

**CORPORATE GOVERNANCE PRACTICES AND PERFORMANCE
IN SELECTED ARID AND SEMI-ARID LAND COUNTY
GOVERNMENTS IN KENYA**

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DECLARATION

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

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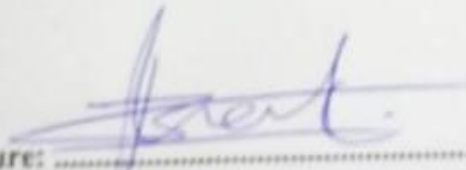
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DEDICATION

For their support and prayers, I dedicate this thesis to my parents, Shariff Abdulkadir and my siblings. I also acknowledge their dedication and immense support throughout my academic journey.

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OPERATIONAL DEFINITION OF TERMS

Accountability: Means that the administrators and public servants must adhere to the financial reporting standards and independent auditing when performing their duties. It requires that an individual or a body comply with their responsibilities and duties when called upon, should openly and publicly declare financial information, and be answerable for their actions.

Corporate Governance: The process and structure of rules associated with management of an organization to direct and manage organization affairs to improve performance and corporate accounting with the aim of maximizing share interests.

Corporate Governance Practices: It entails structure of rules and processes that are associated with management of an organization. It constitutes practices such as accountability, transparency, equity and responsiveness.

Efficient utilization of resources: Involves maximizing the stock of materials, finances, personnel, and others resources that can be drawn by an organization or by a person to be used effectively and with minimal wastage.

Equity: Implies that there should be inclusivity in terms of gender, social class, culture, power, age and economic status across the citizens. In addition, it addresses fairness of resource distribution and allocation, human resource diversity and gender balance in decision-making, distribution of county government jobs and awarding tenders.

Participation: Involves the way at which people take part in the process of policymaking, approval and execution of public policies that affects them. It occurs across all stages of project and decision making from the level of consultation to decision making, through

needs assessments, appraisal, to implementation, and to monitoring and evaluation.

Performance: Refers to general administrative processes and actions by the government aimed at improving management policies, efficient utilization of resource and timely delivery of services.

Responsiveness: It involves the participation of different stakeholders in the government for instance community leaders and heads of different groups in contributing to matters of development in the county. It requires that citizens get involved in budget making process and diversification of human resource employed by the government.

Service delivery: The act of providing social services by the county government, such as healthcare delivery, good roads, portable water supply, and electricity, anticipated to lessen human anguish while improving the livelihood of the people.

Transparency: Implies that the county government board should be independent in its operations. More so, it calls for openness during procurement process and adoption of the E-government process to reduce cases of manipulation. Additionally, the civil servants of any government should disclose or shun individual self-interest or have the ability to manage the conflict of self-interest to avoid biasedness when running the government's operations.

LIST OF ABBREVIATIONS AND ACRONYMS

ACCA	Association of Chartered Accountants
CECs	County Executive Committees
CIDP	County Integrated Development Plan
COs	Chief Officers
FDI	Foreign Direct Investment
FGM	Female Genital Mutilation
GoK	Government of Kenya
HR	Human Resource
IFMIS	Integrated Financial Management System
IFRS's	International Financial Reporting Standards
IPSAS	International Public Sector Accounting Standards
MCAs	Members of County Assembly
NACOSTI	National Commission for Science, Technology and Innovation
NGOs	Non-Governmental Organizations
NPM	New Public Management
OECD	Organization for Economic Co-operation and Development
SCOs	Civil Society Organizations
SMEs	Small and Medium Enterprises
SPSS	Statistical Package for the Social Sciences
USAID	United States Agency for International Development
VIF	Variance Inflation Factor

ABSTRACT

The public expectations with devolution of governments has not been met. The public involvement and incorporation of governances' practices in the devolved governance was expected to facilitate formulation of responsive policies that promotes performances, timely delivery of services and efficient utilization of resources in the counties. The Constitution of Kenya prioritized public participation in the devolved governance system, by acknowledging the right of local people to manage their own matters in advancing their political, social and economic expansion. Previous literatures have shown that counties are experiencing inefficient utilization of resources and poor timely delivery of services as a result hindering effective performance. Further, studies indicate that poor governance practices adversely affects fiscal performance of an institution and the provision of services, resulting into micro and macroeconomic economic crises in an economy. The study investigated the governance practices on performance of Marsabit and Makueni county government. The primary objective was to evaluate the county governments of Marsabit and Makueni's corporate governance practices and performance. The study's specific objectives encompassed assessing the effects of accountability practices, transparency practices, equity practices, and responsiveness practices of a government on their performances in delivery services. It also included assessing moderating effect of Legal Framework and policies linking Corporate Governance Practice and Performance of a Government. The two counties were selected because they shared common challenges but as of 2018, Makueni county government was ranked the best in the country by the Policy Tracking Impact Public Affairs Consulting agency while Marsabit County was ranked 18th position, therefore Makueni County acted as a benchmark to Marsabit county government in this study. To accomplish the study objectives, a correlational research design and interpretivism research philosophy were applied. The target population for the study was 480 respondents (248 from Makueni and 232 from Marsabit) comprising of the county executive committee members, county directors, county chief officers, heads of groups and the community leaders in the two counties. The study employed the New Public Management Theory concept in developing a model for the study since it allows for the assessment of ways through which counties can increase their efficiency, financial control and value for money in resource allocation. Questionnaires and interview schedules were adopted in collecting primary data. A sample of 300 respondents was drawn using a purposive sampling technique (153 from Makueni and 147 from Makueni). The sample technique was relevant because of its ability to provide a reflective sample. To understand the path of the association between the variables for the study, descriptive statistics were used to examine qualitative data, thereafter; regression analysis was generated to estimate the coefficients of regression models for the study. The findings indicated that accountability, transparency, equity and responsiveness had significant positive effect to how county government performs. The study also established that government policies and regulations influence the linkage between governance practices and performance of a government. Additionally, there is need for adherence and implementation of set procedures to protect the integrity of the County's financial processes to enhance accountability. Further, full adherences of procurement laws are required in the counties to enhance transparency in tendering processes. In addition, public needs to be engaged actively in identification and execution of county projects to enhance equity and responsiveness of a government. In conclusion, Public Finance Management Act particularly on public participation, Public Procurement Act, AGPO regulation, and County Appropriation Act has not been fully adhered in the counties.

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

The corporate governance stipulates the responsibilities and rights to be shared amongst diverse members in the corporation, for example, the board of directors, executives, members of the organization, the community, and other stakeholders, and exhibit the norms and procedures for community decision-making. Corporate governance helps the organization in coming up with the structure that assist in formulating their objectives, and the ways of accomplishing the set goals and monitoring performance (Fung, 2014). The goal of a good corporate governance system is to allow the management board the liberty to run the government/organization onward nonetheless to apply the liberty contained by a structure of effective accountability (Brown, 2017).

Performance in public sector involves the general administrative actions important for the advancement and management of policies that perform sufficiently and effective service delivery (Iriya & Namusonge, 2015). The performance management in public service sector entails successful management of the policies and plans aimed at achieving the targets and the anticipated benefits (Holbein, 2016). The main function of the public is to influence how an institution is governed to accomplish their individual goals; therefore, they are expected to accord the highest rank to those projects, which can maximize their welfare (Posner, Morton & Weyl, 2017). Regulators put more emphasis on building well-founded trust and promoting appropriate culture in financial services, ensuring the stakeholders understand their approaches such as; objectives, regulations and predictability (Posner & Weyl, 2014). Government officials concentrate more on policy,

acquiescence, regulation and operational matters, while on the other hand, the public who are the employees ought to be productive in an organization for them to secure and continue in their employment position, and lastly other stakeholder's have concerns in various societal and environmental issues (Fung, 2014).

1.1.1 Organizational Performance

All around the world, the discussion relating to performance of public institutions has been steadily conjured in administrative, academic and political spheres, especially touching on sub-national governments. Application of different strategies is on an upward trend, in a bid to enhance the operations and initiatives of the local governments (Maurel, Carassus, Favoreu & Gardey, 2014). The approaches and strategies used by most organizations includes the quality approach, the comparative approach, behavioral approach, attribute approach, and result approach to measure the progress of their performance (Dey, 2017).

Performance of an organization is measured by its efficiency in allocation and utilization towards realizing the intended objectives (Onyango, 2014). It is the measure of accomplishment attained by a person, group, organization or process. Therefore, the study addressed performances in terms of efficiency in resource allocation to aid in attainment of intended goals and completion of projects on time along with the utilization of resources to curb wastage and mismanagement of public resources (Gutacker & Street, 2017).

In a study done by Maurel, Carassus, Favoreu and Gardey (2014), it was noted that it is imperative to estimate the performance of government service delivery and public

reporting since it creates motivations for better performance by supporting analysis of the nexus between programs and agencies as well as assisting governments coordinate policies within and across agencies. Additionally, measuring performance enhances transparency through enlightening the community and more so boosting ongoing performance improvements in service delivery and effectiveness through emphasizing on innovation and improvements.

1.1.2 Corporate Governance Practices

Corporate governance should be developed in line with the essential values of accountability, transparency, responsiveness and fairness (ACCA, 2009). Additionally, Beerbaum (2016) outlines three key drivers of corporate governance as follows: first, is to ascertain that the board, which is the representation of the stakeholders in the government, safeguards resources and channels them towards strategic growth aiming at the organization's well-defined goals. Secondly, is making sure that those handling management and governance of an organization are accountable to its stakeholders, and lastly, to guarantee public and, at times stakeholders where appropriate, may hold management and boards to account (ACCA, 2009). Organizations should adhere to these values during the implementation of their pledges with the intention to develop and maintain stakeholders, investors and the society confidence (Olkkonen, 2015).

1.1.2.1 Corporate Governance Practices Globally

Equity addresses power disparities from social, political, economic, cultural or legal and necessitates the expansion of development advances to the most excluded group and individuals, hence promoting efficient distribution and utilization of resources (Stiglitz &

Rosengard, 2015). Furthermore, Simonsen (2018) added that equity can be enhanced through empowerment of participation and inclusion through representation in government and through other bodies (for instance administrative and local) includes mechanisms facilitating free, active and meaningful involvement in decision-making processes. In addition, meaningful and free involvement of residents and other stakeholders in decision-making processes during time of crises contributes to the overall adaptability and stability of institutions and promotes.

The public have entrusted duty and responsibility to the elected leaders to safeguard and effectively utilize the public resources of any organization. The public have high expectations for risk management particularly owing to the extent of corruption and misappropriation of public resources in most of the developing economies in Africa. A report by Cadbury (1992) stipulates that to attain internal control and risk management, managers (executive) should in practice set up a system of internal regulation over the financial management of an organization, as well as the procedures intended to reduce the risk fraud (Beerbaum, 2016).

Accountability affirms that directors and managers utilize the organization's resources in the most efficient and appropriate way more so intended for the most suitable goals short of inappropriate concern for own interests (Fung 2014). Management is answerable to the board, sequentially also answerable to Public. Board and management ought to similarly put into practice measures to autonomously authenticate and protect the integrity of the organization's fiscal reporting and give the reliable statistics to all stakeholders, including the public.

Studies have established that Auditor General has a central link in the accountability chain between the parliament and executive arm of government (Funnel, 2015). Independent auditors assist the county government in accomplishing its goals by ensuring a systematic and orderly approach is in place to track and enhance the efficacy of risk control, management, and governance processes (Yilmaz, Beris & Berthet, 2010). Not all internal audit activities are influenced by organizational factors, comprising audit choices, processes, scheduling, frequency, scope, or report content to allow upholding of essential autonomous and unbiased mental attitude (Ambuso, 2017). Disclosure of substantial information regarding the government ought to be ideal and adjusted to guarantee that the public can access quality and precise info to guide them in decision-making. This has been associated to effective accountability and performance (Fung, 2014).

Tricker and Tricker (2015) argued that organizations should deliver accurate, adequate and well-timed info to stakeholders and the general public about financial performance, obligations and corporate governance matters. It is essential especially where stakeholders are expected to make decisions on the rewards and possible risk of any investment. Beeks and Brown (2006) establish that entities with improved governance tend to provide more transparent, while those institutions, with weak governance, lack financial openness and transparency.

1.1.2.2 Corporate Governance Practices in Africa

Jensen (2010) described effective governance as the responsiveness of the management to the welfares and needs of stakeholders, in addition to responsiveness to developing

initiatives, and evolution in social, political, environmental and regulatory issues. In this regard, stakeholders are keen on issues that influence performance, for instance, whether the intended outputs have been conveyed and results accomplished in a productive, effective, economic and just manner. They are additionally keen on in keeping up with the institution's capacity, for example, the institution's fiscal position and performance reported yearly. Public institutions ought to, in this manner, be profoundly transparent, and give top-notch information about all aspects of performance (Fredman, 2010).

The best practices and values defined in corporate governance codes have been embraced around the world, it can be acknowledged in some international codes. For instance, the Dutch Code is subjective to the international framework of governance regulation. Similarly, the South African King IV Code of March 2016 references the values of culture and lasting value-creation (Doni, Bianchi, Martini & Corvino, 2016).

According to Mayne (2017), Conflict of interest affects efficient delivery and utilization of services in an organization. Therefore, managing conflicts of interest cannot be ignored if performance is to be accomplished. If conflicts of interest are managed appropriately, it will not affect delivery of service in an organization. Properly pinpointing and handling conflicts of interest is crucial in encouraging accountability and transparency in an organization. Equally, responsible and transparent judgment making processes can help the organization manage conflicts (Agyemang & Castellini, 2013).

According to Mputhia (2018), human resource diversity and gender balance cannot be ignored since it brings people of different backgrounds and gender together and incorporate their skills for better performance. The progress on Human Resource (HR)

diversity issues should be evaluated by the extent of how inclusive and flexible the HR management system is. This means that government should embrace dynamic employment policies. Board diversity and inclusivity are developing trends in international corporate governance. Women are gradually being elected or appointed to boards to accomplish gender balance and inclusivity. Youths, persons from marginalized groups and physically challenged persons are progressively finding their way onto boards (Azmat & Rentschler, 2017).

1.1.2.3 Corporate Governance Practices in East Africa

According to Wanjau, Muturi and Nguni (2018) both the public and stakeholders of an organization acknowledge the importance of transparency in running an institution. This has led to enactment of rules and guidelines that guarantee timely and dependable release of financial information, setting values at which public entity must observe, hence encouraging performance. An autonomous oversight board is expected to keep a close eye on county administrators in order to prevent management opportunism and enhance public interest. Since top level executives such as directors can access internal information including internal reports and budgeting information, they are often reluctant disclosing information that is detrimental to their interest and hence lacking transparency in their reports (Mateescu, 2015). According to Armstrong, Guay, Mehran, and Weber (2016) independent directors rely on public information and as result improving the organization's transparency level.

According to Khiari and Lajmi (2018), corporate governance as a system of leadership and control entails a collection of principles such as transparency, honesty, integrity, and accountability. It also includes control mechanisms and clear risk management important

to comprehend and motivate public institution towards promoting the public desires. Weak governance practices adversely affect the fiscal performance of an institution as well as provision of timely services, which result to microeconomic and macroeconomic crises in economy (Sarbah & Xiao, 2015). Microeconomic issues involve problems that affect individuals, households, and firms in terms of decision-making and utility maximization, while macroeconomic issues consist of challenges that affect the whole economy such as economic growth and performance.

According to Forssbaeck and Oxelheim (2014), fiscal transparency involves honesty toward the public, on matters related to government functions and structures established, and the motives behind the fiscal policies introduced, preparation and dissemination of financial statements, reports and forecasts. It includes provision to access consistent, understandable, timely, and comprehensive data on government undertakings, either done outside or within the government sector. This is to ensure that the public and investors can precisely assess the financial position for the government.

Equity in gender balance means fairness on how men and women are treated according to their respective desires (Wajcman, 2013). The diverse needs and life experiences of both women and men are considered and redress made for women's historical and social shortcomings. The lowest status of women in society are characterized by the less fortunate and therefore provisions ought to be made to compensate this inequality and facilitate them to take opportunities available (Dichabe, 2017). Gender balance therefore works to level the playing field and empower women. In this regard, equity is essential in achieving true gender balance (Duflo, 2012).

1.1.2.4 Corporate Governance Practices in Kenya

Kenya has lately implemented a range of standards in their accounting and financial reporting system, including International Financial Reporting Standards (IFRS), International Public Sector Accounting Standards (IPSAS) modified or cash-basis. Further, county governments are now linked with Integrated Financial Management System (IFMS) to aid in effective public resource management. These standards help in realizing greater harmony within financial reporting and financial statements for county governments, as a way to encourage and boost entity's goals (Hamisi, 2012).

According to Njoroge, Muathe and Bula (2015), accountability can be boosted by assessing the compliance against certain standards. The annual reports should contain statements of consent with the Code of Best Practice of Corporate Governance, indicating all practices that ought to be adhered to by the county. Furthermore, Bobby Banerjee (2014) stated, corporate governance can be characterized as the practice by which organizations are made receptive to the constitutional rights and desires of investors in an organization.

The public should have open sources of information concerning the performance of the counties for instance the annual and quarterly reports, county government websites, feeds for the specialized news agencies, among others (Waikenda, Lewa, & Muchara, 2019). These sources enable the public to assess the performance and utilization of resources in the county and be able to make judgment on level of accountability by the management (World Bank, 2015).

Accountability can only be attained if transparency is implemented; therefore, each organization ought to substantiate its activities and tasks for all the decisions and results made (Solomon, 2011). Transparency is a superior governance principle when evaluating procurement tenders. Transparent evaluation and awards of tenders encourages competition, enhances efficacy while decreasing the risk of inequity and corruption (United Nations Procurement Annual Statistical Report, 2011). Transparency in procurement process in the county governments occurs in numerous undertakings, for example: publication of procurement guidelines and advertisement of tender notices, among others. The Public Procurement Regulatory Authority tasked with a mandate of scrutinizing the procurement tenders and procedures of the country should extend its role to the county government to ensure success of transparency in handling public resources (Public procurement in Kenya's counties report, 2012).

Introduction of Integrated Financial Management Solution (IFMS) in Kenya has enabled the county and national government to track, analyse and consolidate all the financial transactions in a single system (Olali & Nyamwange, 2015). This has enhanced transparency, compliance and fiscal accountability in distribution and usage of public resources. It has also enhanced fiscal management in achieving more timely and precise financial statistics for both county and central government. IFMS uses high technology in improving financial management hence reducing malpractices and corruption thereby enhancing transparency and oversight in government operations (Kiprotich, 2012).

The Constitution of Kenya stipulates that public expenditure ought to encourage equitable development and act as the foundation for allocation of government revenues to

the county governments. A formula has been devised by the Commission on Revenue Allocation (CRA) for allocating resources vertically between the two pertinent levels of governments, as well as horizontally amongst the 47 counties. Equitable distribution of resources within the county benefits the public directly through improvement of road network, health care, education, rural electrification among others. Okun (2015) argued that for any government corporation to achieve performance there must be effective and equitable allocations and distribution of the government good and services from the government to its citizen.

According to Muna (2016), responsiveness of local government is important for the success of local economies since it ensure resources are efficient and effectively distributed to the local beneficiaries. In addition, Muna argued that participation is an essential factor when instituting a viable implementation system that will promote performance. Porter and Kramer (2018) added that an organization cannot generate value if it disregards the interests of involved parties such as customers, employees, local communities, and suppliers. Active participation of all stakeholders is essential in corporate governance since it encourage effective negotiation, management, collaboration, including dispute resolution between parties involved (government, public and stakeholders) and amongst the stakeholders themselves (Barnett, Henriques & Corregan, 2018).

A strategic plan that includes all the stakeholders budgeting processes is essential for the performance to be achieved. Stakeholder must be represented by elected or selected representatives in budgeting forums discussing any interest that affect them, to ensure

they are actively participate in decision-making relating to the distribution and prioritization of their interests (Muna, 2016). According to Nyanumba, Rotich, Gekara, Keraro, and Okari (2017), counties ought to discover numerous techniques to expand their local revenue sources over and above allocation from National Government, to enhance delivery of services to its public and address other financial obligation resulting to better performance in the county.

1.1.3 Marsabit and Makueni County Government Performances.

The Council of Governors organization in Kenya has provided the county governments with an avenue for consultation amongst themselves, to exchange ideas on performances as well as build intergovernmental relations (IGRA 2012). This organization assists most of the county governments to exchange best practices of governances and more so have a collective push on policy issues (IGRA 2012).

According to a Transparency International report on County Governments Performance in Kenya in 2016, about 41% of Kenyans are dissatisfied with county government performance. The majority of respondents judged their county governments' performance based on how well they managed their budgets and spend allocations especially the development projects across sectors such as expansion of infrastructure in the health, education, and agriculture sectors (GOK, 2016).

The second method of estimation includes the citizen fulfilment with services and functions of the County Government. It covers a wide range of concerns concerning service delivery efficiency. The third metric is the internal control process, which includes the effectiveness of communication networks among important investors, timely

reporting, risk control and management by county agencies, and public-facing internal control practices. The county government's power to provide new possibilities to address high unemployment rates in the counties, promote small-micro and medium firms through funding, boost agricultural outputs by extending markets, and encourage tourism is the fourth way (GoK, 2016). Performance of a government is often estimated by how prompt services are delivered to the people and how efficient it utilizes its resources to support its residents.

The County Governments in Kenya experience a number of challenges that adversely impacts performance of the county governments in its operation and service to its citizens in the grassroots. Among these challenges are lack of accountability and transparency that is exhibited by ethnical profiling in employment, corruption, high level of wastage of resource and supremacy battle between executive arm and member of county assemblies (Hope, 2017).

Marsabit's county administration faces several problems in implementing specified projects and providing activities and services to its citizens. Some of these challenges includes unreliable stakeholder's participation framework which affected the collaboration of communities in development projects including activities relating to environmental initiatives, local tourism and solid waste management. Further, with the insufficient strategies on distribution of economic and financial resources to support SMEs; fairness in award jobs and tenders in the county; and lack of a strong livestock management programs. These challenges adversely affected the performance of Marsabit county government (Scott-Villiers, 2017).

Furthermore, the county government lacked policy strategies for project funding at the time, and as a result, project prioritization suffered. The reluctance and inability of the county to finance water and irrigation projects to mitigate the effects of periodic droughts on the cultural, economic, and social well-being of Marsabit County's residents is proof of this. Domestic abuse, the normal societal evils, female genital mutilation (FGM), discrimination against people with disabilities, and early marriages are all consequences of the county administration of Marsabit's unequal distribution of power to vulnerable groups, especially women (Sanjir, 2017).

Makueni county government has advanced in terms of transparency, accountability and public participation on matters concerning development in the county. Through the Makueni county government website, the Makueni government announced the implementation of an online platform for managing and tracking county development budget. This platform tracks the resources devoted to the projects and performance statistics for over 1600 projects and programs within the 30 wards, so as to aid in realization of the county's vision 2025 (Makueni County Government, 2018).

According to Makueni county government report (2018), the online program assists in minimizing the delays and unfinished projects and more so cutting down on the recurrent cost over-runs. The web-based platform works as an integrated project information repository, enabling coordination, monitoring, and evaluating county development projects and therefore, enables the public to keep track of the projects being implemented by the county government.

The program also strengthens new accountability and transparency measures stipulated in the Kenya's 2010 Constitution, through enabling public participation and access to information on government expenditure. According to the report, positive feedback of public participation has been recorded since the implementation of the program. The system enables the public to react to projects and programs by raising their concerns to the respective authorities and acts as a platform through which accuracy of information and accountability is enhanced (Makueni County Government, 2018).

Makueni county government despite be ranked the best county government in Kenya (2018) in terms of development, the county still experiences high poverty levels, with population fraction below poverty line standing at 61 percent compared to 45 percent for the whole country. Additionally, the county faces serious scarcity of water due to recurring drought (Makueni County Government, 2013). To curb these challenges, Makueni county government has launched a number of projects to respond to needs and issues, such as, water projects and constructions of dams across different parts of the county (Makueni County Government, 2018).

1.2 Statement of the Problem

In light of the study's context and background, public expectations on the devolution of governments have not been met. The public involvement and incorporation of governances' practices in the devolved governance was expected to facilitate formulation of responsive policies that promotes performances, timely delivery of services and efficient utilization of resources in the counties. Transparency International Survey done

in 2016 showed that 41 percent of Kenyans were unsatisfied with the performances of their counties (Lerno, 2016).

The performance for the two counties (Marsabit and Makueni) has been dissimilar overtime despite having almost the same characteristics in terms of governance and avenues for resource mobilization. For instance, in the since 2015, Makueni has been ranked among the best top three performing counties by World Bank's Devolution Support Program (KDSP) reviews and county budget transparency surveys (World Bank, 2018). In addition, the rating by Policy Tracking Impact Public Affairs Consulting (2018) ranked Makueni county government performance at position one with 86.4 percent while Marsabit county government performance was ranked position 18th with a 65.7 percent. The rating was based on the development projects and policies implied by the counties. Despite the ranking, Makueni and Marsabit counties are faced with almost similar challenges in their governance. The issues of climate change, low human capital development, desertification, cross-border community level conflicts, low level of investment in infrastructure, high level of poverty, food insecurity, land degradations and poor health system are the common challenges that affect performance of the two county governments (Republic of Kenya, 2018). Although Makueni does better than Marsabit, Marsabit gets higher budget allocation, receives grants and generate more revenues than Makueni. These are counties with very unique characteristics of governance that are even tied to the cultural practices of their regions; therefore, it is important to comprehend elements of the governance practices in these counties. Makueni county is used as a benchmark by the 47 County Governments (World Bank, 2018).

Marsabit County Government performance has been crippled with lack of proper strategies on provision of economic resources for example credit advancement to Small and Medium Enterprises (SMEs), lack of fairness in awarding tenders, county jobs and poor livestock management programs resulted to undesirable performance by the county (Sanjir, 2017). Further, underperformance of the County has been linked to defective stakeholders' participation framework that negatively affected cooperation of local communities in developmental matters like tourism, trade and environmental concerns such as solid waste management (Scott-Villiers, 2017). Makueni County government experience high poverty levels, with population fraction below poverty line standing at 61 percent compared to 45 percent for the whole country. Therefore, it is important to assess the effects of governance's practices implemented by the two counties on their performances.

Previous research failed to consider public sector when dealing with performance in an organization and governance practices. For instance, Mburu (2015), Ndiiri (2016), Lerno (2016), Hope (2017) and Ngugi (2017) presented studies relating to performance and governance practices nexus, positive impact on performance of an institution was attributed to have been influenced by the good governance practices embraced by the respective bodies. The current study considered the performance of county government, which is a public sector hence, addressing the gap.

Although studies on the performance of various county governments have been carried out, none of them has, in Kenya, analyzed the impact of governance methods on county government performance. As a result, the research inquiry will look into the effects of

transparency, accountability, equity and responsiveness of the county governments of Makueni and Marsabit performance. The study's key objective was to evaluate Makueni and Marsabit County's corporate governance practices and performance in Kenya.

1.3 Objectives of Study

The specific objectives included:

- i. To determine the effect of accountability practices on county government performance in Marsabit and Makueni counties.
- ii. To assess the impact or effect of transparency practices on county government performance in Marsabit and Makueni counties.
- iii. To analyze the effects of equity practices on county government performance in Marsabit and Makueni counties.
- iv. To determine the impact of responsiveness practices on county government performance in Marsabit and Makueni counties.
- v. To determine whether the Legal Framework has a moderating effect on the relationship between good governance practice and performance.

1.4 Research Questions

- vi. What impact does accountability have on the performance of the county governments in Marsabit and Makueni?
- vii. How are transparency governance practices influencing performance of Marsabit and Makueni county governments?

- viii. What influence does equity practices have on the performance of the county governments of Marsabit and Makueni?
- ix. How are responsiveness governance practices affecting the performance of Marsabit and Makueni county governments?
- x. What implications or moderating effects does the legislative framework have on the relationship between good governance and county government performance?

1.5 Research Hypothesis

Based on the specific objectives, the following null hypothesis were tested.

H₀₁: Accountability has no significant effect on the performance of county government in Kenya.

H₀₂: Transparency has no significant effect on the performance of county government in Kenya.

H₀₃: Equity has no significant effect on the performance of county government in Kenya.

H₀₄: Responsiveness has no significant effect on the performance of county government in Kenya.

H₀₅: Legal framework has no moderating effect on the county government practices and its performance in Kenya.

1.6 Justification and Significance of the study

The study was developed on the grounds that enactment of 2010 Constitution of Kenya resulted into the formation of County Governments, and it was anticipated that the performances of marginalized regions like Marsabit and Makueni would be better. However, that was not the case; the two counties still experienced some common

challenges. The two counties were identified for the study since the performance for the two counties (Marsabit and Makueni) has been dissimilar overtime despite having almost the same characteristics in terms of governance and avenues for resource mobilization. In this study, Makueni county government acts as a benchmark to other counties since the county has been argued to have embraced good governance's practices and devolution has started recording positive bearing on the lives of the residences. Therefore, the research aimed at addressing the performances of the two counties by considering the different governances' practices adopted by the two governments and assessing its effects.

The results of the study are helpful to different interested parties in understanding corporate governance practices in Makueni and Marsabit counties as well as comparing the effects on performances in the two counties, for instance, the effect of public participation in Makueni through the online platform for tracking development programs and projects. Further, the study could enlighten the county governments with substantial evidence on the strengths and the weaknesses in the corporate governance practices in the county, that is, the extent at which transparency, accountability, responsiveness and equity influences county performances. The findings of the study are useful because it will add to the discussion of the effectiveness of devolved governing units, particularly on issues such as economic resource provision and power distribution to marginalized groups such as youth, women, and physically challenged people.

The findings through policy recommendations on policies and regulations may equally be useful to the management of government institutions to establish future strategies of

having a continuous and improved performance in public service delivery through sustained good governance practices. The study findings are also of significant to researchers as a reference material to those who need to contribute further to the available literature on the subject of corporate governance practices and the performance of counties.

1.7 Scope and Limitation of the study

The study took place in Kenya's Marsabit and Makueni counties. Marsabit is the second largest county in Kenya, classified as 100 percent Arid and Semi-Arid Land (ASAL) Zone (ASAL Research Report, 2014). Makueni County, on the hand, sits in the ASAL zones in the Eastern Region of Kenya. Marsabit County is geographically large and is sparsely populated because of its topography and calls for a very vigilant deliberation in the strategies of governance to encourage development in the county (Sanjir, 2017) while terrain in Makueni county is largely lying 600 meters above sea level in Tsavo at the southern region of the County (Makueni County Government, 2013).

The study involves different stakeholders in the County including, the public who were represented by the heads of different groups and community leaders, while the executive of the county were represented by the chief officers and the county executive committee members in the counties. The study pursued to analyze the effects of governance practices on county government performances by assessing the effects of transparency, accountability, responsiveness and equity on county government performances. County government performances was based on the efficiency utilization of resources, in terms of, completion of projects and attainment of intended goals as well as timely delivery of

service. The study incorporated the policy framework as the moderating variable by considering the national government acts established and the county government policies related to governances.

The limitations of this study were insecurity and pastoralist nature of the respondents becoming difficult to get information from some regions. Further, considering the topography, terrain, different languages customs and cultural beliefs the researcher employed some research assistants to enhance speedy collection of data and accurate and detailed information. Marsabit County is along the border of Kenya and Ethiopia, which occasionally experience clashes. When collecting the data, the researcher sought guidance from the security personal in the region. Lastly, since the county government was established after the 2010 Constitution and put in practice in 2012, the county does not have much information to account for.

1.8 Organization of the Thesis

This thesis is presented under five chapters. The first chapter has covered the background of the study consisting of the concepts of the study organized into three sub sections, comprising of organization performance, corporate governance practices and county government performance. The section further presents the statement of the problem, objectives of the study, research questions, research hypothesis, justification and significance of the study, and the scope and limitation of the study. Chapter two discusses the empirical and theoretical literature relating to performance and corporate governance practices. Further, the theories supporting the linkage between the variables has also been expounded in the chapter. It also captures the conceptual framework. Under chapter

three, the research philosophy and research design has expounded. In addition, the site of study has been discussed including the study population, sampling technique and sample size determination. Further, the empirical model, data collection instruments and procedure, validity and reliability of the research instruments has been presented. Also, the definition and measurement of variables, data analysis, data management and ethical consideration has also been discussed in detailed. Chapter four has covered a discussion on the demographics, descriptive analysis, qualitative and inferential statistics outcomes derived from the data gathered from respondents from both counties. The summary, conclusion, contribution of the study, and policy implications are all presented in Chapter 5.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

2.1 Introduction

This chapter presents both empirical and theoretical literature relating to performance and corporate governance practices. It also captures the conceptual framework illustrating the link between dependent variable (Performance of a government) and the independent variables (governance practices).

2.2.1 Performance of a Government

Development programs in Africa in the past have been undermined by inefficiencies, irrational priorities, and out righted graft (Weingast, 2014). It is important to improve efficacy of emerging countries' public outlay on social goals. However, governments cannot be dependent upon to transform itself in segregation. The impact of local public assessment is an essential incentive to development (Odugbemi & Lee, 2011). An important missing aspect in governance in African Countries is a reinforced role for autonomous watchdog groups, home-based individuals and fiercely dedicated to discussing government policies and budgets for public discussion and review (Sebola, 2014).

There is a growing push and pull and part advocacy war-room between the civil society groups free from special interests, NGOs, and the governments on the issues of transparency, equity and accountability in a manner at which emerging nations work, interact and presents information relating the management of public resources (Di Meglio, Stare, Maroto & Rubalcaba 2015). The pressuring factor from these

organizations and commitment from the governments to clean up their own undertakings might result to effect governances and well-versed residents that are capable of using their voices and votes to cause change, light and reducing public sector mistakes (Svara & Denhardt, 2010).

Performance can be based on service delivery and efficiency in utilization of resources. It assumes a vital role in gagging the country's development status and state capacity. In developing countries, basic service accessibility is limited in rural settings compared to urban regions. Performance of a government can be measured through service delivery to its citizens; however, several factors influence service delivery in different jurisdictions (Wangari, 2014). However, Wangari's study did not show the extent of transparency and accountability in influencing delivery of service.

Effective usage of public resources is crucial to achieving expansion goals by any country. According to Di Meglio, Stare, Maroto and Rubalcaba (2015) and Peterson (2015) an increase in public expenditure is weekly correlated with the benefits accrue from development outcomes in majority of developing nations. Government inadequacy arises in the form of waste, inefficiency and corruption where government officials are largely responsible. Considering that public spending is multi-layered process, there is a possibility of having loopholes in the process leading to mismanagement of funds. Budgeting process normally go through a progression of stages including definition by particular Ministries, examination by steering committees, and assent by assembly, sharing of resources between the two governments and departments, and end-point administration conveyance. Accountability is disadvantaged by constraints such as

limited documentations, closed-door meetings and decisions, and poor data reliability (Onuorah & Appah, 2012).

According to Pollitt and Bouckaert (2017), weakness in public finance management can encourage ineffective resource usage through several channels, for instance, corruption often plays a key role, however, in economies where honesty is highly upheld; inadequate training, poor systems and other deficiencies affects effective usage of resources. According to the study done in Latin America, the findings showed that reducing the levels of corruption in infrastructural projects to the level of its finest performer, Costa Rica may possibly lessen the average government's running expenditure in electricity by 23 per cent and thus the overall economic performances increased (Costa Rica Country Report, 2018). However, these studies failed to control the effect of other indicators that potentially affects economic performances and therefore their findings could be skewed.

According to Brinkerhoff, Wetterberg and Wibbels (2018), rural authorities in Sub-Saharan Africa do not enjoy benefits from economies of scale in terms of services received compared to those enjoyed within a metropolitan. Additionally, residents experience higher costs in accessing services and opportunities. The available jobs are less attractive and minimal, while the employment sector is associated with low retaining power for the skilled public personnel especially in the public sector. Rural governments lack regulatory ability and oversight to improve on performance. For example, in other countries in Africa such as Rwanda and Uganda (Addison, Pikkarainen, Rönkkö & Tarp, 2017) and Ghana (Ichino, Williams, & Wibbels, 2018). Public officers who underperform in their respective workstations are often posted to rural areas as a way of punishment

(Brinkerhoff, Wetterberg & Wibbels, 2018); this has also been experienced in Kenya (Tsofa, Goodman, Gilson & Molyneux, 2017). Infrastructural factors, for example, road and transportation networks and scattered inhabitants also hamper access and usage of public service.

Service delivery by any government confirms the willingness and ability to respond to citizen's demands and needs (Brinkerhoff & Wetterberg, 2016). To a point where citizens of a country acknowledge government as fulfilling its basic services and security concerns, in which they are additionally enthusiastic to acknowledge the administration and legality of a government (Levi, Sacks & Tyler, 2009). Several beneficial outcomes are linked with positive relationship between state and society, for instance, dispute reduction, stability, and resilience (OECD, 2008). Residents who perceive state to be active in delivering significant and fundamental services to the people are pleased to be involved aggressively in delivery of service and in remitting taxes to the government (Brinkerhoff, Wetterberg & Wibbels, 2018). In summary, service provision takes centre stage in ensuring accountability governance. Expectation-disconfirmation theory of public gratification suggests a straight link between reduction in quality, access to service and the negative perception of the public to the state.

Different researchers like Stel and Ndayiragije (2014) and Mcloughlin (2015) have contributed immensely on the debate on whether improvement in government performance benefits the central government, local (county) government or both. Some are of the opinion that acknowledgments grounded on provision of service are probably centered on the kind of regulation in place together with visibility of the government

(Marvel & Girth, 2016). Since the rural citizens relative to the distant national government leaders can easily reach local leaders, it is expected that their interactions and discussions associated with service provision should improve the service delivery performance. However, Stel and Ndayiragije (2014) and Mcloughlin (2015) studies dwelt on the beneficiaries of performances but failed to show the magnitude of the effects.

Other researchers including Stel and Ndayiragiie (2014, argued that the performance of a leader and trust gain from the people forms a basis for the acceptability of top-level representatives and administration at large. Borzel and Risse (2015) suggests that in regions associated with partial statehood, local administration can enhance trust in national government even in absences of hierarchical governance. The more unbiased and procedurally fair devolved governance services are provided, the more they aid in the creation and maintenance of a summed up trust as an empowering condition for up-scaling governance, even in the unfortunate absence of effective state setup. Stel and Ndayiragije (2014) showed cases where regional leaders with provisional duties received endorsement for developments and performance at the sub-national level, however, the significance and impact of those developments were not demonstrated in the study.

The performance of any government is evaluated by the prosperity of its citizens and its developments. Citizens have the responsibility to remitting taxes as a show of willingness to pay for performance improvements. According to Bratton (2012), responsiveness is singularly the key contributor of citizen perceptions of local government performance. Rumbul (2016) disagreed with the opinion of Bratton, that responsiveness is the only indicator for better performances, instead Rumbul's study added that openness and online

participation influences performances in the local governments. According to Finch and Omolo (2015) building sub-national government responsiveness and performance needs a deliberate effort to link county government with the public so as address their needs and preferences adequately. Therefore, the current study sought to assess the policy frameworks established by the county government to enhance responsiveness.

Performance of many county governments faces many inefficiencies in both revenue collection and utilization of resources. As a result, service delivery has been delayed, and the quality of services and goods has deteriorated, lowering government productivity. According to Mugwe and Ngugi (2017), failure to embrace e-procurement as a way of enhancing transparency is among the factors influencing poor procurement performance, since an organization will lack transparency and therefore probability of nepotism and corruption influencing the procurement tenders will be very high. However, Mugwe and Ngugi were not able to expound on the adverse effects associated with e-procurement, which has been caused by loopholes in the system. Additionally, Ndiiri (2016) established that improved flow of information and openness in the county governments is done through publishing tender notices through county websites and counties making requisitions online, this encourages fair competitions, and all the county residents will have fair participation and transparency in the government, thus leading to better performance. However, performance can not only be gage on procurement tenders, therefore Ndiiri (2016) study is not conclusive since it did not consider other factors influencing performance and for that reason the current study intended to feel that gap.

According to Lerno (2016), internal control practices, which constitute good governance practices in Kenya, has not resulted to an enhanced performance of the county governments. Lerno conducted a research on the link between internal checks and County Government performances in Kenya, comprising county administrators as the study population from forty-seven counties. The findings from the study also showed that many county residents had insufficient information on whether the counties were collecting adequate revenues to cover the costing of running the government. Similarly, the residents could not tell whether adoption of internal controls practices had enabled the county government to widen the county's asset base.

2.2.3 Accountability and Performance

According to Smyth (2017), accountability can be termed as the duty to respond to questions and clarification on concerns related to tasks and projects implemented by a representative on behalf of those who delegated the responsibilities. Accountability is a vital value in every institution or sector in a society, however, accountability in public sector is different from in commercial sectors. Accountability can be attributed to Westminster system of government since electorates are the ones who have the right to information on all undertakings done by the elected government such as the regulations enacted and the how expenditure is utilized by the government (Akech, 2011).

Accountability concept derives its fundamental support in theory associated to liberal democratic school of thought. According to the theory, accountability provides a basis of trust people have in the organizations and institutions; therefore, the trust of the people in the institutions in a country is ruined when accountability relations is weakened. It

assumes that the constraint to the undertakings of accountability has an impact on the level of trust that citizens have in public sector entities. The issue of accountability between agent and principal is complex, according to Aveling, Parker and Dixon-Woods (2016) the common types of accountability required from the parties involved include the managerial accountability, public accountability and political accountability. Managerial accountability needs a direct agent-principal relation with the essential authority to be informed on the undertakings resting on the employee. However, the right to be informed may not always affirm the accurateness and reliability except when the contract is aligned properly. The capacity to deliver accurate and reliable information to the public or peer accountability dealings could be missing except if it is stipulated in law (Karlsson-Vinkhuyzen, Groff, Tamás, Dahl, Harder & Hassall, 2018).

The use of accounting technologies when trying to enforce better internal management accountability might not certainly result in better public accountability according to Lindquist and Huse (2017). Nevertheless, the research indicated that the practice of accounting technologies provides a selective visibility to organizational outcomes. They further added that accountability and audit should be considered complementary, such that an independent audit guarantees accountability of the individual or organization. Lindquist and Huse (2017) study were based on the government structure of Canada, which is different from the structure in Kenya; therefore, the current study considered the Kenyan case.

Initially the concept of accountability was seen to be only aspect of responsibility to the public sector activity at large. However, the New Public Management (NPM) has widen

its scope over and above the traditional governance accountability such as tracking process to factor in tracking of inputs, outputs and outcomes, lately the attention seems to be swaying heavily on the outputs (Ferdousi, 2012). Harrison, Rouse and De Villiers (2012) pointed out that the estimation of output and integrity of performance is problematic. They argued that the powers of people might influence the level of accountability, and that government official to public relations could be distorted if governances influence the measurement of its performance. Therefore, in order to uphold accountability, measures that reduce asymmetry should be addressed, elucidate accountability nexus and offset that influence of power. This action may comprise more prominence on public accountability grounded on participative decision making, more use of qualitative measurements of performance that touches on quality and lastly, cutting down on the number of quantitative performance measures to a specific accepted level (Ouedraogo, 2013).

Public accountability in many developed countries has been strengthened by independent acts on public expenditure done by similar groups to that of think tanks. Developing economies however, to the large extent are missing local capability, sovereign of government to appraise public expenditures in essential manner. If trustworthy local groups can promote this capacity, they are able to enhance greater transparency and promote relevant public pressure for more equitable and effective public programs, thus promoting essential social goals (Arbatli & Escolano, 2015). The study failed to consider the fact that different countries have varying Constitutions; therefore, the legal provisions of the countries can also affect accountability.

Most developing countries incorporate foreign debts in their public expenditures and budgets; therefore, some bilateral creditors, multilateral donors and external NGOs have contributed immensely towards greater fiscal accountability in such economies. According to Dagne and Hailegebriel (2011), pilot schemes ought to be supported further with more resources to enhance the ability of reliable Civil Society Organizations (SCOs) and improve cross-county linkages to share experience. Accountability is adversely affected by deficiencies such as poor data reliability, closed-door deliberations, and inadequate documentation (Onuorah & Appah, 2012).

In Sub-Saharan Countries, the political patronage and lack of supervision have continued to derail performance of the countries after their independence. In Malawi, for instance, lack of supervision has led to series of poor performance by public servants, this is attributed to minimal, or none disclose of crucial information being shared between different levels of government. These limitations have been associated to be adversely affecting the local government's duty of delivering basic services to its citizens, therefore damaging the government integrity and public confidence in the system (Bratton, 2012). The Malawian government integrated the efforts of U.S. Agency for International Development (USAID) in coming up with strategy to address the local government performance, accountability and transparency, to have more citizen involvement in matters concerning development. The strategy included equipping the local residents with skills and tools to improve quality of services and incentivizing collaboration the local government institution (O'Neil, Cammack, Kanyonglo, Mkandawire, Mwalyambwire, Welham & Wild, 2014).

Accountability can be enhanced through reinforced citizen participation. This involves ways in which the public exercise control and influence over the actions and matters that affects them. There is widespread dissatisfaction with public institutions' lack of accountability to the public, more so to the poor who are voiceless in demanding for service delivery (Mchunu, 2012). Accountability calls for both governments and citizens to have accessible and precise information about available resources, service levels, accounts, budgets and performances. Mchunu (2012) study is however based on a case study in South Africa where devolution was implemented in 1996 compared to Kenya where devolution started 2010, hence, the results could not be applicable in Kenyan system because the two countries work under different constitutions; therefore, this study was necessary to address the accountability in Kenya.

According to Barako and Brown (2016), accountability is essential in public governance. Its influence is not only on field of public finance but also useful in wider array of essential decisions and bodies that are accountable for making those decisions. When analyzing the concept of accountability examining and weighing the probability of the misuse of power by public officers where they intend to control the latent of corruption of both public officials and offices is crucial (Abuodha, 2011).

Han and Hong (2016) examined accountability effects on organizational performance in the US Federal Government. As witnessed by employees of public organizations, the study discovered a link between organizational performance levels and responsibility in three roles: performance evaluation, human resource management, and competition. The three functions of accountability and performance in the sector have been linked in a

positive way. The study's findings indicate that, the degree of accountability displayed in performance evaluation, recruitment, and reward all had a favorable and significant effect on the performance of the organization. However, the study had certain drawbacks, such as the results not indicating a causal relationship between performance and responsibility because the data set was cross sectional. Furthermore, the findings of the Federal Employee Viewpoint Survey (FEVS) were based on perceptual measurements, therefore they could be linked to common source bias. The current study tried to overcome those problems by assessing accountability in HRM systems as a proxy variable of accountability rather than measuring accountability directly, as Han and Hong did.

However, according to the New Public Management theory there are other practices that influences performances of government other than accountability, therefore this study advances the previous theory by establishing not only the relationship between accountability and performance but also with other practices such transparency, equity and responsiveness using Kenyan context. Furthermore, the federal government of the USA has existed for a longer time compared to the new system of government introduced by 2010 constitution. Therefore, Han and Hong (2016) results cannot be related to Kenyan's system of Government, hence the necessity of the current study.

Public Organizations have the responsibility of justifying the source and usage of public resources besides advancing their performances in delivery of services (Aziz, Ab Rahman, Alam, & Said, 2015). Agreeing with Aziz, et al. (2015), leadership qualities enhance accountability of an organization. They argue that having leadership charisma and competences enable the governances attains its intended goals and better the

performance of their institutions. Mintrop (2012) argued that accountability is significantly affected by the solid integrity structure of an organization.

2.2.2 Transparency and Performance

Over the past two decades, debates around transparency have taken centre stage among researchers and policy makers. According to Arbatli and Escolano (2015), lack of transparency in Asia and Mexico was mentioned to be the partial contributor of economic crisis. Inadequate economic information and data, absence of simplicity regarding laws and policy formulation, and hidden weaknesses in financial systems were the main contributors to loss of confidence by the citizen to the government. Harvie (2015) further alluded that lack of transparency in Asia was intensified in informal networks among businesses and government financial transactions. Bebbington, Around and Dammert (2016) argued that there is difficulty in assessing the causal relations between fiscal transparency and fiscal discipline but went further to suggest that better-performing countries adhere to transparency fiscal practices. Arbatli and Escolano (2015) suggested that if the governance's practices code on fiscal transparency is adhered to fully it might impact on reducing corruption.

According to Peci (2016), fiscal transparency is a reference tool for budget practices and procedures. Government transparency is described as a measure established by the classifications in the International Risk Guide touching on the laws and regulations governing transparency, political risk associated with lack of transparency, contract viability, quality of democracy, and risk of misuse of public resources. Transparency of fiscal institutions do vary between countries depending on all structures put in place by

the respective governments to address the transparency concerns. The most transparent countries are seemed also to be the most advanced economics, because several of them have embraced the practices in the code of good governance's practices in their systems. Many developed economies around the world have put progressed in their efforts to ensure transparency is a foundation of financial regulation, while some developing economies practice at least some practices of Transparency (Zuccolotto & Teixeira, 2014).

Transparency is considered to be key driver in performances as it has capacity to impact positively on Foreign Direct Investment (FDI) and economic growth of different countries, since transparency aids in promoting access to data and information concerning the present economic status (Arbatli and Escolano, 2015). Additionally, transparency enables clear access of previous financial statement reports and performance, present financial situation, financial uncertainty and the forthcoming direction of the fiscal policy. Transparency has been adopted by most developed countries in Africa a number of years ago, recently, developing countries have joined them in ensuring that effectiveness, environmental degradation, capital allocation, corruption, enhancement of well-functioning financial markets and efficacy of investment decisions, all are addressed through adherence to Code of Good Practices of Transparency (Li, 2013).

Ravi (2010) argues that transparency can act as a tool for promoting fairness, protecting, and ensuring the interests of public are taken keenly. Despite Ravi not showing a direct link between transparency and performance, from the argument, it can be suggested that transparency acts a leeway to better performances, economic freedom, and a hallmark of

democratic government. Since countries in Africa (especially countries extracting natural resources like oil) experiences the so-called, “resource curse” wars, transparency and accountability has been associated have influence in calming the situation (Williams, 2011).

The honesty related with transparency helps to keep an eye on political actors especially where the public have the capacity to monitor the engagements of the elected leaders and act accordingly (Bannister & Connolly, 2011). This will enlighten the market participants with relevant information that will guide them in allocation resources to the effectively. The argument is in line with what Al-Jurf (2010) posited that poor governances is associated to lack of transparency. Palanithurai (2010) added that transparency is the stepping-stone towards curbing corruption and enhancing performance of a government, this study however failed to consider that performances can be influenced by other governance practices besides transparency. According to rational economic theory, transparency is likely to be minimal in enterprises which are more susceptible to expropriation, especially in nations where property rights are not adequately protected.

Transparency reforms by any institution or a country has a possibility of experiencing challenges. According to the rational economists’, people more often assess the costs and benefits of any action. Therefore, implementations of laws and regulations relating to transparency may result to criminal acts being shifted to other law-breaking methods (Johns & Saltane, 2016). Persson and Hannah (2017) also suggested that benefits of transparency are also from precision and the essential information content but not only from mere disclosure. Additionally, not all information is often effective in promoting

transparency for instance; it may diminish precision and mutual agreement between the public participants. The equilibrium of these effects (costs and benefits) relies on the facts of the market or country under study, and how and why the facts are communicated (Hansen, McMahon & Prat, 2017). Thus, there is threshold beyond which transparency may be inimical to private fiscal agents as well as overall social welfare (Di Maggio & Pagano, 2017).

According to Kim and Lee (2017) study on public participation and transparency in Sub-National Government, offline participation program showed a direct link with the transparency of a government. Throughout the formulation stage of policy agenda, offline participation programs gave higher analysis of transparency in local government. The study added literature about transparency by establishing the influence of citizen involvement avenues and timing in persuading citizens' opinions regarding transparency in government. Conversely, its external applicability is limited, because the study was done only in one city in South Korea, therefore the current study related the literature and conducted further assessment on the county governments in Kenya. Additionally, Kim and Lee study only showed the course of the relationship between performance and transparency, the study did not show the magnitude of the effects, therefore, the current study addressed the gap by providing the extent of the effects.

2.2.4 Equity and Performance

According to Norman-Major (2011), equity in public administration can be described as the fairness, just and equitable in management of all organizations offering services to the public directly or through contract. Further, it can be termed as the act of public officials

of promoting justice, equity and fairness in the implementation of policies and in relaying of information.

Equity is the gold standard upon which the engagements of effective public governance should be based on when making judgment (Johnson & Svara, 2015). Good governance should not only intend to attain efficacy in economy but also should be assessed on how well and effective it is able to enhance justice, fairness, and equity in the governance performance (Moriarty, 2016). The scope of equity discussion has widened in the past decades, public officials have moved past procedural approaches to equity to deliberate the nature of resource allocation and different effects of government action on individuals and groups in the society, for instance, in the pursuit for environmental justice (Johnson & Svara, 2015). Johnson and Svara study failed to show that equity is beyond gender in public governance, and for that reason, the study explored a wider scope of equity by considering not gender, but also in terms of economic status, age, region and religion.

Equity in some organizations plays a role in addressing the fairness and justice within the organization. For instance, instead of addressing the relations between the citizens and the public servant, internal equity looks into the relations between the employees and employer. It works in line procedural equity closest since it allows concern revolving around human resource issues.

According to Johnson and Svara (2015), equity can be addressed from four different perspectives; first, equity can be measured from the access and distributional points of policies and services. Secondly, is the quality and process equity (at this point the level of consistency in the quality of prevailing services provided to individuals and groups).

Thirdly, Procedural fairness (at this point, equity is judged basing on the issues pertaining to groups of people in procedural rights, treatment in a procedural manner and resolution of suitability in the current programs and policies) and lastly, assessing equity at the outcome points (that is, disparities in outcomes for population groups such as by race or income).

Carter and Reardon (2014) argued that equity arises when some local governmental programs maybe efficient to a specific group of citizens but not for others, resulting to the inequalities in the society. Jordaan (2013) further added that equity in society is important in the discussion regarding public administration to make the government responsive to the necessities of all the citizens. This was in support to the argument made by Carter and Reardon (2014) that equal justice is a centre concern for both the constituents and the elected officials and he supported the suggestion of incorporating the equity into the pillars of public administration (economy, efficiency and effectiveness).

The Constitution of Kenya 2010 highlights a policy framework at which equity should be addressed. Article 201 chapter 12 of the Constitution presents the principles of public financial management, this includes, accountability, public participation, openness and promotion of an equitable resource distribution observing fairness in taxation and revenue allotment. The 2010 constitution also recognizes economic, dignity, cultural rights and social aspects such as housing, education, and the right to good health and reproductive health care. As stated in Article 27 of the Constitution, the state ought to be impartial. This demonstrates the need of fairness in decision-making. According to Waiswa and Phelps (2017), some county governments have embraced the issues of equity

on gender balance. According to the study, some wards have promoted gender balance citing the case of Biashara ward in Kiambu County, which encourage both women and men from diverse religions to air their grievances through forums held in the ward regularly (Waiswa & Phelps 2017).

According to 2010 Constitution of Kenya, the principles and the national values of governance comprise equality, non-discrimination, inclusiveness, protection of marginalized groups, dignity, social justice, human rights, and equity (Kenia, 2013). Constitution of Kenya 2010 requires that 33 percent of leadership in the government positions should be women, also the issue of equity in marriage, education, access to education, equal parental responsibility, all discriminatory practices have been prohibited and matrimonial property is now protected (Kenia, 2013). Kenya has made milestone in attaining equity in gender balance; however, a lot more needs to be addressed to make the legal framework attainable, and therefore, the current study assessed the situation in the county governments and provided recommendations to enhance equity.

Nyanjom (2012) categorizes the kind of equity into two, that is, horizontal equity which according to study can be achieved in Kenya if wards or citizens with the same demands are treated equally, while vertical equity requires that all unequal demands be treated unevenly but in proportional to their inequalities. This will ensure that all citizens are treated appropriately to their changing wants irrespective of their ethnicity and region of residence. Equity should ensure that no one is left worse-off than they found them, with the limited resources, the status of individual/ward/constituency that seems to be well off, ought to be maintained at that level while more efforts are channeled towards improving

the disadvantaged (Nyanjom, 2012). This is the foundation of affirmative action and positive discrimination.

The principle of equity in governance should be felt across different aspects like age, culture, clans, power and economic status. According to Hope (2012), youth represent the most endowed talents and assets Kenya has. Hope argued that youths are the active population and therefore equity in participation and involvement in governance should ensure that the youths are not left out. Gilson, Lehmann and Schneider (2017) suggested that equity in governance is attained when cultural, socio-economic and institutional factors are addressed in the governance practice to ensure growth and sustainability of the well-being of the citizenry.

Power sharing in Africa has widely been used in Africa for instance Kenya and Zimbabwe to address issue of equity and calming civil wars. Le Van (2011) posits that power sharing across the political divides enhances equity across different clans, tribes and culture as well as improving inclusivity in governance. Baba (2017) showed that power sharing reduces tension allied with political contestations as well as enhancing diversity of the people to ensure fairness and equity in the distribution and allotment of resources across different regions, age groups, gender and class of people, however, the study did not show the effect of equity on performances.

2.2.5 Responsiveness and Performance

According to McGee and Edson (2014) responsiveness is the point to which government addresses the needs of the public by ensuring the policies and responsible offices react to the needs of people and endorse public rights. The authors further differentiated the

shallow and deep responsiveness. Deep responsiveness brings up about the development by both citizens and the government of democratic system that identifies deliberation and negotiation as the centre stage of civic involvement, while shallow responsiveness involves established, operative and transparent communication loops. Shallow responsiveness relates to internal reporting and accounting systems within government and external communication to the public (McGee & Edson 2014). Therefore, to give sense to responsiveness, local government needs to form appropriate and adequate processes for citizen engagement in local affairs.

According to Faguet, Fox and Poeschl (2014), democratic control serves to strengthen responsiveness in local governance; however, the study did not go further to scrutinize the effect of responsiveness on the performances of a government. Liberal democracy in Africa overtime has worked contrary to the growing democracy in several African republics. Furthermore, it has engrossed the government in societal flaws, which hinders successful intervention of government actions and processes, precisely on matters of accountability, justice, and responsiveness of government to the public and service delivery (Adetula, 2011). For instance, African countries, particularly countries which had earlier on implemented the organizational adjustments programs including Kenya in 1980s (Heidhues and Obare, 2011) embarked at once on both economic and political liberalisation programs with unimpressive outcomes. Neo-liberal economic reforms implementation programs, especially economic deregulation through free market resulted to the setting for the consolidation of liberal democracy along with its effects and shortcomings (Amable, 2010).

The relations between political and economic reform programs in Africa's democracies resulted to some challenges in the running of the state, associated with lack of capacity to effectively design and implement economic reform programs. Once the countries noted their lack of capacity to effectively enforce the economic settings necessary to support the liberal democracy, it opened room for authoritarianism, which was characterized by irresponsiveness of government to the public needs, suppression, misuse of power, disobeying the set laws, procedures and lack of public participation and involvement in decision-making (Adetula, 2011). Several African states have become rapidly exclusionary following political incapacity and illegitimacy. On many occasions, the administration way of operations of upcoming independent nations have estranged the several residents, particularly those their lifestyles were not affected directly by the transformation programs and policies.

The people in dictatorial countries re-joined to the dictatorial system of government with absence of confidence and trust in the governing bodies, which were damaged with absence of transparency, liability, and corruption. The public also were unsatisfied with the burden of economic reform programs, which are less adaptive and not responsive to the governments and were more engaged in societal disagreements (Adetula, 2011). Non-performance in delivery of services, democratic growth, and the frequency of dismal poverty are the main risks elements for conflicts in several countries in Africa. Adetula (2011) observed that revolution is difficult in states experiencing conflicts of any kind and those that have irresponsive administrations, non-accountable governments, or not effective. Adetula (2011) however did not take into account that transformation has to be

in line with the constitution of a country and therefore it makes difficult to transform an economy of the country without doing the amendments in the constitution.

According to Benequista (2010), most of the existing donor programs did not recognize the full capacity of citizen engagement in governance's matters resulting to misunderstanding of the multifaceted relations between the state and the citizens, which ought to shape the governance performance. Benequista further argued that citizens require greater political awareness and knowledge concerning their rights and that of the agency to boost in addressing their rights and playing their role in accessing the responsiveness of a state. Engagements by different stakeholders have become successful in boosting contribution of ideas from the public as well as enhancing citizen involvement, which contributes to a more responsive state.

According to McGee and Edson (2014), accountability should be seen from both internal and external levels of governances that serve the community. McGee and Edson 2014 argued that without accountability governance would be neither responsive nor responsible according to their interpretations of deep responsiveness. The proficiency for responsible and responsive local governance should comprise the skilled personal who understand the scope of the work and their responsibilities, and more so, who are able to adhere through the implementation process of various projects. The key features for responsible and reactive local governance are the relevant arrangements of financial, technical, operational, administrative, and strategic and public relations skills. Emphasis was laid on communication, facilitation and coordination skills, to make sure that the

public is better informed and significant processes for citizen involvement are set in place (Webler & Tuler, 2000).

According to Bratton (2012) analysis on citizen insights of local administration receptiveness in Sub-Saharan Africa, only a third of the leaders listen and act regularly to what their constituents raises. The study also found out that local leaders are more responsive, and that tax compliance is weakly linked to responsiveness. The study, however, failed to show the impact of responsiveness on the performances of a country.

Participation of both state and citizens is essential for good governance. Participation may direct or indirectly affect performances of a government through representation. Participation is essential in accessing how responsive a government is. Daudi (2016) conducted a research on the contributing factor of public involvement in decentralized governance in Kenya, citing an example of Machakos County. The findings in the study showed that public was involved in county governance through invitation to attend development meetings and consultative meetings. The study revealed that the county government lacked proper channels for feedback, cases of corruption, lack of transparency, tribalism and nepotism; all these affected the delivery of services of the county adversely. Limitation to the research was that it only focused on citizen participation, ignoring the broad social responsiveness and accountability elements, which the current study used it as a basis to build on the variables to measure for the study.

2.2.6 Legal and Policy Framework

The Constitution of Kenya, Article 10 outlines the national values and principles of Governance; among is transparency. Article 201 highlights the Principles of Public Finance, where transparency a key principle of Public Finance Management (PFM). Several literatures have been written concerning the corporate governance practices and its effects on Performance. According to Ljungholm (2015), transparency is an essential factor on enhancing effectiveness on matters concerning services and suppliers. In his research on the impact of transparency in improving public sector performance, Ljungholm provided evidence on how transparency has been influencing reduction in corruption between the workforce and improving citizen contentment with public services. The study advanced the understanding to the prevailing studies on the procedure of enforcing transparency in a government, however, his findings may not be applicable across different government structures, especially the county government since it has no established framework, therefore necessitated further analysis.

Further, county governments are required to adhere to the Public Finance management act (PFMA) Section 48, 123 (3), 139 and 166 (4c) which requires that budget documents such as the audited accounts, budget estimates and approvals, quarterly and annual reports, county fiscal strategy paper (CFSP), be published and publicized in accessible formats so that citizens can review and provide expressive insights and actions. This will ensure fiscal transparency is enhanced in the counties. Further, the county governments are required to improve transparency in procurement by adopting an e-procurement system and adhering to Article 227 (2) of the Constitution, which prescribes how public

procurement should be done. Similarly, the procurement officers should always declare conflict of interest as provided in the procurement Act, 2015 section 43.

Furthermore, the county government needs to comply with all applicable guidelines, regulations and laws including adhering to the Constitution of Kenya, Article 227, which requires government adherence to Access to Government Procurement Opportunities (AGPO) regulation of 30 percent of government procurement opportunities to the youths. The counties should also ensure there is transparent fiscal management and standard reporting as designed and prescribed by the National Treasury under Section 12 (1) (e) of the Public Finance Management Act (2012).

The County Management Act, Section 30 & 92 has set out the responsibilities for county management, this includes their responsibilities to encourage and enable public participation in policy creation and application, service delivery, and the preparation of annual reports on public participation in county government activities, which are presented to the county assembly.

2.3 Theoretical Literature

There are numerous theories developed relating to service delivery and performance of a government institution, that links them to the governance practices for instance; accountability, transparency, equity and responsiveness among others. The study discussed three concepts below:

2.3.1 New Public Management (NPM) Theory

The NPM theory describes the management of public service organizations, that is employed by government and public service institutions and agencies at both local and

national levels. The theory was first introduced by scholars in UK, USA and Australia to describe the concept developed during 1980s as a contribution towards having a better public service sector (Simonet, 2011). The NPM agitators like Richard Childs investigated the theory using decentralized service delivery models, to provide local governments extra autonomy to decide on how to delivery on their functions. Further, NPM reforms recommended the use e-government consolidated, to reduce costs (Eakin, Eriksen, Eikel & Øyen, 2011).

The policy reforms that led the NPM's conception and development were founded due to the government's incapacity to provide a suitable environment for long-term economic prosperity and efficient delivery of public services (Islam, 2015). Fiscal crises, economic stagnation, and weakened public services have all stemmed from government failings (Mzini, 2017). The use of an economic market as a model for administrative and political relations is the cornerstone of the NPM. The assumptions of public choice theory, particularly principal agent theory and transaction cost economics, are mainly predicated on the institutional elements of NPM (Hughes, 2012). The NPM idea aims to maximize allocative and productivity efficacies that are hampered by government agencies that are insensitive to people' needs and are led by public officials who have the power and incentives to expand their administrative areas. More importantly, NPM creates an inelastic link between service delivery and policymaking (Denhardt & Denhardt, 2015).

The NPM theory is associated with the concept of re-engineering the public sector as well as re-inventing the government functions. According to the theory, re-engineering is an approach in management that strives to improve public organizations' efficiency,

effectiveness, and competitiveness by redesigning their processes. It demands structural, cultural, and administrative improvements of public institutions. It also includes mission-driven, client-oriented, quality-upgraded, and applying participative administration or management, which involves repurposing resources so as to boost effectiveness and efficiency (Islam, 2015).

One main aspect in the shifting role of the state and the use of the NPM is the idea of decentralization. A number of countries especially in the developing nations after gaining their independence, they prioritize first on developing their countries. This had highly led to centralizing effect and affecting the efficient service delivery by the state. The drive towards decentralization is an initiative aimed at amplifying governmental service delivery and state productivity. It involves the essential value adjustment resulting to the de-bureaucratization of the state (Denhardt & Denhardt, 2015).

The NPM theory focuses on increasing efficiency, financial control and value of money through identification and setting targets, and frequent monitoring of performance and regulating powers of the executive management (Simonet, 2011). According to the theory, performance of a government should be assessed through benchmarks, audits, and performance evaluations (Kambanei, 2014). The NPM theory has been applied by several countries in the world. The theory is mostly related to OECD nations including Australia, UK and USA. The theory advocates itself as the more effective and efficient way of attaining great performances in a government setting (Eakin et al, 2011).

The criticism of the NPM idea was demonstrated by Ter Bogt, Van Helden, and Van Der Kolk (2015). They stated that in the new public management paradigm, there is a

distinction between providing services and formulating policies. When top-level employees are hired on a contract basis under pay-for-performance systems, there is a risk of lobbying by the government. Furthermore, there is concern that public officials will change their focus away from serving the public's interests and toward their own self-interest. The public interest is at risk, which might stifle public trust in the government and raise questions about accountability.

Further, although NPM provides transparency for the public sector, it can sometimes create loopholes for corrupt practices (Mongkol, 2011). The argument was that NPM can undermine ethical standards especially in the middle- and high-income countries can lead to corruption. This is because by giving managers more authority even with decentralization may result in focused decision-making in them.

The theory is applicable to this study in establishing the link between the county officials and the citizens. In addition, NPM introduces a methodology of assessing the performance of a government using performance evaluations. NPM further addresses the issue of efficient and effective utilization of public resources as a measure of ensuring performances of a government is enhanced.

2.3.2 Theory of Social Equity

The theory was developed by George Frederickson in 1968. The theory was dubbed the "third pillar" of government management. (Beckett & Koenig, 2015). Frederickson argued that those in public administration were deliberately making the assumption that citizens were alike, disregarding economic and social conditions. Frederickson motive was to champion equity as of the same "status as efficiency and economy as principles or

values to which public administration should be adhered to” (Frederickson, Smith, Larimer & Licari, 2015). According to Frederickson all citizens should be treated equally without considering the social-economic conditions.

Inside the domain of policy implementation, racial balance is a significant variable (Frederickson, et al. 2015). It manages the possibility of natural correspondence of every single human race and social equity for individuals across various races. As indicated by Jeffrey Ferguson's article " Freedom, Equality, Race", individuals of the United States accept that racial equity will win (Early, 2011). As we practice racial equity in the domain of policy management, we are outfitting towards the bearing of its vanishing.

In the recent past social equity concerning religion has recorded legal and policy enhancements to help and safeguard all individuals paying little heed to religious affiliation or what god they decide to follow. The Frederickson theory of social equity ensures that rights of employees in public sector are protected and that their bossed from other religions permit to observe their specific religious’ practices and festivities of life.

According to summers and Smith (2014), “sustainable world is one which human needs are met evenhandedly and without forfeiting the capacity of people in the future to address their issues”. This was in concurrence with Frederickson contention that social value is a component of supportable turn of events; he contended social value as equivalent open door in sound and safe climate. Furthermore, social value can be contended as decency in admittance to business, assets, and instruction; self-assurance in addressing essential necessities; and full interest in the political and social existence of the Community. As Martin Luther King noticed, "where there is bad form for one, there

is unfairness for all." Social Equity is the reinforcement of Social Capital, which can't be kept up with for a couple to the detriment of the many. Improvement in value brings about diminished spending on security authorization, government assistance, social administrations, and government assistance. Also, it brings about production of new possible business sectors (Tyler, 2016).

Despite of the many positive practices brought about by the theory, there are few criticisms from the theory. This incorporate the contention that the rule is an essentially a distributive hypothesis since it is for the most part overlooking the cases that individuals likewise merit specific monetary advantages considering their activities. Further, the pundits contended that the hypothesis disregarded the clarifications of how individuals come to be in the pretty much advantaged gatherings, when such clarifications are applicable to the decency of these positions (Rawls, 2020).

The theory of social equity supports the study by articulating the concept of governance practices especially the equity practice. The theory guides the study on the aspects to look at when assessing the implementation of equity and effects associated with it. The theory highlights that social equity should be embraced in health and education sectors, also in the social lifestyle for all the people including equity in resource distribution (water, proper housing, security, among others). The theory supported objective three of the study.

2.3.3 Agency Theory

Agency theory was first conceptualized in 1970s by Michael Jensen, Barry Mitnick, William Meckling and Stephen Ross. The theory provides a foundation for the

discussion relating to rights and relationships among the stakeholders on an organization (Wairimu, 2014). The concept expounds the role of firms in the upholding of agreements and the control of agent's behaviors. According to Wairimu (2014), corporate governance is successions of interlinking guidelines that aid management of corporations control their behaviors in addition to improving decision-making. Therefore, agency theory aids in understanding the nexus between agents and principal, that is, the link between the citizens/public and the government (Mitnick, 2015).

Principal-agent theory is another name for agency theory. The idea assumes that once principals delegate responsibility to agents, they would have difficulty managing them since agents' goals usually differ from their own, and agents often have greater information about their abilities and activities than principals (Kivistö, and Zalyevska, 2015). In a county government context, Agents are the Governor, deputy governor, CECs, and MCAs among other elected officials, while principals are the shareholders (citizens). According to Wairimu (2014), agents hold executive ranks upon which they have higher chances of exploiting public resources for their own gain. This necessitates the shareholders (public) to incur agency costs to monitor the behavior of the governors and its management team. In conclusion, therefore, county governments should incorporate a governance structure that prohibits self-interests of governors and its management team. The theory was helpful to the study in assessing the accountability, transparency and responsiveness by the management responsible in relations to their performance.

2.4 Conceptual Framework
Independent Variable

Dependent Variable

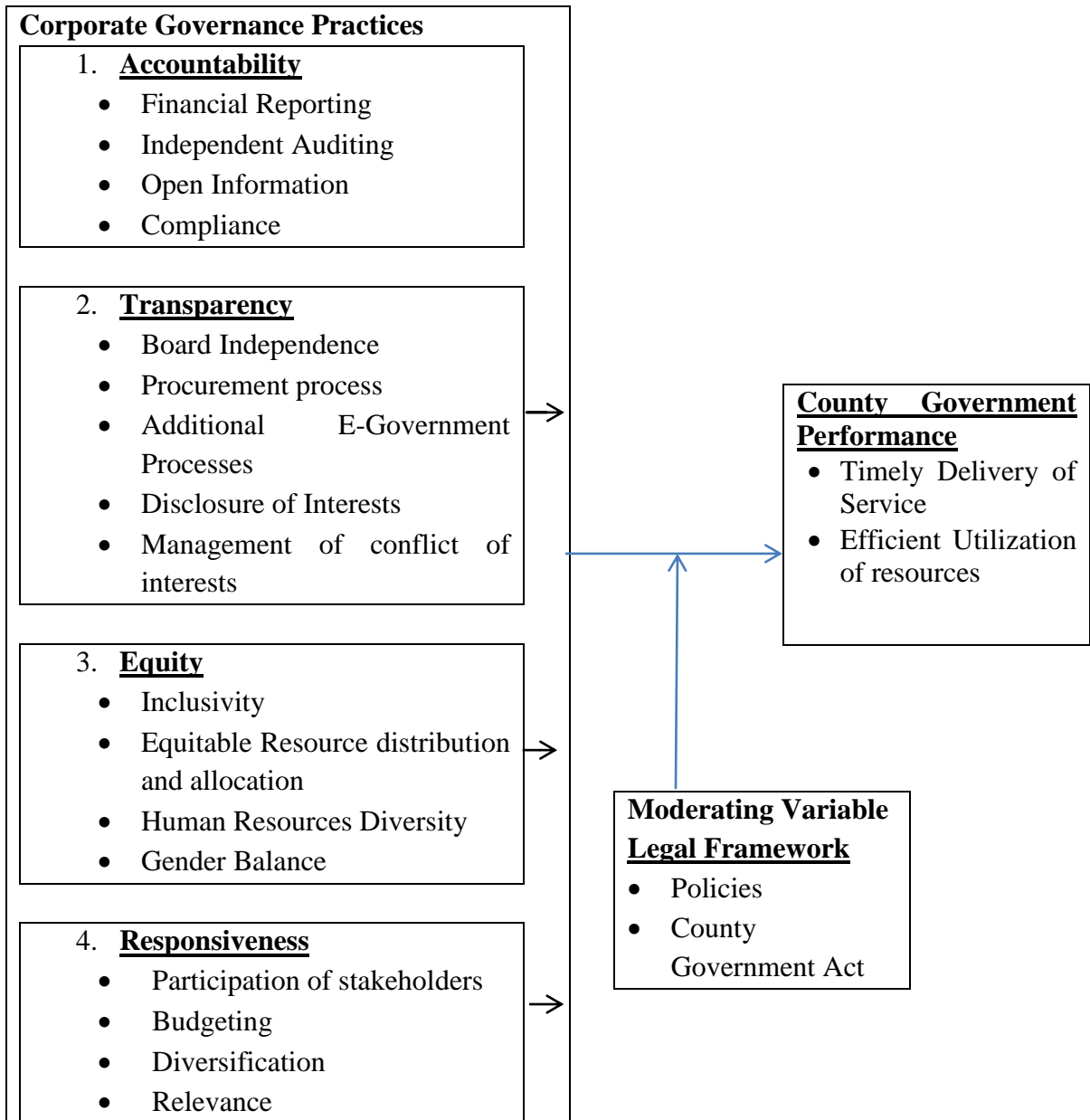


Figure 2.1: Conceptual Framework

Source: (Researcher, 2020)

Figure 2.1 shows the graphical representation of the nexus between the dependent variable that is County government performance and the independent variables

comprising of the accountability, transparency, equity and responsiveness. Intervening variables acts a link between the dependent and independent variables represented by policies and County government act in the study

Table 2.1: Summary of Empirical Literature

Name (Year)	Variables	Methodology	Findings	Gaps
Lerno (2016)	Internal control and performance	Descriptive research design	Negative relationship	The study could not tell whether adoption of internal controls practices had enabled the county government to widen the county's asset base (inconclusive results)
Ljungholm (2015)	Transparency, corruption and public service satisfaction	Descriptive research design	Positive relationship	The study provided evidence for a reduction in corruption rate and an increase in citizen contentment as a result of increase in transparency. The current study widens the scope by including other elements of good governance
Kim and Lee (2017)	Citizen participation, transparency and performance	Descriptive research design	Positive relationship	The study showed that citizen participation and transparency are directly related with performance in the local government, however, the study failed to show the magnitude of the effect. Therefore, the current study established the extent of the effect between transparency and county performance.
Waiswa and Phelps (2017)	Participation, equity and performance	Descriptive research design	Positive relationship	The study only highlighted that some county governments had adopted the gender equity but failed to show the magnitude of the effects of equity on their performance and also, it assessed equity in terms of gender, but according to social equity there are other

				aspects such a race, religion, economic status
Han and Hong (2016)	Accountability and Performance	Descriptive research design	Positive association	The study measured performance evaluation, HRM and competition basing on public organization employee's perception. The current study incorporated opinions from the public at large.
Barako and Brown (2016)	Accountability, transparency and effectiveness in governance	Descriptive research design	Direct positive link	The study considered public sector in general, however, the current study narrowed down to county government.
Bratton (2016)	Responsiveness and performance	Descriptive research design	Positive relationship	The study was based on sub-Saharan Africa context. Since different countries have different constitution, the results could be incompatible across
Mahrani and Soewarno (2018)	Moderating variable (legal framework and policies)	Descriptive research design	Positive influence	The study focused on the influence on firms and companies and not public sector.
Sial, Chunmei, Khan and Nguyen (2018)	Legal framework and social corporate responsibility	Descriptive research design	Positive role of legal framework on corporate responsibility	The study's scope was largely on the private firms and not public sectors or governments.

Source: Researcher, (2020)

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter comprises the research philosophy, research design, site of study, empirical model, study population, sampling technique and sample size determination, data collection instruments and procedure, validity and reliability of the research instruments, definition and measurement of variables, data analysis, data management and ethical consideration.

3.2 Research Philosophy

Many researchers and authors adopt positivism research philosophy demonstrated by detailed description, unbiased data collection, logical techniques, and consistent results (Clark, 2017). Unfortunately, the positivist approach applicability in this study was impossible because of its assumptions since it strongly focuses on providing causal and deterministic relations, using quantitative techniques. Such an approach was difficult to be adopted in this study since governance practices influences performances of a government through many angles, not one or two alone. Additionally, the causes are not only multiple but conjunctural, that is, they strengthen each other as well as providing a cumulative effect (Clark, 2017). Therefore, this study adopted interpretivism research philosophy.

Interpretivism research philosophy allows the interpretation of fundamentals of the study hence integrating human interest into the study (Chowdhury, 2014). Interpretivism research is heavily reliant on the subjective interpretations and conclusions of the

researcher about the subject at hand. According to Goldkuhi (2012), interpretivism is related to the philosophical position of idealism and is helpful in assembling diverse approaches such as phenomenology (the philosophical tradition that seeks to comprehend the world through directly experiencing the phenomena), social constructivism and hermeneutics (the philosophy of interpretation and understanding). Additionally, the philosophy allows a cooperative, interactive and participative kind of relationship between the researcher and the subject matter under scrutiny.

Interpretivism was essential for the analysis since it permits the scrutiny of quantitative and qualitative research and data by going depth and breadth on areas. These areas include leadership, cross-cultural differences in organizations, issues of ethics, and analysis of factors influencing governance in a great level of depth (Chowdhury, 2014). It focuses on examining the phenomenon in their ordinary environment and the significance of qualitative factors such as shared values and norms, culture, and common languages between populations. The origins of verstehen sociology can be traced to philosophers and social scientists influenced by the philosophy of phenomenology. Verstehen identifies the process of rendering facts understandably by interpreting their meanings in the light of relevant social goods and services (Walker, 2013).

Using interpretivist philosophy in this study implied that the study was analyzing how governance procedures affect performance in a literal sense. In preference to investigating the phenomenon, which is the logical result of some logical decision-making process, the study examined as a reflection of their actions and results. Therefore, it is in this context that interpretivist philosophy aided the study comprehend the

influence of governance techniques on the governments of Marsabit and Makueni counties, rather than proving it.

3.3 Research Design

A correlational research design was preferred for this inquiry because of its strengths in explaining the phenomenon at different stages of the study. There is no influence from any extraneous variable because the design best positions the investigator to evaluate, measure, and comprehend the link between two variables. Also, provides a multifaceted approach for data collection that gives a wider view of the information. Additionally, it provides a unique form of data collection by examining life experiences, which are crucial in observing the impact that governance practices have on county government performance. Correlational design also was helpful in the study during the analysis stage by presenting the possibility of errors and subjectivity at an early stage. This enables the researcher to have a proactive decision on how to handle the errors (Saldaña, 2015).

This methodology perfectly suited the existing study in capturing and comprehending the changes in lifestyle and behaviors of the citizens in Marsabit and Makueni Counties, by giving them the chance to express their assessments and opinions about the performance of the government through a questionnaire and during interviews. Additionally, the design allowed for a comparative methodology between the county government performance and the governance practices using both quantitative and qualitative paradigms adopted by the study (Hyun, 2015).

3.4 Site of the Study

Marsabit and Makueni Counties in Kenya were selected for the study. The two counties are subdivided into sub-counties. Makueni County comprises Mbooni, Makueni, Kibwezi East, Kibwezi West, Kilome, and Kaiti sub-counties. In comparison, Marsabit County comprises of fewer sub-counties: Marsabit Central (Saku), Marsabit South (Laisamis), Marsabit North (North Horr), and Moyale. The study used purposive sampling to pick on the specific sub-counties to collect data. In Marsabit County, Marsabit Central, Marsabit South and Moyale were picked because of accessibility and security concerns, while in Makueni County, Makueni and Mbooni sub-counties were picked because of development projects that were present in the sub counties. The map for the site was presented in *appendix 4*.

3.5 Target Population

County Government Officials were targeted for the population. These include “County Executive Committee Members (CECs)”; “Chief Officers (Cos)”; County Directors, Community leaders and heads of special and interest groups (Youth Groups, Women Groups, Business community, Special Interest Groups and Persons with disabilities) in Makueni and Marsabit counties.

Table 3.1 Target Population

Respondents	Makueni	Marsabit	Total
County Executive Committee (CECs)	10	10	20
Chief Officers (Cos)	14	16	30
County Directors)	14	16	30
Community leaders	60	40	100
Heads of groups	150	150	300
Total	248	232	480

Source: (County Government Record, 2018)

3.6 Sample Size and Sampling Procedure

The Yamane (1967) formula was utilized in computing the sampling size because it provided a simplified formula of calculating the sample sizes (Singh & Masuku, 2014). The formula assumes a “95% confidence level” and a “P value of equal to 0.5”. The formula was as follows

$$n = \frac{N}{1 + N(e)^2}$$

Where n is the sample size, N is the population size and e is the level of precision. The entire sample size for the study was estimated;

$$n = \frac{N}{1 + N(e)^2} = \frac{232}{1 + 232(0.05)^2} = 146.84 \approx 147$$

$$n = \frac{N}{1 + N(e)^2} = \frac{248}{1 + 248(0.05)^2} = 153.086 \approx 153$$

The sample size of 147 respondents was drawn from Marsabit and 153 from Makueni’s study population. Respondents were carefully chosen using an adopted purposive

sampling technique from the entire population in each of the counties. Purposive sampling technique was relevant for these study because of the population attributes and the objective of the study. That is, the researcher has the capability to select a sample based on the judgement on whether the respondent or group of respondents were conversant with the functions of the county, literate enough to establish the gaps and loopholes in the county’s governance. The distribution of the simple size across the population in the two counties is as illustrated on the table 3.2:

Table 3.2 Sampling Frame

Respondents	Target Population		Sample size ($\frac{T.P}{Total} * 147$)	
	Makueni	Marsabit	Makueni	Marsabit
County Executive Committee members (CECs)	10	10	6	6
Chief Officers (Cos)	14	16	9	10
County Directors)	14	16	9	10
Community leaders	60	40	37	25
Heads of groups	150	150	92	96
Total	248	232	153	147

Source: Researcher (2020)

3.7 Pilot Testing of Instruments

The study conducted an experimental study to establish how consistent and feasible the research tools were prior to the actual survey. This was essential to the study since it helped to reduce the ambiguity of the research tools as well as establishing the integrity of the data. The experimental test allowed the study to investigate the practicability of the approaches and procedures adopted by the study. According to Kiiru (2015), pilot study aids the study in determining the appropriateness and accuracy of the “research design and instrumentation”. It also provides substitutable data for identification of appropriate

probability sample. Sanjir (2017) added that accuracy of data collection is predominantly dependent on consistency and soundness of data collection instruments which can be tested through a preliminary study.

Mugenda and Mugenda (2003) suggested that the best practice is to have at least 10 percent of the principal study sample size subjected to the pilot test. Therefore, in line with the recommendation, the study selected a 10 percent population from each stratum of the population to be subjected to pilot test. The total sample size for the pilot was 30 respondents. Data entry, coding and analysis was subsequently conducted on this preliminary data. The results were examined to assess the shortcomings in the research tools and modifications done where necessary.

3.8 Data Collection Methods and Instruments

Interview schedules for qualitative data administered to county government and community leaders' officials who were mostly involved in the making and execution of the policies, and self-administered structured questionnaires for quantitative data were essentially applied to collect the primary data.

The study adopted self-administered questionnaires with choice of answers. According to Skarupova (2014), self-administered structured questionnaires allow the researcher to collect more information from the respondents within a shorter time period and its cost efficient. Additionally, this study adopted the self-administered structured questionnaires because of its practicality in that they can easily be targeted to specific groups of respondents. Bryman (2016) added that most questionnaire providers allow an easy analysis of results and are quantitative in nature.

The interviews and questionnaires comprised both open and closed questions that would gather the qualitative data. For the open-ended questions, the respondents were expected to provide individual answers; they are a means of getting the respondents opinion and views or explanation of experience. This instrument was essential to the study, in that, it gives room the respondent to have a well thought out answer as well as free it is free from biasedness from the interviewee. A list was provided for the closed-ended questions where the respondents were required to choose answers from; they helped the respondents and the study come up with fast decisions to choose from among the several alternatives provided hence enabling easy coding of the information for subsequent analysis. All questions using ordinal, nominal, ratio or likert scales are considered closed ended. Survey questionnaire was chosen in this study due to its ability to deliver a low-cost, speedy, precise and proficient means of collecting statistics about a population as well as logical flow of information (Hair, Wolfinbarger, Money, Samouel & Page, 2015). The questionnaire was sub-divided into different sections. Each section having questions relating to the specific variable for the study, for instance, section relating to accountability, another section addressing questions on transparency. The questions were modified to suit specific respondents, that is, some questions concerning the CECs were not be necessarily the same as the questions addressed to the community leaders. Further, interview schedules contained largely open-ended questions which were intended to serve as the guide for the interviewers and the researcher. According to Alshenqeeti (2014), interview schedules is very useful in studies that require extensive enquiries and can lead to reliable qualitative data. Also is essential when asking questions

related to experience or behaviors of the respondents (Qu & Dumay, 2011). Interview schedules was directed to the executive arm of county government.

3.8.1 Validity

Thirty participants from Nyeri County responded to the preliminary test, to estimate time taken to complete the instrument, difficulties experienced in understanding items and omission of items by the respondents. To ensure content validity, pilot test results enabled adjustments where essential to guarantee the tool captures intended information (Saunders *et al.*, 2007). This helped to forecast the efficacy of the data-collecting apparatus while in the field. Respondents were able to easily understand and response to the questionnaire within a good time-range, hence no adjustments were to be made.

By ensuring that the research questions conform confirms with the study objectives, the researcher ensured tool validity. Quality professional insight was obtained to assess whether the questions were lucidly phrased in the tool as endorsed by Gay (1996). The connection between the operationalized factors was guaranteed to be as per the represented theoretical constructs as acquired in the literature review hence realizing construct validity. The factors of the review were incorporated in a manner that mirrored hypothetical suppositions that supported the conceptual framework for the study.

Tools established in earlier related studies and concepts produced from a wide-range of suitable literature was also relied by the study. According to (Gravetter, 2012), assessing the validity of research tools is important in testing how well the findings capture and quantify the intended and anticipated idea. Validity in data collection refers to level at which the findings, the study represents the phenomenon under scrutiny. According to Sanjir (2017), validity addresses the inbuilt errors and components of the research

instrument. Hence, a pre-test and pilot survey was performed in line with these reviewed recommendations.

3.8.2 Reliability

An initial dependability and internal consistency assessment was imposed on the questionnaire in the pilot data collection exercise. Cronbach’s alpha was employed to establish the interrelations between the items across the entire instrument. Cronbach's Alpha ranges from 0 to 1. A result between 0.00 and 0. 69 implies poor reliability, 0.70 to 0.79 means fair reliability, and 0.80 to 0.89 implies good reliability. A range between 0.90 and 0.99 means excellent or strong reliability (Tavakol & Dennick, 2011). This study employed a 0.7 minimum alpha value benchmark as was developed and standardized by Tavakol and Dennick, (2011). The results are presented in Table 3.3.

Table 3.3: Reliability Analysis

Variables	“Cronbach’s Alpha”	Decision
County government performance	0.738	Reliable
Accountability as governance practice	0.745	Reliable
Transparency as governance practice	0.716	Reliable
Equity as governance practice	0.723	Reliable
Responsiveness as governance practice	0.708	Reliable
Overall	0.726	Reliable

Source: Pilot Data (2019)

Cronbach alpha was standardized for each variable under the study, which constituted a scale. Responsiveness had a reliability alpha value of 0.708 which was the least. Accountability had the largest alpha value of 0.745 indicating that it was the most reliable. In general, the research instrument was interpreted as being reliable (0.726) as all variables met the 0.7 alpha value threshold.

3.9 Data Collection Procedure

Pertinent protocol was followed prior to starting the exercise. The University facilitated an authoritative introductory letter enabling the researcher to collect data from the target population. NACOSTI subsequently gave consent that lawfully allowed engagement with the sampled respondents. Participants were consequently contacted through request letters so as to give their consent to be involved in the interviews and the distributed self-administered structured questionnaires.

The heads of groups and community leaders who were identified as respondents for the study were persons who were widely perceived to represent a community. They included the nyumba kumi officials, chiefs, local church/mosque leaders, community activists, school officials, and local business leaders. The researcher sought assistances of the local area chief to identify these group of respondents. These group represented the entire population in the communities. Because of the expansive areas, within the identified sub-counties the 60 respondents were identified randomly based on easy access to them, their availability, and knowledge about the counties operations. The 60 respondents sample size were derived using the Yamane (1967) approach which provided a simplified formula of calculating the sample sizes.

The study conducted collection of data by recruiting research assistants and training them to familiarize the intended goal of the inquiry, the focus population and the intended information from the respondents as per the questionnaires of the study. The research assistants were deployed across the sub counties of interest, in Marsabit and Makueni

County. Some of the questionnaires were self-administered which gives room for clarification where needed thus enhancing the validity of the data assembled.

The interview schedules were also rolled out to the specific respondents to retrieve the qualitative data from the respective respondents. Semi-structural questionnaires both close and open ended was essential in capturing the intended information relating to the governance practices applied by the county government officials such as “county executive officers”, and “chief officers”. The interviews for the county officials were done at the county headquarters offices. In cases where the CEOs was not available, the researcher interviewed the Cos and directors physically. Other county officials, heads of groups, and community leaders were given the surveys questionnaires. To achieve the targeted population, the service of research assistants were sought in administration of questionnaires.

3.10 Data Analysis Methods

3.10.1 Data Analysis Techniques

Information from all the self-administered structured questionnaires was analyzed by adopting the deductive approach. The study adopted thematic form of analysis in analyzing the qualitative data. Thematic is useful in qualitative research since it focuses on exploring the identifiable thematic structures within a dataset. Rather than merely counting phrases in a text, a thematic approach is able to recognize both implicit and explicit concepts within the data. Coding was done to the data as a way of developing themes within the raw data. Once the qualitative data was coded to numerical form, it was easier to combine all the quantitative data both from secondary and primary sources,

and from regression analysis done. Interpretation of these codes included theme frequencies and graphically presenting relationships between different themes.

The empirical analysis of the data was divided into various categories consisting of descriptive statistical analysis; linear regression analysis and the analysis for verifying the hypothesis of the study. The Statistical Package for the Social Sciences (SPSS) was used to perform descriptive statistics (SPSS). SPSS is appropriate for the study because it allows for the analysis and manipulation of extremely complicated data, among other things, and it is built for both interactive and batch (non-interactive) use.

The harmonic mean formula was utilized to derive and compute the composite index for the study's variables (Agrawal, Borgman, Clark & Strong, 2010).

$$Ci = \frac{\sum FiWi}{\sum Fi} \dots\dots\dots 3.6$$

Where,

Ci Composite index of the variable

F Total Number of Respondents

Wi The relative weight given to each component in a particular variable

i Total number of components

3.10.2 Empirical Model

The current study espoused a Multiple Linear Regression model since the dependent variable is continuous. Multiple regression models were used in assessing the joint effects of all the independent variables (transparency, accountability, equity, and responsiveness) on the dependent variable. Direct regression Model given as;

$$Y = \beta_0 + \beta_1A + \beta_2T + \beta_3E + \beta_4R + \varepsilon \dots\dots\dots 3.1$$

In addition, a separate regression model was created to assess the influence of moderating variables on the connection between the independent and dependent variables. The following step-wise equations were used to estimate the impacts of the independent variable, dependent variable, and moderating variables (policies and government Act) on performance in the study.

To begin, the relationship between the exogenous and endogenous variable equation was calculated as the base model to analyze the connection between the county government's performance and the personnel's governance practices. Second, a regression model using the policy and government act variables (moderating variables) and the dependent variable was estimated to see how the moderating variables affected the performance. All of the independent factors, dependent variables, and moderating variables were included in the final model. This is the main model that will be estimated for the study, and its coefficients will be utilized to draw conclusions on the relationships between performance and governance procedures.

The first model is based on the study's first objective, that is, the effect of governance practices (transparency, accountability, equity, and responsiveness) on the county government performance, was modelled as a linear equation. Since performance in this context is considered to be a continuous variable, regression analysis was most suited.

The regression on the association between governance practices and performance was done using a multivariate approach. The model used to examine the link between the dependent and independent variables was Equation 3.2.

$$Y = \beta_0 + \beta_1 CGP + \varepsilon \dots\dots\dots 3.2$$

Where,

Y –Represents the County Government Performances

CGP – Represents the County Government Practices

Where, Y represent the county government performance, β_0 and β_1 are the beta coefficients of the respective governance practices showed by the county government officials and ε represents the error term. Using multiple linear regression analysis, the coefficient parameters were estimated, and the finding shown either a positive or a negative relationship between the county government performances and the governance’s practices adopted by the county officials.

The link between the dependent variable and the moderating variables (policies and government acts) is the focus of the second model. *Equation 3.3* presents the multivariate regression model that aided the study in assessing the effect caused by government act and policies in influencing the performance of the government. The β_1 & β_2 coefficients guided the study in understanding the direction of performance with the prevailing policies and regulations.

$$Y = \beta_0 + \beta_1 CGP + \beta_2 LF + \varepsilon \dots\dots\dots 3.3$$

Where, LF stands for Legal Framework. Finally, the last model constituted the independent variable, dependent and the moderating variables.

The policy and the government act variables were added into equation 3.2 to form equation 3.4 as follows;

$$Y = \beta_0 + \beta_1CGP + \beta_2LF + \beta_3LF.CGP + \varepsilon \dots\dots\dots 3.4$$

Equation 3.3 was estimated and the β coefficients drawn to make inference on the influence of governance practices, policies set in place by the respective authorities, and government acts on the relationship between county government performance and governance practices adopted by county officials. The moderating variables was tested to establish their significant levels. This aided the study in determining if there was a link between the moderating impact and the independent and dependent variables. (Mackonnon, 2007, Njoroge, 2020). According to Njoroge 2020, the legal framework is incorporated into a model when a moderating variable is significant; it then describes the first example of independent variables where all variables must be significant. There is no moderating effect when the coefficient in model (3.3) is not significant and the legal framework indicators in model (3.4) are not significant, hence the legal framework is only an explanatory variable.

In addition, the study used the hypothesis tests described in Chapter one to determine the significance of the independent factors in explaining the study's dependent variable. The researcher applied an index scale to calculate the changes in a sample of population data points.

3.11 Diagnostic Tests

According to Agrawal, Borgman, Clark and Strong (2010), it is recommended that when assessing for the relations between the independent variable and the dependent variable, a number of tests should be done, such as, the linearity tests, normality tests, multi-collinearity tests and heteroscedasticity tests.

a. Linearity Tests

Linearity tests aided the study in showing the ability within a given range that independent variables gave direct proportional change to the dependent variable (Stephens, 2017). The Pearson's correlation coefficient was used to test the linearity of the association among the variables as recommended by Hazra and Gogtay (2016). They argued that correlation coefficient provides the strength besides the path of the linear relationship.

b. Normality Test

An evaluation of the normality of data is a precondition for several numerical tests since normal data is a basic supposition in parametric testing. This test was important to the study in determining whether a dataset was well modeled by a normal distribution as well as assessing in what way is it likely for a random variable (data set) to be normally distributed (Ghasemi & Zahediasl, 2012). Njoroge, et al (2015), added that normality tests guarantee the fitness of data and reliable results free from under-estimated standard errors. Normality test was established using Shapiro-Wilk. This test has ability to identify retreat from normality due to kurtosis or skewness and/or both. Shapiro-Wilk statistic

ranges from 0 to 1 and if the calculated probability value is below 0.05, the data significantly diverge from normal (Razali and Wah, 2011).

c. Multi-Collinearity Tests

The test was important to the study in detecting cases where a variable included in the model can be computed from other variables in the model. Multi-collinearity problem arises in multiple regression models, given that, as the correlation between variables is high; the standard error of coefficients also rises, making them less reliable (Joshi, Kulkarni & Deshpande, 2012). According to McClelland, Irwin, Disatnik and Sivan (2017), Variance Inflation Factor (VIF) identifies correlation between independent variables and the strength of that correlation therefore mostly preferred in testing multi-collinearity. A VIF was used to test Multi-collinearity. According to Landau and Everitt (2004), VIFs of a test of at least 10 or tolerances of at most 0.1 suggest presence of Multi-collinearity. In this study, VIF value of less than 10 were adopted for detecting the existence of Multi-collinearity.

d. Heteroscedasticity Test

The test was important to the study in determining if the variance of the errors is dependent on the values of the independent variables in a regression model. Levene's statistic was applied to test for homogeneity of variance. Warner (2008) in applying Levene's test recommended that the probability value should be greater than 0.05 to fulfil the homoscedasticity assumption and to allow the regression model for further analysis. Once all the tests have been done and corrections made, the study proceeded to estimate the coefficients in the regression models.

The findings were presented in tabular form showing the frequencies, mean, variances and standard deviations. Data from open-ended questionnaires was analysed through the use of content analysis and results presented in themes according to the respective objectives of the study. To evaluate the effect of governance practices on performances of the county government, a multivariate regression model was adopted by the study. The model is appropriate since it assess the relationship of performances as an independent variable influenced by the governance's practices (transparency, accountability, equity and responsiveness). Additionally, regression model was used to test the hypothesis of each study objective.

Once the data was analyzed and the hypothesis tests were interpreted, the study then was able to answer objective five of the study. The suitable policy recommendations for the county governments of Marsabit and Makueni was developed in line with the findings of the study to address the shortcomings affecting the performance of the county government. Additionally, development of policy recommendations considered the existing county government laws and the national government legislation to avoid ambiguity in its implementations. With the involvement of the local communities in the study, their social aspects were also factored in when formulating the policy recommendations for the county.

3.12 Ethical Considerations

Any study which involves different levels of people, society and governments have to be authorized and in line with societal ethics. This study therefore received introductory letter from the graduate school, Kenyatta University to ascertain that the study is for

academic purposes. The issue of confidentiality was addressed by guaranteeing respondents that the information provided was used specifically be for research only.

Additionally, the study received permit from the National Commission for Science, Technology and Innovation (NACOSTI). In line with the research ethics, the study made all the relevant references, and the data collected during the research period was utilized for the research purpose only. Permission was also sought from the county governments of Marsabit and Makueni. Lastly, consent was sought from the intended respondents to point out their readiness to be involved and their secrecy in answering the questionnaire.

CHAPTER FOUR

RESEARCH FINDINGS AND DISCUSSION

4.1 Introduction

The chapter present details of demographic, descriptive analysis, qualitative and inferential statistics outcomes derived from the data gathered from respondents. Data was collected from respondents in Makueni and Marsabit county governments using structured and semi structures questionnaire and thereafter it was analyzed. The analysis of both quantitative and qualitative data is described in the chapter. Presentations are made in reference to the objectives of this study.

4.2 Response Rate

The response rate was analysed as per number of completed questionnaires as shown in Table 4.1.

Table 4.1: Response Rate

Respondents	Makueni	Marsabit	Total	Percentage
Frequency	153	147	300	100%
Response	143	141	284	94.6%
Non-Response	10	6	16	5.4%

Source: (County Government Record, 2020)

The results in Table 4.1 point out that, 284 out of 300 residents of the two counties responded to the questionnaires. As a result, the response rate was 94.6% and a non-response rate was 5.4%, which was excellent to draw conclusions since the recommend

response rate, is 50%; a 60% response rate is good, while 70% and above response rate is normally inferred to be excellent.

4.3 Demographic Information

4.3.1 Gender of Respondents

The results for the gender of the respondents are presented in Figure 4.1. The government has been pushing for two-thirds gender across all the positions and representations in government. In addition, the opinions and views of people of different genders may vary, therefore, the study considered almost an equal representation as presented in Figure 4.1.

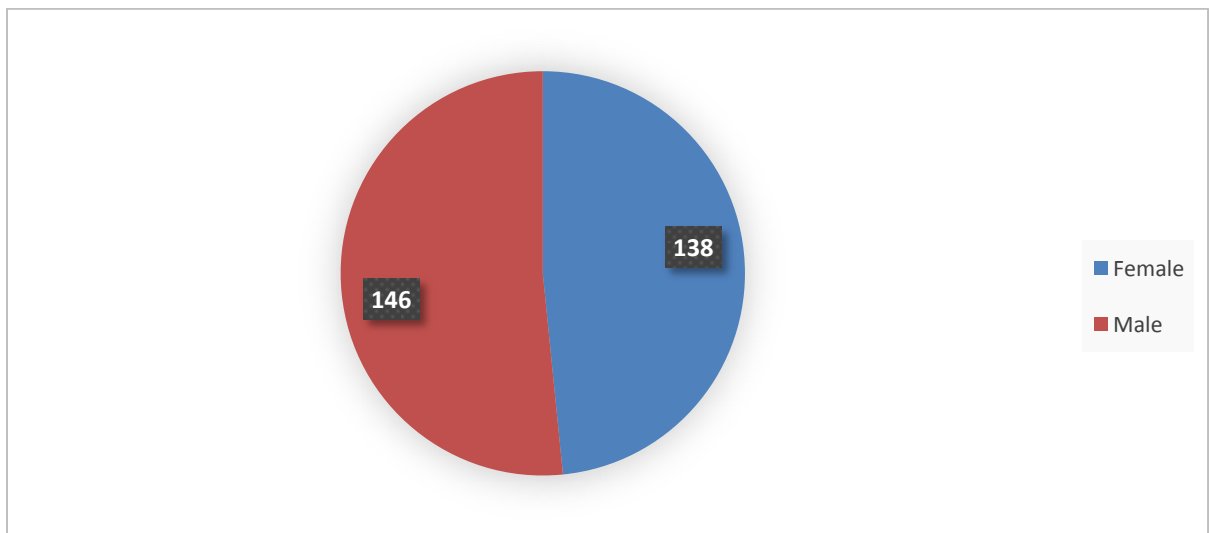


Figure 4.1: Analysis of Gender of Respondents

Source: Researcher (2020)

The results showed that out of 284 respondents, majority were the male respondents at 146, while 138 were female. Both genders however were fairly represented as presented in the pie chart.

4.3.2 Age of the Respondents

The study analysed the respondent's age who answered the questionnaires as presented in figure 4.2. The consideration of the age of respondents was key in getting the views and opinions of both the old and the young.

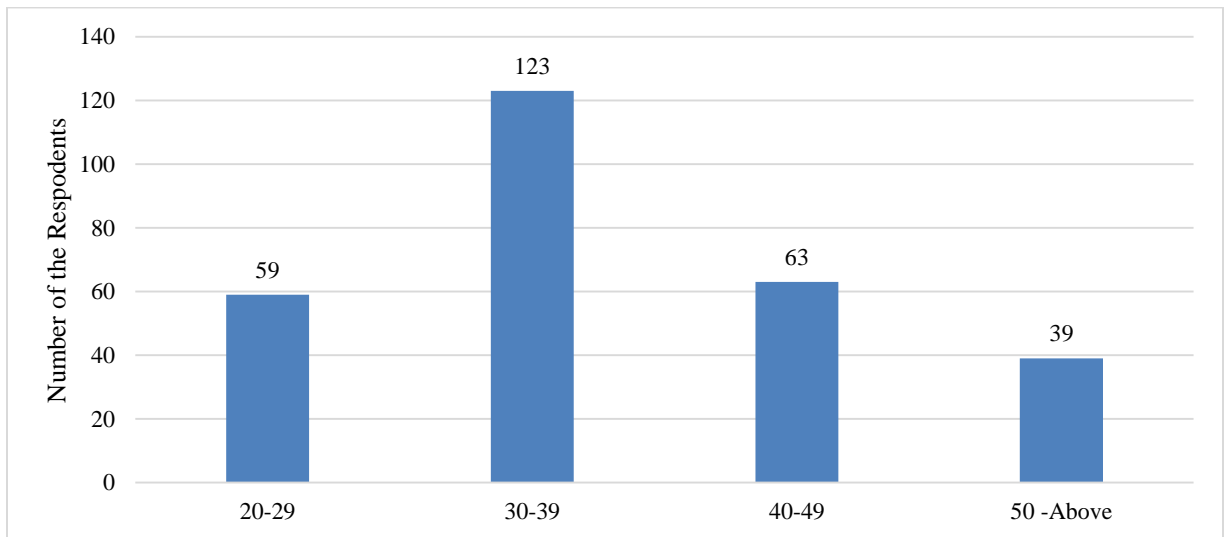


Figure 4.2: Analysis of Age of the Respondents

Source: Field Data (2020)

The findings in figure 4.2 indicate that age group of 30-39 comprised the highest number of respondents. Age group of 40-49 represented the second highest number of 63 respondents, while age group of 20-29 represented the second last by 59 respondents and the age group of 50 and above comprised of the least respondents of 39. The results then demonstrate that all the age group targeted by this study certainly participated.

4.3.3 Education Level of the Respondents

The study analyzed the level of education of the questionnaires respondents as shown in figure 3. The consideration of education level among the respondents was necessary in ensuring that the respondents have sufficient knowledge and understanding on the operations of the county and the expectations as per the Constitutions and other legal frameworks.

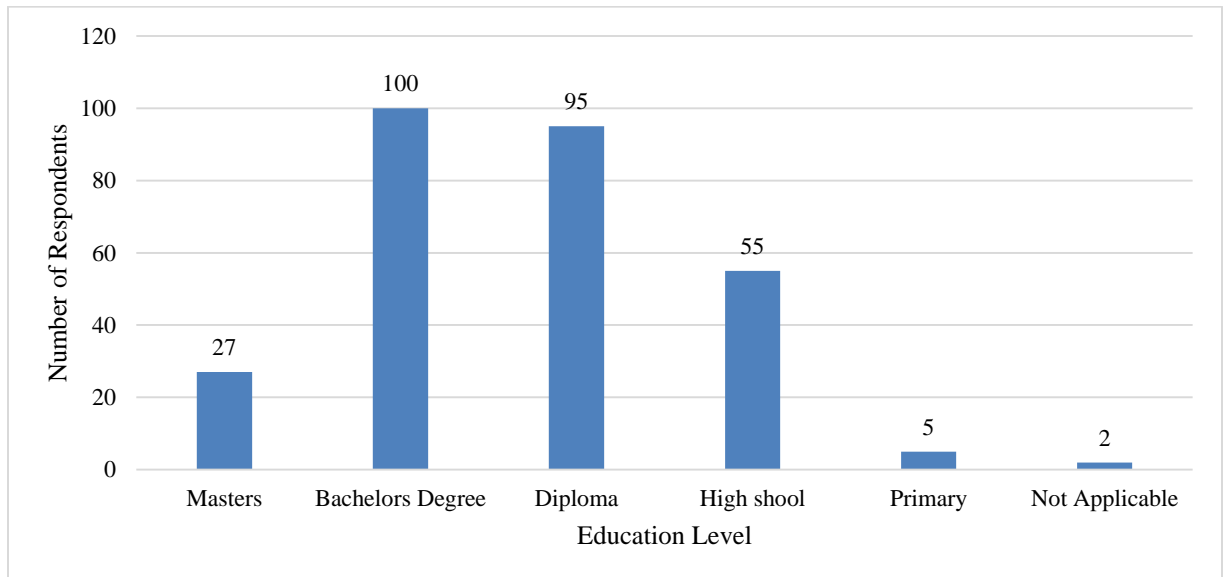


Figure 4.3: Analysis of Education Level of the Respondents

Source: Field Data (2020)

Figure 4.3 Illustrates that, out of 284 respondents, the biggest number of the respondents of 100 had attained bachelor's degree on their level of the education, 95 out of 284 respondents had achieved Diploma level of education, 55 out of 284 respondents had attended high school level education, 27 out of 284 respondents were master's holders, 5 out of 284 had attained their education level at primary school and only 2 respondents out of 284 had no education at all.

4.3.4 Overview Responses

The main objective of the study was to investigate the effects of Corporate Governance Practices on Performance of County Governments in Makueni and Marsabit Counties in Kenya. The researcher aimed to gather overview feedback from the sampled population on the impacts of the existences of the two-county government. Considering there was no significant differences in terms of the characteristics and over-view of the responses, the findings from two counties were combined as presented in table 4.2.

Table 4.2 Overview Responses

Statements	Number of Respondents		Percent (%) of Respondents	
	Yes	No	Yes	No
Does the county Government of Makueni and Marsabit have qualified staff?	14	270	4.9	95.1
Does the county Government of Makueni and Marsabit deliver their performance in time	8	276	2.8	97.2
Does the County Government of Makueni and Marsabit utilize their resources effectively and efficiently	3	281	1.1	98.9
Has the introduction of the County Government of Makueni and Marsabit Improved your lifestyle	139	145	48.9	51.1
Does the County Government of Makueni and Marsabit engage its citizens on matters relating to development of the county	27	257	9.5	90.5
Does the political influence play a role in influencing the performance of the county government of Makueni and Marsabit	228	56	80.3	19.7

Source: Field Data (2020)

Table 4.2 shows that out of the 284 respondents, 95.1 percent does not agree that the two County Governments have qualified staff while 4.9 percent agree to the statement. The results also show that 2.8 percent of the respondents agree that the County Government of Makueni and Marsabit deliver their performance in time while 97.2 percent does not

agree. It can be observed from the table that 1.1 percent say that the County Government of Makueni and Marsabit utilize their resources effectively and efficiently while 98.9 percent disagree to the statement.

Further, the findings show that 51.1 percent, which is close to the half number of the respondent's, do not agree that the introduction of the County Government of Makueni and Marsabit has improved their lifestyle while 48.9 percent agree to the statement. The results show that 9.5 percent agree that the County Government of Makueni and Marsabit engage its citizens on matters relating to development of the county whereas 90.5 percent opposed the statement. In conclusion, the researcher found out that the 19.7 percent of the respondents supported the statement that political influence play a role in influencing the performance of the county government of Makueni and Marsabit. However, 80.3 percent were in support of the statement. From the findings it is probable to conclude that the majority of the target population of the County Government of Makueni and Marsabit did not agree to the researcher's statement concerning the impacts of the existences of the two-county government.

4.4 Diagnostic Tests for Multiple Linear Regression Analysis

Assumptions of multiple linear regression analysis were conducted to confirm the suitability of the observed data for estimating population parameters. This was necessary because violation of such assumptions would result in erroneous estimation of population parameters. The analysis involved the test of linearity, normality, multicollinearity, and homoscedasticity.

4.4.1 Test of Linearity

The assumption of linearity was tested to confirm if the association between the dependent variables and independent variable was linear or not. This assumption was tested using Pearson correlation analysis as shown in the table 4.3.

Table 4.3: Pearson Correlation Analysis

		Organizational Performance
Accountability	Pearson Correlation	.859**
	Sig. (2-tailed)	.000
	N	281
Transparency	Pearson Correlation	.651**
	Sig. (2-tailed)	.0000
	N	281
Equity	Pearson Correlation	.542**
	Sig. (2-tailed)	.000
	N	281
Responsiveness	Pearson Correlation	.552**
	Sig. (2-tailed)	.000
	N	281
Legal Framework	Pearson Correlation	.637**
	Sig. (2-tailed)	.002
	N	281

Correlation is significant at the 0.01 level (2- tailed); Correlation is significant at the 0.05 level (2-tailed)

Source: Field Data (2020)

The results of correlation analysis showed all the dependent variables have a linear relationship with the independent variable. Apparently, bivariate correlation was linear and positive for all the pairs of variables as the correlation coefficient ranged between 0.542 for equity and 0.859 for accountability with corresponding p-values not exceeding 0.05. Therefore, the slope of the regression lines for all the pairs of variables is significantly different from zero, indicating that the test of linearity has not been violated.

4.4.2 Normality Test

The assumption of normality was tested using Shapiro-Wilk statistic. This test was conducted to evaluate if the sample data set follows a normal (bell-shaped) distribution or not. The results of the test of normality are presented in the table 4.4.

Table 4.4: Test of Normality using Shapiro –Wilk statistic

Variable	Shapiro-Wilk			Decision
	Statistic	Df.	Sig.	
Accountability	.778	30	0.000	Normal distribution
Transparency	.738	30	0.000	Normal distribution
Equity	.815	30	0.000	Normal distribution
Responsiveness	.775	30	0.000	Normal distribution
Legal Framework	.976	30	0.000	Normal distribution
Performance	.821	30	0.000	Normal distribution
Corporate governance practices	.778	30	0.000	Normal distribution

a. Dependent Variable: Performance

Source: Field Data (2020)

The output of Shapiro-Wilk test displayed that all the p- values ($0.000 < 0.05$) of the reported statistics for research variables in this study were significant. Therefore, the assumption of normality has not been violated.

4.4.3 Multi-collinearity Test

The assumption of multicollinearity was examined using Variance Inflation Factor (VIF) relating to the explanatory variables. In this test, any VIF that is greater than 10 suggests

that there is a probability of a presence of multi-collinearity (Newbert, 2008). The results of test of multicollinearity are presented in the table 4.5.

Table 4.5: Test of Multi-collinearity

Model	Collinearity Statistics		Comment
		VIF	
	Accountability	2.567	No Multicollinearity
	Transparency	1.256	No Multicollinearity
	Equity	3.027	No Multicollinearity
	Responsiveness	7.684	No Multicollinearity
	Legal framework	5.341	No Multicollinearity

Source: Field Data (2020)

Table 4.5 indicates that all the research variables had VIFs less than 10. According to Newbert (2008), VIFs of at least 10 and below suggests absence of multicollinearity. Transparency indicator had the least VIF of 1.256 while responsiveness indicator recorded the highest VIF of 7.684. This implies that there was no multicollinearity and thus all the predictor variables were maintained in the regression model, as this is consistent with the threshold recommended by Newbert (2008).

4.4.4 Homoscedasticity Test

Furthermore, the supposition of homogeneity of variance was examined using Levene's test for equality of variance. The results of the test of homogeneity of variance between independent and dependent variables are shown in table 4.6.

Table 4.6: Homoscedasticity Test Results

Variable	Levene's Statistic	df1	df2	Sig.	Decision
Accountability	2.62	4	177	0.077	Assume equality of variance
Transparency	2.24	4	177	0.743	Assume equality of variance
Equity	2.71	4	177	0.118	Assume equality of variance
Responsiveness	2.16	4	177	0.182	Assume equality of variance
Legal Framework	1.56	4	177	0.063	Assume equality of variance
a. Predictors: (Constant), Accountability, Transparency, Equity, Responsiveness, Legal framework					
b. Dependent Variable: Organizational Performance					

Source: Field Data (2020)

4.5 Descriptive Statistics

4.5.1 Accountability Descriptive Statistics

The respondents were asked to provide their level of agreement to the accountability in line of duty statements. Thereafter the descriptive statistics was executed on the data collected and the summary statistics was done through calculation of the minimum, maximum, mean and standard deviation of the study variables. The bases for quantitative data analysis were formed for this study through the experimental sample and the outcomes were displayed in Table 4.5.

Table 4.5 Accountability Descriptive Statistics

Statement	Number	Minimum	Maximum	Mean	Std. Dev.
The project proposals are given priority	284	1	5	3.75	1.318
I have contributed in some of these projects	284	1	5	3.68	1.332
Projects are fairly distributed in Sub-Counties	284	1	5	3.42	1.226
Money set aside for projects are accounted	284	1	5	3.40	1.284
Equal development agenda all Sub County	284	1	6	3.27	1.156
Responsibility to report and no mismanagement	284	1	5	3.64	0.958
Accountability to the community	284	1	5	2.68	0.943
Utilization of public funds and resources efficiently and effectively	284	1	5	2.65	1.129
Aggregate scores		1.00	5.00	3.31	0.891

Source: Field Data (2020)

The descriptive analysis results for 284 respondents on accountability in line of duty statements indicated that the minimum number was 1 while the maximum number was 5 with aggregate mean of 1.00 and 5.00 respectively.

The results also show that in a scale of 1 to 5, the aggregate mean score was 3.31 and the aggregate mean score for standard deviation was 0.891 implying that the more than half of respondents agree that the counties performance is affected by accountability. The mean values of variables under consideration range from 2.65 and 3.75. The highest mean value of 3.75 imply that respondents agree that project proposals are given priority meaning there is significant number of projects proposals not prioritized. The second highest mean is 3.68, which shows that at moderate level respondents have participated in the county projects. The item with a mean of 2.65 and a standard deviation of 1.129

indicate that respondents did not agree that public resources are utilized efficiently and effectively

The result shows low standard deviation, showing that only a few respondents vary in their opinions. The narrow variability of respondents also presents that the mean sample is steady therefore the results can be trusted as a true reflection of the population mean and can be used to make the inference.

Additionally, on whether the county governments were implementing development projects equally across the sub counties, the mean for the responses was 3.27. This implied that at least more than half the number of respondents agree that there is equal development agenda in all locations across the sub counties. This highlights partly the success of implementation of annual development plans (ADPs) and county integrated development projects (CIDPs) however, there are no clear respective county legal frameworks on how to distribute revenues and development projects across the sub counties.

Public finance Management Act, 2012 requires that the counties to prepare their financial statements in line with the financial accounting standards, the results for the study showed that the counties adhere to the act, with respondents' views having a mean of 3.64, which meant that some acknowledge that counties adhere to the law when reporting their financial statements. Additionally, according to the county staff, majority of them agreed that financial statements were also prepared in adherences to the Generally Accepted Accounting Principles and that the reports were published.

The residents from the two counties however are of the opinion that the respective governments are not distributing projects fairly. This was evident by a mean of 3.42 in the responses from Makueni and Marsabit, which implied that they disagree that the counties share development projects equally. The findings are in agreement with the report done by International Budget Partnership in Nakuru, Kisumu and Elgeyo Marakwet, which showed that the sub counties were not receiving equal distribution of development projects from their respective county governments.

In conclusion, the low variability of responses demonstrates that the activities commenced for accountability of public funds are minimal and are thus established to be essential for affecting the performance of Makueni and Marsabit County Governments of Kenya.

4.5.2 Transparency Descriptive Statistics

The respondents were invited to give their opinions on the level of agreement to the transparency in line of duty statements. Descriptive analysis was executed on the data collected and the outcomes were analyzed in terms of minimum, maximum, mean and standard deviation of the study variables. The results were displayed in table 4.6 below.

Table 4.6 Transparency Descriptive Statistics

Statement	Number	Minimum	Maximum	Mean	Std. Dev.
Financial statements and reports are published regularly	282	1	5	3.04	1.056
Transparency in management of funds	284	1	5	3.30	1.040
Procurement process and tendering are transparent	284	1	5	2.87	1.165
Targeting of beneficiaries (women, youth, children)	284	1	5	3.40	1.064
Information Sharing among the community members	283	1	5	2.78	0.977
Sufficient laws to address the issue of conflict of interests	284	1	5	3.02	0.845
Aggregate scores	1.67	4.33	3.07	0.664	

Source: Field Data (2020)

The descriptive analysis results for 284 respondents on transparency in line of duty statements show that the minimum number was 1 while the maximum number was 5 with aggregate mean of 1.67 and 4.33 respectively.

The results also show that aggregate mean score was 3.07 and the aggregate mean score for standard deviation was 0.664, which highlight that respondents agree that transparency affect the performance of the counties. The mean values of statements under consideration range from 2.78 and 3.40. The item with the highest mean value of 3.40 and a standard deviation of 1.064 indicates that respondents viewed projects as targeting the beneficiaries (women, youth, and children). The item with the lowest mean of 2.78 and standard deviation of 0.977 imply that respondents did not agree that county information is shared among the community members.

The second item with a mean of 3.30 and standard deviation of 1.040 show that respondents agree to a moderate level that there is transparency in management of funds implying that there is a significant of ambiguity in the management of funds. The standard deviation ranges from 0.845 to 1.165. The narrow variability is shown in the range response across the tested transparency measures showing that respondents views are within the same range. In this manner, the total mean for the example is viewed as solid while assessing the specific mean score and consequently pertinent to make inferences. The shown variability of responses confirm that the areas used for measuring transparency are relevant and are significant for the performance of Makueni and Marsabit county governments. This was in agreement with the study by Thuge (2018) in Mombasa County indicated that; financial management systems, auditing, accounting policies and procure and tendering processes directly influences financial transparency in the counties. In this regard, the outcomes from the current study suggest that weaknesses in transparency of service delivery in the two counties influence the overall performances of the county.

4.5.3 Equity Descriptive Statistics

The respondents were requested to provide their point of agreement to the equity in line of duty statements. The data was analyzed and presented in terms of the maximum and the minimum number of respondents, the mean and the standard deviation as displayed in table 4.7.

Table 4.7: Equity Descriptive Statistics

Statement	Number	Maximum	Minimum	Mean	Std. Dev.
Addressing the needs for the needy e.g. disabled	284	1	5	3.14	0.995
Project reach(spreading benefits to all community members)	284	1	5	3.31	1.034
Impact of the projects on poverty i.e. improving live hoods	284	1	5	3.32	0.997
The county government considers the 2/3 gender balance	284	1	5	3.15	1.147
The county government has sufficient laws concerning equity in the county	284	1	5	3.20	0.811
Aggregate scores	1.00	4.40	3.22	0.740	

Source: Field Data (2020)

The descriptive analysis results for 284 respondents on equity in line of duty statements show that the minimum number was 1 while the maximum number was 5 with aggregate mean of 1.00 and 4.40 respectively.

The results also demonstrate that aggregate mean score was 3.22 and the aggregate mean score for standard deviation was 0.740 proving that on average equity is key for the performance of the counties under study. The mean values of items under consideration range from 3.14 and 3.32. The highest mean of 3.32 and a standard deviation of 0.0811

indicate that the respondents agreed that the County Governments under study has sufficient laws concerning equity in the county. This means that there are gaps for sufficient laws concerning equity in the Counties.

The item with a mean of 3.31 and a standard deviation of 1.034 show that respondents agreed at moderate level that project spread benefits to all community members. The lowest mean of 3.14 and a standard deviation of 0.995 was the aspect of addressing the needs for the needy e.g. disabled. This was rated too little extent implying that the Counties under study address the needs of the needy at minimal extent.

The standard deviation values range from 0.034 to 0.997. This low variability points out that the response dents views varied at low extent. Consequently, the slight variations of responses show that activities undertaken for measuring equity in this study are essential in the County Governments and are crucial for the performance of Makueni and Marsabit County Governments of Kenya.

4.5.4 Responsiveness Descriptive Statistics

Makueni and Marsabit County Governments of Kenya respondents were asked to give their level of agreement to the responsiveness in line of duty statements. The results were shown in table 4.8.

Table 4.8: Responsiveness Descriptive Statistics

Statement	Number	Minimum	Maximum	Mean	Std. Dev.
Engagement of stakeholders in distribution and allocation of resources	283	1	5	3.13	0.977
The County responds to citizens complain in a timely manner	284	1	5	2.89	1.027
The County adequately balances stakeholders demand	284	1	5	3.03	0.973
Continuously assess citizen satisfaction	284	1	5	2.98	1.016
Community participation in decision making	284	1	5	3.08	0.958
Relevance of projects to people’s needs	284	1	5	3.31	0.914
Aggregate scores		1.67	4.33	3.06	0.806

Source: Field Data (2020)

The descriptive analysis results for 284 respondents on responsiveness in line of duty statements show that the minimum number was 1 while the maximum number was 5 with aggregate mean of 1.647 and 4.33 respectively.

The results also show that aggregate mean score was 3.06 and the aggregate mean score for standard deviation was 0.806 showing that the respondents agree that responsiveness affect the performance.

The mean values of indicators in form of statements under consideration range from 2.89 and 3.31. Relevance of projects to people’s needs had the highest mean of 3.31 and standard deviation of 0.914 which is an indication that respondents agreed to the statement. The second item was about the engagement of stakeholders in distribution and allocation of resources, which had a moderate agreement as shown by a mean of 3.13 and a standard deviation of 0.977. The lowest rank item was concerned about the county responds to citizens complain in a timely manner whereby the respondents disagreed.

The results also show values range of standard deviation from 0.914 to 0.977. The low variability confirms that the actions adopted for assessing responsiveness are viewed almost equally by the respondents. The tight changeability demonstrate that the total example mean is a dependable and stable assessor of the populace mean and is entirely essential while making decisions regarding performances of Makueni and Marsabit County Governments of Kenya.

4.5.5 Descriptive Statistics for Performance of ASAL Counties

Makueni and Marsabit County Governments of Kenya performance data was collected and was analyzed in terms of minimum and maximum number, the mean and the standard deviation. The outcomes were displayed in table 4.9.

Table 4.9 Performance of Makueni and Marsabit county governments of Kenya

Statement	Number	Minimum	Maximum	Mean	Std. Dev.
Procedure used to identify projects	284	1	3	2.35	0.679
Types of projects within the sub county	284	1	3	2.27	0.684
Location of projects within the Sub County	284	1	3	2.02	0.790
Transparency in management of Fund	284	1	3	2.21	0.737
Community involvement in decision-making	284	1	3	2.20	0.074
Info distribution to community members	284	1	3	2.17	0.778
Cost of projects	284	1	3	1.92	0.787
Conflict or dispute resolution mechanisms in place	284	1	3	2.33	0.690
Relevance of projects to people's needs	281	1	3	2.19	0.804
Quantity (number) of projects Implemented	284	1	3	2.20	0.780
Time taken to implement projects	284	1	3	2.11	0.780
Targeting of beneficiaries i.e. special groups	284	1	3	2.29	0.724
Project reach (spreading benefits to members)	284	1	3	2.30	0.701
Equity (Addressing the needs of the most needy)	284	1	3	2.33	0.710
Accountability of duty bearers to the community	284	1	3	2.26	0.694
Impact of projects on poverty	284	1	3	2.36	0.661
Aggregate Score		1	3	2.22	0.606

Source: Field Data (2020)

Table 4.9 exhibits that the aggregate score for mean and standard deviation score for the measures of performance of Makueni and Marsabit County Governments of Kenya is 2.22 and 0.060 respectively. The highest mean value is 2.36 indicating the agreement of impact of projects on poverty, which also had a standard deviation of 0.661.

The second highest mean value was 3.35 whereby the respondent forwarded their moderate views on how projects are identified. The lowest rated mean score was 1.92 for

the cost of projects statement, which had standard deviation of 0.787. This implied that the respondents agreed to a little extent that projects costs are minimized.

The results also show that the standard deviation values range from 0.661 to 0.804. As indicated from the outcomes, the fluctuation of responses is low. The tight inconstancy additionally suggests that the criticism from the respondents of the two Counties is extreme and is around the total mean score. Consequently, it is clear that the example mean is a steady evaluator of the genuine mean in this review. The standard deviation and the outcomes were displayed in table 4.10.

Table 4.10 Legal Framework

Statement	Number	Minimum	Maximum	Mean	Std. Dev.
Access to government procurement opportunities (AGPO) regulation of 30 percent to the youths is adhered to.	31	1	4	2.10	0.831
The national values including good governance, integrity, transparency and accountability are adhering to according to chapter two the constitution of Kenya.	31	2	5	2.84	1.003
Policies set up to allow public participation in projects	31	1	4	3.06	1.031
Public policies change with technological inventions influencing performances in the county directly and indirectly	31	1	4	2.39	0.803
Interest groups advocate for public policies that serve the desire of their members for particular infrastructure projects and enhanced service provision.	31	2	5	3.45	0.995
Government policies provide a framework for monitoring, auditing and evaluation of the government projects and programs.	31	1	4	2.52	0.926
The county has developed constituent policies to regulate the public spending i.e. Introduction of expenditure ceilings.	31	2	5	3.71	0.783

The county public service commission perform its mandate effectively as mandated by the constitution of Kenya article 233 (1) of ensuring efficient, effective and economic use of public resources, good governance, integrity, transparency, and accountability for administrative acts.	31	1	4	3.10	1.076
The county government adhere to the Public Finance management act (PFMA) Section 48,123 (3),139 and166(4c) which requires that budget documents, including the budget Estimates and approvals, county fiscal strategy paper (CFSP), audited accounts, annual reports, and quarterly report, be published and publicized with in laid out times in user-friendly for mats so that citizens can provide meaningful insights and engagements.	31	2	4	3.52	0.851
The county government conducts its business openly and publicly to facilitate citizen involvement in their business and committees (the constitution of Kenya, Article 196).	31	1	4	2.94	1.031
Members of the county assembly maintain close contact with the electorate and consult with the public on issues under discussion in the county assembly (county government act, Section9(1)).	31	2	4	2.52	0.811
Governor is responsible for promoting and facilitating citizen participation in the development of policies and plans, delivering services, and for submitting an annual report to the county assembly on citizen participation in the affairs of the county government (county government act, Section30 and 92).	31	2	5	3.52	0.811
County government has developed city-level interactive websites on which planning information is posted and feedback received (urbanareasandcitiesact,2011)	31	1	5	3.65	0.755
The county has established mechanisms to facilitate public communications and access to information with the widest public outreach using media (CGA, section 94 and 95)	31	1	4	2.35	0.95
The county has established the County Budget and economic for consultation by the county government on plans and budgets (pf mact, section137).	31	2	4	3.39	0.844
Aggregate Score	31	1.7	4.1	3.0	0.465
Source: Field Data (2020)					

Table 4.10 exhibits that the aggregate mean score for the moderating variable measures is 3.0. The aggregate score for standard deviation is 0.465. The mean values range from 2.10 to 3.71. The County developed constituted policies to regulate the public spending

i.e. Introduction of expenditure ceilings statement had the highest mean of 3.71 and a standard deviation of 0.783. The implication is that the respondents agreed to a moderate extent to spending regulation policies while proved a room for non-existences of such policies.

The item that followed as second had a mean of 3.65 and a standard deviation of 0.755, which showed that respondents agreed moderately that the County Government, had developed city-level interactive websites on which planning information is posted and feedback received (urban areas and cities act, 2011). The lowest rated item was concerned about the access and adherences to government procurement opportunities (AGPO) regulation of 30 percent to the youths where by the mean scored was 2.10 with a standard deviation of 0.831 indicating non-adherence and inaccessibility of government procurement opportunities (AGPO).

The observation made from the result of standard deviation is that values ranged from 0.755 to 1.076. As indicated in the findings, the changeability of responses is low. The slight variability infers that the response from the respondents of the two counties is within the same range. Thus, it is clear that the sample mean is a stable estimator of the true mean in the study.

4.6 Qualitative Analysis

4.6.1 Accountability Qualitative Analysis

The open-ended questionnaires were presented to the target population with the goal of gathering both quantitative data and qualitative data and the response was analyzed and presented in tables and prose form. Accountability results sought to obtain responses on cases and forms of corruption and mismanagement to public finance in projects, ways for addressing corruption as well as ways for enhancing accountability. The heads of groups and community leaders sampled for the study on behalf of the entire public in the county were asked if they had heard of cases of corruption and mismanagement of public finance in projects established by County Government. The findings established that majority (at least 94 percent) of the respondents were aware of cases of corruption in the county. Due to the high percentage of respondents who yes, the findings imply that corruption indeed exist in the two counties.

Further, the heads of groups and community leaders in the counties were requested to highlight the most common form of corruption known by them. According to the respondents the most common cases of corruption in the counties is the payment of bribes to access services or certain favors. In addition, the practice of nepotism among the county officials is also rampant according to the respondents from the counties under the study. Unprocedural awarding of tenders and shoddy implementation of projects in the two counties is currently affecting the performances of the Makueni and Marsabit County Governments.

In conclusion, the target population in the Makueni and Marsabit County Governments of Kenya were also asked to suggest ways for addressing the corruptions by the respective authorities to enhance accountability by Counties and give their opinion on how counties should do to ensure that all public servants in the County adhere to accountability principle. Majority of the respondents suggested that there should be penalties and fines for perpetrators, that there should be frequent performance evaluation and that there should be external auditors for auditing the public funds.

4.6.2 Transparency Qualitative Analysis

The respondents of Makueni and Marsabit County Governments of Kenya were given the open-ended questionnaires with the purpose to providing both qualitative data and quantitative data in regard to the transparency of counties activities. Their responses were analyzed and presented in tables and prose form. The study aimed to obtain responses from the sample size on the corporate practices of transparency. The sampled population was asked to provide their opinions and their thoughts that enhances transparency in the county government and improve the adherence by all the public servants in the county. More than 50 percent of the respondents suggested that all county information should be shared to the public and published on the county websites for transparency. Such information to be published includes county developments plans, the county yearly budgets, the tender awards, County milestones and publish the county audited financial reports on a regular basis such as semiannually.

Other respondents suggested that all county stakeholders should be involved in the matters concerning their respective counties, others insisted on formulation and

implementation of strong monitoring systems while other respondents recommended for punishment by the law for all offenders and non-adherence to the set laws and regulations at large. From the suggestions gathered, it can be concluded that there is no transparency in both Makueni and Marsabit county governments of Kenya.

4.6.3 Equity Qualitative Analysis

The researcher aimed to obtain information about equitability from respondents of Makueni and Marsabit County Governments of Kenya by use of open-ended questionnaires. The researcher main target was to gather both qualitative and quantitative data. The responses obtained were analyzed and presented in tables and prose form. Makueni and Marsabit County Governments of Kenya sampled population were encouraged to fill in the questionnaire with their opinions and suggestions on ways that will ensure equity is adhered to by the public servant of both counties.

The majority of respondents suggested the following, there should be equitable allocation of resources, engagement of county stakeholders in the matters concerning their respective counties, Enforcement of the county laws, strict monitoring of the project's life cycle and execution of county activities in accordance to the law. A number of other respondents recommended regular invitation of the public to give suggestions and views on county projects, prioritization of county activities, equal tender opportunities as well as hiring of competent county public servants. From the suggestions and recommendations of the respondents of both counties, it can be concluded that the respondents imply that there are no equity practices in the Makueni and Marsabit County Governments of Kenya.

4.6.4 Responsiveness Qualitative Analysis

The Study focused to ascertain both quantitative data and qualitative data from the targeted residents of Makueni and Marsabit County Governments of Kenya. The respondents were provided with open-ended questionnaires to feed in their response concerning the responsiveness of their respective County under the study. Their responses were analyzed and presented in tables and prose form.

The study presented the target population with an opportunity to provide their opinion on what they thought the County Government would do to ensure that all the public servants in the Counties under study adhere to responsiveness. The respondents provided various suggestions. A number of respondents recommended that the Counties should prioritize people's needs and also follow up on those needs, there should be timely delivery of service, timely response to the public demands and follow up and solve the public demands.

Other respondents suggested that there should be adherence to the County development plans and focus to achieve quality outcomes; others give the opinion that there should be full engagement of public in the County decisions and other respondents were for strengthening of County resident connection. From the feedback provided by the targeted population, it can be summarized that there were no adequate responsiveness mechanisms in the Makueni and Marsabit Counties.

4.7 Inferential Statistics

This study applied linear regression analysis and the analysis for verifying the hypothesis of the study to scrutinize effects of corporate governance practices on performance of

Makueni and Marsabit County Governments of Kenya. In this case, accountability, transparency, equity, and responsiveness were regressed on performance.

Table 4.13: Results of Regression Analysis

Goodness of fit	Test Statistic	P-value	
Adjusted R-squared	0.751		
F-statistics	72.081	0.000	
Dependent Variable = Performance	Linear Regression Results		
	Coefficients	t-statistics	P-value
Accountability	0.558	17.953	0.003*
Transparency	0.099	2.269	0.024*
Equity	0.108	2.661	0.008*
Responsiveness	0.136	3.432	0.001*
(Constant)	0.134	1.461	0.095**
	Sum of Squares	Df	Mean Square
Regression	76.771	3	4.567
Residual	24.948	276	0.036
Total	101.718	276	
a. *Significant at 5% level; **Significant at 10%			
b. Predictors: (Constant), Accountability, Transparency, Equity, Responsiveness			

Source: Field Data (2020)

The estimated coefficient of the model is summarized in the equation below.

$$\text{Performance} = 0.134 + 0.558 \text{ Accountability} + 0.099 \text{ Transparency} + 0.108 \text{ Equity} + 0.136 \text{ Responsiveness}$$

Table 4.13 shows that the adjusted R-square is 75.1%, meaning that the independent variables jointly (Accountability, Transparency, Equity and Responsiveness, which are used as corporate governance practices variables combined) explain roughly 75 per cent of changes in the dependent variable, while the remaining are influenced by other factors excluded from the model. In this way, the model can dependably be utilized to test the impact of corporate governance practices on the performances of the counties. Hence,

corporate governance practices are significant in influencing changes in county performance. The constant in the model is positive and F statistic significant 72.081, t-statistic of 1.461 and P value = 0.095 < 0.10. Similarly, all other independent variables positively influenced performance of the county as discussed below.

4.7.1 Accountability

The researcher intended to assess the effect of accountability practices on performance of County Governments in Marsabit and Makueni Counties.

The regression analysis results in *Table 4.13* established that accountability is significant at 0.558, and P-value of 0.003 < 0.05. This implies that there is a positive link between performances and accountability practices. This implies that at 95% confidence level, accountability practices affect the performance of Makueni and Marsabit County Governments of Kenya in a positive way. The findings further indicate that, a surge in a single unit of transparency practices leads to 0.558 improvement in performance. Therefore, it can be inferred that accountability affects the performance of Makueni and Marsabit County Governments of Kenya.

The findings are in line with the results established by Han and Hong (2016), which showed a positive relation between the three functions of accountability (performance evaluation, Human Resource Management and competition as observed by employees of public organization) on the performances of an institution of a government. The findings from the study disclosed that the extent of accountability demonstrated in performance assessment, recruitment and reward all affected positively and considerably organizational performance.

Additionally, the current study aligns with the results established by Ljungholm (2015) study, which provided evidence of how accountability and transparency relevant to enhancing performance of a government has been influencing reduction in corruption in the government while improving citizen satisfaction with the provision of public services. Therefore, the current study also provides further evidence and information to the current research on the impact of enforcing transparency in a government.

The findings are contrary to the report done International Budget Partnership (IBP) in three counties (Kisumu, Nakuru and Elgeyo Marakwet) which showed that there was no consistency in how counties distribute development projects across counties and therefore, the effect of accountability on performances were minimal (Nyangaka, 2016). Public finance Management Act, 2012 mandates the counties to come up with their financial statements in line with the financial accounting standards. The regression results are supported by the descriptive analysis results, which showed that the counties adhere to the act. This meant that majority of the residents acknowledge that counties adhere to the law when reporting their financial statements. Additionally, according to the county staff, majority of them agreed that financial statements were also prepared in adherences to the Generally Accepted Accounting Principles and that the reports were published.

The residents from the two counties however are of the opinion that the respective governments are not distributing projects fairly. The findings agree with the report done by International Budget Partnership in Nakuru, Kisumu and Elgeyo Marakwet, which showed that the sub counties were not receiving equal distribution of development projects from their respective county governments.

4.7.2 Transparency

This study intended to evaluate the effect of transparency practices on the performance of County Governments in Marsabit and Makueni Counties. The regression analysis results in *Table 4.13* established that transparency is significant at 0.099, and P-value of $0.024 < 0.05$. This denotes that a positive link exists between performances and transparency practices, at 95% confidence level. It is likewise demonstrated that, a surge in a single unit of transparency practices will lead to 0.099 increases in performance. Therefore, it can be inferred that transparency affects the performance of Makueni and Marsabit County Governments of Kenya.

The positive effect of transparency on county performances as established by the current study corresponds to the findings established by Kim and Lee (2017), which showed a direct positive link between enhancements of transparency on performances in South Korea. The study further, showed direct positive effect of local participation throughout the policy formulation stages on enhancing transparency in the governments.

The current study therefore provides the direction of influence and the extent of the effect of transparency on county government performances. Therefore, besides showing a positive relationship between transparency and performances in the county as established by Kim and Lee study, the current study established a magnitude of the effects 10 per cent. That is, an increase in any effort meant to enhance transparency in government operations leads to about 10 percent improvement in county government operations such as provision of services.

Further, the study implies that performances is sensitive to the changes in factors that influence transparency by about 10 % (0.099). This supports the findings established by Lerno (2016), which showed that internal control practices as an element of boosting transparency had positive effect on performances. The effect was minimal because many county residents had insufficient information regarding county performances and programmes such as whether the counties were collecting adequate revenues to cover the costing of running the government. Similarly, the residents could not tell.

A study by Thuge (2018) in Mombasa County indicated that; financial management systems, auditing, accounting policies and procure and tendering processes directly influences financial transparency in the counties. In this regard, the outcomes from the recent study suggest that weaknesses in transparency of service delivery in the two counties influence the overall performances of the county.

The Constitution of Kenya, Article 227, enabled establishment of Access to Government Procurement Opportunities (AGPO) program, which requires counties to ensure equity, transparency and cost-effectiveness in procurement of goods and services. The results imply that the two counties adhere to the requirement and that citizens agree with what the county governments are doing in terms of ensuring AGPO regulations are adhered to.

4.7.3 Equity

The study sought to examine the effect of equity practices on the performance of County Governments in Marsabit and Makueni Counties. The regression analysis results in *Table 4.13* established that equity is significant at 0.108, and P-value of $0.008 < 0.050$. This denotes that there is a positive association between performances and equity practices.

This implies that at 95% confidence level, equity practices affect the performance of Makueni and Marsabit County Governments of Kenya in a positive way. It is equally demonstrated that, a surge in a single unit of equity practices result in 0.108 escalations in performance. Therefore, it can be inferred that equity affects the performance of Makueni and Marsabit County Governments of Kenya.

The results support the findings established by Waiswa and Phelps (2017), which showed that some county governments have embraced the elements of equity in access to key county opportunities. The study cited the case of Biashara ward in Kiambu County, which encourage both women and men from diverse religions to air their grievances through forums held in the ward regularly (Waiswa & Phelps 2017).

The Commission of Revenue Allocation has been mandated by the Constitution of Kenya to design the formulae of distributing resources county governments, however, it is not clear yet how the counties are allocating resources to sub counties and other administrative units in the county. A study by International Budget Partnership in (2016) showed that most counties used the following parameters to share revenue among the sub counties and wards; population, county flagship projects, poverty index, land area, emergencies, fiscal responsibility, and arid and semi-arid areas (Kinuthia & Lakin, 2016). All these parameters are provided in the CIDPs and ADPs for the respective counties.

Additionally, there was evidence that residents are not satisfied in how equity practices are executed in the counties and therefore, the counties should consider developing a framework on how resources can be shared equitably just the same way CRA has developed a framework for equitable share.

4.7.4 Responsiveness

The study aimed to substantiate the effect of responsiveness practices on the performance of County Governments in Marsabit and Makueni Counties. The regression analysis results in *Table 4.13* established that responsiveness is significant at 0.136, and P-value of $0.001 < 0.050$. This indicates that there is a positive correlation between performances and responsiveness practices. This implies that at 95% confidence level, responsiveness practices affect the performance of Makueni and Marsabit County Governments of Kenya in a positive way. It is likewise demonstrated that, a surge in a single unit of responsiveness practices leads to 0.136 improvement in performance. Therefore, it can be inferred that responsiveness affects the performance of Makueni and Marsabit County Governments of Kenya.

The findings are in line with the results provided by Bratton (2012) study, which showed responsiveness as a key contributor of citizen perceptions of local government performance. The argument was also, criticized by Rumbul (2016), which disagreed with the opinion of Bratton, that responsiveness is the only indicator for better performances, instead Rumbul's study added that openness and online participation influences performances in the local governments.

According to Finch and Omolo (2015), building sub-national government responsiveness and performance needs a deliberate effort to link county government with the public so as address their needs and preferences adequately. Therefore, the current study has factored in several other corporate governances' factors that influence performances of a

government including the assessing the policy frameworks established to enhance responsiveness by the county government.

This further supports the results derived by Internal Budget Partnership in their study, which showed that most counties in Kenya are not doing extensive public participation especially in budget making process and as a result the concerns and needs from the citizens are not being met. It also affirms the World Bank report of 2016, which reported success story of public participation in Makueni County. However, public participation still faces a number of challenges, such as low levels of civic education and inadequate support from the political class.

4.7.5 Corporate Governances

The first model for the study was to demonstrate the effect of corporate governances (combining all the four variables including accountability, transparency, equity and responsiveness) on the county performances. The findings are presented in table 4.14.

Table 4.14: Regression results for the effect of governances practices on county performance

Goodness of fit		Test Statistic	P-value
Adjusted R-squared		0.615	
F-statistics		52.064	0.000
Dependent Variable =	Performance	Linear Regression Results	
		Coefficients	t-statistics
			P-value
Corporate governance practices		0.692	21.045
(Constant)		0.017	0.159
			0.015*
			0.000*
			Mean Square
		Sum of Squares	Df
Regression		62.665	3
Residual		39.053	276
Total		101.718	277
a. * Significant at 5% level.			
b. Predictors: (Corporate Governance practices) - Accountability, Transparency, Equity, Responsiveness			

Source: Field Data (2020)

Table 4.14 shows that the adjusted R-square is 61.5%, implying that the independent variables jointly (corporate governance practices variables combined) describe about 62 percent of changes in the dependent variable, whereas the remaining are described by other factors excluded in the model. Hence, the model can be used reliably to investigate the effect of corporate governance practices on the performances of the counties. The regression analysis results in Table 4.14 established that corporate governance practices is significant at 0.692, and P-value of $0.015 < 0.050$. This implies that there is a positive link between performances and corporate governance practices. The results conform to the findings from a survey done by the Kenya Alliance of Resident Association in 2019 which established that about half (49%) the respondents interviewed in five counties (Kisumu, Mombasa, Nairobi, Nakuru and Uasin Gishu) where the study was done were

satisfied with the performance of their county governments. In addition, it almost equates to the results established by Transparency International Survey in 2016, which showed that 41 percent of Kenyans were unsatisfied with the performances of their counties (Lerno, 2016).

4.7.6 Moderating effect of legal framework

The second model was used to estimate objective five. The study aimed to assess moderating effect of Legal Framework on the connection between Good Governance Practice and Performance. The findings are presented table 4.15.

Table 4.15: Regression results for the effect of governances’ practices on county performance

Goodness of fit	Test Statistic	P-value	
Adjusted R-squared	0.654		
F-statistics	19.308	0.000	
Dependent Variable = Performance	Linear Regression Results		
	Coefficients	t-statistics	P-value
(Constant)		-0.336	0.073**
Corporate governance practices	0.597	7.337	0.000*
Legal framework	0.345	3.941	0.000*
(Interaction term)	0.581	20.97	0.000*
	Sum of Squares	Df	Mean Square
Regression	9.25	3	4.156
Residual	4.156	274	0.073
Total	13.414	277	
a. * Significant at 5% level; ** Significant at 10% level			
b. Predictors: (Constant), Accountability, Transparency, Equity, Responsiveness			

Source: Field Data (2020)

The regression results showed that the adjusted R-squared is 65.4 percent, implying that the model explains the 65.4 percent variation in the relationship between corporate

governances and county performance, while 34.6 percent is described by other variables not included in the model. Given that the coefficients in the model were all significant at 5 percent level (p -values < 0.050), thus, we reject the null hypothesis that legal framework has no moderating effect on the county government practices and its performance in Kenya and note that there is significant effect of legal framework on the influence of corporate governances on performances in the counties.

The findings showed that a unit change in formulation and implementation of policies and legislations meant to influence performances of a government causes a positive change of about 34.5 percent in the relationship between corporate governances and county government performances. Further, the findings established significant positive influence of legal framework on the association amid corporate governances and performances of about 59.7 percent. This implies only about 40.3 percent of the changes in the relationship between corporate governances on performances is explained by other factors besides the formulation of policies and laws. This shows the need for county governments to strengthen their legal frameworks.

The findings align with the results established by Mahrani and Soewarno, (2018) who established that good corporate governances and corporate social responsibility have a positive effect on financial performances as well as the corporate social responsibility on the financial performance. Similarly, findings conform to Sial, Chunmei, Khan, and Nguyen 2018 study, which established a positive role of legal framework on corporate social responsibility on firm performance.

CHAPTER FIVE

SUMMARY OF THE FINDINGS, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter presents summary, conclusion, contributions of the study to knowledge, recommendation for policy implication and finally recommended areas for further research.

5.2 Summary

Timely delivery of service and efficient utilization of resources remains a challenge among the County Governments despite the availability of best and modern corporate governance practices. Previous studies failed to consider public sector such as County Governments when dealing with performance in an organization and governance practices. The study aimed to examine the effect of corporate governance practices on performance of Makueni and Marsabit County Government. The specific objectives were to evaluate the effects of accountability, transparency, equity, and responsiveness as corporate governance practices on performance of County Governments and to assess the effect of legal framework on the link between corporate governance practices and the performance of the County Governments in Kenya.

This study was anchored on the New Public Management (NPM) Theory concept to develop the model of the study. The theory is applicable to the study in building the link between the county government officials and the public. In addition, NPM introduces a methodology of assessing the performance of a government using performance

evaluations. NPM further addresses the issue of efficient and effective utilization of public resources as a measure of ensuring performances of a government is enhanced.

The theory of social equity supports the study by articulating the concept of governance practices especially the equity practice. The theory guides the study on the aspects to look at when assessing the implementation of equity and effects associated with it. The theory highlights that social equity should be embraced in health and education sectors, also in the social lifestyle for all the people including equity in resource distribution (water, proper housing, security, among others). The theory supported objective three of the study.

Further, Agency Theory aids in understanding the nexus between agents and principal, that is, the relation between the citizens/public and the government. The theory holds the assumption that as principals give power to agents, they every so often have difficulties governing them, since agents' goals regularly vary from their personal and since agents frequently have better info about their ability and actions than do principals. In a county government context, Agents are the Governor, deputy governor, CECs, and MCAs among other elected officials, while principals are the shareholders (citizens).

To achieve the objectives, this study embraced correlational research design. The study employed the use of questionnaires and interview schedules to collect the primary data. The data was collected, collated and analyzed using inferential and descriptive statistics. The descriptive analysis provided description and summary of the data. Multiple regression models were used in assessing the combined effects of all the independent variables (transparency, accountability, equity and responsiveness) on the dependent

variable (county government performance) and step-wise regression was utilized to examine the moderating effects of the legal framework on the relationship between corporate governance practices and the performance of the County Government. The findings indicated a response rate of 94.6 percent where male dominated (52 percent) than female (48 percent). Most of the respondents had work experience of more than two years and bachelor's degree as the highest level of education implying that they were well skilled to serve in the county government and better placed to comprehend and attend to research questions with ease.

The first objective was to assess whether accountability affected performance of County Government in Kenya. There was an implication that accountability had a significant effect on performance of County Governments in Kenya, therefore, the null hypothesis was rejected. The regression results showed that a single unit surge in accountability practices result in an increase in performance by 0.558 units. This is explained by the perception of respondents as established in the descriptive statistics where, more than 50 percent of the respondents argued that public funds and resources were not utilized efficiently and effectively. Also, it was observed that open information in terms of regular disclosure of information and reports to public was found not important as far as performance was concerned, since ability to implement precise information in the public sector may be missing unless enforceable by law. However, financial reporting was found to be in accordance with Generally Accepted Accounting Principles and in line with financial accounting standards, independent internal audit ensured all officials were responsible at their line of duty, hence promoting performance.

The second objective pursued to evaluate how transparency affected the performance of County Government in Kenya. The null hypothesis was rejected, because transparency had significant effect on performance of County Government in Kenya. As far as transparency was concerned, a company should make full and swift disclosure of company info, adopt accurate accounting methods, and make revelation of conflict of interests of the controlling shareholders including directors. The inferential statistics established that performances of a County is influenced by about 9.9 percent of the activities undertaken by Counties in enhancing transparency. This is supported by the perceptions of respondents as provided in the descriptive statistics, which showed that many people have no access to County information relating to management of funds, procurement and tendering process and other financial reports prepared by Counties among others. The finding further showed that if truly independent board establish polices that rewards transparency, performance would improve. Additionally, divulgence of material matters concerning the association ought to be ideal and adjusted to guarantee that all investors have access to clear, factual data.

The third objective was to examine how equity affected the performance of the County Government in Kenya. The null hypothesis was rejected since equity had significant effect on performance of County Government in Kenya. The inferential statistics established that 10.8 percent performances of a County is influenced by the different actions and activities taken by the County Government in promoting equity in resource allocation and other functions in the County.

The results imply that if the County Government focused in inclusivity in terms of gender, age, communities, economic status, and political stands, this would lead to equitable distribution of resources and allocation of projects across the County. If the human resource department of the County Government considers diversity in terms of gender balance in employing the workforce of the County Government across different sectors, then this may result to high performance.

The fourth objective was to evaluate whether responsiveness affects the County Governments' performance. Responsiveness had a significant effect on the County Governments' performance, hence rejecting the null hypothesis. The findings indicated that if different stakeholders engaged more often on matters concerning distribution and allocation of resources, it would enable diversify of funds and resources across different sectors and ministries in the County Government. Continuous assessing the project relevance and shareholders needs enabled County Government to have current knowledge on emerging initiatives, and changes in political, regulatory, social, and environmental issues, which influenced performance. The results indicated that establishing stakeholder's demands, concerns enabled more often, and timely response to their needs, hence promoting performance.

The fifth objective sought to assess the moderating role of legal framework on the link between corporate governance practices and the County Governments' performance. The results indicated that legal framework moderated the association between corporate governance practices and the performance of County Government in Kenya. This meant that legal framework directly affects the relation between corporate governance practices

and the performance of County Government; therefore, the null hypothesis was rejected. The results demonstrated that the legal framework is a moderating variable that positively affects the relationship between corporate governance practices and the performance of County Government in Kenya.

5.3 Conclusion

Corporate governance practice is a key focus of institutions performance. The study investigated how corporate governance practices affected performance of County Governments in Kenya. In line with the outcomes of this study, the researcher inferred these conclusions. Accountability was established to be statistically significant in influencing the County Government's performance; thus, directors need to find motivating mechanisms that support accountability in the County Government for improved performance. County staff should implement procedures to safeguard the integrity and independently verify financial reporting and offer the quality of evidence to all shareholders of the County if they want to sustain performance.

Transparency was established to be positive and statistically significant in affecting the County Governments' performance in Kenya; thus, the study affirms that transparency is crucial in determining the performance of a government. Truly self-governing boards must set up laws and policies that guarantee and promote transparency. They carefully monitor implementation, ensure that facts are not obscured, and conclusively intercede to guarantee inclusiveness and that conflicts of interest are eliminated for better performance.

The study established that equity was significant in affecting the County Governments' performance in Kenya. The County Government therefore should keep on focusing on inclusivity for equitable distribution of resources and allocation of projects across the County. In addition, human resource department of the County Government should continue considering diversity in terms of gender balance in employing the workforce of the County Government across different sectors to sustain performance.

The study findings established that responsiveness was positive and statistically significant. County Government should continue assessing the project relevance and shareholders needs so as to keep updated on emerging initiatives, and changes in political, regulatory, social, and environmental issues so as to cope with changing stakeholder's needs. Establishing stakeholder's demands and concerns enabled more often and timely response to their needs hence promoting performance.

The results on the moderation effects of legal framework and performance of County Government showed a statistically significant and positive relationship. The findings implied that the legal framework has a moderating effect on the relationship between corporate governance practices and performance of County Governments in Kenya. The results imply that in a dynamic legal framework, the County Government should continuously scan the legal framework and act proactively to realize performance.

5.4 Recommendation for Policy Implication

The results inveterate the conceptual model and suggested a number of managerial actions. First, accountability as a corporate governance practices was found to be positive

and significant in contributing towards performance. Therefore, County Government staff need to emphasis and invest in implementation of procedures to independently authenticate and protect the integrity of the County's financial reporting and deliver the quality of info to all interested party to enhance performance.

The managers through truly independent board are in a position to establish policies that ensure and reward transparency to improve performance. They must be more focused on the use of better internal financing controls that are fueled by closer scrutiny of corporate governance risk, elimination of conflict of interest and the drive to increase shareholder value. The Government of Kenya should design policies to guarantee that there is transparency in management of funds in addition to ensuring procurement process and tendering are done transparently and in accordance with the law.

Equity was found to be significant and positively influence performance of County Governments in Kenya. Therefore, the human resource department of the County Government need to put more effort by ensuring diversity in employing the workforce of the County Government across different sectors to enhance gender balance that will enable them identify factors that improve performance in the County Governments in Kenya. The County Government ought to ensure that there is inclusivity and equity in distribution of resources and allocation of projects across the County to enhance performance.

County Government ought to pay attention to responsiveness as a corporate governance practice since it was found to be positive and significant in affecting performance.

Therefore, the County Government managers need to put more effort by investing in relevant projects that meet its stakeholders needs as well as keep updated on emerging initiatives that will enable them respond to their needs in a timely manner hence improve performance in the County Governments.

Legal framework was found to moderate the relationship between corporate governance practices and performance. This implies that County Government complies with the government acts and policies related to good governance practices. The Government should ensure that the County Government have sufficient laws and regulation in place to address good governance practices as well as ensure compliance. In addition, the County Government should ensure that there are sufficient laws to address issue of conflict of interests and its management among the staff. For County Government to be efficient and effective, they must work closely with the judiciary to position themselves strategically by developing a better understanding of the legal framework dynamics for superior performance.

5.5 Contribution of the Study to the body of Knowledge

The scope of the study was to assess the magnitude of the influence of corporate governance practices on performance of the County Governments. The findings are contributing to the research on the matter and are helpful to the management holding public and private offices by providing a detailed and evidence based knowledge of essential factors that influence performance of Country Government in Kenya. The variables of the study are helpful to scientists and scholars in estimating the most effective variables to performance of County Governments in Kenya. The previous

studies on corporate governance and performance in other countries focused only on the national government leaving a gap on the effect on the sub-national level, therefore, this study sought to address the gap.

Furthermore, the study contributes to the prevailing empirical literatures and debates on the concern of the management and researchers on the factors that contribute to performance. While previous studies explored the direct relationship between the corporate governance practices and performance, this current study went further to test the moderating effect of legal framework. This will help other researchers to use legal framework when dealing with different Counties since legal framework is unique for each County and different competing County have unique laws and regulations.

This study further revealed that is not only accountability, transparency, equity and responsiveness that directly influence performance of County Governments in Kenya but also legal framework. The thesis enhances theoretical understanding of corporate governance practices influence on performance of County Governments in Kenya. Previous research failed to consider public sector when dealing with performance in an organization and governance practices whereas this study considers the performance of County Government which is a public sector where timely delivery of service and efficient utilization of resources as indicators of performance.

5.6 Recommendations for the Areas of Further Research

The researcher recommends a replicative research to be conducted in other Counties in Kenya to validate the findings of the study using longitudinal approach. It is hoped that a longitudinal approach validated informed interpretations in future studies since performance it is a continuous process. Future research should further investigate the impacts of corporate governance practices and public sector performance. Moreover, further research should be carried out to investigate the moderating role of other variables on the relationship between corporate governance practices and performance.

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APPENDICES

Appendix 1: Letter of Introduction

Yasmin Shariff Abdulkadir

Department of Public Policy and Administration,

School of Humanities and Social Science,

Kenyatta University,

P.O Box: 43844-00100, Nairobi.

Dear Informants,

I am currently conducting a PhD study on, "*Effects of corporate governance's practices on county government performances in Makueni and Marsabit Counties*". The study involves the residents and public servants of Makueni and Marsabit County Government, including County Executive Committee Members, County directors, chief officers, heads of groups and community leaders to collect their views and ideas concerning the county government performance.

The decision to partake in this survey is completely voluntary, and filling it out or not filling it out will have no impact on the participant's career. The survey should take about 45 minutes to an hour to complete. To make this study more valuable, additional information is also encouraged. I'd like to politely ask for your help with some statistics for the County Government. A copy of the questionnaire is attached. Please complete all of the questions to the best of your ability. The research findings will be kept strictly secret and used solely for academic purposes.

I look forward to and appreciate your unwavering support.

Yasmin Shariff Abdulkadir

Appendix 2: Questionnaire

Effect of Corporate Governance Practices in Marsabit and Makueni County Governments, Kenya Performance

This questionnaire is being used to gather information for academic reasons only. Please take a couple of minutes to answer this questionnaire. Your candid responses will remain fully anonymous and will exclusively be used for research reasons, with your privacy protected..

Fill the questionnaire by putting a tick in the appropriate box or by writing your response in the provided space

Part I: Identification Details

1.County	
2.Sub_County	
3.Date_of_Interview	
4.Time_of_Interview	
5.Name_of_respondent_(Optional)	

Part II: Demographics Details

6. Please indicate your age category?

20-29 30-39 40-49 50 and above

7. Specify your Gender.

Male Female

8. Please specify the highest educational level you have obtained.

High_School College_Diploma Bachelor_of_Degree Masters
PHD

Any other please specify

Part III: Overview

9. How long have you been a County staff?? (Indicate in the space provided below)

10. Do you think that the County Government has qualified personnel in Public servant positions? Yes No

11. Do you think that the County Government delivers their performance on time?
Yes No

12. Do you think the County Government utilizes their resources effectively and efficiently? Yes No

13. Has the introduction of the County Government improved your lifestyle since its introduction? Yes No

14. Does the County Government engage its Citizens on matters related to development of the County? Yes No

15. Does the Political influence have an effect on the performance of the county government? Yes No

Section 2 (CECs and Cos)

Corporate Governance Practices

Please tick (√) as appropriate your agreement with each of the following statements

5 – Strongly Agree, 4 - Agree, 3- Neutral, 2 – Disagree & 1 – Strongly Disagree

Part 1: Accountability

Accountability in Line Of Duty	5	4	3	2	1
1. The County Government's financial statements are prepared in accordance with financial accounting standards.					
2. Financial statements and reports are prepared in compliance with GAAP (Generally Accepted Accounting Principles).					
3. The county government conducts independent internal audit					
4. Internal audit staff conducts regular audit activities in the county					
5. County government officials are responsible at their lines of duty and county resources					
6. County government discloses information and reports to the public regularly					
7. County government complies with the government acts and policies related to good governance practices effective					
8. County government utilizes public funds and resources efficiently and effectively					

9. Have you heard of any cases of corruption and mismanagement of public finance in projects established by County Government?

Yes

No

10. If *Yes*, what kind of corruption are you familiar with?

1. Payment-of-bribes	
2. Nepotism	
3. Procedural award of tenders	
4. Substandard implementation of Projects	
5. Other (Specify)	

11. How do you think corruption should be addressed by the respective authorities so enhance accountability by the County Government?

.....

.....

12. In your own opinion what do you think should the County government do to ensure that the Accountability is adhered to by all public servants in the County? (*Put your comments on the blank spaces below*)

.....

.....

Part 2: Transparency

Transparency In Line Of Duty	5	4	3	2	1
1. The financial statements and reports are published regularly					
2. Transparency in management of County funds					
3. Procurement process and tendering are done transparently and in accordance to the law					
4. Money set aside for projects are used efficiently					
5. County government officials disclose personal interests to avoid conflict of interest in delivery of services					
6. The county government laws are sufficient to address the issue of conflict of interests and its management among the staff					

7. In your own opinion what do to you think should the County government do to ensure that the Transparency is adhered to by all public servants in the County? (Put your comments on the blank spaces below)

.....

Part 3: Equity

Equity in line of Duty	5	4	3	2	1
1. The County government considers inclusivity in terms of gender, age, communities, economic status and political stands					
2. There is equitable distribution of resources and allocation of projects across the county					
3. The human resource department of the county government considers diversity in employing the workforce of the county					
4. The county government considers the 2/3 gender balance in the workforce of the County Government across different sectors					
5. The county government has sufficient laws concerning equity in the county					

6. In your own opinion what do to you think should the County government do to ensure that the Equity is adhered to by all public servants in the County? (*Put your comments on the blank spaces below*)

.....

Part 4: Responsiveness

Responsiveness in Line of Duty	5	4	3	2	1
1. The county government engages different stakeholders on matters concerning distribution and allocation of county-resources					
2. The county government is responsible to the budgeted resources and effectively utilizes the funds in the intended projects					
3. The county government diversifies the funds and resources across different sectors and ministries in the county government					
4. The projects and actions plan taken by the county government are relevant in addressing the concerns of its citizens					
5. The county government reacts to citizens' demands and concerns more frequently and promptly.					
6. The county government laws and regulations are sufficient in addressing the responsiveness of its officials to the duty effectively					

7. In your own opinion what do you think should the County government do to ensure that the Responsiveness is adhered to by all public servants in the County? *(Put your comments on the blank spaces below)*

.....

Section 3 (Community Leaders, Heads of special and interest groups individuals)

Corporate Governance Practices

Please tick (√) as appropriate your agreement with each of the following statements

5 – Strongly Agree, 4 - Agree, 3- Neutral, 2 – Disagree & 1 – Strongly Disagree

Part 1: Accountability

Accountability in Line of Duty	5	4	3	2	1
1. The community's project proposals take precedence.					
2. I've been a part of a few of these projects.					
3. In the Sub-Counties, projects are evenly dispersed.					
4. Project funds are accounted for.					
5. There is equal development agenda in all locations in the Sub County					
6. Sub-counties are aware that they are responsible for reporting any financial mismanagement.					
7. Accountability of duty bearers to the community					
8. County government utilizes public funds and resources efficiently and effectively					

9. Have you heard of any cases of corruption and mismanagement of public finance in projects established by County Government?

Yes No

10. If Yes, what kind of corruption are you familiar with?

1. Payment-of-bribes	
2. Nepotism	
3. Procedural award of tenders	
4. Substandard implementation of Projects	
5. Other (Specify)	

11. How do you think corruption should be addressed by the respective authorities so enhance accountability by the County Government?

.....

12. In your own opinion what do to you think should the County government do to ensure that the Accountability is adhered to by all public servants in the County? (Put your comments on the blank spaces below)

.....

.....

Part 2: Transparency

Transparency in Line of Duty	5	4	3	2	1
1. The financial statements and reports are published regularly					
2. Transparency in management of funds					
3. Procurement process and tendering are done transparently and in accordance to the law					
4. Targeting of beneficiaries i.e. meeting the needs of special groups (women, youth, children)					
5. Information Sharing among the community members					
6. The county government has sufficient laws to address the issue of conflict of interests and its management among the staff					

7. In your own opinion what do to you think should the County government do to ensure that the Transparency is adhered to by all public servants in the County? (Put your comments on the blank spaces below)

.....

.....

Part 3: Equity

Equity in line of Duty	5	4	3	2	1
1. Addressing the needs for the neediest e.g. disabled					
2. Project reach (spreading benefits to all community members)					
3. Impact of the projects on poverty i.e. improving live hoods					
4. The county government considers the 2/3 gender balance in the workforce of the County Government across different sectors					
5. The county government has sufficient laws concerning equity in the county					

6. In your own opinion what do to you think should the County government do to ensure that the Equity is adhered to by all public servants in the County? *(Put your comments on the blank spaces below)*

.....

Part 4: Responsiveness

Responsiveness in line of Duty	5	4	3	2	1
1.The county government engages different stakeholders on matters concerning distribution and allocation of resources in the county					
2. The County responds to citizens complain in a timely manner					
3. The County adequately balances stakeholders demand					
4.Countinously assess citizen satisfaction					
5. Community participation in decision making					
6. Relevance of projects to people’s needs					

7. In your own opinion what do to you think should the County government do to ensure that the Responsiveness is adhered to by all public servants in the County? *(Put your comments on the blank spaces below)* What is the level of satisfaction with performance in your community?

.....

Thank you for your co-operation.

Section 4 : County Government

Performance

What is your level of satisfaction with performance in your County?

1.Satisfied 2. Fairly Satisfied 3. Dissatisfied.

	Indicators or Performance Criteria	Level of Satisfaction		
		1	2	3
1	How projects are identified			
2	Types of projects within the sub county			
3	Location of projects within the Sub County			
4	Transparency in management of Funds			
5	Community participation in decision making (voice)			
6	Information sharing among the community members			
7	Cost of projects			
8	Dispute/conflict resolution mechanisms in place			
10	Relevance of projects to people's needs			
11	Quantity (number) of projects Implemented			
12	Time taken to implement projects			
13	Targeting of beneficiaries i.e. meeting the needs of special groups (women, children, youths) etc.			
14	Project reach (spreading benefits to all community			

	members)			
15	Equity (Addressing the needs of the most needy e.g. remote areas, disabled etc.)			
16	Accountability of duty bearers to the community			
17	Impact of projects on poverty i.e. improving livelihoods			

Do you have any final comments or suggestions concerning the subjects discussed in this questionnaire?

Thank you for your co-operation.

Appendix 3: Interview Guide

Hello, my name is Yasmin Shariff Abdulkadir, and I'm a Kenyatta University PhD candidate. In Marsabit and Makueni counties, I am doing a study on county government performance in terms of corporate governance practices.

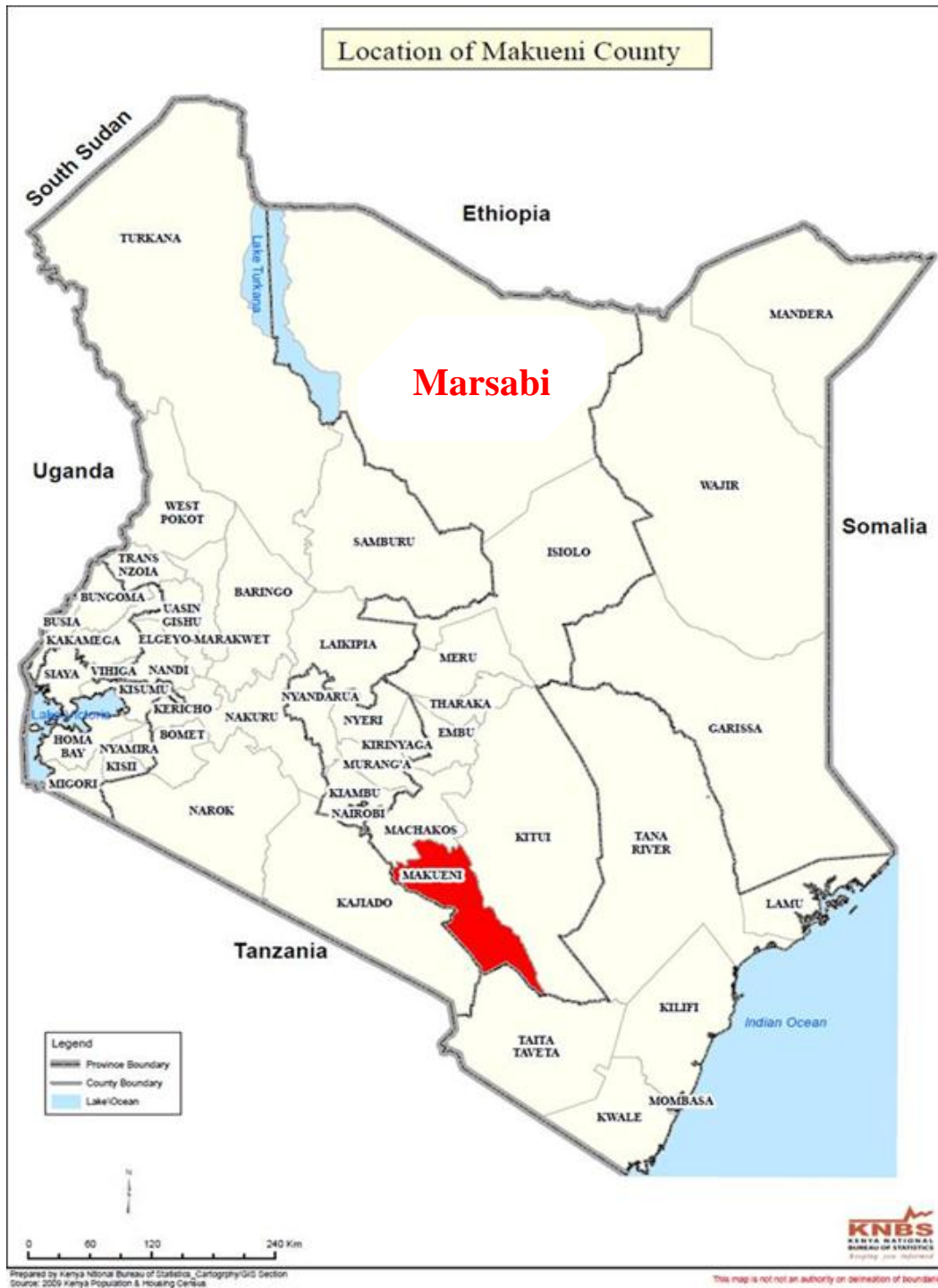
I have a couple questions for you. You are not obligated to respond to any questions that you do not want to. It will take roughly 30 minutes to complete the questions. Following the questions, you are free to ask any further questions. Your name will be kept strictly confidential and will not appear on any documents or publications unless you specifically authorize it. Please be as honest and open as possible when responding to the questions. There is no such thing as a "correct" or "incorrect" response.

1. In your opinion, are you satisfied with the performance of the County Government?
2. In your opinion, what do you think is the level of local involvement and representations at the county government decision making level?
3. What do you think is the extent of autonomy/independence in the management of development agenda in the County Government?
4. What is your opinion about the influence of political power on the allocation and distribution of development projects in the County?
5. What can you comment about the relevance's of the projects to people's needs?
6. What is your opinion about the transparency of the County Government in allocating resources across the County?

7. What can you comment about equity in resource allocation, distributions and tenders awarded by the county government?
8. In your opinion, what can you say about the delivery of services and resources to the residences of County by the County Government?
9. Do you have any concern on how the county government resources are utilized by the government in running the development agendas in the county?
10. In your opinion, what challenges does the county government faces in improving its performance?
11. How do you think the challenges raised in *Question 9* above can be addressed?
12. Do you have any concern regarding the corporate governance's practices in relation to delivery of county government development agendas?

Appendix 4: Map of the Study Site

Map of Kenya showing Location of Marsabit and Makueni County in Kenya



Source: Kenya National Bureau of Statistics