-ended responses were among the data to be content-analyzed. Meanwhile, semi-quantitative data was analyzed using SPSS and conclusions were drawn from the collected data. This program was chosen because it is reliable, user-friendly, and has a great graphical representation.

4. Research Findings and Discussions

4.1 Response Rate

The study focused on a sample size of 103 people which included; hospital administrators, program managers, department heads, Supervisors of Nursing Services (SNS), Chiefs of Center (COC), and monitoring and evaluation staff. Of these 103 respondents, 80 answered the questionnaire, and 23 respondents in an interview. The two instruments contained two sections, Section A required the respondent to give personal information while section B required the study participant to give information on monitoring and evaluation practices and project service delivery in CBCHS. The study managed to collect data from 103 respondents representing a response rate of 100.0%. This was affirmed by Saleh and Bista (2017) who noted that a response rate of more than 75% is appropriate for data analysis.

4.2 Presentation and Analysis of Findings

The questionnaire tool collected the undermentioned data:

4.3 M&E Budgetary Practices and Project Service Delivery

The objective the researcher sought to determine was how M&E budgetary practices influence project service delivery in CBCHS. Analysis of data for M&E budgetary practices was based on responses from questionnaires.

Table 2. M&E budgetary practices and project service delivery

Statements		SA	A	N	D	SD	Mean
Budget policies are adhered to in all budgeting processes in the institution.	F	12	33	19	14	2	3.80
	%	15.5	40.8	23.9	16.9	2.8	
There is timely presentation of the budget to the committees for approval.	F	19	27	15	10	9	3.79
	%	23.9	33.8	18.3	12.7	11.3	
There is timely disbursement of the budgetary allocations.	F	6	34	21	15	3	4.04
	%	7	42.3	26.8	18.3	4.2	
Deviations in the budgets are reported to the relevant personnel for correction and action.	F	16	38	12	7	7	3.93
	%	19.7	47.9	15.5	8.5	8.5	

Source: Field Data (2021)

The study results on how M&E budgetary practices influence project service delivery in CBCHS indicated that 56.3% agreed that budget policies are adhered to in all budgeting processes in the institution as compared to 19.7% who disagreed that budget policies are adhered to in all budgeting processes in the institution. The study results also showed that 57.7% agreed that there is timely presentation of the budget to the committees for approval as compared to 24.0% who disagreed that there is timely presentation of the budget to the committees for approval. Moreover, 49.3% agreed that there is timely disbursement of the budgetary allocations as compared to 22.5% who disagreed that there is timely disbursement of the budgetary allocations. Lastly, the study findings showed that 67.8% agreed that deviations in the budgets are reported to the relevant personnel for correction and action as compared to 17.0% who disagreed that deviations in the budgets are reported to the relevant personnel for correction and action.

4.4 Pearson Correlation Analysis

Pearson correlation analysis was used to test the association between the study variables. Pearson correlation was used to measure the extent of correlation between variables of the study and to show the strength of the linear relationship between variables.

Table 3. Relationship between study variables

		M&E budgetary practices
M&E budgetary practices	Pearson Correlation	1
	Sig. (2-tailed)	
	Sig. (2-tailed)	0.306
Project service delivery	Pearson Correlation	.622**
	Sig. (2-tailed)	0.000
	N	80

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

The relationship between M&E budgetary practices and project service delivery was analyzed and the study findings indicated that there was a statistically significant positive effect of M&E budgetary practices on project service delivery ($r=0.622$; $p<0.05$). This showed that a unit change in M&E budgetary practices leads to a 62.2% change in project service delivery.

4.5 Multiple Regression Model

The study used multiple linear regression analysis to determine the combined linear relationship between the dependent variable (Service delivery) and the independent variables (M&E budgetary practices). The study results were as follows.

Table 4. Multiple regression model summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.921 ^a	0.891	0.812	0.0812

a. Predictors (M&E budgetary practices)

The model indicated the simple correlation was 0.921 which indicates a degree of correlation. The total variation (the adjusted R^2 of the study model is 0.812 with the $R^2 = 0.891$) in the service delivery of CBCHS was 89.1% explained by M&E budgetary practices (R Square=0.891, Standard Error=0.0812). This means that the linear regression explains 89.1% of the variance in the data. This implies that there was no first-order linear auto-correlation in the multiple linear regression data. This further implies that 89.1% of the variation in service delivery is accounted for by M&E budgetary practices in the study while 10.9% of the service delivery is accounted for by other factors in the study.

Analysis of variance was used to determine if the multiple regression model was fit for the data. The results were shown in Table 5.

Table 5. ANOVA model

Model	ANOVA					Sig.
		Sum of Squares	Df	Mean Square	F	
1	Regression	15.338	4	3.835	66.853	.000 ^a
	Residual	4.302	149	0.057		
	Total	19.64	85			

a Predictors: (Constant), M&E budgetary practices, M&E budgetary practices, M&E capacity building, Political policies

b Dependent Variable: Service delivery

The next output table is the F-test. The linear regression's F-test has the null hypothesis that the model explains zero variance in service delivery ($F=66.853$, $p=0.000^a$). The F-test is highly significant; thus, it is assumed that the model explained a significant amount of the variance in service delivery. This implies that the multiple regression model was fit for the data and hence M&E budgetary practices affect the service delivery of CBCHS. ANOVA model predicted the service delivery of CBCHS significantly well ($p=0.000^a$). This indicated the statistical significance of the regression model that was run and that overall, the regression model statistically significantly predicted the service delivery of CBCHS (it was a good fit for the data).

4.6 Regression Analysis

A T-test of the statistical significance of each regression coefficient was conducted to determine the beta which indicates how strongly each independent variable affects the dependent variable. Table 6 shows the results.

Table 6. M&E budgetary practices and service delivery

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	0.369	0.224		1.648	0.207
M&E budgetary practices	0.170	0.026	0.304	6.604	0.000

a. Dependent Variable: Service delivery of CBCHS

Table 6 shows the regression coefficients results where M&E budgetary practices had a positive and significant effect on service delivery of CBCHS ($\beta=0.170$, $p<0.05$).

The multiple regression equation generated for the study was as follows.

$$Y (\text{Service delivery}) = 0.369 (\text{Constant}) + 0.170 (\text{M\&E budgetary practices})$$

$$Y=0.369 + 0.170X_2$$

From the regression equation, M&E budgetary practices were most important to the service delivery of CBCHS contributing 26.3% to the service delivery of CBCHS.

In Table 6, the coefficients refer to the slope of the regression line and the amount of variance each predictor contributes to the general regression equation. The coefficient parameter of M&E budgetary practices is 0.170 meaning that for every change in one unit of M&E budgetary practices, it would result in a 0.170 change in the service delivery of CBCHS while all other variables kept constant.

4.7 Hypotheses Testing

H₀: There is no relationship between M&E budgetary practices and service delivery in CBCHS.

H₁: There is a significant relationship between M&E budgetary practices and service delivery in CBCHS.

The study findings indicated that there was a statistically significant relationship between M&E budgetary practices and service delivery in CBCHS ($p<0.05$). The study, therefore, rejected the null hypothesis that there is no relationship between M&E budgetary practices and service delivery in CBCHS and accepted the alternate hypothesis which showed that there is a significant relationship between M&E budgetary practices and service delivery in CBCHS.

4.8 Discussion of Findings

The study findings indicated that the majority of the respondents were of the view that budgeting processes are completely adhered to in the institution and that deviations in the budgets are reported to the relevant personnel for correction and action. This implies that the M&E budget serves as a cost and revenue indicator for project managers' daily operational activities. The M&E budget is used to provide information and support management decisions, as well as monitor and control the organization throughout the year. Budgets must be established, implemented, monitored, and evaluated by project organizations to achieve broader goals. These findings were supported by Siyanbola (2013) who observed that a budget is a parameter that measures the actual achievement of people, departments, ministries, and firms, whereas budget M&E ensures that current performance corresponds to overall financial and developmental objectives. Similarly, Likalama (2017) asserts that budget monitoring entails designing a budget plan and comparing actual expenditures to that plan regularly to determine if spending patterns need to be adjusted to stay on track.

5. Conclusions and Recommendations

5.1 Conclusions of the Study

The study concluded that budgeting processes are completely adhered to in the institution and that deviations in the budgets are reported to the relevant personnel for correction and action. M&E budget serves as a cost and revenue indicator for project managers' daily operational activities. M&E budget is used to provide information and support management decisions, as well as monitor and control the organization throughout the year. Budgets must be established, implemented, monitored, and evaluated by project organizations to achieve broader goals.

5.2 Recommendations of the Study

This study recommends that CBCHS institute budgetary adjustments in the budgetary processes and practices. This will aid in forecasting future expenses and costs, as well as work toward predicted revenues and cater for the under-allocated cost. Additional M&E budgetary practices should be developed by CBCHS to reduce the possibility of revenue loss. This is founded on the idea that successful M&E budgeting planning necessitates senior management's full support and enthusiasm.

5.3 Recommendations for Further Research

This study focused on the impact of M&E budgetary practices on project service delivery in CBCHS. Further study should be conducted on determinants of project service delivery in health services in other countries so that contrast can be developed from the outcomes. This investigation looked at M&E budgetary practices on project service delivery. Further research should be carried out concentrating on other project monitoring and evaluation practices.

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