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## **Public Resource Utilization and Efficiency of Service Delivery of the County Governments in Kenya: A Case of Machakos County**

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# Public Resource Utilization and Efficiency of Service Delivery of the County Governments in Kenya: A Case of Machakos County

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## Abstract

Efficiency on service delivery is about those with authority being answerable for their actions to the citizens, whether directly or indirectly, and managerial efficiency on service delivery is about making those with delegated authority answerable for carrying out agreed tasks according to agreed criteria of performance. The interest in efficiency on service delivery within public sector reform is a desire to make public sector staff more accountable for their decisions and actions. The purpose of this study was to determine the effect of public resource utilization on the efficiency of service delivery of the county government of Machakos. Specifically, the study sought to: establish the effect of equitable share utilization on the efficiency of service delivery of Machakos County Government, Kenya, determine the effect of own source revenue utilization on the efficiency of service delivery of Machakos County Government, Kenya, to assess the effect of donor funding utilization on the efficiency of service delivery of Machakos County Government, Kenya and investigate the effect of conditional grants utilization on the efficiency of service delivery of Machakos County Government, Kenya. The study additionally sought to determine the moderating effect of county service delivery principles on the relationship between public resource utilization and efficiency of service delivery of the county government of Machakos. The study was informed by Public Choice Theory of Budget, The resource-based view theory and the Rostow-Musgrave Model. The study adopted a descriptive research design and targeted all the employees of Machakos County totaling to 1,950. The study used a simple random sampling of 10% of the total population yielding 195 respondents as the sample size. The study used both primary and secondary data. Primary data was collected using structured questionnaire, while secondary data gathered using data collection sheet. The collected data was analyzed with the aid of SPSS using both descriptive and inferential statistics. The study used Pearson correlation to show the

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association between the independent variables and the dependent variable. The results were presented in tables, charts and bars. It was established from the findings that; money set by national government wasn't used effectively for the current expenditure and that the county government was striving to collect and prudently utilized it's owned collected revenue. External donors were observed as the leading source of income for development and that the county rarely received the equalization funds disbursed on an annual basis. The study recommends that the central government should monitor and evaluate the utilization of funds and disburse equalization funds timely. The county government on the other hand should uphold integrity in the utilization of funds and seek to generate more funds locally.

**Keywords:** *Public resource utilization, equitable share utilization, County own source revenue utilization, Donor funding utilization, Conditional grants utilization, Efficiency of service delivery, County service delivery principles*

## 1.0 Background to the Study

Resource allocation and utilization are key processes of strategically measuring and ensuring that effective resources are utilized to guarantee projects success (Wang & Jia, 2021). Both processes are key to achieving project success; however resource utilization is often undervalued. Wang, Zhao and Chen (2020) argue that, creating a robust framework for assessing the conditions of existing resources might seem complicated, but with the right tools it can be easy and ensures maintained productivity and controls that resources aren't being over or under-utilized. According to Ehiorobo (2018), effective resource allocation is required for the survival of the economy and for sustainable development. Resource allocation is the diligent deployment of scarce resources onto tasks and projects where they can produce the highest rate of returns (Kurt, 2018). This will imply optimizing utilization levels of all resources involved. With efficiency of resource allocation in mind, the manager becomes more concerned with achieving both economic and technical efficiencies.

Efficiency on service delivery involves both the political justification of decisions and actions, and managerial answerability for implementation of agreed tasks according to agreed criteria of performance (GOK, 2019). According to Cuenca (2020), efficiency on service delivery is about those with authority being answerable for their actions to the citizens, whether directly or indirectly, and managerial efficiency on service delivery is about making those with delegated authority answerable for carrying out agreed tasks according to agreed criteria of performance. The interest in efficiency on service delivery within public sector reform is a desire to make public sector staff more accountable for their decisions and actions (Hope, 2020). County governments as second level Government should play a vital role in the development of the economy through efficient utilization of resources and better performance (M'Mugambi, Okeyo & Muthoka, 2021). Van Zyl, Barnard, Fernandez, Cloete, Mukosi and Pitcher (2020) opine that resources are key factors of production and utilization of resources to produce greatest value is a concern to every organization be it public or private. Resources can be unbundled to include; Physical, Intangible Human, and Organizational resources. Resource utilization provides an opportunity to improve efficiency at the organizational unit level; public service is an essential service facility or commodity linked to the livelihood or existence of the society or the common man (Van Zyl et al. 2020). Public service is a bridge connecting the government and the general public. Such services are provided by the government through its administrative channels (Riany, 2021).

Wachira (2020) argue that it is necessary to clearly define the role of resources utilization in the country's long-term development strategy and to make the resources utilization the basic national policy. The conservation and utilization of resources should become part of the long-term national policy and should be implemented in the entire process of the national economic development (Ibukun, Akinfolarin & Alimi, 2019). Resources utilization should always be emphasized, not to stress resources conservation when the constraint of resources shortage is serious, and to neglect it when the constraint of resources shortage is eased (Akinfolarin, Ajayi & Oloruntegbe, 2012).

Conditional grants are monetary transfers from one level of government to another, either through competitive project grants or through more general block grants, which place conditions on the use of the transferred funds by the recipient government. The conditions may be either financial or substantive in nature. In other words, the grantor uses these grants to induce certain reactions on the part of the grantee in order to bring the lower-level government into line with the higher-level government's policy objectives. The greater the conditions placed upon the grant, the less flexible is the program for the recipient government. Financial conditions usually entail matching requirements, and they are typically stated as a percentage of the grant amount or as a percentage of total project costs, and financial matching requirements must come from local revenues. On the other hand, those who donate funds for healthcare facilities are donors. The donor community consists of bilateral and multi-lateral agencies as well as non-governmental organizations at both domestic and international levels (Jeremy and Michael, 2006).

### **1.1 Statement of the Problem**

In the year 2010, Kenya promulgated a new constitutional dispensation that advocated for a devolved system of governance. The provision in the Kenyan constitution is that the national government and the county government are distinct and inter-dependent and shall conduct their mutual relations on the basis of consultation and cooperation (Constitution of Kenya, 2010). Part of funding for the county governments comes from the county revenue collection while the other part is financed by the national government. Despite the nation's effort to provide a platform for better service delivery to the electorate through the mandate of the County governments, development in some parts of the country still wants (Kirimi, 2020). The County Government of Machakos County is among the counties whose performance is seen by some as wanting (Ngumuta, 2018). From the Auditor General report (2018), the value for money has been raised constantly from the county government of Machakos casting doubts on the effective and efficient utilization of these public funds. The citizens are either denied delivery of services and sometimes lead to flagrant noncompliance with relevant tax or revenue generation laws since the actual expenditures are way below the approved budgets.

Many hindrances have been posited in relation to service delivery in the County. The County Government of Machakos is among the 5 county governments whose MCAs have attempted to impeach a sitting Governor; however, since threshold of his impeachment was not met it did not go through. There were many issues which were fronted as the reasons for the impeachment for the then sitting governor of County Government of Machakos in 2018. Among these, the most critical were ethical bottlenecks, policies and legislation, political interference and availability of resources. These issues impact on the efficiency of the County Government, with the electorate at the receiving end. This study identified the above mentioned reasons as the most pressing and sought to study them. Resource allocation and utilization are key processes of strategically measuring and ensuring that effective resources are utilized to guarantee projects success. Both



processes are key to achieving project success; however resource utilization is often undervalued. Creating a robust framework for assessing the conditions of existing resources might seem complicated, but with the right tools it can be easy and ensures maintained productivity, and controls that resources aren't being over or under-utilized. From an empirical point of view, there is scanty literature done on utilization of public resources and performance of Machakos County government. There is therefore a need for this study to be carried out to determine the effect of public resource utilization on the efficiency of service delivery of the county government of Machakos.

## 1.2 Research Objectives

- i. To establish the effect of equitable share utilization on the efficiency of service delivery of Machakos County Government, Kenya.
- ii. To determine the effect of County own source revenue utilization on the efficiency of service delivery of Machakos County Government, Kenya.
- iii. To assess the effect of donor funding utilization on the efficiency of service delivery of Machakos County Government, Kenya.
- iv. To investigate the effect of conditional grants utilization on the efficiency of service delivery of Machakos County Government, Kenya.
- v. To determine the moderating effect of county service delivery principles on the relationship between public resource utilization and efficiency of service delivery of the county government of Machakos.

## 1.3 Research Questions

The following were the research questions guiding the study:

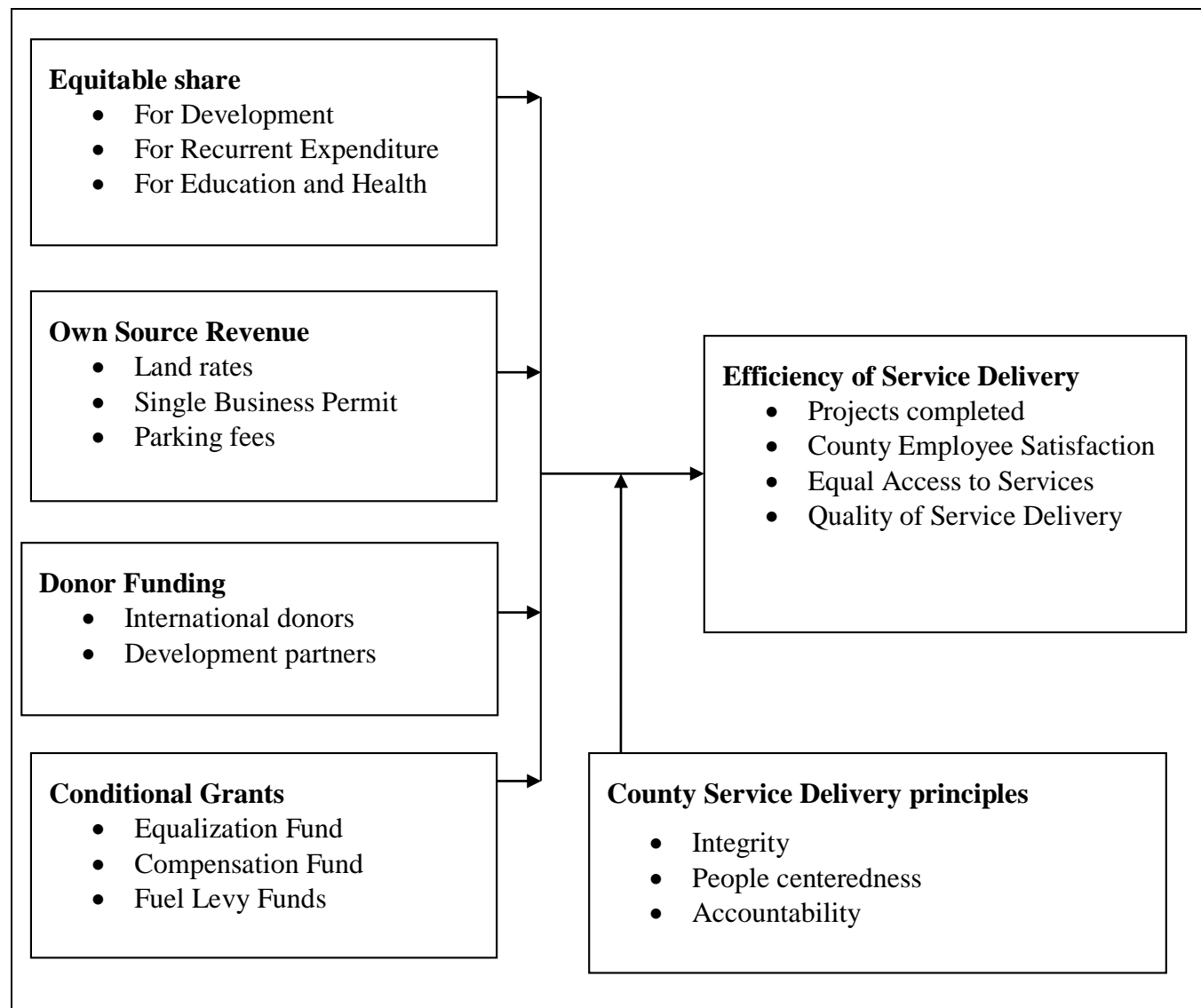
- i. What is the effect of equitable share utilization on the efficiency of service delivery of Machakos County Government, Kenya?
- ii. How does County own source revenue utilization affect the efficiency of service delivery of Machakos County Government, Kenya?
- iii. What is the effect of donor funding utilization on the efficiency of service delivery of Machakos County Government, Kenya?
- iv. Do conditional grants utilization have effect on the efficiency of service delivery of Machakos County Government, Kenya?
- v. Do County service delivery principles have moderating effect on the relationship between public resource utilization and efficiency of service delivery of the county government of Machakos?

## 1.4 Conceptual Framework

Figure 1 shows the linkage between the dependent and independent variables.

### Independent Variables

### Dependent Variable



### Moderating Variable

Figure 1: Conceptual Framework

Source: Author (2021)

## **2.1 Review of Theories**

### **2.1.1 Public Choice Theory of Budget**

Public Choice Theory of Budget was advanced by Gallagher (1993) which argued that a normal government is expected to have diverse sources of resources that they may utilize in the financing the government operations. While the resources are termed to be limited within the developing nations, a lot of finances are required to be channeled to the development programs that can boost the country's economy (Sobel, 2001). With most nations like in Africa taking charge to finance facilities like schools and health, which are critical services, a concern has been on the public resource allocation within the government. According to Gallagher as cited by Agarwal (2015), an incentive needs to be given to the responsible people in the allocation process so as to ensure fair allocation national resources. Based on the concept of market failure where the market conditions seem to have failed in the determination of the market conditions in terms of demand, supply and price. Such failure as per Agarwal (2015) necessitates government intervention through the allocation of national resources. The theory becomes important in the current study as it explains the logic behind the equitable share and why it has been necessary within the County governments in terms of enhancing efficiency of service delivery.

Public choice theory is often used to explain how political decision-making results in outcomes that conflict with the preferences of the general public (Epstein, 1990). The concept of a locative effectiveness implies that, even when budgets are cut, public health workers should continue to have adequate pharmaceuticals, teachers should have chalk, and facilities should continue to be maintained; however, deferred maintenance, to a limited extent, is a reasonable response to funding shortfalls (Standfield, 2017). This theory is relevant to the current study in the sense that it explains factors that county government of Machakos leaders need to consider while allocating and utilizing public resources to ensure efficiency in service delivery.

### **2.1.2 The Resource-Based View Theory**

The Resource-Based View Theory was coined by Wernerfelt (1984). The resource-based view (RBV) is a managerial framework used to determine the strategic resources a firm can exploit to achieve sustainable competitive advantage. The resource-based view theory is a widely cited and an influential management theory that explains the internal sources of an organization's sustained competitiveness. The theory has been established from its prime foundation by Penrose (2018), who provides a logical explanation of the causal relationships between organizational resources, production capability and overall performance. According to Penrose, the theory is chiefly concerned with organizational efficiency and innovative utilization of resources. In the case of the context of this study, there are a total of 47 counties in Kenya which even though all of them are classified as county governments, they are endowed with uniquely varying resources, operate in different settings to serve varied the needs of the Kenyan citizenry and exhibit varying performances (Cruz & Haugan, 2019). In the context of resource utilization by the Kenyan county governments, this makes it possible for policy stakeholders, budget staff, county leadership, economic planners, project implementers and other stakeholders to understand how the available resources can be utilized to improve efficiency in service delivery and this is why this theory is considered relevant to the current study.

### **2.1.3 Rostow-MusgraveModel**

The Rostow-MusgraveModel was developed by American economist Rostow (1960). It states that an economy which is in her early stages of economic growth should spend more to ensure the economy does not collapse. This is because an infant economy experiences a variety of challenges and market failures and the government has the responsibility of cushioning it from collapsing. Investing in health, education, water supply, electricity and infrastructure are necessities that when done properly launches the economy up from the infant stage to the take off stage of economic growth (Aladejare, 2013). This model is criticized and demeaned on the ground that it ignores the contribution of the private sector to economic growth. The critique is because it assumes that the government is the only driver responsible for economic growth (OgbaLikita, 1999). The relevance of this theory to the current study is because the theory suggests the importance of government spending and budget allocation on economic activities especially during and immediately after recession in healing and growing the economy (Al-Shatti, 2014).

### **Reviewed literature**

#### **2.2.1 Equitable Share Utilization and Efficiency of Service Delivery**

Kerubo and Muturi (2019) conducted a study whose general objective was to establish factors influencing quality of service delivery in county governments in Kenya by using descriptive research design. The study population comprised of 109 respondents and Sample size of the study was 85 respondents. The researcher used primary and secondary data. The findings revealed that there was a statistically significant influence of governance structure on quality of service delivery in county governments in Kenya. According to the study, a positive increase in governance structure leads to an increase in quality of service delivery in county governments in Kenya. The study concluded that governance structure was statistically significant in explaining quality of service delivery in county governments in Kenya. The findings confirm that there is a statistically significant influence of accountability on quality of service delivery in county governments in Kenya. A positive increase in accountability leads to an increase in quality of service delivery in county governments in Kenya. A positive increase in staff qualifications leads to an increase in quality of service delivery in the county governments in Kenya. It can be concluded from this study that staff qualifications were statistically significant in explaining quality of service delivery in county governments in Kenya.

Lamartina and Zaghini (2008) examined the link between public expenditure and economic growth using Wagner's theory and their finding confirm the argument put forward by Wagner. Szarowská (2012) analyzed the direct link between public spending and output (GDP) in short and long-term for Bulgaria, Czech Republic, Hungary, Romania and Slovakia and investigated if public spending is countercyclical. Her results reject the counter cyclical effect of the two variables. Many recent papers for OECD, developing countries, Latin America showed that contrary to the theory, public spending is pro cyclical (Abbott & Jones, 2011).

#### **2.2.2 Own Source Revenue Utilization and Efficiency of Service Delivery**

Mwanga, Maniragaba and Ariho (2020) examined the effects of central government transfers on local revenue collection by urban local governments in Uganda: A Case of selected municipal councils. The study assessed the effects of central government transfers on local revenue generation by municipalities in Uganda by analyzing the trends of central government transfers and locally generated revenues by the municipal councils and assessing the effects of central



government transfers on own local revenue generation. The study focused on municipalities that had been in existence since introduction of decentralization policy and some of those had recently been upgraded into cities. Time series data covering the selected municipalities were obtained from the Local Government Finance Commission. The dataset comprised of locally generated revenue and central government transfers for 13 old municipal councils. The data was in Excel and it had to be exported to E-Views statistical software for further analysis using the fixed effects regression model. The study findings revealed that over the period 2002 to 2017, both central government grants and local revenue generation grew exponentially. The study also found that increased central government grants contributed to a decline in locally generated revenue and this was partly attributable to too much reliance of the local governments on central grants. The results showed that the lagged total central government grants had a significant negative effect on the locally generated revenue. It was recommended that government should factor in the allocation formula for central government grants to the local revenue performance to serve as an incentive for the municipal councils to raise own local revenue.

### **2.2.3 Donor Funding Utilization and Efficiency of Service Delivery**

Miriti (2016) sought to establish the relationship between Donor funding practices and financial sustainability of donor aided projects in world vision Kenya. The study used descriptive survey design involving data collection from a sample population to understand population status in relation to one or more variables. The study found that proper coordination and management of donor funds, there are indicative ceiling set by the donors on their grant funds with clear guidelines that money used to finance one activity could not be used to fund another unless there was proper approval from them. The above findings indicated that that accessibility to Donor funding had been improving over time. The study found a direct link between donor funding policies and financial sustainability of donor aided projects meaning that financial sustainability of projects will increase with increased donor funding. The study further confirms that the level of access to donor funds plays a major role improving financial sustainability. Specifically, projects with high level of access to donor funds have high chances of being sustainable in the future.

A study conducted by Kiprop, Nzulwa and Kwena (2017) on challenges facing donor funded projects in Kenya, indicated that Donor funded projects aim to promote development by strengthening organizations at the community level. There is, however, a strong realization that in spite of the increased investments, the capacity of districts, constituencies and communities to absorb the resources and sustain local investments in both social and economic infrastructures is weak due to lack of information and capacity to manage investments and their inability to demand accountability in a transparent manner. The purpose of the study was to investigate the challenges facing implementation of donor funded projects in Kenya. Data was collected by means of questionnaires. The questionnaire was used to gather relevant information from the respondents. Data collected was analyzed using both descriptive and inferential statistics. Linear regression curves were developed and these were used to reveal correlations between all the independent variables and the dependent variable. Regression was done to reveal the magnitude of the relationships between independent and dependent. From the finding, the study concluded that Implementation of donor funded projects was affected by Project Planning and Project Institutional capacity. From the findings, it was established that USAID had adopted some project practices in the Implementation of donor funded projects which involved performance targets and planning and control systems that generated good result.

#### **2.2.4 Conditional Grants Utilization and Efficiency of Service Delivery**

Nyawira et al (2020) conducted a study which sought to examine health sector stakeholder perceptions on health sector Conditional grants and the efficiency of county health systems in Kenya. The study found that under health sector conditional grants, government seeks to support the two levels of government in increasing health financing via additional funding to scale up activities aimed at ensuring healthy lives and promotion of well-being for all at all ages, conditional grants assist to ensure basic health services. Via resource mobilization and financial tracking, government can improve technical and capacity building in the health sector, Conditional grants are used to fund development activities (like infrastructure) in devolved governments where a significant amount of public resources are used in recurrent expenditures (Nyawira et al., 2020). In Kenya, health sector financing mechanisms have been used to pool international donor funds in Kenya to ensure that priority areas receive support (infrastructure improvements, equipment, and needed services). Conditional grants promote accountability through requiring involvement of stakeholders, reporting (programmatic and financial) from devolved governments and mandating monitoring and evaluation mechanisms. Conditional grants promote local ownership that ensure devolved governments are involved in development, approval and disbursement of funds

According to Boex and Smoke (2020), it is now time to give the counties a free-hand in spending based on their case-by-case requirement because each devolved unit has its own unique challenges which it would seek to address as a priority. Some counties may have highly developed healthcare systems which do not require additional investment but no food to feed their populations yet grant disbursements from the national government would come with demands that the funds be sunk into health projects. However, the disbursement of non-conditional grants to counties must be done with caution to avoid abuse of funds by some phony officials. Counties must uphold accountability in the management of the grants. Funds that are not tied to specific projects and programmes always come with the risk of theft because it makes it difficult to trace how each coin is spent.

#### **2.2.5 Service Delivery Principles and Efficiency of Service Delivery**

A service delivery principle or framework is a set of principles, standards, policies and constraints to be used to guide the designs, development, deployment, operation and retirement of services delivered by a service provider with a view to offering a consistent service experience to a specific user community in a specific business context (Morley, Elhalal, Garcia, Kinsey, Mökander & Floridi, 2021). The relationship between government and citizens is crucial. Ultimately, government is accountable to citizens for decisions taken. Many countries need to improve the substantive elements of democracy and its checks and balances to ensure that public goods are delivered according to citizens' expectations. Some methodologies for assessing the extent to which service delivery is accountable have been developed. For instance, the methodology for citizen-led assessment of accountability in service delivery has been developed by the International (Morley et al., 2021).

According to Charter (2015), accountability can be referred to as the state of being liable, or answerable to a given action. Sitravocik (2017) stated that accountability mainly in public institutions is used as a policy of holding public officials or other employees accountable for their actions and results. Service providers would be accountable not only to the Government but also to the citizens. Therefore, accountability should be clearly defined to specify the agency which makes the implementation (such as State Government), The agency which provides the service (such as departments and institutions), the beneficiaries of the services, the relationship between

them (that is State Government, departments, institutions and the beneficiaries) For example: In the case of a Primary Health Centre, the State Government decides the policy framework and sets standards. The Local Government prepares the action plan for operationalizing the policy as suited to the local requirements and is responsible for ensuring that the Primary Health Centre meets the standards. The Primary Health Centre is the institution where services are actually provided to the beneficiary.

### 3.0 Research Methodology

This study employed a descriptive research design in investigating the effect of public resource utilization on the efficiency of service delivery of the county government of Machakos. Descriptive research design describes the characteristics of variables just as they are in a situation (Kothari, 2012). When employing descriptive research design, the researcher does not have control over the variables but can only report on what is happening or what has happened. Additionally, in descriptive research, the researcher attempts to discover what causes variables to behave the way they behave though he is not in a position to control what happens to the variables. The most preferred method of gathering information in descriptive design is a questionnaire (Kumar, 2005).

Ogula (2005) posit that a sample is a subset of the study population which must be as representative of the population from which it has been selected. Sampling is a process or the procedure of selecting individuals or objects from the population to represent all characteristics of that population in the selected study sub group (Orodho & Kombo, 2002; Kothari, 2004). According to Gall *et al.*, (2007), at least 10% of the total population is representative. Therefore, out of the 1950 target population, the total sample size was 195 respondents. Stratified and simple random sampling techniques will be used to select the sample size. This is whereby they will first be stratified according to their respective departments and then randomly selected until the desired number is achieved.

### 4.0 Findings and Discussions

#### 4.1 Questionnaire Distribution and Return Rate

Table 1 below presents the number of respondents who participated in the study.

**Table 1: *Questionnaire Distribution and Return Rate***

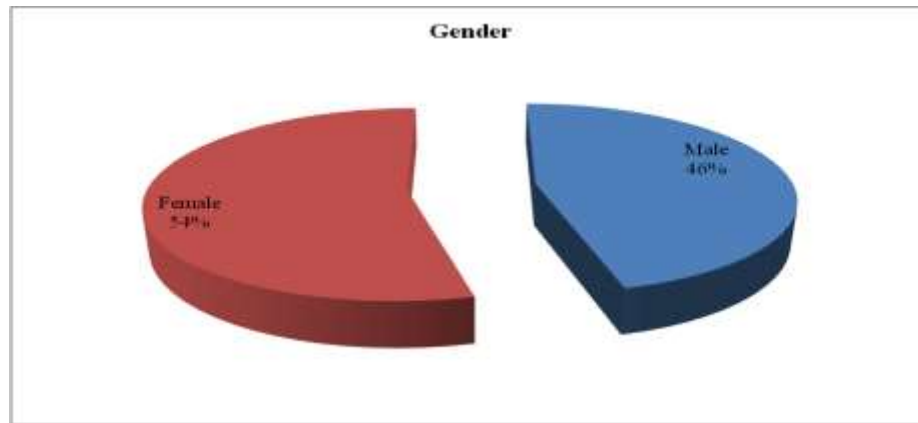
	Distributed Questionnaires		Returned Questionnaires	
	<i>Frequency</i>	<i>%</i>	<i>Frequency</i>	<i>%</i>
Respondents	195	100	120	61
<b>Total</b>	<b>195</b>	<b>100</b>	<b>120</b>	<b>61</b>

Table 1 indicates that out of the one hundred and ninety-five questionnaires that were distributed, one hundred and twenty of them were returned. This good rate returns however despite the COVID 19 pandemic which made it extremely difficult to collect data. However, this did not influence the outcomes of the research in a major way.

## 4.2 Demographic Information

The respondents were asked to provide their demographic details in terms of gender, age, work experience and level of education. The results of these analyses are presented as follows:

### 4.2.1 Gender Distribution



**Figure: 2: Gender Distribution**

The study shows that there were 46% male respondents and 54% of female respondents. This implies that there were slightly more females than male respondents. However, the small difference of 8% is an indication that both genders were able to participate albeit in different proportions.

### 4.2.2 Age Distribution

**Table 2 Age Distribution**

Age Bracket	Frequency	Percent
Below 30 Years	25	21
31-40 Years	37	31
41-50 Years	40	33
51-65 Years	18	15
<b>Total</b>	<b>120</b>	<b>100</b>

The age distribution shows that there were more participants from 41-50 years' age bracket at 33% followed by those aged 31-40 years at 31% and then those below 30 years were 21%. The least number of respondents were those aged 51-65 years at 15%. This implies that the highest number of the respondents were middle aged (41-50 years). This age bracket is considered to be having vast experience of matters of public resource utilization.

### 4.2.3: Work Experience

**Table 3: Work Experience**

Years	Frequency	Percent
Less than 1 Year	26	21
1-3 Years	45	38
4-6 Years	49	41
<b>Total</b>	<b>120</b>	<b>100</b>

The study shows that the highest number of respondents (49%) had worked for 4 to 6 years, followed closely by those that had worked for 1-3 years at 38%, while the least (21%) had worked for less than a year. This shows that a substantial number of the respondents had adequate work experience. This experience was important in helping to respond to the items of the questionnaire.

### 4.3 Utilization of the Equitable Share

The study sought to determine whether the County Government of Machakos was utilizing its finances in an equitable manner. The results of the analyses of this objective are presented as follows:

**Table 4: Utilization of Equitable Share**

Utilization of Equitable Share	SD	D	U	A	SA
The money set aside for development by the national government is effectively used for recurrent expenditure	38(31.7%)	27(22.5%)	5(4%)	42(35%)	8(6.7%)
In this County much of the equitable share is used for recurrent expenditure	14(11.7%)	14(11.7%)	14(11.7%)	70(58.3%)	8(6.6%)
Money set aside for education is fully utilized before the next financial year	16(13.3%)	46(38.3%)	14(11.7%)	44(36.7%)	0(0%)
The health sector in our County is properly financed by the equitable share	18(15%)	28(23.3%)	9(7.5%)	65(54.2%)	0(0%)
The equitable share we receive as Machakos County is barely enough to finance the intended projects	10(8.3%)	22(18.3%)	0(0%)	58(48.3%)	30(25%)



The equitable share is effectively and efficiently utilized in our County	0(0%)	20(16.7%)	15(12.5%)	60(50%)	25(20.8%)
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#### 4.3.1 Effective Use of Finances for Recurrent Expenditure

Statistically, more than half (54%) of the respondents disproved that the money set aside for development by the national government is effectively used for recurrent expenditure. This was against 42% of the respondents that had contrary opinion. However, another 4% had no opinion. This is an indication that the money set aside for development by the national government is not effectively used for recurrent expenditure. This therefore ends up leaving very little finances for development. This finding could be as a result of lack of accountability as established by Kerubo and Muturi (2019) who noted that there is a statistically significant influence of accountability on quality of service delivery in county governments in Kenya and hence, a positive increase in accountability leads to an increase in quality of service delivery in county governments in Kenya.

**Table 5: Own Sources of Revenues**

Own Sources of Revenues	SD	D	U	A	SA
The revenue collected from parking fees is properly utilized in development projects within our County	14(11.7%)	28(23.3%)	0(0%)	37 (30.8%)	41(34.2%)
The revenue collected from business permits is used in improving the condition of the markets within the County	10(8.3%)	15(12.5%)	0(0%)	65(54.2%)	30(25%)
Our County has been consistent with collection of land rates being one of the major sources of revenue	18(15%)	14(11.7%)	15(12.5%)	40(33.3%)	33(27.5%)
The County government of Machakos ensures that the revenue collected is utilized effectively in improving the lives of the residents	8(6.7%)	18(15%)	10(8.3%)	60(50%)	24(20%)
Most of the roads within the County are constructed using County's own revenues collected	16(13.3%)	20(16.7%)	12(10%)	58(48.3%)	14(11.7%)
Our County is using own revenue collections to supplement the equitable share to ensure efficient service delivery	12(10%)	13(10.8%)	6(5%)	65(54.2%)	24(20%)

#### 4.4 External Funding

The study sought to establish the role played by external donors to the overall funding of the County activities. The results are shown in Table 6.

**Table 6: External Funding**

External Funding	SD	D	U	A	SA
External donor funding remains one of the leading sources of funds for development within Machakos County	10(8%)	30(25%)	15(13%)	50(42%)	15(13%)
We have a number of development partners who are able to provide funding in sectors of interest within the County	13(11%)	17(14%)	10(8%)	55(46%)	25(21%)
Some of our donors are only interested in promoting their own interest by setting conditions	5(4%)	25(21%)	10(8%)	75(63%)	5(4%)
Donor funding does not contribute to the development of the policies to which they were intended to be conditioned within Machakos County	15(12.5%)	30(25)	10(8%)	45(37.5%)	20(17%)
The confirmation of the public expenditure must finance the combination of goods and services that maximize social welfare	20(17%)	25(21%)	10(8%)	55(46%)	10(8%)
The government should distribute resources based on the effectiveness of public programmes to achieve its strategic objectives	5(4%)	5(4%)	10(8%)	75(63%)	25(21%)

#### 4.4.1 Conditional Grants

The study sought to establish the kind of conditional grants received by the County Government of Machakos and how they impact financial position of the County. Table 4.8 presents the results of the analysis as follows:

**Table 7: Conditional Grants**

Conditional Grants	SD	D	U	A	SA
Our County receives equalization funds every financial year	10(8%)	45(37.5%)	35(29%)	30(25%)	0(0%)
Our County normally receives compensation funds for the money spent before disbursement of the equitable share	15(12.5%)	20(17%)	50(42%)	35(29%)	0(0%)
Our County receives a lot of funds from the fuel levy fund which is used to maintain county roads	10(8%)	40(33%)	35(29%)	25(21%)	10(8%)
When there is delay in disbursement of equitable share, our county seeks conditional grants to pay employees to ensure continuity in service delivery	5(4%)	15(12.5%)	40(33%)	60(50%)	0(0%)
The amount received from conditional grants are utilized fully, effectively and in accordance with the laid down conditions	15(12.5%)	10(8%)	20(17%)	60(50%)	15(12.5%)

#### 4.4.2 County Receiving Equalization Funds every Financial Year

The study reveals that 46% of the respondents showed disagreement to the effect that their County receives equalization funds every financial year while 25% showed agreement. However, 29% were undecided. This shows that there was no clear decision about this item. However, the slight majority (46%) could be an indication that the County does not receive equalization funds every financial year.

#### 4.4.3 Compensation Funds

The study shows that those undecided (42%) about whether their County normally receives compensation funds for the money spent before disbursement of the equitable share. Those who showed disagreed were 29% while those that showed agreement were 29% as well. This implies that a substantial number of respondents were not aware about compensation funds.

#### 4.4.5 Funds from Fuel Levy

Similarly, there was no clear decision regarding whether the County receives a lot of funds from the fuel levy fund which is used to maintain county roads. This was indicated by 42% of respondents who showed disagreement and 29% who showed agreement while 29% were undecided. Nevertheless, based on the slight majority, it can be argued that the County does not receive a lot of funds from fuel levy which is used to maintain roads.

#### 4.5. Delay in Disbursement

Half of the respondents (50%) agreed that when there was delay in disbursement of equitable share, their county seeks conditional grants to pay employees to ensure continuity in service delivery. Those who showed disagreement were 17% while those undecided were 33%. This can be construed to mean that when there is delay in disbursement of equitable share, their county seeks conditional grants to pay employees to ensure continuity in service delivery.

#### 4.6 County Service Delivery Principles

This objective sought to establish how the county was fairing in service delivery in terms of integrity, fairness, people Centeredness, accountability and equity. The results of these analyses are presented as follows:

**Table 8: Service Delivery**

<b>Ratings of Service Delivery</b>	<b>SD</b>	<b>D</b>	<b>U</b>	<b>A</b>
Service delivery in terms of Integrity	15(12.5%)	50(42%)	15(12.5%)	40(33%)
Service delivery in terms of fairness	5(4%)	45(37.5%)	15(12.5%)	55(46%)
Service delivery in terms of people Centeredness	10(8%)	60(50%)	10(8%)	40(33%)
Service delivery in terms of accountability	15(12%)	50(42%)	15(12.5%)	40(33%)
Service delivery in terms of equity	25(21%)	55(46%)	20(17%)	20(17%)

#### 4.7 Efficiency of Service Delivery

This objective sought to determine the efficiency of the service delivery in the county of Machakos. The results of the analyses are presented as follows:

**Table 9: Efficient Service Delivery**

<b>Efficiency of Service Delivery</b>	<b>SD</b>	<b>D</b>	<b>U</b>	<b>A</b>	<b>SA</b>
Most of the initiated projects within our county are always completed within the stipulated timeline	25(21%)	45(37.5%)	15(12.5%)	35(29%)	0(0%)
County employees are normally paid in time so as not to disrupt service delivery to the residents	30(25%)	60(50%)	10(8%)	20(17%)	0(0%)
All the citizens living within the county have equal access to services	15(12.5%)	65(54%)	5(4%)	25(21%)	10(8%)
Over the past five years there has been significant	30(25%)	20(17%)	0(0%)	60(50%)	10(8%)

improvement in quality and efficiency in service delivery					
County suppliers are paid their money in time so as to ensure continuity of service delivery to the residents	5(4%)	25(21%)	25(21%)	65(54%)	0(0%)

## 4.8 Pearson Correlation Tests

### 4.8.1 Influence of Collected Revenues on Efficiency in Service Delivery

The study sought to find out whether collected revenues were being efficiently used for service delivery. The test on this correlation is shown as follows.

Table 10: Correlation between Collected Revenues and Efficiency in Service Delivery

#### Correlations Between Collected Revenues and Efficiency in Service Delivery

			The money set aside for development by the national government is effectively used for recurrent expenditure	Over the past five years there has been significant improvement in quality and efficiency in service delivery
	Pearson Correlation	1		
	Sig. (2-tailed)	.738**		
		.000		
	N	120		
	Pearson Correlation	.738**		
	Sig. (2-tailed)	.000		
		1		
	N	120		
		120		

\*\* . Correlation is significant at the 0.01 level (2-tailed).

The Pearson Correlation test for relationship between collected revenues and efficient service delivery scored ( $r = -.738^{**}$ ,  $n = 120$ ,  $p < .000$ ), where  $r$  represents Pearson Correlation scores;  $n$  stands for the number of respondents and  $p$  stands for the level of significance. The score of  $.738^{**}$  is closer to 1.00, which implies that there is a positive significant relationship between



collected revenues and efficient service delivery. This therefore may be interpreted that the collected revenues are utilized in an efficient manner when offering service delivery.

#### 4.8.2 Equity and Efficiency in Service Delivery

The Pearson Correlation between equity and efficient service delivery is illustrated as follows:

Table 11: Equitable and Efficiency in Service Delivery

		Equitable Delivery	ServiceEfficient Delivery	Service
Service delivery in terms of equity	Pearson Correlation	1	.101	
	Sig. (2-tailed)		.640	
	N	120	120	
The equitable share is effectively and efficiently utilized in our County	Pearson Correlation	.101	1	
	Sig. (2-tailed)	.640		
	N	120	120	

The Pearson Correlation test for relationship between equitable service delivery and efficient service delivery scored ( $r = -.101$ ,  $n = 120$ ,  $p < .640$ ), where  $r$  represents Pearson Correlation scores;  $n$  stands for the number of respondents and  $p$  stands for the level of significance. The score of .101 implies that there is low significant relationship between equitable service delivery and efficiency in service delivery. This may also imply that there is no equitable service delivery. Reduced equitable service delivery is likely to result to skewed development and a disgruntled population in the county government of Machakos.

#### 4.8.3 Revenues and Quality Service Delivery

The Pearson Correlation between revenues and quality service delivery is demonstrated as follows:

**Table 12: Revenues and Quality Service Delivery**

		The money set aside for development by the national government is effectively used for recurrent expenditure	Over the past five years there has been significant improvement in quality and efficiency in service delivery
The money set aside for development by the national government is effectively used for recurrent expenditure	Pearson Correlation	1	.738**
	Sig. (2-tailed)		.000
	N	120	120
Over the past five years there has been significant improvement in quality and efficiency in service delivery	Pearson Correlation	.738**	1
	Sig. (2-tailed)	.000	
	N	120	120

The Pearson Correlation test for relationship between revenues set aside for development and quality and efficiency of service delivery scored ( $r = .738^{**}$ ,  $n = 120$   $p < .000$ ), where  $r$  represents Pearson Correlation scores;  $n$  stands for the number of respondents and  $p$  stands for the level of significance. The score of  $.738^{**}$  implies that there is a positive significant relationship between revenues for development and quality and efficiency in service delivery. This may also be interpreted to mean that the amount of revenues collected for development determines the quality and efficiency in service delivery.

#### 4.8.4 Donors and Efficiency in Service Delivery

Table 13: Donors and Efficiency in Service Delivery

	External donor funding remains one of the leading sources of funds for development within Machakos County	Over the past five years there has been significant improvement in quality and efficiency in service delivery
Pearson Correlation	1	-.302
External donor funding remains one of the leading sources of funds for development within Machakos County	120	.151 120
N		
Pearson Correlation	-.302	1
Over the past five years there has been significant improvement in quality and efficiency in service delivery	.151 24	24
N		

The Pearson Correlation test for relationship between donor funding and efficient service delivery in the last five years scored ( $r = -.302$ ,  $n = 120$ ,  $p < .151$ ), where  $r$  represents Pearson Correlation scores;  $n$  stands for the number of respondents and  $p$  stands for the level of significance. The score of  $-.302$  score implies that there is a negative relationship between donor funding and efficient service delivery in the last five years. This may also be interpreted to mean that the County government has not been receiving any significant donations from outside.

**Table 14: Revenues and Quality Service Delivery**

		The money set aside for development by the national government is effectively used for recurrent expenditure	Over the past five years there has been significant improvement in quality and efficiency in service delivery
	Pearson Correlation	1	.738**
	Sig. (2-tailed)		.000
The money set aside for development by the national government is effectively used for recurrent expenditure	N	120	120
	Pearson Correlation	.738**	1
	Sig. (2-tailed)	.000	
Over the past five years there has been significant improvement in quality and efficiency in service delivery	N	120	120

The Pearson Correlation test for relationship between revenues set aside for development and quality and efficiency of service delivery scored ( $r = .738^{**}$ ,  $n = 120$   $p < .000$ ), where  $r$  represents Pearson Correlation scores;  $n$  stands for the number of respondents and  $p$  stands for the level of significance. The score of  $.738^{**}$  implies that there is a positive significant relationship between revenues for development and quality and efficiency in service delivery.

## 4.9 Donors and Efficiency in Service Delivery

**Table 15: Donors and Efficiency in Service Delivery**

	External donor funding remains one of the leading sources of funds for development within Machakos County	Over the past five years there has been significant improvement in quality and efficiency in service delivery
Pearson Correlation	1	-.302
Sig. (2-tailed)		.151
N	120	120
Pearson Correlation	-.302	1
Sig. (2-tailed)	.151	
N	24	24

The Pearson Correlation test for relationship between donor funding and efficient service delivery in the last five years scored ( $r = -.302$ ,  $n = 120$   $p < .151$ ), where  $r$  represents Pearson Correlation scores;  $n$  stands for the number of respondents and  $p$  stands for the level of significance. The score of  $-.302$  score implies that there is a negative relationship between donor funding and efficient service delivery in the last five years.

## 5.0 Conclusion

The study concludes that the money set aside for development by the national government is not effectively used for recurrent expenditure and most of it is used for recurrent expenditure leaving very little resources for development purposes. The study also concludes that the County Government of Machakos was striving to collect and prudently use its own collected revenues for service delivery. The study concludes that revenues are mainly collected from parking fees, business permits and land rates.

The study concludes that that external donor funding remains one of the leading sources of funds for development within Machakos County. However, most of the donors are only interested in promoting their own interest. The study concludes that equalization funds, compensation funds, fuel levy are irregular, infrequent or insufficient to fund the financial obligations of the county government. However, the conditional grants are utilized fully, effectively and in accordance with the laid down conditions. Regarding service delivery, the study concludes that there is no integrity, people centeredness or accountability.



The study also concludes that most of the initiated projects within the county are rarely completed within the stipulated timeline and the county employees are rarely paid on time to avert disruption of service delivery to the residents. Similarly, not all citizens in the county have equal access to services. However, there has been significant improvement in quality and efficiency in service delivery over the past five years.

## **6.0 Recommendations**

The study recommends that the Central Government and the County Government of Machakos have important roles to play in making sure that delivery of services to the people is not negatively affected.

### **The Central Government**

- It should disburse the equalization funds on time to avert disruption of service delivery to the people
- The government should monitor the utilization of funds to the county to avoid cases of money embezzlement.
- The government should add the equalization funds to the counties to enable them meet their financial obligations.

### **The County Government of Machakos**

- It should use the resources to offer quality and adequate services to the people
- It should observe integrity, equality, fairness and accountability on service delivery
- They should avoid misuse of funds
- It should aspire to generate more local funds by encouraging more investments
- It should avoid relying so much on donor funding

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