INFLUENCE OF BUDGETARY ALLOCATION IN MONITORING AND EVALUATION OF HUMANITARIAN PROJECTS PLANNING: A CASE OF INTERNATIONAL RESCUE COMMITTEE

Mbogo Fionah Wanjiru.
Africa Nazarene University, Kenya.
Mirara Alex.
Kenya School of Government, Kenya

ABSTRACT

While conflicts and disasters have been taking place for many years, the response of humanitarian aid to emergencies and natural disasters has also increased at a rapid pace aided by media coverage and financial support. However, literature on the influence of budgetary allocation for monitoring and evaluation on humanitarian projects planning is virtually non-existent. This study was a descriptive survey which sought to investigate the relationship and is based on the Programme Theory and the Theory of Change. Data was collected using questionnaires in a census targeting 46 employees of the International Rescue Committee. Data was analyzed through both descriptive and inferential statistical approaches using the Statistical Package for Social Sciences (SPSS) version 22. The results revealed that budgetary allocation in monitoring and evaluation activities had a positive impact on humanitarian project planning at 5% level of significance ($t43=0.534$, p $=0.00$). It was thus concluded that functional monitoring and evaluation systems have a positive influence on humanitarian project planning. The study recommends the application of more data collection methods such as digital tools and the diversification of the pool of monitoring and evaluation experts to improve the effectiveness of monitoring and evaluation. With respect to further research, the study suggests an investigation of the potential role of government policies in the relationship between M & E practices and humanitarian project planning. In addition, the study recommends the study of more humanitarian organizations for more generalizable results.

Keywords: Budgetary allocation, Monitoring and evaluation, Humanitarian project planning

INTRODUCTION

The 21st Century has experienced advancements in cultural trends, technological advances, globalization, and political trends. During this time frame, the response of humanitarian aid to emergencies and natural disasters has also increased at a rapid pace (Capgemini, 2019). While conflicts and disasters have been taking place for many years, never has media exposure in disaster made more donors and people aware of the devastation level during a disaster than in the current century. According to Tang (2016) an increase in awareness on the importance of humanitarian efforts, increases the response by organizations to finance such initiatives. According to Karlsson, and Eriksson, (2017), although a greater emergency response is a good initiative, it is followed by several difficulties and challenges including ensuring accountability of the funds donated by donors, training staff to handle a crisis, and timing of communication, assistance and security.

Budgetary allocation entails the provision of financial resources, typically in the form of money, or other values such as effort or time, to finance monitoring and evaluation activities of a program or project. Humanitarian project planning should therefore, have adequate

provision for monitoring and evaluation activities (Caffrey & Munro, 2017). Allocation of clear and adequate financial resources for effective M & E is imperative for the successful implementation of M & E. It is, therefore, vital that in allocating sufficient funds for M & E, appropriate methods of budgeting are employed. The scope and complexity of activities involved in the project must be considered. Muiga (2015) posits that delineating M & E budget within the overall project budget gives M & E the importance it deserves in project management. The timely release of M & E funds as and when it is required will save any delays in M & E and ultimately promote the smooth running of the project. To guarantee that budgeting is done right and efficiently, the need for periodic auditing (internal/external) of the M&E budget ensures budget allocations are sustained and rightly so, influence effectively the monitoring and evaluation of projects (McCoy, 2015).

Problem Statement

As a result of urbanization and climate change, people from all over the world are at risk of being affected by natural disasters. These natural and man-made disasters continue to affect societies and states across the globe, now more than ever. Often disasters affect the poor states due to the inadequate preparedness in such states, the increased population, and poor infrastructure. Existing literature also reveals that the average number of natural disasters has increased rapidly over the past decade. However, as expressed by Karlsson, and Eriksson (2017) in the field of humanitarian logistics, there is still a lack of expertise to handle the disaster at the same pace, which has led to inefficiencies and waste thus calling for an improvement in the response services. Thomas and Kopczak (2015) found that efforts of humanitarian relief are limited by a lack of essential staff, especially skilled personnel and experts in affected regions and foresaw that in the coming five decades, man-made and natural disasters will increase over five times in number and also in severity. Hence, it is the responsibility of people operating in the sector to help the people likely to be affected by such disasters.

To ensure the lives of people are saved, different humanitarian organizations must work in disaster-prone regions, however, these relief initiatives have been deemed ineffective. The finances required to ensure effective and efficient humanitarian relief operations account for 80% of the finances of a humanitarian agency. In this environment, there is a need to develop structured humanitarian aid with a response that is flexible to lower the suffering of affected people (Thomas & Mizushima, 2015). Bharti, Lu, Bengtsson, Wetter and Tatem (2015) note that while this results in increased investments for response to disaster, medium and long-term logistics initiatives may get little funding which ultimately may influence operational performance. This raises the question on the influence budgetary allocation has on the success of humanitarian projects across the globe. Studies covering extant literature on the relationship between budgetary allocation for M&E and humanitarian project planning are not available. Consequently, this study sought to address these gap by answering the question: What is the influence of budgetary allocation in M & E on humanitarian projects planning with IRC as a point of reference?

Purpose of the Study

To determine the influence of budgetary allocation in M & E on project planning in humanitarian organizations, with IRC as a point of reference.

Theoretical Framework

This section is focused on the foundations that ground the research on the interrelationships involving M & E and successful project outcomes. The emphasis in this section is on the breadth of theoretical perspectives-specifically, the program theory, complexity theory, and theory of change to explain aspects of the study relating to the variables of interest.

Program Theory

The program theory was developed by Huey Chen, Peter Rossi, Michael Quinn Patton, and Carol Weiss (Patton, 2002). The core of the theory focuses on the approaches used in bringing about change and the individuals responsible to ensure change. The program theory helps in the plans for the utilization of funds, which evaluates how to target individuals to get the needed intervention. This is accomplished through the relationship between the systems of service delivery. Lastly, the theory offers information on the way the planned activities for different target individuals are representative of the expected social benefits. Gooding, Makwinja, Nyirenda, Vincent, and Sambakunsi (2018) show the advantages of making use of the theory-based framework in M&E. These advantages include the identification of results of specific projects and identifying undesired and anticipated results. Rossi (2016) espouses that theory-based assessments, therefore, enable an evaluator to comprehend the reason and how a program operates.

The objective of this study is linked to the program theory. Diverse organizations have varied ways to deploy resources and organize activities to ensure intended outcomes are realized. Program theory looks into key elements of service delivery; deployment of resources, utilization of resources, and compares the realized outcomes with the intended outcomes. This theory was of importance to this study in understanding how an organization can generate sufficient resources capacity in terms of funding and personnel (capacity) to M & E. Data collection methods differ across organizations. According to the program theory, the use of this information creates a more accurate mode of resources allocation towards meeting the targeted goals.

Systems Theory

The systems theory by Aristotle as advanced by Bogdanov, (1980); von Bertalanffy (1968), and Meadow (2008) is adopted to relate the variables in the study. This theory was first applied in the science and engineering fields. The application of the systems theory to management in the late 1950s was one of the most important contributions of the scientific management school. Systems theory is an interdisciplinary theory about every system in nature, in society, and in many scientific domains as well as a framework with which we can

investigate phenomena from a holistic approach (Meadow, 2008). Systems thinking comes from the shift in attention from the part to the whole (Curlee & Gordon, 2015), considering the observed reality as an integrated and interacting phenomenon where the individual properties of the single parts become indistinct. According to the systems theory, a system is defined as an entity composed of interdependent parts each of which contributes to the characteristics of the whole.

Applying the theory in the context of this study, the humanitarian response process is seen here as a system with many interrelated parts each of which works in combination with all others to form an entity with specific properties and purpose. These parts are interdependent and so if one-part malfunctions then the overall or the desired effect of the system will not be achieved. In this study, there are the human, material, information, and environmental elements that all work together to produce projects to satisfy the needs of the community. The humanitarian response process is viewed here as an open system that receives information, which it uses to interact dynamically with its environment, composed of varied stakeholder interests. According to the proponents of the systems theory, openness increases its likelihood to survive and prosper (Curlee & Gordon, 2015). In this study, the theory is used to find out whether M&E as the combining machinery to different parts of the humanitarian response process could contribute to the increased effectiveness of humanitarian response programs. This theory was useful in explaining the relationship between budgetary allocation, data access, capacity development, and humanitarian project planning.

Theory of Change

Carol Weiss in 1995 was the first to introduce the theory of change. The theory attempts to explain the why and how of an initiative. It generates information and knowledge on the effectiveness of a project also offers information on the approach employed to be efficient. The theory guides the project and directs the goals that need to be achieved. M&E refines and tests the road map while the communication facilitates attaining the destination by ensuring change. In addition, the theory of change provides a foundation for the project concerning whether a change will occur (Msila & Setlhako, 2015).

This theory is quite relevant to this study since programmes and projects need to be founded on very good principles. Theory of change when appropriately used may assure the project managers that their programmes are to deliver the right activities for the desired outcomes. Through this theory, plans are easier to sustain and evaluate. Every plan comes from good ideas and is carefully developed towards the use of resources for certain expected future solutions to existing problems. In this theory, there is a closer look at the relationship between inputs and results. Humanitarian projects perform well, like all other projects, if allocated resources are carefully used and there are systems set to test whether there is accountability and progress in the processes. This accountability and attainment of expected progress in processes indicate good performance of humanitarian projects. The theory has been instrumental in explaining the link between budgetary allocation, capacity development, and humanitarian project planning.

LITERATURE REVIEW

Budgetary allocation refers to an integral component of a budget that indicates the level of resources an organization is committing to a program or project (Kwon & Kang, 2018). Essentially, the allocation of resources is a challenge since project resources are normally limited in supply and since a specific resource can be used for a different alternative (Cristina, 2016). Concerning specifics and experience of each M&E system, there is a possibility to establish the number of resources necessary for each step of M&E. The most effective systems of M&E are those that are aligned with the design and purpose with the ability of the project for implementation in terms of its capacity.

In a study to determine the factors that influence the performance of government project M&E in Kenya's Narok East sub-county Constituency Development Fund (CDF) projects, Nabulu (2015) observed that availability of necessary skills, methods, resources and resource accountability are critical factors essential to efficiently monitor and evaluate government projects. Kamau and Mohamed (2015) shared the same viewpoint. The M&E methodology, the strength of the M&E team, and the stage in the project life cycle were all deemed to be positive and statistically significant in influencing a project's success

Resource allocation arises as an issue because the resources of a project are always limited in supply and because any given resource can have many alternative uses. Based on the experience and specifics of each M&E system, it is possible to determine the number of necessary resources in regards to each M&E step (Cristina, 2016). Financial capacity to do M&E is critical for any work to be undertaken. The credibility of information gathered from the M&E system that is underfunded would be questioned more so on the quality of that information. More likely is the fact that crucial aspects of data may have been left out hence the utilization of such data may not be meaningful. The control purposes of budgeting deal with ensuring that a project's expenses do not exceed the revenues and that both are properly accounted for and documented. Resources are committed and spent only when they conform to the approved budget and when their expenditure works toward the accomplishment of the project's plans, goals, and objectives.

The International Fund for Agricultural Development (IFAD) in its project M&E guide recommends that the essential areas of focus from the resources of a project are its financial and human capacities to undertake M&E (Njama, 2015). They argue that the limitations of the budget are one of the key challenges in the implementation of M&E and recommends the allocation of finances to direct salaries for M&E staff; training and employment of local experts in M&E for consultation; indirect allocation of salaries for field staff and management; cost of services including the training on collection and analysis of data; M&E travel expenses; budget consultations; communication expenses including newsletters; media development and publication expenses to ensure materials are of high quality to share with other clients of M&E (Njama, 2015). The budgetary allocation process thus deals with the determination of what revenues will be used to achieve what goals and objectives in M & E. In this context, budgetary allocation is seen not as a stand-alone activity but rather as an

integral component of M & E planning system. The direction or redirection of resources should be decided on per the priorities articulated in the M &E's plans, goals, and objectives. To allocate resources otherwise can lead to situations where a project's budgeting system hinders, rather than facilitates, the achievement of the agency's goals and objectives.

Sperling and Szekely (2015) assessed the Isidore Hurricane in Mexico and suggested the establishment of a system of national disaster management needs an integrated disaster response. It also emphasized the need to ensure communication and to establish an institutional framework. The authors argued that financial resources ought to be provided together with a stable arrangement of the information shared. In this sense, the level of funding is a key determinant of the operations of a humanitarian project. Adequate funding would ensure M & E activities are implemented effectively which would translate to the outcomes of the humanitarian project.

In Kenya, Kithinji, Gakuu, and Kidombo (2017) embarked on a study to determine the link between resource allocation and results of M&E among community-oriented organizations in Meru County. Applying a mixed-methods research approach, the scholars established a positive relationship between resource allocation and high M & E results in utilization. In other words, the more resources were allocated to projects the more the M & E results were utilized.

In any business, the budget of a project needs to ensure that monitoring and evaluation activities are fully funded. Organizations need to allocate resources and time to the function of monitoring and evaluation with regards to training, motivation, communication and employ time to undertake the activities of monitoring and evaluation effectively.

In a study on the factors that influence M&E system implementation, in school feeding programs in Langata sub-County, Agutu (2015) assessed financing capacity building, mutual funding, budgetary allocation, feedback mechanism, and financial information. The study respondents included: the staff members from the M&E department and other school administrators that benefited from the program. The findings from the study indicated that the allocation of budget and financing moderately influence M&E programs implementation. According to the study, effective financial management ensures proper allocation of resources to M&E activities and ensures satisfaction concerning the delivery of services. Further, the study recommended that to improve service delivery organizations must establish an M&E department. The study was inclined to the implementation side while the current study focuses on the performance measure.

RESEARCH METHDOLOGY

The study adopted a cross-sectional survey design targeting a population of 46 employees of the administrative, human resource and finance departments of the IRC through a census. This design is fit since it allows for the detailed description of a particular phenomenon-taking place at a given time involving a specific population (Bryman, 2016). For the purpose

of this study, the design was appropriate since it facilitated the generation of a representative picture of the overall target population at a fixed point in time (Mugenda & Mugenda, 2003). The cross-sectional survey design, enabled the researchers to generate a representative image of the entire target population at one point in time grounded on the feedback collected from different population samples. The design allows the generalization of findings to firms in comparable situations.

The study collected quantitative data using primary sources. After data entry and cleaning the data was analyzed using the Statistical Package for the Social Sciences (SPSS) software version 23. Both descriptive and inferential analyses were conducted. The descriptive statistics included frequency, mean and standard deviation. Inferential statistics included the multiple linear regression analysis.

RESULTS AND DISCUSSION

The results of this study are represented by focusing on response rate, descriptive analysis of variables and a test of hypotheses. These are intended to present and provide a basis of interpretation of the results.

A total of 44 out of 46 questionnaires were returned which is equivalent to a response rate of 95.65%. According to Bryman and Bell (2014), a response rate greater than 70% generates excellent statistical results. Following this recommendation, it is valid to conclude that the response rate obtained for this study was excellent as pertains to the adequacy of the data in generating meaningful analytical results. A breakdown of this study's response rate is presented in Table 1.

Table 1: Response Rate

Response Status	Frequency	Percent (%)
Completed and Returned	44	95.65
Not Returned	2	4.35
Total	**46**	**100.00**
Gender		
Male	24	54.55
Female	20	45.45
Total	**44**	**100.00**

Table 1 indicates that men formed the majority of the respondents. More than half of the respondents (54.55%) were male. The gender profile of the respondents could be a reflection of the gender gap in the organization when it comes to employment

Descriptive Analysis

The study sought to explore the link between budgetary allocation in M & E activities and humanitarian project planning. Accordingly, the respondents were asked to indicate their level of agreement with a series of statements depicting the nature of budgetary allocation

practices in their organization. These statements were based on a 5-point Likert scale ranging from (1= strongly agree; 2= agree; 3= neutral; 4= disagree; 5= strongly agree). Table 2 presents the results obtained from the descriptive analysis of the responses.

Table 2: Descriptive Statistics for Budgetary Allocation

Statement	SD	D	N	A	SA	Mean	Std. Dev
The budget of projects undertaken usually provide clear and adequate provision of M & E activities	0 (0.0%)	0 (0.0%)	1 (2.3%)	23 (52.3%)	20 (45.5%)	4.43	0.55
Money for M & E is usually channeled to the right purpose	4 (9.1%)	0 (0.00%)	5 (11.4%)	26 (59.1%)	9 (20.5%)	3.91	0.83
A realistic M & E estimation is usually undertaken when planning for projects	0 (0.0%)	0 (0.0%)	3 (6.8%)	31 (70.5%)	10 (22.7%)	4.16	0.53
The organization has a M&E budget	0 (0.0%)	0 (0.0%)	9 (20.5%)	18 (40.9%)	17 (38.6%)	4.18	0.76
Funds to facilitate M & E are usually provided in a timely manner	0 (0.0%)	0 (0.0%)	0 (0.0%)	25 (56.8%)	19 (43.2%)	4.43	0.50
Funds for M & E activities are adequate	0 (0.0%)	0 (0.0%)	0 (0.0%)	9 (20.5%)	35 (79.5%)	4.80	0.41
The actual budget varies from the projected budget by a very big margin	1 (2.3%)	32 (72.7%)	11 (25.0%)	0 (0.0%)	0 (0.0%)	2.23	0.48
Overall Mean Score						**4.02**	

The mean scores ranged from 2.23 to 4.80, which shows that the respondents had varying levels of agreement with various characterizations of budgetary allocation in the organization. Out of the 44 respondents, a majority agreed (52.1%) with the first statement, "The budget of projects undertaken usually provides clear and adequate provision of M & E activities." Out of the remaining respondents, 20 (45.5%) strongly agreed with the statement while only 1 (2.3%) remained neutral. The statement also generated a mean of 4.43 and a standard deviation of 0.55. This mean score was higher than the overall mean score implying the statement affected budgetary allocation positively.

Concerning the second statement, "Money for M & E is usually channeled to the right purpose", a majority of the respondents agreed (59.1%), 20.5% (9) strongly agreed, 11.4 %(5) remained neutral while 9.1% (4) strongly disagreed. This statement had a mean rating of 3.91 and a standard deviation of 0.83. This mean score was lower than the overall mean score implying the statement did not affect budgetary allocation positively. Out of the 44

respondents, the majority 31 (70.5%) agreed with the statement, "A realistic M & E estimation is usually undertaken when planning for projects", 10 (22.7%) expressed strong agreement while 3 (6.8%) remained neutral. The statement was associated with a mean rating of 4.16 and a standard deviation of 0.53. This mean rating was higher than the overall mean score meaning the statement affected budgetary allocation positively.

As pertains to the fourth statement, "The organization has an M & E budget," a majority of the respondents 18 (40.9%) agreed with it, followed by 17 who strongly agreed with it and 9 (20.5%) who remained neutral. The statement reported an average score of 4.18 and a standard deviation of 0.5. This mean score was higher than the overall mean score implying the statement affected budgetary allocation positively.

A majority of respondents 56.8% (25) reported that they agreed with the statement, "Funds to facilitate M & E are usually provided promptly." The remaining 43.2% indicated they strongly agreed with it. The statement recorded a mean score of 4.43 and a standard deviation of 0.3, which was relatively higher than the composite mean score, thus signifying that the item affected budgetary allocation positively. In the same light, a majority of respondents 35 (79.5%) expressed strong agreement with the statement, "Funds for M & E activities are adequate" while the remaining 9 (20.5%) agreed with it. The statement recorded a mean rating of 4.8 and a standard deviation of 0.41, which is higher than the overall mean score, hence implying that the item affected budgetary allocation positively.

A majority of respondents disagreed (72.7%) with the last statement, "The actual budget varies from the projected budget by a very big margin." Out of the remaining cohort, 11 (25%) remained neutral while 1 (2.38%) strongly disagreed with the statement. Additionally, the statement generated a mean score of 2.23 and a standard deviation of 0.48. This mean score was lower than the overall mean score implying the statement did not affect budgetary allocation positively.

Test of Hypothesis

This study was based on the hypothesis that there is no significant relationship between budgetary allocation and humanitarian project planning. The regression coefficient associated with data access was examined. The results are as displayed in Table 3.

Table 3: Regression Coefficient for Budgetary Allocation

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	Beta	Std. Error	Beta		
(Constant)	0.654	0.453		1.44	0.000
Budgetary allocation	0.108	0.203	0.084	0.534	0.000

The results show that a unit increase in budgetary allocation would lead to improvement of humanitarian project planning by 0.108 units. This effect was statistically significant at 5%, t (43)= 0.534 p < 0.05. Therefore, the hypothesis that there is no significant relationship between budgetary allocation and humanitarian project planning was rejected. The finding supports the finding by Agutu (2015) and Kithinji et al. (2017) who found that allocation of financial resources helped to improve the utilization of M & E activities and projects' performance.

Next, humanitarian project planning was regressed on budgetary allocation. The model summary obtained from the simple linear regression analysis is shown in Table 4.

Table 4: Model Summary for Budgetary Allocation and Human Project Planning

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.335[a]	0.112	0.102	0.031

a. Predictors: Budgetary allocation

The results show that R^2=0.112 which means that the changes in budgetary allocation accounted for 11.2% of the variation in humanitarian project planning. The remaining 88.8% was explained by other factors.

A correlation analysis was performed to assess the strength and direction of the association between the variables. The results of this correlation analysis are shown in Table 5.

Table 5: Correlation Matric for Budgetary Allocation and Human Project Planning

Humanitarian Project Planning	Humanitarian Project Planning	Budgetary Allocation
Humanitarian Project Planning	1	
Budgetary Allocation	0.335*	1

* p < 0.05

Table 5 shows a weak and positive linear association between budgetary allocation and humanitarian projects (r =0.335). The association was also found to be statistically significant at a 5% level of significance, r=0.335, p <0.05.

Budgetary allocation refers to an integral component of a budget that indicates the level of resources an organization is committing to a program or project (Kwon & Kang, 2018). It was found that M & E activities at IRC are adequately funded and that the funds are

disbursed promptly, thus facilitating humanitarian projects. The findings concur with Nabulu (2015) who observed that to carry out quality M&E, there is need for necessary skills, methods, resources and resource accountability. Additionally, Njama, 2015) found that limitations of the budget are one of the key challenges in the implementation of M&E. Therefore, the implementation of M&E for humanitarian projects must be followed with adequate budget allocation.

The findings further indicated that these budgetary allocation practices of IRC had a significant effect on humanitarian project planning. The results showed that a unit increase in budgetary allocation would enhance humanitarian project planning by a factor of 0.108. This positive link between budgetary allocation and humanitarian project planning supports the Program theory and theory of Change, which predict that programs or projects perform well when resources are well allocated and systems exist to ensure accountability. In addition, the finding supports the finding by Agutu (2015) and Kithinji *et al.* (2017) who found that allocation of financial resources helped to improve the utilization of M & E activities and projects' performance.

Conclusions

The goal of this study was to establish the link between budgetary allocation in M & E and humanitarian project planning. This study concludes that IRC has an effective budgetary allocation in M & E system in place characterized by efficient budgetary allocation, data access and capacity building of the human resources. To maximize desirable humanitarian project outcomes, strengthening of these areas is paramount.

The study found that budgetary allocations are positively related with humanitarian project planning. Obtaining more dedicated funds to facilitate M & E activities is paramount. Similarly, there is need for commitments by donors to maximize the incentives for coordination by supporting the M & E system as a whole rather than simply supporting discrete system activities in an uncoordinated fashion.

Recommendations

Budgetary allocation for M&E activities was found to have a direct impact on humanitarian project planning. Therefore, the study recommends that donors should increase the incentives and finances donated for humanitarian activities. Moreover, more donors should step in and contribute towards humanitarian activities. Additionally, the study recommends that the funds donated should be allocated efficiently to ensure the goals set are attained.

Suggestions for Further Research

The study focused on one humanitarian organization, the IRC; hence the generalizability of the findings may be limited. As such, future studies should consider including more humanitarian organizations in their sample. There is also need for researchers to understand the underlying causal mechanisms by which budgetary allocation for M & E practices affect

humanitarian project planning. Therefore, future researchers should consider exploring for potential moderating and mediating variables as well as the use of more robust methodologies such as longitudinal research designs.

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