

Public Input and the Content of Kenya's Finance Bill, 2024: Procedural Legitimation or Substantive Accountability in Nairobi and Kisumu Counties?

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Abstract

This study examined the extent to which public input influenced the final content of Kenya's Finance Bill, 2024, in Nairobi and Kisumu Counties. Article 118 of the Constitution of Kenya (2010) requires Parliament to facilitate public participation in its legislative business, including the annual Finance Bill. However, whether this participation produces substantive influence over fiscal outcomes rather than procedural compliance remains unclear. The Finance Bill, 2024, tested this distinction through contested provisions, including the proposed housing levy, bread tax and financial derivatives levy, which underwent public participation before triggering widespread youth-led protests and the Bill's withdrawal. Guided by Political Realism and Participatory Governance Theory, the study adopted a convergent parallel design combining a stratified survey of 140 adult citizens (111 Nairobi and 29 Kisumu) with 25 purposively selected key informant interviews. Quantitative data were analysed in SPSS Version 26.0 using descriptive statistics, Cronbach's alpha, and Pearson correlation, while qualitative data were analysed thematically. The findings indicate strong interrelationships among public awareness, participation mechanism quality and institutional confidence. However, perceived influence over the Bill's content was statistically unrelated to these constructs and received the lowest rating. Moreover, 86.3 per cent of citizens who submitted formal views received no acknowledgement. The Bill as a whole was ultimately withdrawn following sustained public protests rather than through established parliamentary participation channels. The study concludes that Kenya's fiscal participation framework currently functions more as procedural legitimation than substantive democratic accountability. It recommends a mandatory public participation response matrix, institutionalised feedback mechanisms and enforceable standards for participation design.

Key terms: Article 118, convergent parallel design, fiscal policy-making, institutional responsiveness, public participation.

INTRODUCTION

Whether public participation actually shapes the content of fiscal legislation in Kenya remains unresolved. The Finance Bill 2024 passed through committee hearings and received written memoranda, yet, although the Committee dropped several of the most contested measures on 18 June 2024, the Bill stayed before the House, still carrying other contested revenue measures, until street protest forced its withdrawal. This poses an empirical problem that formal compliance cannot answer: did public input change what Parliament enacted, or did participation legitimate a text that was already settled? Kenyan evidence on this question is thin, and it has rarely been tested directly with citizens and informed stakeholders. This study addresses the problem by examining the extent to which public input influenced the final content of the Finance Bill 2024 in Nairobi and Kisumu Counties.

The Constitution of Kenya (2010) treats public participation both as a national value under Article 10 and as a binding feature of the legislative process under Article 118, which requires Parliament to conduct its business in an open manner and to cater for public participation and involvement in the legislative business of the National Assembly and its committees, including the committee stage at which the annual Finance Bill is considered. For public finance specifically, Article 201(a) makes openness, accountability and public participation in matters to do with finance a principle of public finance, and section 35(2) of the Public Finance Management Act (2012) requires the Cabinet Secretary responsible for finance to ensure public participation in the national budget process, within which the Finance Bill's revenue proposals are prepared. The Parliamentary Budget Office, whose functions are set out in section 10 of the same Act, supplies independent technical capacity. On paper, Kenya therefore pairs a strong participatory mandate with the institutional means to honour it.

Kenyan evidence suggests the design has not carried into practice. The Institute of Economic Affairs (2021) reports that most public submissions on national budget proposals are either set aside or absorbed only marginally by the time final decisions are taken. Civil society coalitions made the same charge specifically of the Finance Bill 2024 process: the Kenya Human Rights

Commission and the Okoa Uchumi Coalition (2024) described it as tokenistic, citing weak feedback mechanisms and scant evidence that public preferences were considered during drafting.

The Finance Bill 2024 tested this gap directly. The Bill, published on 9 May 2024 and committed to the Departmental Committee on Finance and National Planning (Kenya Law/NCLR, 2024; Departmental Committee on Finance & National Planning, 2024), proposed an unprecedented additional revenue target that included an extension of the housing levy, a new tax on bread, value-added tax on cooking oil and sanitary products, a levy on mobile money transactions, and a financial derivatives levy (Deloitte Kenya, 2024). These raised the cost of staple goods and everyday transactions for ordinary households at a time of acute economic pressure, which turned a fiscal drafting exercise into a matter of direct concern to the general public.

In June 2024, the Bill triggered the largest youth-led protest wave in Kenya's recent history; predominantly Gen Z demonstrators, mobilising through social media rather than through parties or established civil society, forced its withdrawal. That a Bill which had formally satisfied Article 118 could still produce a crisis on this scale points to a separation between procedural compliance and substantive legitimacy.

The record is not one of simple non-response. The Departmental Committee on Finance and National Planning, which received memoranda from at least 203 stakeholders and 401 online submissions, reported on 18 June 2024 that it agreed with stakeholder proposals to delete the motor vehicle tax, the proposed VAT on financial services, the higher excise duty on money transfer services and the clause giving the Kenya Revenue Authority access to personal data, and to keep bread zero-rated (Departmental Committee on Finance and National Planning, 2024, pp. xii–xiii, paras 38, 40, 42, 54). The changes were announced at State House the same day (Office of the President, 2024), eight days after public participation closed on 10 June (Deloitte Kenya, 2024). The Bill passed Second Reading on 20 June (Kenya National Assembly, 2024a) and was passed by the National Assembly on 25 June 2024 (Kenya National Assembly, 2024b), and the President announced on 26 June that he would not sign it

(People Daily, 2024). Some input was therefore absorbed at committee stage, and this study's argument does not depend on denying that. However, the changes were announced as street protests were intensifying; other contested measures, including the eco levy, the Significant Economic Presence tax and an increase in the Road Maintenance Levy, were retained in the Committee's report in amended form; and the Bill as a whole fell only after sustained protest. The documentary record cannot show whether the committee's changes responded to submissions or to the protests, which is why this study measures citizens' perceived influence and whether submitters were acknowledged.

The gap between procedural compliance and substantive influence is not unique to Kenya. In OECD countries, formal consultation is well institutionalised, yet final fiscal decisions remain concentrated in executive and legislative hands (Fox, 2015; OECD, 2016). Where participation has measurably shifted fiscal choices, it has tended to do so at the municipal level, as in Brazilian participatory budgeting (Wampler & Avritzer, 2004) and South Korean local budgeting (Park et al., 2023), whereas consultation and transparency alone rarely change outcomes unless institutions are compelled to respond (Fox, 2015). National tax and revenue decisions therefore appear more resistant to citizen influence than municipal spending decisions, precisely the level at which the Finance Bill 2024 operates.

Studies of Kenyan budget and Finance Bill processes have so far approached the question from two directions. Advocacy assessments have judged the processes tokenistic or weakly responsive (Institute of Economic Affairs, 2021; Kenya Human Rights Commission & Okoa Uchumi Coalition, 2024), but rest on process review rather than citizen data. Academic studies of the Finance Bill 2024 examined how citizen engagement strategies and stakeholder diversity affected its passage through the National Assembly, finding that engagement improved public debate but left the Bill's content largely unchanged (Ichwara & Ndung'u, 2025a, 2025b); Maiyo and Kinuthia (2025) report a similar pattern for the Finance Act 2023. These studies do not measure citizens' own perceived influence over the Bill's content, do not record whether those who submitted views were

acknowledged, and do not compare the capital with a county outside it. This study adds three things: a direct measure of perceived influence over the Bill's content; evidence from citizens in Nairobi, where Parliament and the national institutions sit, and in Kisumu, a regional vantage point outside the capital; and a test of whether perceived influence is related to awareness, mechanism quality and confidence in responsiveness, triangulated with key informant accounts.

Kenyan courts have read Article 118 as requiring more than the receipt of views. In *Robert N. Gakuru & Others v. Governor Kiambu County & 3 Others* (2014), the High Court held that participation must be real rather than illusory and cannot be reduced to a mere formality. Whether the Finance Bill 2024 process met that substantive standard, or only its outward form, is the question this study examines: to what extent did public input influence the final content of the Finance Bill 2024? Four sub-indicators derived from the conceptual framework guided the analysis: public awareness and engagement, the mechanisms and platforms of participation, the influence of participation on the Bill's final content, and citizens' confidence in government responsiveness. The article reviews the theoretical and empirical literature, describes the convergent parallel design, presents the results, discusses them in relation to theory and earlier studies, and closes with statutory reforms aimed at connecting consultation to outcome.

LITERATURE REVIEW

Key Concepts

Six terms are used with fixed meanings throughout. *Public participation* is the formal, legally mandated process through which the public is invited to receive information on, and comment on, legislative and budgetary proposals (Constitution of Kenya, 2010, art. 118; Public Finance Management Act, 2012, s. 35(2)); it is the process the study evaluates. *Public input* is the content that process receives, namely the memoranda, oral submissions and written views citizens contribute, and it is the unit whose treatment the study traces. *Citizen participation* is the wider category used in the theoretical literature (Arnstein, 1969), covering invited spaces such as hearings and claimed spaces such as protest, and is used only when discussing that literature.

Public engagement (and *citizen engagement* in cited titles) refers to the broader communication between citizens and institutions, including awareness and outreach that need not be legally mandated; it is used for the awareness dimension of the framework and for cited sources. *Influence* is the extent to which public input changes the content of the final Bill, as distinct from access or voice; it is measured here as perceived influence through the six Section D items. *Substantive accountability* is the condition in which institutions must explain and justify how input was treated and may face consequences for failing to respond (Bovens et al., 2014); it is contrasted with *procedural legitimacy*, in which participation confers legitimacy on a text without affecting its content.

Political Realism

Political Realism holds that politics is a contest over power, influence and material advantage, and that declared principles explain outcomes less well than the distribution of power behind them. Morgenthau (1948) argued that political actors are moved chiefly by power and interest rather than by moral or procedural commitment, and Carr (1939) similarly held that power and vested interest, not normative principle, tend to decide political outcomes.

Both authors wrote about relations between states, so applying their logic to citizen–state relations in domestic legislation needs justification. Three considerations supply it. First, the realist claim concerns the gap between declared principle and actual power, not the identity of the actors, and that gap is what is at issue when a binding constitutional duty to facilitate participation meets a contested revenue decision.

Second, a domestic realist tradition exists: Lasswell (1936) framed politics as the study of who gets what, when and how; Mills (1956) argued that a small set of political, economic and institutional actors keeps effective control of major decisions irrespective of democratic forms; Michels (1911/1915) observed that participatory organisations drift towards control by a small leadership core; and Krasner (1999) describes organised hypocrisy, in which states profess commitments while keeping decision-making concentrated. Third, fiscal policy is where realist

premises should hold most strongly, because taxation underpins state capacity and political survival.

Applied to the Finance Bill, realism predicts that participation is tolerated, and even encouraged, where it confers legitimacy or defuses opposition, and curtailed where it threatens revenue. Three constructs carry the realist analysis: power, meaning the capacity to determine the Bill's final content; elite interests, meaning the revenue objectives of the executive and the legislative majority; and institutional control, meaning the rules, timetables and channels through which public input is received, processed or set aside. Realism is treated as a testable expectation rather than a presumption: evidence that public input visibly changed the Bill's contested provisions would weaken it.

Participatory Governance Theory

Participatory Governance Theory holds that participation is meaningful when citizen input is embedded in formal decision-making and when institutions are designed to respond to it and are held to account for doing so (Fung & Wright, 2003). Its central proposition is that the value citizens attach to participating, and their trust in the process, depend on institutional responsiveness and not on the opportunity to speak alone.

Citizens calibrate their engagement to whether institutions actually respond or merely discharge a legal duty; where responsiveness is absent, the perceived value of participating falls and future engagement declines. The effect is pronounced in fiscal policy, where technical expertise and decision-making power sit with legislative and executive elites (Gaventa & Barrett, 2012). Gaventa's (2006) power cube distinguishes invited spaces, the state-sponsored forums such as hearings and submission windows, from claimed spaces created by citizens through protest, digital mobilisation or advocacy, and citizens migrate from unresponsive invited spaces towards claimed spaces in which they perceive agency. Arnstein's (1969) ladder of citizen participation is complementary: its lower rungs describe manipulation and tokenism and its upper rungs genuine empowerment, and where participation sits persistently at the bottom, trust in the fairness of the process erodes (McGee & Gaventa, 2011).

Fung and Wright further argue that visible evidence of policy change is what sustains involvement; in its absence, citizens reasonably infer performance rather than substance. Gaventa and Barrett (2012) show that participation shapes outcomes only where the state has both the capacity and the willingness to absorb public input. Trust in responsiveness is thus a structural product of how participatory institutions are designed, opened and held to account.

Complementary Analytical Roles of the Two Theories

The two theories perform different analytical tasks and are not treated as rivals. Political Realism is the outcome theory: it explains why institutions facing revenue interests may absorb participation without changing content, and it generates the study's central expectation that perceived influence over the Bill's content will be low. Participatory Governance Theory is the process theory: it specifies the conditions under which participation should matter (awareness, accessible mechanisms, visible feedback and the confidence that results) and explains how citizens respond when those conditions fail. The theories yield contrasting expectations. On the participatory account, awareness, mechanism quality and confidence should move together with perceived influence. On the realist account, they may cohere with one another while influence stays apart, because procedural openness serves legitimacy and not control over content.

The constructs are operationalised through the study's data. Participatory conditions are measured by the questionnaire sections on public awareness and engagement (Section B), mechanisms and platforms (Section C) and citizens' confidence in responsiveness (Section E). The feedback loop is captured through whether respondents submitted views and were acknowledged, and through the six influence items in Section D. The realist constructs of power, elite interests and institutional control are examined in three ways: through the Section D outcome items; through the correlations between Section D and Sections B, C and E, which test whether influence is separable from the rest of the participation environment; and through key informant accounts of how submissions were handled, who shaped the final text and how timetables and drafting constrained

input, checked against Hansards, committee reports and media coverage.

Empirical Literature

The empirical literature is synthesised around five themes that bear directly on the research question: the timing of participation, institutional feedback, power asymmetry, technical complexity, and the level at which fiscal decisions are taken. Studies agree that participation is now widespread in democratic systems but disagree about whether it changes fiscal decisions or merely accompanies them, a question central to the accountability of decisions with major distributive consequences (Bovens et al., 2014). Much of the disagreement reflects differences in context and design rather than contradictory findings.

Timing of Participation

Input appears more consequential where it enters early and where decision-makers remain open to revision. Policy learning of this kind is likelier in settings that allow sustained engagement rather than a single consultation round (Sabatier & Weible, 2014), and in fiscal contexts early involvement lets citizens help frame and rank priorities before institutions settle the final text. Yet timing alone does not guarantee influence: consultation without a duty to respond tends to yield transparency and symbolic inclusion rather than changes to the proposal (Fox, 2015). Early access therefore appears necessary but not sufficient, and its effect depends on whether decision-makers are willing to revise.

Institutional Feedback

Studies converge on the importance of visible feedback. Where submissions are not reviewed, synthesised and answered, participation has little effect (McGee & Gaventa, 2011), and the absence of formal feedback lowers both the perceived value of participating and confidence in the process itself, as Participatory Governance Theory predicts. A limitation is that this evidence is largely perceptual: it shows that citizens who see no response lose confidence, but rarely establishes whether individual submissions were in fact acknowledged or reflected in the final text.

Power Asymmetry

Power asymmetries shape whose input counts. Comparative work indicates that organised and well-

resourced actors, including business associations and professional bodies, exert more influence on fiscal outcomes than individual citizens or marginalised groups (Olson, 1965; Culpepper, 2011). The imbalance is sharpest in taxation, where technical expertise and continuous access to policymakers matter most. This literature supports the realist expectation, but it concentrates on organised interests, so less is known about how ordinary citizens who submit views experience the process.

Technical Complexity

The density of fiscal documents, the language of legal drafting and compressed legislative timetables limit substantive citizen engagement with policy detail (Schick, 2000), pushing feedback towards broad sentiment rather than design. Participation can then improve procedural openness while leaving substantive fiscal outcomes largely untouched, a divergence that may feed dissatisfaction with fiscal measures and institutional mistrust. This theme qualifies the participatory account: even a responsive institution may struggle to absorb input that citizens cannot frame in technical terms.

Level of Decision-Making and Country Evidence

Country evidence points to the level of decision-making as an important source of variation. Wampler and Avritzer (2004) find that Brazilian participatory budgeting, backed by political will and organised civil society, produced measurable shifts in municipal spending priorities, and Park et al. (2023) report that the quality of participation and deliberation in South Korean local participatory budgeting is positively associated with fiscal balance. The contrast with national tax policy should be read with care. The municipal cases concern the allocation of spending within a bounded budget, whereas national tax and revenue decisions engage the revenue and state-capacity interests on which realism focuses; the Brazilian evidence is case-based, and Park et al. report an association rather than proof of causation. Influence is therefore likeliest at the municipal level and least likely in national tax decisions, the level at which the Finance Bill 2024 operates.

Kenyan Evidence and the Contribution of This Study

Kenyan evidence on the question is thin but emerging. Ichwara and Ndung'u (2025a) found that citizen

engagement on the Finance Bill 2024 improved the quality of public debate but had little discernible effect on the Bill's content, attributing this to weak feedback loops, partisan dominance and capacity constraints within Parliament. Their companion study (2025b) found that stakeholder diversity contributed to the backlash that eventually forced withdrawal, while its influence on the formal legislative process remained constrained. Both are consistent with the wider literature, but they leave three questions open: whether citizens' perceived influence over the Bill's content can be measured as a distinct construct; whether that influence is related to awareness, mechanism quality and confidence in responsiveness, which is the point on which the participatory and realist accounts diverge; and whether citizens who submitted views were in fact acknowledged.

The present study addresses these gaps, as set out in the Introduction, by measuring perceived influence through six dedicated items, relating it to the rest of the participation environment through correlation analysis, recording whether submitters were acknowledged, and triangulating citizen data from two counties with key informant accounts and documentary sources.

METHODOLOGY

A convergent parallel mixed-methods design was adopted (Morse, 1991; Creswell & Plano Clark, 2011), in which quantitative and qualitative data are collected in the same period, analysed separately, and merged at interpretation. The design suits the research question for three reasons. First, the question has two parts that need different evidence at the same time: how widely citizens perceive that their input shaped the Bill, a breadth question suited to a survey and correlation analysis, and how institutions handled that input and why it did or did not alter the text, a mechanism question that informed insiders are best placed to answer. Second, the other main options fit less well.

A sequential explanatory design would use interviews to elaborate survey results, but the interviews here draw on a different population (legislators, technocrats, civil society actors, academics and media professionals) and are meant to test the survey findings independently; letting survey results shape

the interview questions would weaken the independence needed to judge convergence. An exploratory sequential design would build the survey from prior interviews, which was unnecessary because the constructs derive from established theory, and an embedded design would treat one strand as secondary, whereas here both carry equal weight. Third, concurrent collection tied both strands to the same post-withdrawal period and avoided the delay of a two-phase design. Convergence or divergence between the strands is itself treated as evidence.

Nairobi and Kisumu Counties were selected purposively (Patton, 2015) to compare national- and regional-level participation dynamics. Nairobi hosts Parliament and the national institutions that handle the Finance Bill, while Kisumu offers a regional vantage point outside the capital.

The study drew on two distinct populations, each sampled differently (Table 1). The survey population comprised adult citizens (18 and above) of Nairobi and Kisumu Counties who attended, tried to attend or reasonably had the opportunity to attend the Finance Bill 2024 public participation forums. Because the number of such residents is not separately recorded, KNBS (2024) county projections of 4,828,000 (Nairobi) and 1,269,000 (Kisumu) residents, adjusted for a 60 per cent adult share, gave 2,896,800 and 761,400 adults, 3,658,200 in all. This figure is an upper bound on the eligible population and served as the base for sample-size calculation and allocation (Table 3). The stakeholder population, comprising budget-committee legislators, technocrats, civil society actors, academics and media professionals, was not part of the survey; it was reached through Key Informant Interviews and was not sampled by probability. This arrangement, in which the two strands draw on different populations, follows the typology of Onwuegbuzie and Collins (2007).

The sampling procedure is distinct from the sample-size calculation reported below. For the survey, county was the stratum and the sample was allocated to strata in proportion to adult population; within each stratum, respondents were selected at random from operational frames, namely ward-route household intervals or cluster lists. Trained research assistants administered the questionnaire, and enumerator

locations were verified by GPS. For the qualitative strand, a purposive frame of 28 informants was built across five categories: Members of Parliament serving on budget-related committees, academics and independent public finance analysts, civil society and grassroots representatives, fiscal policy technocrats in national institutions, and media personnel and commentators engaged with the Bill (Table 2). Selection criteria stressed direct knowledge of the Finance Bill 2024 process and diversity in gender, institutional position, ideological orientation and area of representation. Twenty-five interviews were completed, five in each category, using a semi-structured guide, in person or by Zoom or telephone.

The required survey sample size was calculated with Cochran's (1977) formula for estimating a proportion, $n_0 = Z^2pq/e^2$, at 95 per cent confidence ($Z = 1.96$), maximum variability ($p = q = 0.5$) and a margin of error of 8.5 per cent ($e = 0.085$): $n_0 = 0.9604/0.007225 = 132.9$, rounded up to 133. Because the population ($N = 3,658,200$) is very large, the finite population correction leaves the figure unchanged. The margin was set at 8.5 per cent rather than the conventional 5 per cent because a 5 per cent margin would have required about 385 respondents, which was not feasible within the time, budget and access constraints of fieldwork in two counties.

Margins of 7 to 10 per cent are recognised as acceptable for exploratory, policy-oriented survey research (Yamane, 1967; Israel, 1992), and the 25 interviews provide compensating depth. Cochran's formula fixes only the minimum number of respondents; it is a sample-size calculation, not a sampling method. The target was raised from 133 to 140, a round figure that slightly improved precision (margin of error 8.3 per cent) and gave the smaller county a marginally larger allocation (29 rather than 28 respondents under proportional allocation). Non-response was handled separately, by administering more questionnaires than the target.

The sample was then allocated to counties by proportional allocation, $n_h = n(N_h/N)$. Nairobi holds 79.2 per cent of the adult population (2,896,800 of 3,658,200), giving $140 \times 0.792 = 110.9$, rounded to 111; Kisumu holds 20.8 per cent, giving 29.1, rounded to 29 (Table 3). One hundred and fifty questionnaires were

administered to secure the 140 completed questionnaires. Achieved county shares (79.3 and 20.7 per cent) matched the population shares, so no post-stratification weighting was applied.

Proportional allocation makes the pooled sample mirror the two-county adult population, but it does not support separate inference for each county. At 95 per cent confidence with $p = 0.5$, the margin of error is about 9.3 per cent for Nairobi ($n = 111$) and 18.2 per cent for Kisumu ($n = 29$), so county comparisons are indicative only. Because the adult base exceeds the number of residents who could have engaged with the Bill, the findings generalise, at most, to adult citizens of the two counties who could have engaged with it, not to Kenya as a whole or to the stakeholder groups. The interviews were selected for information richness and category coverage, are not statistically representative, and are read as informed institutional perspectives (Patton, 2015).

A 26-item, five-point Likert questionnaire was piloted and refined. Expert review and pilot feedback established content and face validity, and internal consistency was assessed using Cronbach's alpha (Table 4). Data were collected through household visits, digital capture via KoboCollect, and telephone follow-up, with Kiswahili translation where needed. Key informant interviews used a semi-structured guide covering citizens' confidence in responsiveness, stakeholder experiences of participation, and the institutional arrangements for integrating public input; they were audio-recorded with consent. Secondary data from Hansards, committee reports and media coverage triangulated the primary data.

Quantitative data were analysed in SPSS Version 26.0 using descriptive statistics (frequencies, percentages, means and standard deviations), Cronbach's alpha, cross-tabulations by age, gender, education and county, and Pearson correlation.

Qualitative data, comprising the key informant interviews and the open-ended citizen narratives, were analysed thematically following the interpretive principles of Altheide and Johnson (1994), which attend to patterns, contradictions and context. The procedure comprised transcription, open coding of stakeholder experiences, institutional processes, legal processes, and gaps in participation, grouping codes into higher-order categories tied to the research questions and conceptual variables, and developing themes from those categories. The lead researcher conducted the coding.

Because a single coder was used, no intercoder agreement statistic is reported (see Limitations), and the credibility of the themes rests on triangulation across the interviews, the citizen narratives, the survey and the secondary documents. The counts in Table 6 report how often each theme appeared in the citizen narratives. The two strands were merged at interpretation, and points of convergence and divergence were examined explicitly (Creswell & Plano Clark, 2011).

The researchers obtained ethical approval from NACOSTI and their institution. The researchers secured informed consent from all participants, and responses were anonymised.

Table 1: Study Populations, Sampling Frames and Respondent Categories

Respondent category	Population base	Sampling frame and method	Sample
Citizens, Nairobi County	2,896,800 adults (upper bound)	Ward-route household intervals or cluster lists; proportional allocation	111
Citizens, Kisumu County	761,400 adults (upper bound)	Ward-route household intervals or cluster lists; proportional allocation	29
Key informants (five stakeholder categories)	28 informants targeted	Purposive selection for direct knowledge of the Bill (Table 2)	25

Note. Adult population figures derive from Kenya National Bureau of Statistics (KNBS, 2024) county projections adjusted for a 60 per cent adult share; they

are an upper bound because the number of residents who could have engaged with the Bill is not recorded.

Informants were selected purposively and are not part of the survey population (see Table 2).

Table 2: Key Informant Sampling Frame and Achieved Interviews

Stakeholder category	Targeted	Interviewed
Members of Parliament (budget-related committees)	6	5
Academics and researchers	5	5
Civil society representatives	6	5
Fiscal policy technocrats	6	5
Media professionals	5	5
Total	28	25

Note. Informants were selected purposively for direct knowledge of the Finance Bill 2024 process and were not sampled by probability; they are not part of the Table 1 survey population.

Table 3: Survey Sample Allocation and Achieved Completes

County	2024 Adult Population (KNBS)	Share of Total	Sample Allocated	Administered	Achieved Completes	Response Rate (%)
Nairobi County	2,896,800	79.2%	111	119	111	93.3%
Kisumu County	761,400	20.8%	29	31	29	93.5%
Total	3,658,200	100.0%	140	150	140	93.3%

Note. Population figures derive from KNBS (2024) county projections adjusted for adult population share. The sample size was determined with Cochran's (1977) formula; allocation to counties was proportional to adult population. Achieved completes reflect primary field survey data collected in 2026.

Table 4: Reliability Analysis Across the Four Scale Sections (n = 140)

Scale Section	Cronbach's Alpha (α)	No. of Items
B: Public Awareness and Engagement	0.565	7
C: Mechanisms and Platforms	0.672	7
D: Influence of Public Input	-0.119	6
E: Citizens' Confidence	0.641	6

Note. Generated through SPSS Version 26.0 reliability analysis of primary field survey data (n = 140). Interpretive thresholds follow Nunnally (1978) and Nunnally and Bernstein (1994).

FINDINGS AND DISCUSSION

The results are presented before their interpretation: response rate, respondent profile and instrument reliability, then the findings on the influence of public input on the Bill's final content (survey items, submission and acknowledgement data and key informant accounts), the thematic analysis of citizen

narratives and the correlation results. Interpretation follows in the Discussion.

Response Rate

Of 150 questionnaires administered (119 in Nairobi, 31 in Kisumu), 140 were returned complete and usable (111 from Nairobi, 29 from Kisumu), a response rate of 93.3 per cent. For the qualitative strand, 25 of 28 targeted Key Informant Interviews were completed across the five stakeholder categories (Table 2), a response rate of 89.3 per cent. Both rates are at or above the 70 per cent level that Mugenda and

Mugenda (2003) regard as very good for social science research, reducing the likelihood that non-response materially biases the findings.

Demographic Characteristics

The sample drew 111 respondents from Nairobi County (79.3%) and 29 from Kisumu County (20.7%), consistent with the proportional sampling allocation. Respondents aged 18 to 24 comprised 20.7 per cent of the sample, and the 25 to 34 cohort was the largest single group at 35.7 per cent; respondents below 35 years collectively accounted for 56.4 per cent.

The sample comprised 75 female respondents (53.6%) and 65 male respondents (46.4%). Over half of respondents (55.0%) held at least an undergraduate degree, while 5.0 per cent had attained primary-level education only. Employed respondents formed the largest occupational group (43%), and 53 per cent of respondents self-identified as middle-income.

Instrument Reliability

Internal consistency was computed on the full sample ($n = 140$). Cronbach's alpha was 0.565 for public awareness and engagement, 0.672 for mechanisms and platforms and 0.641 for citizens' confidence, all below the conventional 0.70 threshold (Nunnally & Bernstein, 1994), while the section on influence of public input returned a negative coefficient of -0.119 (Table 4). These coefficients are low, so scale-based findings are treated as indicative (see Limitations).

Influence of Public Input on the Bill's Content

Of the 140 respondents, 36.4 per cent ($n = 51$) reported submitting formal views during the process and 63.6 per cent ($n = 89$) did not. Among the 51 submitters, 86.3 per cent ($n = 44$) received no acknowledgement or feedback of any kind from any authority; only 13.7 per cent ($n = 7$) were acknowledged.

All six influence items fell within the disagree range, with means between 1.72 and 2.12 and a median of 2.00 throughout (Table 5).

Table 5: Influence of Public Input on Policy Outcomes ($n = 140$)

Item	Mean	Median	SD	Disagree (%)
Submissions acknowledged by authorities	1.72	2.00	0.86	80.0
Changes made following consultations	1.93	2.00	1.11	66.5
Reasons given for accepting or rejecting views	1.90	2.00	1.14	67.1
Final Bill reflected citizens' concerns	2.12	2.00	1.20	59.3
Participation influenced fiscal decisions	1.99	2.00	1.07	65.0
Participation increased institutional trust	1.77	2.00	0.98	73.5

Note. Responses on a five-point scale (1 = strongly disagree, 5 = strongly agree). Disagree (%) combines strongly disagree and disagree.

Key informants' accounts of how the Bill was handled are reported below. A policy analyst (Respondent 08) described the amendments as largely technical, a view that sits uneasily with the Committee's deletion of the bread VAT and motor vehicle tax (Departmental Committee on Finance and National Planning, 2024), and is therefore read as the respondent's assessment of the measures that remained:

Our analysis at [the organisation] found that the final Bill retained virtually all

the contentious clauses that attracted public objection. The amendments made were largely technical. The most substantively opposed provisions — the housing levy extension, the bread tax, the financial derivatives tax — were either retained or only marginally adjusted. This is empirical evidence that public input had minimal substantive influence (Respondent 08).

A public finance researcher (Respondent 10) described the absence of any statutory duty to demonstrate how input was incorporated:

The institutional architecture for linking public submissions to policy outcomes is weak. There is no statutory requirement to demonstrate how public input was incorporated. Parliament is not legally obligated to adopt public proposals; it is only required to facilitate participation. This

creates a structural disconnect between consultation and outcome (Respondent 10).

Thematic analysis of the open-ended citizen narratives identified six recurring themes, summarised in Table 6 and illustrated below.

Table 6: Themes in Citizen Narratives on the Impact of Participation

Theme	n
1. Participation was a formality	32
2. No transparency on how submissions were handled	24
3. Geographic inaccessibility excluded subnational voices	15
4. Technical language excluded ordinary citizens	10
5. Some proposals were partially incorporated	12
6. Withdrawal as partial democratic vindication	5

Theme 1 (participation as formality) was the most frequently cited pattern. One respondent described the exercise as settled in advance:

The public participation was just a rubber stamp exercise. The Bill was so determined before we were queried (Citizen respondent).

Theme 2 (no transparency on the handling of submissions) concerned submissions that went unanswered. One respondent wrote:

I wrote a letter of explanation and didn't get a response. No confirmation that it was received. It was as though the people I spoke to were deaf (Citizen respondent).

Themes 3 (geographic inaccessibility) and 4 (technical language) concerned barriers to access. Respondent 5 explained:

Citizens were asked to go to Nairobi or to fill the online form. Not all people have a steady internet connection. Not all people have the money to travel (Respondent 5).

On technical language, one respondent wrote:

The online form asked which clause I was commenting on. I don't know what 'clause' is. All I know is my family will suffer because of the tax on bread (Citizen respondent).

Theme 5 (partial incorporation) recorded accounts of some technical amendments following public input. Respondent 16 noted:

The government did make amendments to the Bill based on some public input. The final version prior to withdrawal had a few technical adjustments. This was not publicised sufficiently, so people continued to think nothing had changed (Respondent 16).

Theme 6 (withdrawal as partial vindication) was the least frequent theme (n = 5). Respondent 23 stated:

The government positioned the withdrawal as a response to citizens, but it came after sustained street protests, not after the formal submission period. The formal process failed. The informal process succeeded (Respondent 23).

Correlation Analysis

The influence dimension was statistically independent of the other three measured dimensions, namely awareness and engagement, mechanism quality and institutional confidence ($r = -0.032$ to -0.020 , $p > 0.70$), while those three were themselves strongly and positively inter-correlated ($r = 0.611$ to 0.644 , $p < 0.01$). Because Section D returned a negative alpha, its composite serves as a descriptive summary, and these coefficients are read as indicative rather than as a test of a unidimensional construct.

Discussion

The findings answer the research question in the negative and sit more comfortably with the realist account than with a simple participatory one. That several contested revenue measures survived the committee stage, that submitters were not answered, and that perceived influence stood apart from the rest of the participation environment indicate a committee process that admitted input without being structured to produce fiscally inconvenient outcomes. Withdrawal came through extra-institutional civic power rather than consultation, which is what realism predicts (Morgenthau, 1948), and Parliament's satisfaction of the letter of Article 118 illustrates Krasner's (1999) organised hypocrisy.

Because influence was measured as perception, this is a reading of the pattern and not proof that elites deliberately excluded input; the findings are consistent with the realist explanation without uniquely confirming it.

Participatory Governance Theory explains the process through which this outcome arose. The independence of influence from awareness, mechanism quality and confidence shows that improving the conditions the theory emphasises did not by itself produce influence: responsiveness, rather than access, appears to be the binding constraint. This fits Fung and Wright's (2003) claim that, absent visible policy change, citizens read participation as performative, and McGee and Gaventa's (2011) argument that missing feedback erodes engagement and trust. The movement towards protest and digital mobilisation illustrates Gaventa's (2006) shift from invited to claimed spaces, and the overall pattern corresponds to Arnstein's (1969) tokenistic rungs rather than to empowerment.

The respondent profile qualifies this reading. The sample was young, largely well-educated and mostly middle-income, yet it reported little influence over the Bill, which suggests that the outcome gap is structural rather than a function of socio-economic position. The narratives about clause-level drafting language are consistent with Schick's (2000) observation that technical complexity pushes citizen feedback towards broad sentiment rather than design detail.

The literature on organised interests (Olson, 1965; Culpepper, 2011) would lead one to expect better-resourced actors to fare better, and the technical amendments recorded in Theme 5 are compatible with that expectation, but the study did not measure organised stakeholders' submissions separately and cannot test it. The negative reliability coefficient for the influence items also means that they are read individually and not as a composite scale.

The comparative record suggests that the Kenyan case is an instance of a wider pattern. Where studies report influence, it appears at the municipal level under conditions of political will and organised civil society (Wampler & Avritzer, 2004; Park et al., 2023), while at the national level final fiscal authority stays concentrated in executive and legislative hands even in comparatively responsive OECD settings (Fox, 2015; OECD, 2016).

The Finance Bill 2024 process fits the national pattern: a participatory architecture that looks strong on access and mechanism design while remaining disconnected from the outcome that matters most to citizens. Kenya differs mainly in the visibility and scale of the resulting legitimacy crisis. Because the comparison rests on studies with different designs and outcome measures, it shows consistency, not causal equivalence.

The government framed the outcome as evidence of responsiveness: the President said the revenue target had been cut from KSh 346 billion to KSh 200 billion after public participation, and declined assent to the Bill on 26 June 2024 (People Daily, 2024). Yet the concessions were made amid sustained protest and weeks after the written submission window had closed, which matches what Theme 6 respondents described independently and supports the reading

that the formal channel was not the route through which change occurred. A single-case sequence cannot rule out that submissions contributed indirectly to these amendments, and this is a further reason to treat the conclusion as bounded by perceived, and not documented, influence.

The findings are consistent with Ichwara and Ndung'u (2025a) on the same Bill and with Maiyo and Kinuthia (2025) on the Finance Act 2023. Two Finance Bill cycles are too few to establish a trend, but together they suggest that the weakness lies in the design of the participation framework and not in a defect peculiar to 2024, which is the gap the recommendations address.

Limitations of the Study

Four limitations qualify these findings. First, the study measures perceived rather than documented influence; without a published record of how submissions were treated, perception is the only systematically available measure, but it cannot exclude the possibility that input shaped the Bill in ways invisible to submitters. Second, the negative alpha for the influence section indicates that its items do not form a unidimensional scale, so the section is interpreted at item level; alphas for the other sections also fell below 0.70.

Third, the two-county design supports analytic rather than statistical generalisation, the 8.5 per cent margin of error widens the confidence interval around each proportion, the county subsamples (particularly Kisumu) are too small for separate inference, and because eligible residents were not enumerated, selection from operational frames cannot be treated as a full probability sample of them. Fourth, qualitative coding was carried out by a single researcher and no intercoder agreement statistic is reported, so the credibility of the themes rests on triangulation with the survey and secondary sources.

CONCLUSION AND RECOMMENDATIONS

Conclusion: This study set out to establish whether public input influenced the final content of Kenya's Finance Bill 2024. The evidence indicates that, as perceived by the citizens and informants studied, it did not. Respondents rejected the proposition across all six influence items; 86.3 per cent of those who submitted formal views received no

acknowledgement, and perceived influence was statistically independent of awareness, mechanism quality and institutional confidence, which cohered strongly with one another.

Qualitative evidence pointed the same way, describing a process settled before consultation and tied to outcome by no obligation to explain, and the Bill as a whole fell only after sustained street protest. These results are consistent with Political Realism and with Participatory Governance Theory's emphasis on institutional responsiveness.

Kenya's fiscal participation framework, as currently designed and implemented, therefore operates as a mechanism of procedural legitimation rather than substantive democratic accountability, meeting the form of Article 118 but not the standard of real participation set in Gakuru. Because the deficiency lies in the absence of an enforceable duty to respond, closing the gap requires statutory and regulatory reform.

Recommendations: Based on the findings of the study, the following recommendations are proposed to strengthen public participation in Kenya's fiscal policy-making and ensure that citizens' views contribute meaningfully to legislative decisions:

A mandatory public participation response matrix: Parliament should amend the National Assembly Standing Orders to oblige the Departmental Committee on Finance and National Planning to publish, alongside its report on any Finance Bill, a matrix recording each major category of submission received, whether it was accepted, rejected or partially accepted, and the reasons for that determination. Compliance should be verified by the Parliamentary Budget Office before the Bill proceeds to second reading.

Institutionalised feedback to submitters: The Office of the Clerk of the National Assembly should establish a digital tracking system that logs every formal submission on a Finance Bill, issues an automated acknowledgement on receipt and, following committee deliberation, a substantive response indicating how the submission was treated.

Enforceable participation design standards: The National Treasury should embed minimum consultation standards within the Public Finance Management Regulations, including mandatory hearings in a defined minimum number of counties beyond Nairobi and plain-language and Kiswahili summaries published alongside the technical Bill text. Compliance should be certified by the Controller of Budget before the participation phase is deemed complete, giving these standards the force of law rather than leaving them to institutional discretion.

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