THE INTERNATIONAL JOURNAL OF HUMANITIES & SOCIAL STUDIES

Effect of Accountability Practices on County Government Performance in Kenya: A Case Study in Makueni and Marsabit County Governments

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Abstract:
With devolution, it is expected that enhanced public involvement through participation and incorporation of other good governances' practices would enhance accountability and performance of county (sub-national) governments in terms of timely delivery of services and accountability in resource utilization.However, previous studies indicate that counties are experiencing inefficient utilization of resources and poor timely delivery of services. About 41 percent of Kenyans were unsatisfied with performances of their counties in 2016, according to Transparency International Survey. This hinders effective performance. Conversely, some counties have performed well according to rating done by Policy Tracking Impact Public Affairs Consulting 2018, which ranked Makueni county government as the best performing county based on development projects and policies implied by counties.Therefore, the study sought to compare the effects of corporate governance practices on performances in Makueni and Marsabit counties. Marsabit County was chosen because despite Makueni being ranked the best, both counties experience almost similar challenges in their governance. The issues of low human capital development, cross-border community level conflicts, and 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. Therefore, this study sought to examine the effects of accountability governance practices on the selected counties in Kenya. To accomplish the objectives, correlational research design and interpretivism research philosophy was adopted by the study. The target population consisted of county officials and heads of groups and the community leaders in the two counties. Primary data was collected and analyzed using a linear model to estimate the coefficients. The findings indicated that accountability had significant positive effect of 55.8 percent on county government performance. In this regard, the study recommended the need for counties to strengthen county resource management systems to boost accountability and ultimately its performance.

Keywords: *Corporate governance practice, accountability, government performance*

1. Background

1.1. Introduction

The corporate governance stipulates the responsibilities and rights to be shared amongst diverse members in the corporation, for instance the board, executives, members of the organization, community, among other stakeholders, and demonstrate the guidelines and procedures for decision-making on community matters (Fung, 2014). 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 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).

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, 2010). It is the measure of accomplishment attained by a person, group, organization, government 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 important 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.

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).

Accountability affirms that management utilizes the government's resources in the most efficient and appropriate way more so intended for the most suitable goals without inappropriate concern for personal interests (Fung 2014). Management is answerable to the board, sequentially also answerable to public. The 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 elements in the organization, comprising matters of audit selection, procedures, scope, timing, frequency, 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 have access to clear and accurate information to guide them in decision-making. This has been associated to effective accountability and performance (Fung, 2014).

Accountability as a corporate governance practice globally and across Africa has been embraced by several countries, and it has been 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).

There several accountability practices which influences performances of a government. Conflict of interest is the common practice that has been associated to adversely affect the efficient delivery and utilization of resources in a government (Mayne, 2017). According to the study, if conflicts of interest are managed appropriately, performances of a government will be enhanced. To achieve this, the study recommends that the government ought to properly outline the laws and regulations relating to conflict of interest, and ensure all the public servants declare their conflict of interests during the appointment periods.

In addition, compliances to the set codes of conducts and standards when executing government's functions has been linked as a critical element of accountability governance practices (Njoroge, Muathe&Bula, 2015). The study established that accountability could be boosted by ensuring all public servants are in compliance to the set standards. For instance, the annual reports contain statements of consent with the Code of Best Practice of Corporate Governance, indicating which practices that the county followed. Furthermore, Bobby Banerjee (2014) stated, accountability can be characterized as the practice by which corporations are made liable to the public resources allocated or collected by a government.

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).

Further, studies have shown that it is impossible to isolate accountability from transparency. According to Solomon (2011), transparency and accountability reinforces each other and equally enhances performances of a government. For instance, 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). As a result, it 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.

1.2. Makueni and Marsabit 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).

About 41 percent of Kenyans are not satisfied with the county performances according to a survey conducted by Transparency International on County Governments Performance in Kenya in 2016. Majority of the respondents estimated performance of their County Governments based on the success of counties on how their budget 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 client/ citizen fulfilment with services offered by the County Government. It comprehensively captures issues related to efficiency of delivery of services. The third measurement involves the internal control process that comprises the effectiveness of communication systems among the major stakeholders; timely reporting; and risk management by departments in the county and internal control practices for the benefit of the citizen. The fourth approach is the capacity of the County Government to create new opportunities to address high unemployment rates in the counties, promote small and medium enterprises through funding, promoting the agricultural outputs by expanding markets and encouraging tourism (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).

The county government of Marsabit experiences numerous challenges in implementation of various projects and provision of public services to its people. Some of these challenges includes unreliable stakeholder's participation framework that adversely influences the embracing of collaboration of communities in developmental issues such as local tourism, environmental initiatives and solid waste management. This coupled with substandard strategies on allocation of economic resources such as provision of small and medium enterprises; distribution of county jobs, tenders and poor livestock programs adversely influences the economic performance of Marsabit county government (Scott-Villiers, 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 on the development of projects in the county 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).

2. Literature Review

2.1. Theoretical Literature - Agency Theory

The theory reviewed by the study is the theory of Agency. 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).

Agency theory (principal-agent theory) holds the assumption that once principals give authority to agents, they often have difficulties governing them, since agents' goals often vary from their own and because agents frequently have better information about their ability and activities than do 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 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.

2.2. Empirical Literature

2.2.1. Performance of a Government

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 failed to show the extent of accountability and transparency in influencing service delivery.

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).

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 scholars 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) suggest that in regions associated with partial statehood, local administration can enhance trust in national government even in absences of hierarchical governance. 'The more (local) governance services are provided in an impartial and procedurally fair way, the more they help generate and maintain generalized trust as an enabling condition for the up-scaling governance, even in absences of functioning state institution'. 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 study failed to show the impact of those developments.

2.2.2. 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 affects the degree of trust between public sector organizations and the citizens. 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 at all times 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 provided for in law (Karlsson-Vinkhuyzen, Groff, Tamás, Dahl, Harder & Hassall, 2018).

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.

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, accountability can be also be affected by the legal provisions of the countries.

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).

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) reviewed the impact of accountability on organizational performance in the US Federal Government. The study established the link between the organization performance levels and accountability in three roles; performance evaluation, Human Resource Management and competition as observed by employees of public organization. Positive association was established between the three functions of accountability and performance in the sector. The findings from the study disclosed that the levels of accountability demonstrated in performance assessment, recruitment and reward all affected positively and significantly organizational performance. However, the study had some limitations; since the data set was cross-sectional, the results did not indicate the causality between accountability and performance. Additionally, the Federal Employee Viewpoint Survey (FEVS) was based on perceptual measures; hence, the findings could be associated with common source bias. Han and Hong study measured accountability in HRM systems as a proxy variable of accountability, instead of measuring accountability itself; therefore, the current study will address those challenges.

3. Research Methodology

This chapter comprises the research design, target population, sampling technique and sample size determination, data collection instruments and procedure, data analysis, and empirical model.

3.1. Research Design

The current study adopted correlational research design 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 enables the researcher to assess, measure, and understand the relationship 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 the performance of the county government. 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 suited the existing study since it enabled the scholar to understand 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).

3.2. Target Population

The target population in this study focused on County Government Official: 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.

Respondents	Makueni	Marsabit	Total
County Executive Committee members (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

Table 1: Target Population

3.3. Sample Size and Sampling Procedure

The sample size for the study was calculated using the Yamane (1967) which 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 is 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 will be given as;

$$n = \frac{N}{1 + N(e)^2} = \frac{232}{1 + 232(0.05)^2} = 146.84 \approx 147$$
$$n = \frac{N}{1 + N(e)^2} = \frac{248}{1 + 248(0.05)^2} = 153.086 \approx 153$$

The sample size of 147 respondents was drawn from Marsabit and 153 from Makueni's study population. The study adopted purposive sampling technique to pick the respondents from the entire population in each of the counties. The distribution of the simple size across the population in the two counties is as illustrated on the table below:

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

Table 2: Sampling Frame

3.4. Data Collection Methods and Instruments

The study essentially used primary data, which was collected using both self-administered structured questionnaires for quantitative data and interview schedules for qualitative data, which was administered to county government and community leaders' officials since they were the one who were mostly involved in the formulation of the policies and implementation.

Questionnaires are sets of written or printed questions with a choice of answers, developed for the purposes of a survey or statistical study. According to Skarupova (2014), self-administered structured questionnaires allow the researcher to collect more information from the respondents within a shorter period of time 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 questionnaire involved both open ended and closed-ended questions. Qualitative data was gathered using the open-ended questions while quantitative data using closed-ended questions. 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 is 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 is provided by the researcher for the closed-ended questionnaires 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 provide an inexpensive, quick, accurate and efficient means of assessing information 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 will not be necessarily be the same as the questions addressed to the community leaders.

Interview schedules constituted a set of open-ended questions prepared 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.

3.5. Data Analysis Techniques

The current study analyzed information from all the self-administered structured questionnaires 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 emphasizes on examining themes within data. Thematic method goes past simply counting words or phrases in a text and moves on to identifying implicit and explicit ideas 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. Descriptive statistics was conducted using Statistical Package for the Social Science (SPSS). SPSS is suitable for the study since it enables the analysis and manipulation of highly complex data and more, so it is designed for both interactive and non-interactive (batch) uses.

3.6. Empirical Model

There are a number of models that can be employed in analyzing the quantitative data such as Logit, Probit and Regression models (Hox, Moerbeek& Van de Schoot, 2017). Probit and Logit are used when the dependent variable is dichotomous (Njoroge et al. 2015). However, the current study adopted a Multiple Linear Regression model since the dependent variable is continuous. Multiple regression models were used in assessing the combined effects of all the independent variables (transparency, accountability, equity and responsiveness) on the dependent variable. Direct regression Model given as;

$Y= \beta_0+\beta_1A+\varepsilon$..3.1

Where, Y is County government Performance, β_0 is beta constant, $\beta_1$is beta coefficient for accountability, A is accountability, and E is error term

4. Findings and Results

4.1. Descriptive Statistics

The study recorded a response rate of 94.6 percent, with male accounting the largest population of 53 percent. In terms of age groups, majority of the respondents (41 percent) ranged between the age of 30-39 years, followed by those between the age of 40 and 49 years accounting 23 percent. According to the education levels, majority of the respondents had achieved the highest education level of bachelor's degree, accounting 36 percent of the population, followed by those with diploma levels accounting 32 percent, with only 10 percent having master's degree and above. Reviewing the level of education of respondents in the study was important in ensuring the respondents understands the functions of the government and can identify the loopholes related to accountability practices.

In terms of descriptive summary statistics relating to accountability governances practices in the county, majority of the residents were in agreement with the statement that accountability had influence on performances of a government. In a scale of 1 to 5, (5 – Strongly Agree, 4 - Agree, 3- Neutral, 2 – Disagree & 1 – Strongly Disagree) respondents were asked to ranked there levels of agreements with the statements provided in Table 3 below.

Statement	Number	Makueni Mean	Makueni Std. Dev	Marsabit Mean	Marsabit Std. Dev.
The project proposals are given priority	284	4.12	1.512	3.38	1.124
I have participated in some of these projects	284	4.02	1.412	3.34	1.252
Projects are fairly distributed in Sub-Counties	284	3.68	1.461	3.16	0.991
Money set aside for projects are accounted	284	4.2	1.482	2.6	1.086
Equal development agenda all Sub County	284	3.87	1.215	2.67	1.097
Responsibility to report and no mismanagement	284	4.3	1.056	2.98	0.86
Accountability to the community	284	3.75	1.064	1.61	0.822
Utilization of public funds and resources efficiently and effectively	284	3.45	1.31	1.85	0.948
Aggregate scores		3.924	1.314	2.699	1.023

Table 3: Accountability Descriptive Statistics
Source: Field Data (2020)

The highest mean value of 4.3 (Table 3) implied that respondents in Makueni agree that the responsibility to report among the civil servants in the county is done to satisfactorily level. While in Marsabit, most of residents agree with a mean score of 3.38 that the public proposals are given priority during the budgeting process.

From both counties, the second highest mean is 4.02 (Makueni) and 3.34 (Marsabit), which shows that at moderate level respondents have participated in the county projects. The item with a mean of 3.45 and a standard deviation of 1.31 indicate that respondents in Makueni, did not agree that public funds and resources are utilized efficiently and effectively. In Marsabit, the item with the least mean score of 1.61 and 0.822 standard deviation indicated that residents do not agree that county government of Marsabit is accountability to the community. Only a few employees vary in their opinions, shown by the results of low standard deviation. The narrow variability of respondents also points out that the mean sample is steady hence can be relied upon as an estimator of the population mean and can therefore be applicable to make the generalization.

Additionally, on whether the county governments were implementing development projects equally across the sub counties, the mean for the responses was 3.87 in Marsabit and 2.67 in Makueni. This implied residents from Makueni have a strongly agree (3.87/5) that there is equal development agenda in all locations across the sub counties relative to Marsabit residents who moderately agree (2.67/5). This highlights partly the success of implementation of annual development plans (ADPs) and county integrated development projects (CIDPs) although 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 3.45 (Makueni) and 1.85 (Marsabit), 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 ElgeyoMarakwet, 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 proves that the actions undertaken 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.

4.2. Empirical Results

This study applied linear regression analysis 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.

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*
(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			

Table 4: Results of Regression Analysis
Source: Field Data (2020)

The estimated coefficient of the model is summarized in the equation below.
Performance = 0.134+ 0.558 Accountability

Table 4 shows that the adjusted R-square is 75.1%, meaning that the independent variable (Accountability) explain approximately 75 percent of variations in the dependent variable, while the rest are explained by other variables not included in the model. Therefore, the model can reliably be used to test the effects accountability on the performances of the counties. Hence, accountabilityis significant in explaining variations 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.

4.2.1. Effect of Accountability on County Government Performance

The study aimed to evaluate the effect of accountability practices on performance of County Governments in Marsabit and Makueni Counties.The regression analysis results in Table 4 established that accountability is significant at 0.558, and P-value of 0.003 < 0.05. This implies that there is a positive relationship between performances and accountability practices. This means that at 95% confidence level, accountability practices affect the performance of Makueni and Marsabit County Governments of Kenya in a positive way. It is also evidenced that, an increase in a single unit of transparency practices will lead to 0.558 increases in performance. Hence, it can be concluded 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 levels of accountability demonstrated in performance assessment, recruitment and reward all affected positively and considerably organizational performance.

5. Summary, Conclusions and Policy Implications

5.1. Summary and Conclusions

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. The study examined the effect of accountability governance practice on performance in Kenya, a case study for Marsabit and Makueni County Governments. The study established that accountability governance practice impacts positively on the performances of a government by about 55.8 percentage improvement change. This was furthered supported by the perception of the residents, which indicated that more than half 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.

Therefore, the study inferred these findings and concluded that accountability as a governance practice has a statistically significant effect on the performance of a county government. In addition, the study concludes that enhancing accountability practices among the public services directly improves performances of a government.

5.2. Policy Implications

There is need for the government to emphasize and invest in implementation of procedures that will independently authenticate and protect the integrity of the County's financial reporting and provide the quality of information to all stakeholders to enhance performance. In addition, county governments need to involve all the stakeholders in the fight against corruption and creating mechanism for protecting whistleblowers and awarding them to encourage people to report and participate as witness in corruption cases. Further, the legal systems need to be strengthen to be able to arrest and prosecute those involved in corruption cases. Also, there is need to ensure resource allocations are shared strictly in adherences to county integrated development plans and annual development plans, developed through public participation to ensure accountability is enhanced across all government functions.

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