

**FACTORS AFFECTING ACCOUNTABILITY OF RESOURCES IN
KIAMBU COUNTY OF KENYA**

BY

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DECLARATION

This research project is my original work and has not been presented for examination to any other university.

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D61/79398/2012

This research project has been submitted for examination with my approval as the University supervisor.

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DEDICATION

This work is dedicated to my parents Mr. and Mrs. Gatukui and to the staff of Kiambu County of Kenya.

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This thesis would not have come into being without the support of the following:

To God the Almighty, for His grace that is and has always been sufficient. The gift of life and the abundance of blessings.

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God bless you all. AMEN

ABSTRACT

Accountability is an ethical code for governance. It is often used synonymously as the matter of responsibility, answerability, blameworthiness and liability. The main objectives of this study were; to establish factors affecting accountability of resources in the county and also to assess the measures taken to enhance accountability of resources in the county. The research was based on a case study done with a sample size of six respondents from the top management in Kiambu County who were regarded adequate in this study. Primary data was gathered directly from respondents and for this study; the researcher used an Interview guide. Qualitative data collected using the interview guides was analyzed using content analysis method. From the findings, the top management is committed towards enhancing accountability through various methods. The commitment by the top management affected largely policy implementation. The study found out that appreciation and staff motivation are key components to enhancing accountability in the county. Application of consequences like prosecution also greatly enhanced accountability by making people answerable for their actions. The study found that if the staff have strong management then they will be accountable but if the management is weak then they shall take advantage of the organization. The study also found that enabling the staff to have ownership of ideas and processes goes a long way into motivating the staff to perform well. The study depicted that organizational culture at Kiambu County also largely affected the quality of work with majority of the respondents expressing that this affected the quality of accountability significantly.

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CHAPTER ONE

INTRODUCTION

1.1 Background to the study

Competition in the 21st century's global economy is not only complex, challenging, but is filled with competitive opportunities and threats (Khemani, 2006, Nag, et al 2007). This therefore calls for effective management practices that can stir both individual and national development. Effective strategic management practices can help firms enhance performance while competing in turbulent and unpredictable environment. The essence of strategic leadership involves the capacity to learn, the capacity to change, and managerial wisdom (Pinto, 2004). As noted by Bennett, (1990), many world economies have stagnated economically due to poor governance. It has also been pointed out that Weak counties need time to run effectively.

Strong accountable leadership enhances the wealth-creation process in entrepreneurial and established organizations, and leads to above-average returns. Managerial leadership will likely lead to average returns at best, but is most likely to achieve below-average returns and destroy wealth. Organizations led by visionaries who are not properly supported by strong managerial leadership may destroy wealth even more quickly than organizations led by managerial leaders (Pinto, 2004). When organizations restore strategic control and allow the development of a critical mass of strategic leaders, these leaders will be a source of above-average returns. The result will be wealth creation for the employees, customers, suppliers, and shareholders of entrepreneurial and established organization

Accountable management provides overall direction to an organization. they specify the organization's objectives, while developing policies and plans designed to achieve these objectives, and then allocating resources to implement the plans (Bennett, 1990). Practicing managers have developed numerous models and frameworks to assist in strategic accountable decision making in the context of complex environments and competitive dynamics. Strategic management is not static in nature; the models often include a feedback loop to monitor execution and inform the next round of planning. Success in today's competitive and complex world depends upon the ability to bring about effective strategic change (Armstrong 2007). Much of the business literature has been preoccupied with finding more sophisticated techniques to formulate better strategies. However, business success depends not only on finding the right strategy, but also ensuring it materializes in the form of a pattern of appropriate strategic actions.

In response to significant political, governmental, and socioeconomic changes affecting counties particularly in resource distribution and accountability, there is need to assess leadership practices. One of the important reasons for the tremendous interest in strategic leadership is that managers realize that a good strategy greatly increases the likelihood of a firm's success. Several studies indicate that firms that plan their strategies are more effective in meeting the set targets (Bennett, 1990). Taking the relationship of strategy and success as given, this study analyzes factors affecting devolution of resources at the county level.

1.1.1 Resource Accountability and Distribution

In 2010, Kenyans enacted a new constitution, which established a system of devolved government with 47 lower level county governments. The operation of the county governments started soon after the March 2013 elections, which included the election of county governors, deputy governors and representatives. These 47 new county governments are now in charge of overseeing some functions such as the provision of health care, pre-primary education, and maintenance of local roads which were previously the responsibility of Kenya's national government. In turn, these county governments receive a share of national revenues. The county governments are also expected to mobilize and be accountable for revenue from other sources within their counties, such as taxes on property and entertainment.

Accountability is an ethical code for governance. It is often used synonymously as the matter of responsibility, answerability, blameworthiness and liability. The accountability, as an aspect of governance, had been central to the discussions related to problems at the public sector, nonprofit corporate, and the private world. In leadership roles, accountability is the acknowledgment and assumption of responsibility for actions, products, decisions, and policies. It's also included with the administration, governance, and implementation within the scope of the role or employment position and encompassing the obligation to report, and be answerable for resulting consequences. Independent commissions can also be used as mechanisms to hold civil servant within the administration of government accountable for their actions. Within departments or ministry, behavior is bound by rules and regulations, and civil servants are subordinated in a hierarchy and accountable to superiors.

1.1.2 Kiambu County of Kenya

Kiambu County is the former central province. It has an area of 946sq miles which is 2449Km squared. The county has a population of 1,623,282 people according to the census that was done in 2009. It is adjacent to the northern border of Nairobi County. It's within the greater Nairobi which consists of 4 out of 47 counties in Kenya but the area generates about 60% of the nation's wealth. These counties are Nairobi, Kimabu, Kajiado and Machakos Counties. The county's capital is Kiambu with its largest town being Thika. The county is predominantly rural but its urban population is rapidly growing currently at 60% urbanized in 2007. Kiambu was split into 2, that being Kiambu east and Kiambu west which consist of 10 constituencies, these being Githunguri, Kiambaa, Kabete, Limuru, Lari, Gatundu north, Gatundu south, Ruiru, Thika East and Thika west Constituencies.

After the devolution of power from central government to local government, there was the formation of the Kiambu county assembly and the Kiambu County government through an election process, which involves the appointments of the County Executive Committee Members (CECM) comprising of the Governor and Deputy Governor who are elected by the constituents of Kiambu and the various heads of departments appointed by the Governor with the approval of the County Assembly. Kiambu County has implemented and still is in the process of implementing several changes. There are ongoing appointments involving the staffing with Human Resources of Sub-county, Ward Administrators and Chief Officers for the various Departments mentioned above in different stages of implementation. This is intended to revitalize the Public Service

delivery which has deteriorated in the previous administrations of County and Urban Councils under the defunct Ministry of Local Government.

The objective is to achieve the ambitious challenge set by the governor to make Kiambu County the number one place to grow, live and work by injecting new blood in the county public service, change attitudes of the public officers to embrace the servant leader concept, and to improve public service delivery and reception with the view to eliminate corruption from the public service.

1.2 Research Problem

Although Kenyans have enacted a new constitution, which established a system of devolved government with 47 lower level county governments issues have been raised on the operation of the county governments (Ghai 2007, Juma 2008). Questions have been raised on the accountability of procedures followed in the overseeing of some of the functions such as the provision of health care, and maintenance of infrastructure like the roads, which were previously the responsibility of Kenya's national government. Concerns have been raised that although some of the services such as health care have been devolved there is still a lot of government control and bottlenecks at the grass root levels (Juma 2008).

The transferring of resources and responsibilities to county governments has raised issues on the capacity of the county governments to effectively offer quality services (Muriisa, 2008). The Kiambu County encounters a problem when the projects needing funding greatly outweigh the funds available or allocated to the county.

Kiambu County has carried out case studies on accountability in countries like South Africa that showed an astronomical increase in revenue collection between Sept. 2003 and Sept. 2004. We notice that just like Kenya, a three tier government system was introduced. It included the National, Provincial and Local government. They merged municipalities into cities for example 24 municipalities were merged into the city of Cape Town. The mayor Hellen Zille, replaced the IT system to improve on issues such as daily revenue billing which was largely manual just like Kiambu County. Payroll changes were also made whereby, staff would be paid monthly instead of weekly enhancing payroll savings. Invoice consolidations, price standardization across the city and debt management to name a few were also effected to ensure proper accountability of all the resources that passed through the hands of administrators in the city. This saw revenue go up to R667 million in the year.

The Zimbabwe revenue authority was also among the case studies done. They streamlined the tax heads in the counties like registration payments, collection of interest, penalty calculations. They concentrated on finance, procurement procedures, taxes and revenue management systems. They eradicated unauthorized expenditure and created faster collection of non-tax revenues among others. By doing so they recorded a surplus of 104 Million dollars in the first 8 months of 2004. They thereby increased availability of funds for essential programs and activities. What are the factors that affect accountability of resources in Kiambu county of Kenya and how can they be fixed?

1.3 Objectives of the study

The study specifically aims:

- i. To establish the factors affecting accountability of resources in Kiambu county of Kenya.
- ii. To assess the measures taken to enhance accountability of resources in Kiambu county of Kenya.

1.4 Value of the Study

The study would help counties particularly those dealing with resource accountability challenges to understand the salient factors revolving around resources particularly the influence of management practices. This would enable them to implement competitive strategies which would in turn enable them to achieve and maintain a competitive advantage over other counties. The study findings would be beneficial to the Kiambu county officials that are charged with the implementation of resource allocation. The study would also be useful to the expatriates that would assist in the accountability processes at the county level.

The study would benefit other researchers in carrying out further empirical research studies on resource distribution and allocation. Suggestions and recommendations from this study would be very useful in improving services rendered in counties. The study would enable researchers to find out how various factors affect resource mobilization. It would also help the researcher to understand and find out the loopholes that can be sealed in the current situation in distribution of resources.

Policy makers may find the findings of this study important in the formulation of policies governing the accountability, distribution and sharing of resources between the central government and County government. After conclusion, policy makers would use the findings to assess the capacity of county governments in managing revenues allocated and generated from the counties to stir economic growth, development and wealth distribution.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter gives a review of related literature and summary of related studies on strategic management practices and accountability of resources. It involves a systematic identification, location and analysis of documents containing information related to the research, the chapter highlights prevailing theories, the empirical review, conceptualizing and operationalization.

2.2 Theoretical Orientation

Effective management in Organizations has a specific focus and is an attempt at bridging the gap in accountability and management practices. When the activities are completed successfully, the organizations strategic leadership practices can become a source of competitive advantage. Theories on success of accountability practices include:-

2.2.1 The Role theory

When faced with any situation, people have to enact a role in order to manage the situation. Chell (1985) called this “the situation-act model”. This model indicates that, the person must act within situations. Those situations are role governed. How a person behaves is often prescribed by those socially acquired roles. The person thus adopts a situation role in order to perform effectively within the situation. At work, the term role

according to Michael (2001) describes the part to be played by individuals in fulfilling their requirements. Role therefore indicates the specific forms of behavior required to carry out a particular task or group of tasks contained in a position or job. Work role primarily define the requirements in terms of the way tasks are carried out rather than the tasks themselves. Therefore, a distinction exists between the job description and role profile, which is more concerned with the behavioral aspects of the work and the outcomes the individual in the role is expected to achieve (Michael 2001).

The concept of a role emphasizes the fact that people at work are, in a sense, always acting a part; they are not simply reciting the lines but interpreting them in terms of their own perception of how they should behave in relation to the context in which they work, especially with regard to their interactions with other people that may be affected by their performance. The role individuals occupy at work and elsewhere therefore exist in relation to other people in their role set. These people (made up of the directors, management and the society) have expectations about the individual's role and if they live up to these expectations they will have successfully performed the role (Michael, 2001).

Performance of a role is a product of the situation individuals are in (the organizational context and the direction or influence exercised from above or elsewhere in the organization) and their own skills, competence attitude and personally. Situational factors are important, but the role individuals perform can both shape and reflect their personalities and values.

2.2.2 The Expectancy Theory of Motivation

The expected theory explains the behavioral process of why individuals choose one behavioral option over another. It also explains how they make decisions to achieve the end they value. Vroom introduces three variables within the expectancy theory which are valence (V), expectancy (E) and instrumentality (I). The three elements are important behind choosing one element over another because they are clearly defined. Victor Vroom's expectancy theory is one such management theory focused on motivation. According to Holdford and Lovelace-Elmore (2001, p. 8). Vroom asserts, "Intensity of work effort depends on the perception that an individual's effort will result in a desired outcome". Vroom suggests that "for a person to be motivated, effort, performance and motivation must be linked" (Droar, 2006, p. 2). Three factors direct the intensity of effort put forth by an individual, according to Vroom; expectancy, instrumentality, and preferences (Holdford and Lovelace-Elmore, 2001).

In order to enhance the performance-outcome tie, managers should use systems that tie rewards very closely to performance. Managers also need to ensure that the rewards provided are deserved and wanted by the recipients. In order to improve the effort-performance tie, managers should engage in training to improve their capabilities and improve their belief that added effort will in fact lead to better performance.

2.2.3 Attribution theory of perception

When individuals observe behavior, they attempt to determine whether it is internally or externally caused. Individuals make observations of events interpret and attribute it to a

given cause. Individual behavior may be distinctive, have consensus and consistent that is asking questions such as does this person behave in this manner in other situations or does other person behave in the same manner or does this person behave in this same manner at other times. The final conclusions of a person perception on an issue may be influenced by internal and external factors or attributions surrounding him or her.

The community or the residents of a county will always have their perception and expectations towards the new era of devolution brought about by the new constitution. People may have short cuts or may come to quick conclusions on how they look at things. These ways are as follows; Selective Perception: People selectively interpret what they see on the basis of their interests, background, experience and attitudes.

2.2.4 Involvement theory

This theory is based on the idea that involvement and participation will contribute to a sense of responsibility and ownership and hence organizational commitment and loyalty (Baker, 2002). Effective organizations empower their people, build their organizations around teams, and develop human capability at all levels (Becker, 1964; Lawler, 1996; Likert, 1961). Executives, managers and employees are committed to their work and feel that they own a piece of the organization.

2.3 Empirical review of studies done on accountability

This section contains critical analysis of studies done by other scholars on accountability.

2.3.1 Distribution of Resources

Devolution is generally defined as a process of transfer of political power, administrative and fiscal management powers between central governments and lower levels of government, primarily operating at city and region levels (Bennett, 1990). The aim of devolution is to bring all resources closer to the people and customize the services delivered to them to address their specific problems directly. These resources will involve financial resources, human resources and administrative resources. For instance, in human resource distribution, the main objective is to improve the overall efficiency of the management of human resource capital and enhance service delivery by minimizing bureaucracy.

The global trend towards distribution of resources and decentralization is based on sub-national legitimacy and implies greater transfers of authority and resources from the center to the states (Keating, 1998). Uneven regional economic development, alongside the achievement of greater economic efficiency through decentralization, are coming to the fore and gradually starting to occupy the bulk of the regionalist discourse in favor of decentralization. Additional factors also contribute to boost the legitimacy of decentralizing claims. In some circumstances, decentralization goes hand in hand with democracy and therefore will promote equal distribution of resources among the people of Kenya.

The economic and political justifications and the impact of devolving the provision of social services have been widely debated in the literature (De Vita, 1998; Kettle, 2000). Devolving responsibilities to local organizations alleviates, it is argued, the political and

administrative constraints government agencies face when initiating new programs in terms of hiring new staff and locating facilities for new programs can be very difficult but also very helpful.

2.3.2 Influence of Quality Control on Distribution and Accountability of Resources

Devolution, as other types of decentralization profoundly changes governance relations and affects performance by transferring responsibilities and authority to locally elected governments. The key advantages and dilemmas associated with devolution such as responsiveness to local needs, downward accountability and health worker retention. Challenges of politics and capacities are also addressed in relation to human resources (Mutakha, 2011). In an era of devolution, there needs to be a good quality assurance program coupled with outcome measures.

According to Munga (2009) in devolution the challenge is to develop or strengthen accountability of those who decide and act, whether they are local politicians, bureaucrats or community representatives. If decentralization policies do not address public accountability, they will not fundamentally change human resource management, quality and equity of staffing. Successful distribution of resources requires innovations in capacity development of all actors involved and in designing effective incentive measures. A better understanding may lead to more appropriate policy designs and better preparation for the actors involved in countries that are embarking on decentralization.

Key constraints in the distribution of resources and particularly in health service and are often linked to poor management, and in particular to the allocation and performance of

available human resources (Pinto, 2004). In addition to geographical disparities, it is also observed that medical personnel are not always carrying out their curative role but instead focus on administrative matters (Khemani, 2006). In terms of the accountability, availability and quality of staff, rural areas are underserved despite several initiatives to reverse this trend (such as community financing, isolation bonuses and other incentives) and NGO involvement. Currently, the Ministry of Health (MoH) is reviewing its human resources policy with the objective of rationalizing and harmonizing human resources for health. One of the strategies is to decentralize responsibilities for the management of local health centers to local institutions.

2.3.3 Link Between Accountability and Distribution Of Resources

One of the major concerns linked to devolution is financial constraints (MOH 2009, Muriisa, 2008). Devolution, as well as reforms to improve community participation and client voice, can promote a better fit between services, local conditions and recipient demands (Muriisa, 2008). Decentralization allows local governments to hire staff from within the locality. This has resulted in hiring people who know their rural living environment and who are less likely to leave for another post.

Local governments also offer benefits such as housing or transportation or other incentives in kind. However, these measures appear to be effective only among the lower cadre, not among highly-skilled staff (Mutakha, 2011). Attracting and retaining skilled staff is a major challenge that devolution policies have not yet been able to resolve. One reason is that local governments and community associations face fierce competition with central government, which provides civil servant contracts with better security and career

perspectives. Consequently, posts in remote areas are mainly used as a bridge to government employment, preferably in more urban areas.

Devolution represents the ultimate form of downward accountability by elected local governments to local constituents, and is seen as a way of motivating public providers to improve service delivery (Pinto 2004). So far, evidence on local government accountability is limited or partial, and is mainly based on case studies.

The devolution policy itself seems to undermine the emergence of accountability mechanisms. Currently, responsibilities remain in the hands of several institutions at a time, resulting in parallel lines of accountability. This generates many conflicts that affect health worker motivation (Mutakha, 2011). Monitoring and collecting information is one thing, but when it comes to making decisions regarding recruitment, or performance evaluations resulting in rewards or sanctions, the relations get more complicated. In other words, downward accountability cannot be effective without functioning horizontal accountability and upward accountability relations between the different parties involved. More complete and coherent accountability relations require an alignment of county policies and devolution policies.

2.3.4 Role of capacity building

The lack of capacity of local government is a much-debated issue. An argument against devolution is the lack of financial and human capacities of local institutions (Kettle, 2000). An additional argument in the context of devolution is the lack of political will on the part of elected officials to invest at the grass roots and the risk of local elites capturing and redistributing resources through patronage systems (Mutakha, 2011). However,

studies show that despite capacity constraints, many interesting innovations in social services have been introduced at the local level.

Stanziola and Schmitz, (2003) argues that investing in capacity building is likely to mobilize around social services at local level. Key factors that determine priority-setting in service provision are local leaders' values and commitment, the local party system, the social and economic structure, and traditions. In Kenya personal commitment of local leaders is also a key determinant of the local government's performance. However, without capacity development, incentives and functioning accountability mechanisms, their ability to deliver services is limited in terms of an enabling environment (Wanjala, & Kibwana, 1997).

Devolution implies a shift of responsibilities and relations between different actors that include policy-makers, regulators, providers, and users, and these need new skills to function and interact (Liu, 2006; Munga 2009). The training programme included modules for the different stakeholders. A feature of the capacity building programme is that, although it has not yet become national policy, regional directorates have adopted it and included multi-actor capacity strengthening in their annual programming improving accountability.

2.3.5 Innovation and Accountability

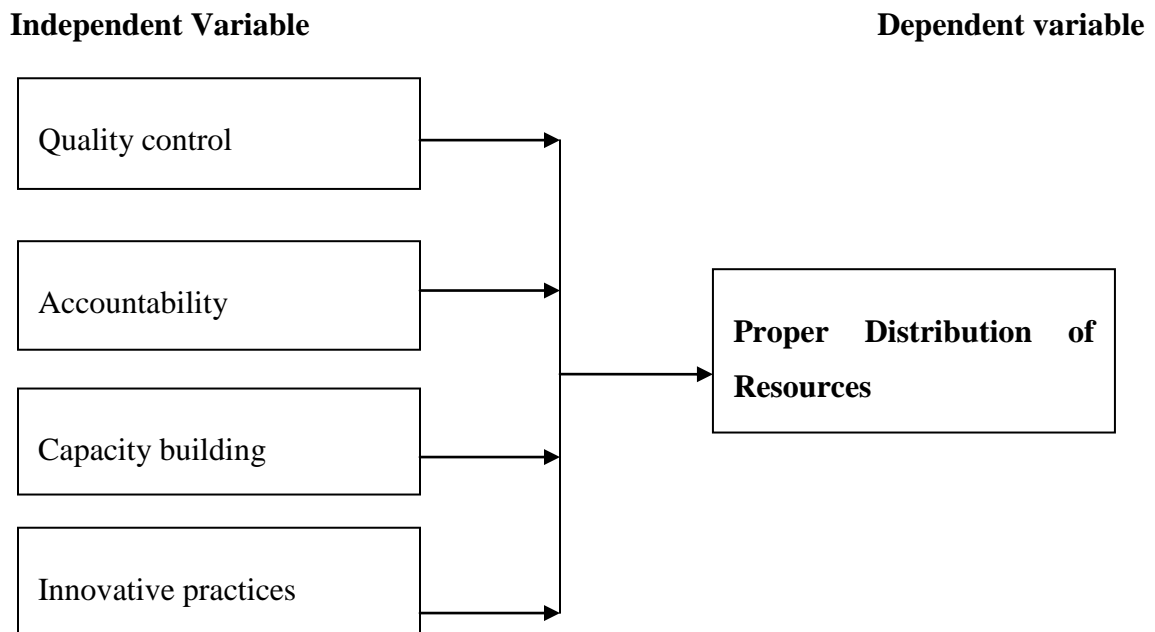
There are four different levels of accountability, they are; Fiscal accountability, ethical accountability, democratic accountability and performance accountability. Innovation in this case is highly important in tying these four together and making them work hand in hand with each other.

Encouraging innovation is often cited as a presumed or desired outcome of devolved models of governance (Mwangi, 2010). It is clear that encouraging innovation in this context is as much about how devolved governance structures are implemented and managed, as about the types of governance structure themselves. Innovation through devolved governance will not simply emerge and be maintained as a result of selecting a particular governance model. The aim is to view innovation as desired outcome, active and ongoing (Muriisa, 2008). The starting point is that radical social change is not only possible but essential.

2.4 Conceptual Framework

Out of the previous studies done, the following is the conceptual framework for the research to solve the research problem. Figure 2.2 shows Conceptual framework from the model.

Figure 2.2 Conceptual Framework



Source: Author, 2014

Quality control is essential in the devolved counties. There should be values and principles of governance, that should guide the governance system and that should be reinforced. Accountability is essential if effective distribution of resources has to succeed. There in should be transparency in fund allocation and the monitoring mechanisms used. Its valuation of the devolved projects should be carried out.

The issue of Capacity building is essential. Training should be carried out to ensure those managing the programme have the required skills. Creativity should be encouraged at the county level particularly as it relates to economic empowerment and creation of employment.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

Kothari (2004) defines research methodology as a systematic way of solving the research problem. This chapter discusses the research design, data collection methods, procedures and instruments used in data collection as well as analysis and presentation of the collected data. It also outlines the ethical issues.

3.2 Research Design

The research design constitutes the blueprint for collection, measurement and analysis of data (Orodho & Kombo, 2002). This was a case study that primarily used an interview guide to determine the factors affecting accountability of resources and resource distribution. The advantages of the case studies are that it's a quick and inexpensive method of study and the researcher has control over selection of subjects.

It is a scientific method of investigation where data is collected and analyzed to describe the current conditions, terms or relationships concerning a problem (Saunders, & Thornhill, 2007). Kerlinger (1969) further points out that case studies are not only restricted to fact finding but may often result in the formation of important principles of knowledge and solutions to significant problems.

3.3 Data Collection

The researcher used Interview guide in data collection. An interview was considered ideal for collecting data because the respondents individually recorded and interpreted the questions themselves (Kerlinger 1999; Orodho & Kombo, 2002). It consisted of both structured and semi-structured questions. Before the research tool was administered to participants, pre-testing was carried out to ensure that the questions were relevant and, clearly understandable. The pre-testing aimed at determining the reliability of the research tools (Cooper and Schindler, 2003).

This pre-testing involved three respondents. The responses that were received are not to be included in the final analysis. Expert opinion was requested from the supervisor on the representativeness and suitability of questions and suggestions of corrections were made to the structure of the research tools. This greatly helped improve the content validity and reliability of the data that was collected. Secondary data was also collected from text journals, daily newspapers and past projects done by other researchers. There were six respondents all at the very top management of the county.

3.3.1 Validity of Research Instrument

Bernstein (1994) defines validity as the extent to which the instrument measures what it purports to measure. This study used content validity which fully measured the constructs of interest, interview questions were formulated for a pilot study which determined the questions that needed to be modified or discarded altogether.

3.4 Data Analysis

The findings and discussion of the interview were analyzed using content analysis and documented.

3.5 Ethical Issues

Only authorized persons had access to the raw data. Strict confidentiality was observed by moving the data in sealed envelopes and ensuring no unauthorized persons accessed the data. The names of the respondents were not included in the report though the data is available for academic verification. This ensured that the researcher did not expose the respondents.

The researcher did not interview anyone outside the study and also did not interview the respondents without a mutual understanding between them. The respondents were assured of confidentiality and protection. It was further made clear that the information gathered was solely used for this study. Confidentiality was also be taken seriously by the researcher. Thus each participant's response was treated in confidence and not released to any other party for whatever reasons.

CHAPTER FOUR

DATA ANALYSIS, FINDINGS AND DISCUSSION

4.1 Introduction

This chapter presents the analysis and interpretations of the data collected. The research was conducted on a sample of 6 respondents from Senior, and mid level management in Kiambu County to which interviews were administered. All six interviewees of the management team members answered the questions to the best of their knowledge, making a response rate of 100%, which was sufficient for statistical reporting.

4.2 Factors Affecting Accountability

The case study is based around two objectives namely to establish factors affecting accountability in Kiambu county of Kenya and the second being; measures taken to enhance accountability. The first question was what resources and things each person was responsible for and a large majority of the interviewees were in charge of large sums of the county funds allocated to their departments which ranged from 52 million shillings to 6.8 Billion shillings in the budget. The interviewees were also in charge of the human resources or the employees who report to them directly. The second question was about how these people were accountable for the vast resources both financial and human resources that were allocated to them. The answers were that for the financial resources they oversaw different projects and they coordinated with the staff under them to ensure the projects run efficiently and are well accounted for.

The third question was whether they considered qualification of staff as enhancing or weakening accountability. It was noted that the literacy levels in the general workforce was low. On this question they thought that having qualified staff was the best thing since they delivered on their work expectations because they were equipped with knowledge. They were also seen to be more efficient since they took less time to do the assigned jobs compared to less qualified staff members in the county. Qualification on the other hand was also seen to be disadvantageous in the sense that if the individuals were qualified but also corrupt then they seem to take advantage of the system especially in hacking the IT systems and interfering with the data or even changing it to suit certain scenarios. The fourth question was whether they thought work experience helped or hindered accountability and again this question also covered both ends of the spectrum. All the interviewees answered yes and no to the question, yes being that for ethical professionals, experience helped a lot in the quality of work that was done especially work performed by such people in areas like building of roads and such that require a lot of experience. The interviewees said sometimes the work experience hinders accountability because of issues like negative organizational culture. We are from a legacy full of corruption so most of the people who gained significant experience might be compromised. If people have a corrupt way of working then it creates a problem because they are not willing to work in a straight forward way. The unethical people with lots of experience also tend to have a complacent way of going about their activities hence they do all they can to compromise accountability of their time and actions.

The fifth question was whether they thought the chain of command helped or hindered accountability. All the interviewees seemed to think that it did both. They said that there

was need for structure in the county but it brought about a lot of bureaucracy. At the same time the chain of command clarifies the roles and responsibilities of individuals, it also gives a supervisory structure to be able to achieve these responsibilities. If we take for example the political eras of the past we noticed that corruption ran deep from the top ranking members all the way to the bottom so they said that if the top is corrupt then it would be difficult for the lower cadres to be straight in their operations. They also said that weak leaders can be taken advantage of. On the other hand, if the leaders at the top were very strict on the adherence of rules and procedures then it would make all the people under them have to be accountable for all that they did. We notice that the quality of the person above and the person below matters a lot.

The sixth question was if they occasionally had trainings or other short courses and activities that would help enhance accountability. The answer to this one from all the interviewees was that there are short trainings for all the employees once they are employed and taught on governance and governmental procedures. There are also courses on sensitization against corruption, for every new project there are training on the technical skills to ensure that the project is handled properly. There are also team buildings that are normally done to strengthen the team spirit. The seventh question was are there occasional applications of incentives to encourage individual accountability and the general answer from all the interviewees was that there are no applications of incentives yet which is a major shortfall in their view, though there are introduction of incentives like employee of the year and sub county of the year to encourage improvement of individuals and also the sub-counties as a whole. There is the use of

threats of being shamed in the media if found doing wrong so people are more likely to do the right things and be accountable for their actions.

The eight and last question was whether the interviewees applied the use of IT systems to ensure that accountability was achieved and all of them said that there were systems like the integrated financial management systems that help them track projects and also ensure that the money for the project is being well used to ensure accountability at all levels. These systems also discourage personal contact by ensuring that all the applications and allocations are done online which also creates a paper trail that is hard to compromise, they trail financial expenditure. They are all able to do weekly reports on the progress of all the projects. These systems also ensure that the performance targets are met, through the performance management systems enabling them to have a work plan since every person has to report on their progress.

4.3 Measures for Enhancing Accountability

There are clear and measurable goals that have been set and enforced for all the staff members to ensure that they are accountable for their actions and designated posts. There are programs to enhance verbal feedback more so from the public in what they would want and need done for them in terms of change and development. This is because the public members are able to guide the county executives on what they would want to see don't for them and also how it needs to be done since they are the ones who are affected by any changes and improvements that might be done in their surroundings. Hence they are the most important people when it comes to reception of feedback. There's interactive inquiry between the public and the county to ensure that the county gets feedback on how

projects are being performed and if the feedback isn't positive then the county is able to change a few things to better performance.

There are communication measures that have been put in place for example there's the county website that was launched when the county was formed. This website allows interaction between the county, its constituents and the world as a whole. It allows all processes to be online therefore ensuring that there's a follow up process on issues and availability of vital information for all. This ensures there's accountability because there is a paper trail on all activities posted.

The county is able to share tender issuance and allocations, the bi laws that are in effect in the county, speeches that have been made on key issues, contact information and much more. This ensures that the public is armed with ample communication on the things that are in progress in the county which also makes the county accountable to the public by ensuring that they give constant reports.

There are strict measures put in place to punish those who are not or cannot be accountable for their actions. The anti corruption unit is used to punish and bring corrupt and unscrupulous individuals by prosecuting them, hence making them accountable for their actions. They are taken to court and are brought to justice. They are also shamed in the media and their actions put out in the public for all to see.

The risk of publicly being shamed keeps most of the people in line and they keep away from doing wrong things. The use of the public declaration forms also keeps the members accountable because they have to state all their wealth and how they acquired it so this

also makes them not want to steal because it's a practice that is run annually and hence makes people accountable for what they do. The workers also know that they can be fired for not following procedures hence making them want to tow the line. Performance management systems are in use to ensure that staff members' progress is tracked. There are also whistle blower systems to be introduced. Currently the infrastructure is being fixed to ensure security so as to monitor all the sectors effectively.

4.4 Discussion

The results of this study are discussed under the two above objectives which are to establish factors affecting accountability in Kiambu County and also the measures taken to enhance accountability.

4.4.1 Major Findings

From the findings, top management is committed towards ensuring accountability with 100% of the interviewees agreeing that more needs to be done to enhance it as to ensure that they utilize all the resources at their disposal as effectively as possible. This is consistent with what Morales and Hines (2005) found that, government agencies will spend money as authorized, with as little waste and as efficiently as possible. They will work intelligently and diligently to deliver effective and cost-effective governmental programs. They will also do what it's citizens want and need, engaging citizens and their elected representatives in understanding trade-offs and making well-informed choices among competing priorities.

Broom et al (1998) says accountability through the measuring of program activities gives some significant results of performance measurement which include enhanced decision making ability by the staff members, Improved internal accountability, Enhanced public accountability, Supports strategic planning and goal setting, Allows entities to determine effective resource use.

4.4.2 Measures Taken To Enhance Accountability

From the four types of accountability namely fiscal accountability, ethical accountability, democratic accountability and performance accountability, the county has so far succeeded in ensuring that all the processes are run well and also it has managed to introduce as many measures to ensure that accountability is effected as possible. When Metzenbaum (2005) argues that, measurement drives performance improvement not just by awakening intrinsic instincts to do better, but by illuminating a performance-improving path forward, shining a spotlight on problems needing attention, and sparking insights or questions.

In many cases, comparative aspects of collected data, relative position, clusters or patterns where one group has significantly different measurement values than others. Comparative information sometimes reveals solutions worth replicating or problems needing attention. Other times, comparative measurement triggers focused follow-up questions, narrowing the search for causes of problems and more precise, effective, and cost-effective problem corrections.

Ammons (1995) says, a good set of performance measures is a vital tool for building accountability throughout an organization. By compiling key indicators of performance, supervisors can confirm that work crews are meeting expectations and delivering quality services. In short, they can ensure the accountability of front-line employees. Periodic reporting of selected measures allows supervisors to be accountable for their work to department management, department management to be accountable to central administration, and central administration to be accountable to the governing board. In turn, the periodic publication of key performance indicators allows board members to be accountable to the citizenry for local government operations as a whole.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This chapter presents the summary of the findings, and it provides the conclusions and recommendations of the study based on the objectives of the study. The main objective of this study was to establish the factors affecting accountability in Kiambu county of Kenya and the second objective was to establish the measures taken to enhance accountability.

5.2 Summary

From the findings, the top management is committed towards enhancing accountability and hence therefore willing to go the extra mile to do so. If they ensure that the employees have clear and measurable goals, maintain an environment of constant feedback between the constituents, employees and management ensuring free flow of vital information then they can be able to arrest numerous issues before they grow into big problems and will get a clear direction of what is best for the county. If the management also ensures harmonization of the counties available resources with the various projects available, tightening the loop holes in the county then they shall be able to save on unnecessary expenditure and divert funds to where they are most needed.

Motivation of the employees is a great factor that will encourage accountability because they shall feel appreciated and feel the need to do their best in their various posts. Reward

systems would create great motivation, for example performance bonuses, promotions, employee of the year, and especially county of the year would enhance team work among all the staff since they shall be working towards a common goal.

5.3 Conclusions

The study concludes that commitment by the top management affects the accountability process. As long as the managers ensure that they keep a keen eye on the processes and more so the performance management systems then they shall be able to reduce redundancy, be more efficient and effective in its operations, there should be introduction of more incentives especially if they are able to align performance measures to the goals and objectives that are already set. The incentives can be in form of performance bonuses that ensure that the person has performed a task or project as efficiently as possible and achieves the best results in the shortest time.

Normally, when others treated them fairly they were more likely to cooperate, support the decisions, and offer assistance when they needed it (Tyler & Smith, 1998). However, when others treated them unfairly they were more likely to seek revenge, take legal action, steal and become aggressive. It meant justices pull the people together and injustices push them apart. (Broom et al., 1998)

5.4 Recommendations

The recommendations of the study are the researcher's thoughts on how the objectives can be attained. These factors enable the county to figure out new ways to improve on their staff's service delivery.

5.4.1 Contributions to Knowledge

Lack of proper accountability practices is the knowledge gap that was identified. The Harvard business review says that, calls for greater accountability are not new. Leaders of organizations, be they nonprofit, business, or government, face a constant stream of demands from various constituents demanding accountable behavior. The challenge for leadership and management is to prioritize among competing accountability demands. This involves deciding both to whom and for what they owe accountability.

The most important part of accountability is having transparency in the county, answerability or justification, compliance and enforcement of sanctions. It is enforceability that ultimately gives any accountability mechanism power or “teeth.” The study recommends that management should ensure they employ and deploy qualified and competent individuals. In addition, the study recommends that they should have a quality assurance team that ensures that services are delivered in the best way possible to ensure accountability, efficiency and effectiveness. The study also recommends that the management finds researches on the expectations of the employees and also on ways to improve staff satisfaction, which in turn will improve service delivery.

5.4.2 Implications for Managerial Policy

Managerial policy looks at various ways in which the organization, in this case the county can compete. It looks at harmonizing the society by making the county accountable to the people, creating trust between the constituents and the management. It also looks at advancing industries through the convergence of services to the masses.

Making services easy and readily available to people, improving strategy and ensuring it achieves the promises that were made to the people. The management should focus the efforts on the HR policies, to ensure that they have the very best people with the best skills under them, and if not them look at methods of skill elevation.

The study recommends that the management reviews the organizational practices and policies as often as they can thereby removing the ones that are not effective. The study also recommends that management invest in their people and give them opportunities to learn and grow both inside and outside the organization. An example of this would be where, the county would offer to give higher education loans to the staff to encourage them to go back to school and raise their educational levels. The county could also negotiate special rates for development loans with banks to enable the staff to own property easily. These two steps would in turn create staff loyalty and encourage accountability since the staff would know they have obligations to meet.

The marketing policies are just as important. The county needs to market itself more. It has currently set out to be the best place to work, school and do business and to be able to achieve that, management needs to increase the marketing efforts in place. This will ensure that people get to know about the county and see all that is good about it. It will also show how the county strives to be accountable to its people at all times. It will enhance the general public's faith and this will increase its rating and popularity with the masses making more people interested in Working schooling and doing business there.

5.4.3 Implications for Managerial Practice

Managerial practice blends together various aspects of management from various sectors that cut across the county. For accountability to be effectively achieved, the supporting structures must be in place. They include planning and budgeting mechanisms that ensure that various projects have ample funding to enhancing smooth flow and progression of the county. Well monitored operational programs to ensure that the back end processes are run effectively since they hold up the entire structure. Benchmarking against other counties which enables management to see if they are operating at maximum efficiency or they need to improve on how they run the county.

This enables them to see what other counties are achieving in terms of development. It enables them to make the necessary adjustments to make sure that they are as competent as the rest. Contract monitoring is another effective way of ensuring accountability, by carefully monitoring the progress of the contracted individuals, management is able to gauge performance whether good or bad and implement rules to facilitate improvement where need be.

The study recommends that the management needs to identify deficiencies in the county staff and constituents contentment levels and seek out ways to have improvements done in areas where needed thereby improving attitudes and the general outlook of the county. The management of the county should also do strict surveys checking service results to ensure that the county programs are being properly managed and also make adjustments on the areas that would need improvement. The management should recognize and reward good work to motivate the good workers. They should also conduct exit

interviews to get feedback on the challenges that the staff might have faced while working there, why they stayed in the county offices for the length of time that they did an also what they enjoyed about the place so that they can do more of those things for their staff to improve their quality of life in the county.

5.5 Limitations of the Study

The limitations of the study was the small number of interviewees, it was hard to estimate quantitative numbers since we mostly dwelled on the qualitative side of the interview, with a larger sample it is easier to get quantitative figures of certain affected areas. We also dealt with the top management and hence did not get a clear feel of the lower level employees and how they feel and what they think of the study and what can be improved.

It was difficult to secure interviews with all the respondents because they are all very busy people and hence getting free time to answer the research interview questions for them was a challenge due to their schedules. Hence most of the interviews were rushed and there's a chance the respondents might have had an easier time answering the questions if they were in questionnaire form.

5.6 Suggestions for Further Research

Further research is necessary as the findings were based on a relatively small sample that may have influenced the nature of results that were obtained. There is need to expand on the sample size and carry out similar research in other organizations. The analysis that was used is always not sufficient to draw conclusions on a phenomenon, and to provide adequate information that can be used for policy development. Further research focusing on assess the perception of employees in strategy implementation is recommended.

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APPENDIX

Interview Guide

1. What resources and things are you responsible for here?
2. How are you accountable for them?
3. Would you consider qualification of staff as enhancing or weakening accountability?
 - a. How?
4. Does experience help or hinder the accountability process?
5. Does the chain of command hinder or help the accountability process?
6. Do you occasionally have trainings or other short courses and activities to help enhance accountability?
7. Do you have occasional application of incentives to encourage individual accountability?
 - a. Which ones/ how?
8. Do you have the use of IT systems that help with accountability?
 - a. Which ones / how?