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INFLUENCE OF TRANSPARENCY AND ACCOUNTABILITY ON SERVICE DELIVERY OF SELECTED DEVOLVED FUNCTIONS IN COUNTY GOVERNMENT OF VIHIGA IN KENYA

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ABSTRACT

The delivery of effective and efficient services to the populace is made possible by a devolved government that brings decision-making close to the people. The main goal of the study was to establish the influence of Transparency and Accountability on service delivery of selected devolved functions in County government of Vihiga in Kenya. The study used a descriptive survey research approach. There are 800 village administrators in the study population. 260 village elders in Vihiga County was sampled using both the stratified random sampling technique and the basic random sampling technique. To identify the flaws in the data collection instruments and design, a pilot test was carried out. The sample for the study was determined using Fishers' formula. The study made use of political, stewardship, and social contract theories. Each study variable had its reliability assessed using the Cronbach Alpha coefficient. Data for the study was gathered through interviews and questionnaires. Regression analysis was used to analyze the data that has been gathered. Other county governments, scholars of governance and ethics, the federal government, and other stakeholders including non-governmental organizations and civil society all benefitted from the study. The study concluded that transparency and accountability are fundamental factors influencing service delivery within the County Government of Vihiga, Kenya. Robust mechanisms ensuring transparency and accountability are essential for improving service delivery outcomes across various sectors. The findings underscored the need for the county government to prioritize initiatives aimed at fostering transparency and accountability. Therefore, the study recommended the implementation of comprehensive transparency and accountability measures, equitable resource distribution strategies, meaningful citizen participation mechanisms, and further financial decentralization efforts to enhance service delivery within the County Government of Vihiga, Kenya. These recommendations aimed to promote efficient governance, address community-specific needs, and foster sustainable development at the local level.

***Key words**: Accountability, Transparency, Financial Inclusivity, Service Delivery*

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INTRODUCTION

In recent decades, economic restructuring in numerous countries coupled with global crises such as the financial meltdown and large-scale corporate collapses have heightened interest in corporate governance. Scholars frequently examine how shifts in ownership and control structures have influenced the evolution of governance practices within organizations. Although the notion of corporate governance quickly gained global prominence, its implementation has taken diverse forms depending on each nation's economic, cultural, and institutional context (Mulili & Wong, 2011).

Societies characterized by fragility and diversity continue to grapple with challenges such as corruption, inequality, economic stagnation, and the misuse of public resources—issues often addressed through political reforms like devolution. In many cases, devolution emerges as a response to both internal socio-political tensions and external demands from organized or separatist groups. The decentralization of authority influences governance by dispersing decision-making and control over public resources, thereby reducing opportunities for centralized corruption and enhancing local accountability. Fundamentally, the process aims to bring government functions closer to citizens and make political participation more inclusive.

The Australian Standard (2003) defines corporate governance as the framework through which organizations are directed, controlled, and held accountable for their actions. In essence, it involves all dimensions of management — including leadership, oversight, transparency, and stewardship. Morin and Janell (2001) describe corporate governance as a structured system intended to safeguard and balance the interests of key organizational stakeholders such as management teams, employees, shareholders, clients, suppliers, and the board of directors. Their view presents corporate governance as a comprehensive mechanism that integrates both ethical and operational dimensions. Unlike the Australian Standard, which emphasizes aligning governance practices with a firm's immediate and long-term objectives and shareholder interests, Morin and Janell (2001) adopt a more holistic approach that considers the collective welfare of all market participants connected to the organization.

Across Africa and parts of Europe, countries have embraced devolution to promote community-centered governance and foster equitable regional development. Nonetheless, the nature and extent of powers transferred differ significantly depending on national contexts (Cascon-Pereira et al., 2006).

Empirical evidence illustrates the varied impact of decentralization. In Pakistan, Hasnasin (2010) found that devolution enhanced citizen access to decision-makers, enabling communities to express their needs more effectively to local authorities. Similarly, Gonçalves (2014) observed that Brazilian municipalities employing participatory budgeting aligned public spending more closely with community priorities.

Given the political, cultural, and economic disparities between developed and developing countries, corporate governance frameworks used in industrialized economies cannot be directly applied in emerging contexts. Hence, governance models must be tailored to reflect the unique institutional and socio-economic realities of each developing nation.

In Ghana, decentralization has remained a cornerstone of public policy since independence. Following the enactment of the 1993 Local Government Act, District Assemblies were primarily tasked with overseeing public health functions. Subsequently, the establishment of the Ghana Health Service in 1996 transferred operational control of health facilities from the Ministry of Health to an autonomous body, further entrenching the country's decentralization agenda.

In Kenya, Articles 174 and 175 of the 2010 Constitution provide the foundation for devolved governance, clearly defining the distribution of authority between the national and county governments in the Fourth Schedule (COK, 2010). At independence in 1963, Kenya adopted a quasi-federal system that marked a departure from the centralized colonial administrative model. The independence constitution created a national government alongside seven regional assemblies, each exercising a measure of autonomy.

Research on the relationship between decentralization and service delivery in Sub-Saharan Africa (Balunywa et al., 2014; Tshukudu, 2014) indicates that decentralization generally enhances service outcomes. However, despite documented progress, devolved systems continue to encounter governance and institutional barriers that limit their capacity to promote equity and address historical disparities. Thus, while constitutional and legal frameworks exist to safeguard devolution, their effective implementation remains a critical challenge.

Statement of the Problem

Devolved governance refers to the division of duties and obligations between the federal government and local governments. According to the county government Act No. 17 of 2012, which defines steps to ensure the implementation of the public service commitments, including the values and principles established within the Kenyan Constitution, county governments have a duty to provide public services.

Different Kenyan counties have enjoyed different levels of the benefits of decentralized governance. Devolution has resulted in the development of infrastructure, better service delivery, and the creation of more regional development plans. The benefits of devolution are especially apparent in these counties, as it has enabled the growth of formerly marginalized counties, including rural areas that were severely undeveloped. Residents can interact with their legislators and the people who execute policies thanks to accessibility and proximity, which also gives them a platform to petition or push for the fulfillment of their most pressing demands. However, not all counties have continuously adopted the benefits of decentralized governance. Even counties that were deemed to be doing well have difficulties. Due to the lack of public engagement possibilities and elite capture, growth has also stopped in a number of Counties, resulting in low inputs into County Integrated growth Plans (CIDP). Potential improvements in service delivery and development progress are hindered, among other things, by corruption and the misappropriation of funds. The national and county governments' lack of cooperation has resulted in procurement delays, which have suspended or delayed project implementation.

Empirical investigations examining the link between governance principles and service delivery in Sub-Saharan Africa remain scarce. Only a limited number of studies (Balunywa et al., 2014; Tshukudu, 2014) have explored the impact of decentralization on service provision within the region. Furthermore, some research findings indicate that decentralization can, under certain circumstances, have adverse effects on service delivery efficiency and quality (Eithiraika, 2007; Frerikmann & Plekhanov, 2009; Olatuna & Olomona, 2015).

Following the enactment of the 2010 Constitution, Kenya transitioned to a devolved system of governance anchored at the county level. Despite this significant structural reform, there remains a shortage of empirical evidence on how key governance principles influence the performance of devolved functions. The limited scholarship in this field underscores the need for further research to understand how governance frameworks—rooted in transparency, accountability, participation, and equity—affect local service delivery outcomes.

Accordingly, this study filled that gap by examining how transparency and accountability shape the effectiveness and efficiency of service provision within the County Government of Vihiga, Kenya. The findings were expected to contribute to the growing body of knowledge on devolution and inform policy and practice aimed at enhancing governance-driven service delivery across county administrations.

Objectives of the Study

The objective of the study was to establish the influence of transparency and accountability on service delivery of selected devolved functions in County government of Vihiga in Kenya.

LITERATURE REVIEW

Transparency and Accountability

Accountability refers to the obligation to take responsibility for one's actions, decisions, and outcomes. As Kimutai et al. (2018) explain, it involves administrative and managerial responsibility to report, justify, and accept the consequences of one's performance within the scope of assigned duties. Through accountability, governance systems ensure that public actions and decisions remain subject to public scrutiny, enabling citizens to evaluate whether policies and programs align with intended objectives. Essentially, accountability ensures that those in positions of authority remain answerable to the people they govern. It operates on two main levels: internal and external accountability. Internal accountability involves the creation of mechanisms such as financial controls and performance monitoring within institutions, while external (or political) accountability requires elected officials to fulfill their campaign promises and act in the public's interest (Mwangi, 2016).

At the county level, oversight functions are critical to sustaining accountability. County Assemblies are mandated to monitor and regulate the activities of the County Executive, while the Senate oversees how national allocations to counties are utilized. However, weak oversight mechanisms within these institutions have often undermined effective accountability. Recognizing the importance of good governance to national progress, Kenya's Vision 2030 underscores the need for a transparent, efficient, and citizen-responsive public sector. Consequently, several reforms have been implemented to modernize public administration and enhance service delivery. According to Mwenzwa et al. (2012), embedding citizen participation in policy formulation and decision-making strengthens public ownership and contributes to more transparent and accountable governance.

Transparency, on the other hand, is built upon the free flow and accessibility of information. The right to information is widely recognized as a fundamental human right essential for democratic governance, justice, and equality (Kimutai et al., 2018). Informed citizens are better equipped to engage in governance processes, evaluate policy priorities, ensure equitable resource allocation, and hold leaders accountable for their actions. Information dissemination, accessibility, and public understanding thus serve as crucial instruments for enhancing transparency and accountability. Nevertheless, entrenched bureaucratic cultures and top-down policy approaches have often hindered public engagement and limited scrutiny of government activities (Katumanga et al., 2007).

Leadership also plays a pivotal role in strengthening transparency and accountability within the public sector. Effective leadership—characterized by inclusiveness, responsibility, and responsiveness—facilitates participatory decision-making and ethical conduct. As Kidomboi (2006) notes, democratic leadership encourages open dialogue, builds trust, and supports the delivery of quality public services. Upholding the rule of law remains fundamental to achieving transparency and accountability, as legal compliance ensures fairness and consistency in the management of public affairs.

Empirical evidence highlights the consequences of weak accountability structures. In Nigeria, Ibok (2014) observed that limited transparency and poor leadership reduced responsiveness to citizens' needs, while Abe and Monisala (2014) linked corruption to a lack of accountability, resulting in inadequate public service delivery. Similarly, Joshi (2013) found that while certain accountability interventions yielded short-term improvements in service provision, their broader impact on service quality and accessibility was less consistent.

Kenya's early experiment with devolution in 1963 failed largely due to insufficient support and political fragmentation (Nyanjom, 2011). Renewed advocacy for devolution emerged during the 2010 constitutional reforms, driven by optimism about its potential to promote equity, transparency, and local accountability

(Onyango et al., 2012). Many Kenyans viewed decentralization as a pathway to better governance by transferring authority closer to citizens.

Under the current constitutional framework, transparency and accountability are embedded within Kenya's governance principles. Article 201 of the Constitution emphasizes prudent management of public resources, citizen participation in fiscal decisions, and open reporting of financial information. County governments are thus required to establish County Treasuries, headed by the County Executive Committee Member for Finance, to ensure compliance with these principles and promote accountable use of public funds.

Service Delivery

Across the globe, decentralization has emerged as a strategic response to the inefficiencies and limitations of centralized service delivery systems. As Robinson (2007) observes, governments have increasingly devolved administrative, fiscal, and political responsibilities to lower levels of government in an effort to enhance service accessibility, responsiveness, and effectiveness. By transferring power to local authorities, decentralization is intended to align service provision with community needs and improve accountability in public administration.

However, decentralization does not automatically guarantee success. Cheema (2007) cautions that where citizen awareness and civic engagement are weak, local elites may dominate subnational institutions, using them for personal gain at the expense of collective welfare. Such elite capture can distort resource allocation, obstruct service delivery, and perpetuate inequalities. Similarly, Mwenda (2010) contends that poor institutional design and weak implementation frameworks can cause decentralized systems to replicate the inefficiencies of centralized governance, including mismanagement of resources, corruption, and lack of accountability. In such cases, decentralization may inadvertently transfer administrative inefficiencies and rent-seeking behaviors from the center to the periphery.

Health Services

Health service delivery is one of the most critical sectors influenced by decentralization. As Wakida Kamiza (2005) notes, decentralization provides an effective framework for managing services such as healthcare, particularly in rural areas where centralized systems often fail to meet community needs. The efficiency of healthcare delivery depends not only on the presence of medical facilities but also on their affordability, accessibility, and suitability for local populations. Decentralizing healthcare has thus been globally recognized as a viable strategy to enhance the responsiveness, equity, and efficiency of health systems. However, the design and implementation of such reforms vary significantly across countries, depending on their institutional capacities and governance contexts (Jongudomsuk & Srisalux, 2012).

Despite its potential, the devolution of healthcare services presents numerous challenges. Jongudomsuk and Srisalux's (2012) study on Thailand's health sector revealed that decentralization could not succeed without strong support and coordination from the national government. The study emphasized that while decentralization enhances local responsiveness, it also requires consistent technical assistance, adequate funding, and regulatory oversight from central authorities to ensure quality and equity in service provision.

Community participation has emerged as a vital element in decentralized healthcare governance. Involving community management committees in the administration of local health facilities has been shown to improve service delivery by enhancing accountability and ensuring that healthcare providers remain responsive to patient needs. Participation through community-based structures—organized around kinship, ethnicity, or cultural identity—facilitates collective problem-solving and strengthens a sense of ownership among local populations. Such engagement promotes sustainability by encouraging communities to actively contribute to addressing health challenges and by improving trust between healthcare providers and citizens.

Water and Sanitation

Governance plays a central role in the effective management of water and sanitation systems. According to the Global Water Partnership (GWP, 2003), poor governance is characterized by a lack of inclusiveness, accountability, transparency, predictability, responsiveness, and public participation. These elements are essential to ensuring sustainable water management and equitable access to water resources. In many countries, including Kenya, strengthening governance frameworks in the water sector has become a key policy priority to address chronic inefficiencies, inequities, and mismanagement.

The GWP (2003) argues that the global water crisis is primarily a crisis of governance rather than one of resource scarcity. In other words, water problems—such as shortages, pollution, and inequitable distribution—stem more from institutional weaknesses and policy failures than from physical unavailability of water. As a result, international initiatives increasingly focus on improving water governance as a means of achieving sustainability. Both the 2000 Hague Ministerial Declaration and the 2001 Bonn Freshwater Conference emphasized the urgent need for transparent and participatory governance systems to strengthen national water management policies (Rogers & Hall, 2003).

In developing countries, poor water governance manifests through weak institutional capacity, inadequate supply and demand management, and financial as well as technical constraints (K'Akumu, 2006). Addressing these challenges requires localized action and active community involvement. While global development frameworks such as the Millennium Development Goals (MDGs) provide overarching objectives, their successful implementation depends largely on the ability of local governments to adapt them to specific regional contexts. Localizing the MDGs allows communities to address disparities and inequalities directly, making law enforcement, public participation, and community ownership critical elements in achieving water and sanitation targets.

According to the Commission for Sustainable Development (2008), over 1.2 billion people globally experience economic water scarcity—where sufficient water resources exist but remain inaccessible due to economic, infrastructural, or governance barriers. Much of sub-Saharan Africa continues to suffer from these constraints, underscoring the urgent need for institutional reforms in water governance. The MDG target on access to safe drinking water defines improved water sources as those derived from protected wells, boreholes, public standpipes, and rainwater harvesting systems. These sources should ideally be located within one kilometer of users and provide a minimum of 20 liters of water per person per day. Conversely, unimproved sources—such as unprotected wells, springs, or water sold by vendors—are unreliable and often pose health risks.

Education

Poor governance in education has an impact on society as a whole. As a result, communities and parents are forced to deal with education that is neither accountable nor receptive to their needs. It helps explain why educational systems struggle to improve student achievement. Communities and areas are left with kids seated in classes staffed by inexperienced and disinterested teachers and missing even the most basic instructional resources. In some circumstances, poor governance also results in the absence of funding intended for schools. Good governance entails a dedication to fair opportunity for all citizens in addition to transparency and accountability. Large funding inequalities between wealthy and underprivileged communities, services that are out of reach for the poor, and a disregard for outreach initiatives are all signs of weak education governance. For poor households, failing to address corruption, another sign of poor government, has particularly negative effects. The poor are least able to pay when funds do not reach schools or when schools impose illegal fees.

In an ideal governance framework, political institutions would serve as effective channels through which the collective will of citizens is translated into sound public policies. Such systems would establish clear norms, processes, and accountability mechanisms that ensure equitable and efficient delivery of public services to all members of society. According to Karlsson (2002), development literature identifies several key attributes of good governance—namely, adherence to the rule of law, transparency, accountability, efficiency, effectiveness, participation, and responsiveness. These principles collectively form the foundation for assessing the quality and performance of governance systems, including those governing the education sector.

Uganda provides a notable example of how decentralization can be effectively applied in the management of education. The country has successfully devolved significant educational responsibilities to local governments, thereby enhancing local accountability and community participation. District governments are tasked not only with overseeing schools and teachers but also with managing the distribution of national capitation grants, which are used to fund non-salary education expenditures. They are further responsible for hiring, deploying, and monitoring teachers within their jurisdictions. The capitation grant system has been commended for its transparency and predictability, which have contributed to a relatively low level of financial leakage compared to other public funding mechanisms (De Grauwe, 2001).

Agriculture

Over time, Kenya's economy has grown mostly through its contribution to agriculture. The sector has experienced a number of institutional changes recently. The most important one is the 2013 transfer of the majority of National government responsibilities to County governments (COK, 2010).

Harmonizing activities between the two tiers of government, improving planning and budgeting procedures, passing the necessary laws at the county level, achieving synergy among counties, and bolstering crucial initiatives like extension and value chain development are some of the key challenges facing the agriculture sector. The management of human resources continues to be a major obstacle. For the sector to continue experiencing the growth seen in recent years, external constraints including low productivity, disease outbreaks, and unfavourable weather must be dealt with more effectively and efficiently by the County and National governments (Miriu et al., 2013).

Economic development is frequently considered as requiring effective government management. Important organizations like the World Bank have created governance policies that explicitly state the value of governance for growth and poverty reduction (World Bank, 2012). It is believed that the best method to accomplish good governance is to acknowledge the citizens' right to participate and to actively take part in the planning, execution, and supervision of resource allocation for public goods and services.

Decentralization and the devolution of public services are the most popular methods for achieving good governance in Sub-Saharan Africa. The inclusion of smallholder households in governance enhanced accountability in the agricultural sector and increase the delivery of agricultural public goods (Poulton & Kanyinga, 2014). Kenya's national government is in charge of setting agricultural policy, while county governments are in charge of crop and animal husbandry, livestock auctions, county abattoirs, disease management for both plants and animals, and fisheries.

Theoretical Literature

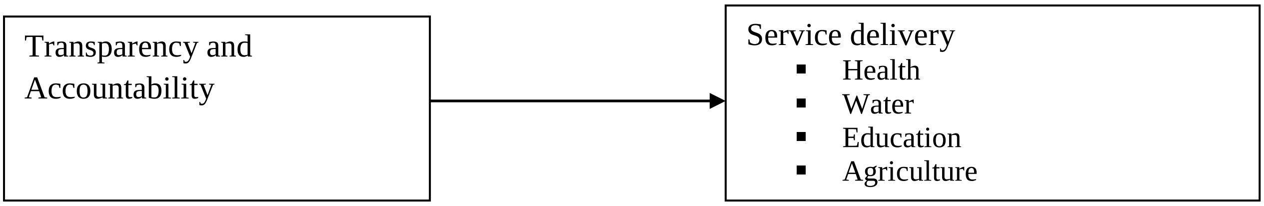
Social Contract Theory

The Social Contract Theory posits that society is built upon implicit agreements between individuals and the collective community, establishing mutual obligations that enable coexistence and cooperation (Grey & Owen Adams, 1996). Within this framework, social responsibility emerges as a moral duty through which individuals and institutions align their actions with the common good. Donaldson (1983) further argues that corporations and organizations are morally bound to uphold ethical standards and contribute positively to the welfare of society, rather than focusing solely on profit maximization.

Donaldson and Dunfee (1999) later refined this perspective through their Integrative Social Contract Theory (ISCT), which distinguishes between macrosocial and microsocial contracts. The macrosocial contract refers to universally accepted moral principles that govern social and economic relationships, while the microsocial contract addresses localized agreements and norms that emerge within specific communities or organizational contexts. Together, these contracts form the ethical foundation guiding individual and institutional decision-making.

Applied to governance, the social contract perspective underscores the idea that public institutions exist to serve citizens' interests in exchange for legitimacy and compliance. Governments, therefore, have a duty to act transparently, distribute resources equitably, and uphold justice—while citizens reciprocate through civic participation and respect for the rule of law. In devolved systems such as county governments, this theoretical lens reinforces the principle that service delivery, accountability, and public trust are outcomes of an ongoing social agreement between the state and its citizens.

Conceptual Framework



Independent Variable **Dependent Variable**

Figure 1: Conceptual Framework

METHODOLOGY

This study adopted a descriptive survey research design to examine the relationship between transparenecy and Accountability and service delivery within the County Government of Vihiga.

The descriptive design was deemed appropriate for this study because it facilitated both quantitative and qualitative data collection from county officials and administrators. It also allowed for the analysis of relationships among governance variables such as transparency, accountability, participation, and efficiency in service delivery. Moreover, the design supported the use of triangulation, ensuring that findings were validated across multiple data sources and methods. The study was conducted in Vihiga County, situated in Kenya's Western Region within the Lake Victoria basin.

The target population comprised all individuals and entities directly involved in local governance and service delivery within Vihiga County. According to Kothari and Garg (2014), a target population refers to the complete group of individuals or entities possessing common characteristics from which a researcher aims to draw conclusions or generalize findings. In this study, the village administrators were selected because they represent the primary link between county governments and local communities.

Sampling involves selecting a representative subset of a population to obtain information about the entire group without examining every member (Burns & Grove, 2003). The study employed a stratified random sampling technique to ensure fair representation across the county's five sub-counties: Vihiga, Sabatia, Emuhaya, Luanda, and Hamisi. Stratification was necessary to capture variations in demographic and administrative characteristics within the county. Each sub-county was treated as a stratum from which respondents were drawn proportionately.

Within the 25 wards of Vihiga County, village administrators were further selected using simple random sampling, which gave each participant an equal chance of inclusion. Out of the total 800 village administrators, 260 respondents were selected as the study sample. This number was considered adequate for ensuring reliable representation while maintaining feasibility in data collection.

As shown below, Mugenda and Mugenda (2003) used the Fisher et al. (1998) formula to calculate the study sample size.

$$n = \frac{z^2 p(1-p)}{d^2}$$

The ideal sample size for a target population of more than 10,000 people is

$$n = \frac{(1.96)^2 (0.5)(0.5)}{(0.05)^2}$$
$$= 384$$

If the target population is fewer than 10,000, according to Mugenda and Mugenda (2003), the correct calculation is

$$n_f = \frac{n}{1 + \frac{n}{N}}$$

Where

n_f = intended sample size for a target population greater than 10,000;

n = desired sample size for a target population less than 10,000; (384);

N = present study's estimated population size (800).

Consequently, the study's sample size was,

$$n_f = \frac{384}{1 + \frac{384}{800}} = 260$$

The study employed a combination of structured questionnaires and interview guides as the primary research instruments for data collection. Both tools were designed to obtain comprehensive and reliable information from the 260 selected village administrators in Vihiga County. The questionnaires consisted of both closed-ended and open-ended items to facilitate the collection of quantitative and qualitative data respectively. According to Mugenda and Mugenda (2003), questionnaires are highly effective data collection tools because they are economical, easy to administer, and allow for the efficient handling of large amounts of information within a limited timeframe.

The structured (closed-ended) questions were organized according to the study’s key variables, enabling respondents to express their views consistently across predetermined options. These questions were measured using a five-point Likert scale, a psychometric instrument designed to assess the extent of respondents’ agreement or disagreement with specific statements related to governance principles and service delivery. The scale ranged from 1 to 5, where:

The study adopted a combination of quantitative and qualitative data analysis techniques to ensure a comprehensive interpretation of the findings. Data obtained from the questionnaires were first sorted, cleaned, and coded before being entered into the Statistical Package for Social Sciences (SPSS) for analysis. SPSS was chosen due to its reliability and efficiency in handling large datasets and its capacity to generate both descriptive and inferential statistics relevant to social science research.

To test the internal consistency and reliability of the research instruments, the Cronbach's Alpha coefficient was computed. This measure helped determine the degree to which items within each scale were positively correlated, reflecting the consistency of the independent variables. A high Cronbach's Alpha value was interpreted as an indication of a strong internal relationship among items measuring the same construct.

Descriptive statistical methods, including frequencies, percentages, means, and standard deviations, were employed to summarize and present quantitative data. These statistics provided a clear picture of the distribution of responses and facilitated comparisons across different categories of governance principles and service delivery indicators. The descriptive approach also allowed the researcher to explain general trends, patterns, and relationships that emerged from the data (Mugenda & Mugenda, 2003).

Qualitative data were analyzed thematically. Responses from the open-ended sections of the questionnaires and interviews were systematically coded and categorized according to recurring patterns and emerging themes relevant to the study objectives. Repetition of similar concepts and responses was used as an indicator of thematic saturation (Jennings, 2001). The process involved identifying, classifying, and interpreting key ideas to provide deeper insights into respondents' perceptions of governance and service delivery.

Finally, the results from both quantitative and qualitative analyses were integrated and triangulated to enrich interpretation and strengthen the validity of conclusions. This mixed analytical approach ensured that the study provided not only numerical summaries but also contextual explanations that reflected the lived realities of governance and public service delivery within Vihiga County.

The study employed both bivariate and multiple regression analyses as part of its inferential statistical procedures to examine the nature and strength of the relationship between governance principles (independent variables) and service delivery (dependent variable) within Vihiga County. Data analysis was conducted using the Statistical Package for Social Sciences (SPSS), which enabled the generation of robust regression outputs and diagnostic statistics essential for model validation and interpretation.

FINDINGS AND DISCUSSIONS

The research study had a sample size of 260, the researcher issued 260 questionnaires from which 242 (93.07%) were returned whereas 18(6.93%) were not returned. The study therefore, had a respond rate of 93.07%.

Descriptive Statistics

Influence of Transparency and Accountability on service delivery

The study sought to examine how transparency and accountability influence the delivery of selected devolved functions within the County Government of Vihiga, Kenya. The findings revealed varied perceptions among respondents regarding the extent to which these governance principles are applied across sectors.

Results indicated that a mean score of 3.0000 with a standard deviation of 1.86694 suggested that respondents moderately agreed that the County Government considers villagers' opinions prior to the distribution of farm inputs. Similarly, a mean of 2.4917 and a standard deviation of 1.65798 showed that relatively fewer respondents agreed that the County Assembly has developed laws and regulations to promote effective citizen participation in the provision of water and sanitation services.

In addition, the study revealed a mean of 2.6694 (SD = 1.70373) indicating that community involvement in the management of village polytechnics remains limited, while a mean of 2.7686 (SD = 1.77001) suggested that citizens are seldom consulted before the establishment of new village polytechnics.

Conversely, higher mean values were recorded in relation to public participation and its contribution to improved service delivery. A mean of 4.1033 (SD = 1.49469) indicated that public participation has significantly enhanced service delivery within the agriculture sector. Similarly, respondents strongly agreed that public participation has improved services in the health department, reflected by the highest mean of 4.3099 with a standard deviation of 1.12268. Further, a mean of 4.2727 (SD = 1.18427) showed that public participation has positively influenced water and sanitation services, while a mean of 3.6240 (SD = 1.64074) suggested notable improvements within the education department.

The findings demonstrate that transparency and accountability—particularly through mechanisms of public participation—play a critical role in enhancing service delivery within devolved sectors. The health department emerged as the most positively affected area, indicating that structured citizen engagement and accountability measures can lead to tangible improvements in public service outcomes within county governance.

Table 1: Influence of Transparency and Accountability on service delivery

	N	Minimum	Maximum	Mean	Std. Deviation
The county Government consider the opinions of the villagers before distribution of farm inputs	242	1.00	5.00	3.0000	1.86694
In order to encourage effective citizen engagement in the provision of water and sanitation, the County Assembly has created laws and regulations.	242	1.00	5.00	2.4917	1.65798
The citizens are involved in the management of the village polytechnics	242	1.00	5.00	2.6694	1.70373
The county government sought the opinion of the citizens before setting up of village polytechnics	242	1.00	5.00	2.7686	1.77001
Public participation has enhanced service delivery in the agriculture department	242	1.00	5.00	4.1033	1.49469
Public participation has enhanced service delivery in the health department	242	1.00	5.00	4.3099	1.12268
Public participation has enhanced service delivery in the water and sanitation	242	1.00	5.00	4.2727	1.18427
Public participation has enhanced service delivery in the education department	242	1.00	5.00	3.6240	1.64074
Valid N (listwise)	242				

Discussions

Transparency and Accountability

The study findings revealed a noteworthy alignment with existing literature regarding the significance of transparency and accountability in ensuring effective service delivery within governmental frameworks. The observed mean of 3.0000, with a standard deviation of 1.86694, among respondents emphasizing the county government's consideration of villagers' opinions before the distribution of farm inputs correlates with the literature's emphasis on accountability as the acceptance of blame and responsibility for one's actions (Kimutai et al., 2018). Similarly, the mean of 2.4917, with a standard deviation of 1.65798, indicating the creation of laws and regulations by the County Assembly to encourage citizen engagement in water and sanitation provision, underscores the importance of accountability in aligning governmental initiatives with public needs and priorities (Mwangi, 2016).

The study's findings regarding citizen participation in the management of village polytechnics (mean = 2.6694, standard deviation = 1.70373) and the county government's solicitation of citizen opinions before setting up such institutions (mean = 2.7686, standard deviation = 1.77001) reflect the literature's emphasis on citizen involvement as a crucial component of transparency and accountability (Mwenzwa et al., 2012). These findings highlight the correlation between participatory governance structures and improved service delivery outcomes, aligning with the literature's assertion that active citizen engagement fosters ownership and enhances accountability in governance processes.

The study's findings regarding the significant role of public participation in enhancing service delivery across various departments, particularly in health (mean = 4.3099, standard deviation = 1.12268), water and sanitation (mean = 4.2727, standard deviation = 1.18427), and agriculture (mean = 4.1033, standard deviation = 1.49469), echo the literature's argument that transparency and accountability are crucial for fostering informed decision-making and ensuring equitable access to public services (Ibok, 2014; Abe & Monisala, 2014).

The literature underscores the importance of devolution as a means of enhancing transparency, accountability, and citizen participation in governance processes (Nyanjom, 2011; Onyango et al., 2012). The study's focus on the County Government of Vihiga aligns with this discourse, highlighting the potential economic benefits and governance improvements associated with decentralization of power to lower levels of government.

The study's findings corroborate existing literature on the pivotal role of transparency, accountability, and citizen participation in improving service delivery within governmental frameworks. By aligning with established theoretical frameworks and empirical evidence, the study contributes to a deeper understanding of the mechanisms through which governance principles influence service delivery outcomes in the County Government of Vihiga, Kenya.

CONCLUSIONS AND RECOMMENDATIONS

The study aimed to explore the influence of transparency and accountability on service delivery within the County Government of Vihiga, Kenya. It revealed that public participation significantly enhances service delivery across various devolved functions, indicating the importance of transparency and accountability mechanisms. Accessible information on agricultural performance and transparent distribution of resources positively impact service delivery in agriculture, health, water, sanitation, and education sectors, highlighting the crucial role of transparency and accountability in promoting effective service provision.

The study underscores the pivotal role of transparency and accountability in fostering improved service delivery within the County Government of Vihiga, Kenya. Notably, initiatives aimed at enhancing transparency, such as the dissemination of accurate and factual information on performance metrics and the establishment of complaint handling mechanisms have positively influenced service delivery across various sectors. Moreover, the findings highlight the importance of accountable governance practices, including transparent procurement processes and the equitable distribution of resources, in ensuring efficient service provision. Therefore, it can be concluded that robust transparency and accountability measures are essential pillars for promoting effective service delivery and fostering public trust in the county government.

Based on the conclusions drawn from the study, the study recommended that the county government should implement robust transparency and accountability mechanisms, including regular reporting of financial transactions, public disclosure of budgetary information, and active engagement with citizens through participatory forums.

Recommendations for further Studies

Regular monitoring and evaluation of service delivery initiatives should be conducted to assess their impact, identify areas for improvement, and ensure accountability. This should involve the active participation of stakeholders, including citizens, civil society organizations, and development partners, to ensure transparency and effectiveness in service delivery processes.

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