International Journal of Leadership and Governance (IJLG)

Transparency Practices and Service Delivery in County Governments in Kenya

Martha Kagendo Gitonga[1], Jared Deya[2], Mary Kamara[2], Emmanuel Awuor[3]

International Journal of Leadership and Governance

ISSN 2789-2476

Vol.6, Issue 1, No.3 pp 39 - 49, 2026

www.iprjb.org

Transparency Practices and Service Delivery in County Governments in Kenya

Martha Kagendo Gitonga[1]
Department of Entrepreneurship, Technology, Leadership and Management, Jomo Kenyatta University of Agriculture and Technology, Kenya

Jared Deya[2]
Jomo Kenyatta University of Agriculture and Technology, Kenya

Mary Kamara[3]
Jomo Kenyatta University of Agriculture and Technology, Kenya

Emmanuel Awuor[4]
[3]Management University of Africa, Kenya

Article History

Received 16th June 2026

Received in Revised Form 13th July 2026

Accepted 19thAugust 2026

Abstract

Purpose: This study examined the influence of transparency practices on service delivery in county governments in Kenya, addressing the gap in empirical evidence on how open governance shapes public service outcomes under devolution.

Methodology: Guided by Information Transparency Theory and Principal-Agent Theory and grounded in a pragmatist philosophy, a cross-sectional descriptive design targeted County Executive Committee Members, Members of County Assemblies, and Chairpersons of County Public Service Boards across Kenya's 47 counties. A sample of 310 respondents was drawn through stratified random sampling, with 296 usable questionnaires returned (95.5%). Data were analyzed descriptively and inferentially using Pearson correlation and simple linear regression, complemented by thematic analysis of open-ended responses.

Findings: Transparency had a strong, positive, and significant relationship with service delivery ($r = 0.696$, $p < 0.001$), explaining 48.5% of its variance ($R^2 = 0.485$, $F = 276.554$, $p < 0.001$; $B = 0.697$, $p < 0.001$), and the null hypothesis was rejected. Thematic analysis identified access to information, digitalization, public engagement, oversight, and citizen feedback as dominant transparency dimensions.

Unique Contribution to Theory, Practice and Policy: The study integrates Information Transparency Theory with Principal-Agent Theory in Kenya's devolved context, provides county governments with empirical justification for investing in timely digital disclosure and open-procurement platforms, and informs policy on institutionalizing accessible citizen feedback and oversight mechanisms.

Keywords: *Transparency, Service Delivery, Devolution, County Governments, Governance*

JEL Classification: *D73, H70, H72*

INTRODUCTION

The adoption of the Constitution of Kenya in 2010 introduced a devolved system of 47 county governments and guaranteed equitable access to public services. Counties received responsibility and resources for decentralized functions such as health, agriculture, transport, and pre-primary education, with the expectation that decisions made closer to citizens would be more responsive to local needs. The constitutional and statutory framework situates county administration within broader principles of transparency, accountability, public participation, equity, and separation of powers (Constitution of Kenya, 2010; County Governments Act, 2012). This study isolates transparency from those related governance principles and examines its distinct association with service delivery.

In this study, transparency practices refer specifically to mechanisms that reduce information asymmetry between county officials and citizens. They were organized into three observable domains: (a) proactive fiscal and project disclosure, reflected in timely publication of policies, project progress, budgets, financial statements, audit reports, and current website content; (b) accessible public participation in budgeting; and (c) open procurement, reflected in public access to contract-award information and perceptions of procedural fairness. Digital tools, including county portals and IFMIS-enabled procurement and payment processes, are treated as channels for disclosure and traceability rather than as a separate governance construct. This operational definition distinguishes transparency from the broader concepts of accountability, equity, and general governance performance.

Service delivery charters adopted by county governments emphasize timeliness, cost-effectiveness, and citizen satisfaction. Existing studies associate accessible information, open budgeting, and procurement disclosure with improved public-service outcomes, while delayed disclosure and limited access to project information can weaken citizen monitoring and trust (Kiambati, 2020; Mwangi et al., 2023). Nevertheless, much of the literature evaluates transparency within broader governance indices or in selected counties and service settings. Consequently, the independent contribution of clearly specified transparency practices to service delivery across Kenya's devolved system remains insufficiently quantified.

Statement of the Problem

Kenya's devolution framework was designed to support efficient, equitable, and citizen-centered service delivery through responsive policy, timely implementation, and oversight of county expenditure (D'Arcy & Cornell, 2016; Transparency International, 2023). The County Governments Act establishes principles, rights, and mechanisms for citizen participation in sections 87-92 and, together with the Constitution, requires public communication and access to county information (County Governments Act, 2012). Yet delayed or incomplete budget disclosures, limited project information, and opaque procurement outcomes indicate a transparency-to-accountability translation failure: formal participation and disclosure requirements do not always provide citizens with timely, usable evidence for monitoring county decisions and demanding corrective action.

Evidence from specific Kenyan counties and service settings illustrates, rather than establishes nationally, the consequences of these weaknesses. Njuguna et al. (2024) reported service-management and customer-satisfaction challenges in Nakuru County, while Kirimi and Kipkorir (2024) and Momanyi and Mugambi (2024) identified timeliness and organizational-capacity constraints in particular public-service contexts. These localized findings should not be generalized to all 47 counties. They also represent analytically different problems:

weaknesses in local revenue collection or digital payment systems are operational input constraints that affect resource availability and cost efficiency, whereas service delays, stock-outs, and citizen dissatisfaction are service outputs or outcomes. Transparency links the two by making revenue, expenditure, procurement, project-progress, and performance information visible enough for oversight and corrective action.

The core empirical problem is therefore not merely that service outcomes vary, but that it remains unclear how strongly specific transparency practices - proactive fiscal and project disclosure, accessible participation, and open procurement - predict service delivery across Kenya's county governments. Although the theoretical case for transparency is well established (Fung et al., 2007), few studies have quantified its independent association with service delivery using evidence drawn across all 47 counties. This study addressed that gap by estimating the relationship between transparency practices and service delivery in Kenya's county governments.

Objective of the Study and Hypothesis

The specific objective of the study was to examine the influence of transparency practices on service delivery in the county governments in Kenya. The study tested the following null hypothesis:

H0: There is no statistically significant influence of transparency practices on service delivery in the county governments in Kenya.

LITERATURE REVIEW

Theoretical Review

Information Transparency Theory

Information Transparency Theory, rooted in the work of Fung et al. (2007), explains how the availability, accessibility, accuracy, and timeliness of information can improve governance. When county governments disclose budgets, expenditure reports, procurement records, and project updates in usable forms, citizens can make informed judgments, participate more effectively, and scrutinize public decisions (Kessy, 2020). The theory therefore explains the information conditions through which transparency may contribute to service delivery. On its own, however, it is less explicit about the conflicts of interest and monitoring problems that arise when public officials control information and resources on behalf of citizens.

Principal-Agent Theory

Principal-Agent Theory supplements this explanation by treating citizens as principals who delegate authority and resources to county officials as their agents (Jensen & Meckling, 1976; Pratt & Zeckhauser, 1985). Because officials possess more information about budgets, procurement decisions, project implementation, and service performance, information asymmetry can permit opportunism, including rent-seeking, selective disclosure, or diversion of resources away from citizens' priorities. Monitoring and credible disclosure mechanisms reduce this asymmetry and lower the agency costs associated with delegated public authority.

Applied to county governance, proactive fiscal disclosure, accessible public participation, and open procurement give citizens, county assemblies, auditors, and other oversight actors information with which to evaluate agent performance. Information Transparency Theory specifies the qualities and uses of disclosed information, while Principal-Agent Theory explains why officials may not disclose voluntarily and why monitoring institutions are

International Journal of Leadership and Governance
ISSN 2789-2476
Vol.6, Issue 1, No.3 pp 39 - 49, 2026

necessary. Together, the theories predict that stronger transparency practices should be associated with better service delivery because they improve traceability, constrain opportunism, and enable corrective action.

Conceptual Framework

The conceptual framework positions transparency as the independent variable and service delivery as the dependent variable. The eight observed transparency items were grouped into three domains: proactive fiscal and project disclosure (policy and activity information, project-progress information, website currency, timely budget and financial statements, and clear audit reports); accessible public participation (citizen involvement in budgeting); and open procurement (public access to contract-award information and perceived procedural fairness). Service delivery was conceptualized through timeliness, cost-effectiveness, and citizen satisfaction. The framework proposes that timely and usable disclosure reduces information asymmetry, strengthens monitoring, and is therefore associated with improved service delivery outcomes.

Independent Variable → **Dependent Variable**

Transparency
- Open Access to Information
- Open Budgeting Processes
- Open Procurement Processes

→

Service Delivery
- Customer Satisfaction
- Timeliness
- Cost Effectiveness

Figure 1: Conceptual Framework

Empirical Review

A body of empirical work links transparency practices to service delivery performance across different governance contexts. Likangaga, Kumburu, and Panga (2022) evaluated the role of transparency in local government health and education service delivery in Dodoma, Tanzania, using a descriptive design and a sample of 300 participants drawn through stratified random sampling. Their findings showed that transparent budgeting processes and open communication channels were critical in enhancing service delivery efficiency, leading the authors to recommend regular public audits and stakeholder engagement sessions.

Androniceanu (2021) examined transparency in public administration as a challenge for good democratic governance using a qualitative design that reviewed public administration systems and practices across several democratic countries. The study found that transparency is essential for fostering accountability, trust, and citizen engagement, and recommended the adoption of comprehensive transparency policies and digital platforms for information dissemination.

Kessy (2020) explored the role of transparency in local government finance and service delivery in Mwanza City and Moshi District Councils in Tanzania through a case study design targeting officials, financial managers, and community members. The study found that greater transparency in budgeting and expenditure reporting significantly improved service delivery outcomes, and recommended rigorous public financial disclosure alongside community involvement in budgeting.

Sabani (2020) investigated the influence of transparency on the adoption of e-Government in Indonesia using a mixed-methods design with 400 participants. The findings indicated that higher levels of transparency in government operations significantly enhanced citizen trust and encouraged adoption of e-Government services, with open access to information identified as pivotal to driving adoption rates.

Closer to the present context, Kiambati (2020) examined the levels of transparency and their impact on county service delivery in Kenya using a descriptive design and a sample of 500 participants drawn through stratified random sampling. The study found that higher transparency levels were associated with improved service delivery outcomes, including enhanced access to public services and increased citizen satisfaction, with transparent budgeting, open procurement, and accessible information on county operations identified as the critical drivers of this relationship.

Research Gap

While these studies collectively indicate a positive association between transparency and service delivery, most were conducted outside Kenya's devolved governance context or examined transparency as one component of a broader governance construct. Kiambati (2020) provides a close Kenyan comparator, but the literature has not adequately quantified the independent statistical contribution of explicitly operationalized transparency practices using a sample distributed across all 47 county governments. This study addressed that empirical and conceptual gap.

METHODOLOGY

The study adopted a pragmatist research philosophy, which enables a researcher to draw on multiple views of reality rather than being bound by a single fixed paradigm, and supports the use of mixed methods research. A cross-sectional descriptive design was employed, with data collected from all participants at approximately the same point in time across the 47 counties of Kenya, combining quantitative and qualitative data collection and analysis techniques (Cooper & Schindler, 2006; Setia, 2016). The unit of analysis was the county government, while the unit of observation comprised County Executive Committee Members, elected and nominated Members of County Assemblies, and Chairpersons of County Public Service Boards, drawn from a sampling frame of 1,394 individuals across all 47 counties. The sample size was determined using the Yamane formula at a 95% confidence level and a 0.05 margin of error, yielding a sample of 310 respondents. Stratified random sampling was used to proportionally allocate the sample across the three strata, followed by simple random sampling to select individual respondents within each stratum. Primary data were collected using self-administered structured questionnaires containing both closed-ended and open-ended items. The transparency construct was measured using eight items covering public access to information on policies and activities, ease of obtaining project information, website currency, citizen involvement in budgeting, timeliness of budget and financial disclosures, clarity of audit reports, public accessibility of contract and procurement information, and fairness of procurement procedures. Quantitative data were analyzed using the Statistical Package for Social Sciences (SPSS) version 24 and presented through descriptive statistics (means, standard deviations, and percentages) and inferential statistics (Pearson correlation and simple linear regression). To assess the influence of transparency on service delivery, the following regression model was estimated:

$$Y = \beta_0 + \beta_1 X_1 + \varepsilon$$

Where Y represents service delivery in the county governments of Kenya, X_1 represents transparency, β_0 is the constant, β_1 is the regression coefficient, and ε is the error term. Qualitative responses to open-ended questions were analyzed using content analysis, whereby responses were read in full, grouped into preliminary codes based on recurring ideas, and merged into broader themes that were then interpreted alongside the quantitative findings.

RESULTS AND DISCUSSION

Response Rate

Of the 310 questionnaires distributed, 296 were returned and found usable, representing a response rate of 95.5%. The high response rate reduced the risk of nonresponse bias, although response rate alone does not establish measurement reliability or national representativeness.

Descriptive Statistics

Transparency

Table 1 presents respondents' perceptions of transparency practices within their respective county governments.

Table 1: Transparency

Statement	Mean	SD
Public access to information on policies, decisions, and activities	3.59	1.05
Ease of obtaining information on county projects and progress	3.56	1.14
Regular website updates with current information	3.58	1.05
Citizen involvement in budgeting through public consultations	3.80	1.01
Timely availability of budget reports and financial statements	3.69	0.98
Clear audit reports of budget allocations and expenditure	3.67	1.03
Public accessibility of contract award information	3.69	1.07
Fairness of procurement procedures	3.63	1.07

Respondents held generally positive but moderately qualified perceptions of transparency in their county governments. Citizen involvement in budgeting through public consultations and ward-level hearings received the highest mean score (M = 3.80, SD = 1.01), with 69.3% of respondents in agreement, suggesting relatively strong confidence in the participatory dimension of county budgeting. In contrast, the ease of obtaining information about county projects and their progress recorded the lowest mean (M = 3.56, SD = 1.14) and the highest proportion of disagreement (19.6%), indicating that access to project-specific information remains a comparative weak point. Access to policy and activity information, and the currency of county government websites, also returned relatively lower means (3.59 and 3.58

respectively), with roughly a third of respondents remaining neutral on each item. These patterns are broadly consistent with Likangaga et al. (2022), who found that transparent budgeting and open communication channels were the most consistently valued dimensions of transparency in local government service delivery, while more granular information access, such as project updates, tends to lag behind.

Correlation Analysis

Pearson correlation analysis revealed a strong, positive, and statistically significant relationship between transparency and service delivery (r = 0.696, p < 0.001, two-tailed, n = 296). Thus, higher reported transparency was associated with higher reported service delivery, although the cross-sectional design does not establish causality. The finding is consistent with Kiambati (2020), who linked transparency to citizen satisfaction and service accessibility in Kenyan counties, and with Likangaga et al. (2022), who associated transparent budgeting and open communication with health and education service delivery in Tanzania.

Table 2: Correlation between Transparency and Service Delivery

		Transparency	Service Delivery
Transparency	Pearson Correlation	1	.696**
	Sig. (2-tailed)		.000
	N	296	296
Service Delivery	Pearson Correlation	.696**	1
	Sig. (2-tailed)	.000	
	N	296	296

Regression Analysis and Hypothesis Testing

A simple linear regression was estimated to quantify the influence of transparency on service delivery. Table 3 presents the model summary.

Table 3: Model Summary

R	R Square	Adjusted R Square	Std. Error of the Estimate
0.696[a]	0.485	0.483	0.599

The R value of 0.696 confirms a strong positive correlation between transparency and service delivery, while the R Square value of 0.485 indicates that transparency alone explains 48.5% of the variance in service delivery outcomes among county governments, with the remaining 51.5% attributable to other factors outside the model.

Table 4: ANOVA

	Sum of Squares	df	Mean Square	F	Sig.
Regression	99.196	1	99.196	276.554	0.000[b]
Residual	105.454	294	0.359		
Total	**204.650**	**295**			

The F-statistic of 276.554 (p < 0.001) confirms that the regression model is statistically significant, indicating that transparency significantly predicts service delivery and that the variation explained by the model exceeds the unexplained variation.

Table 5: Regression Coefficients

	B	Std. Error	Beta	t	Sig.
(Constant)	1.264	0.157		8.056	0.000
Transparency	0.697	0.042	0.696	16.630	0.000

The unstandardized coefficient (B = 0.697, $p < 0.001$) indicates that a one-unit increase in reported transparency is associated with a 0.697-unit increase in reported service delivery. This finding is consistent with Likangaga et al. (2022), who linked transparent budgeting processes to the efficiency of health and education services, and with Kiambati (2020), who associated transparency in county operations with citizen satisfaction and access to public services.

Hypothesis Test (H0): The regression model was statistically significant, $R^2 = 0.485$, $F(1, 294) = 276.554$, $p < 0.001$. Because the p-value was below the 0.05 significance threshold, the null hypothesis that transparency practices have no statistically significant influence on service delivery was rejected. Transparency practices were therefore positively and significantly associated with service delivery in Kenya's county governments.

Qualitative Findings

Analysis of open-ended responses on how county governments could enhance transparency identified five recurring themes. The first and most dominant theme was access to information, particularly regarding financial and procurement processes, with respondents calling for government to publish financial reports and audits online and to create public databases of procurement records. The second theme centered on digitalization and e-governance, with respondents proposing online portals for tracking public spending and open data platforms for county-level decision-making, echoing Sabani's (2020) finding that digital transparency initiatives drive citizen trust and engagement.

A third theme concerned public engagement and communication, reflected in calls for quarterly public meetings on projects and budgets and the use of local media to disseminate spending updates, underscoring that respondents view transparency as a two-way communication process rather than one-directional disclosure. A fourth theme related to oversight and institutional accountability mechanisms, with respondents recommending more stringent independent audits and external review of tenders and contracts. The fifth theme, citizen feedback and reporting mechanisms, captured proposals for public feedback systems allowing citizens to report inefficiencies directly, reflecting a broader expectation that transparency should translate into responsiveness rather than mere disclosure.

Collectively, these themes suggest that respondents understand transparency not simply as the availability of information but as an interactive process linking disclosure, communication, oversight, and responsiveness, a conceptualization consistent with Androniceanu's (2021) framing of transparency as foundational to trust and citizen engagement in democratic governance.

Discussion

The findings support the combined logic of Information Transparency Theory and Principal-Agent Theory within Kenya's devolved governance system. Information Transparency Theory explains why accessible, accurate, and timely information enables informed participation and scrutiny. Principal-Agent Theory clarifies why those information flows matter when citizens delegate authority to county officials: disclosure of budgets, procurement decisions, and project performance reduces information asymmetry and strengthens monitoring. Transparency explained 48.5% of the observed variance in service delivery, a substantial association that is broadly consistent with Kessy (2020), Kiambati (2020), and Likangaga et al. (2022). Because the study is cross-sectional and based on reported perceptions, the result should be interpreted as an association rather than proof that transparency alone causes service-delivery improvements.

At the same time, the descriptive results point to specific weak points that the aggregate regression coefficient conceals: access to project-level information and website currency lag behind citizens' confidence in participatory budgeting. This nuance aligns with the qualitative theme of digitalization and e-governance, suggesting that county governments have made more progress in creating participatory forums than in sustaining continuously updated digital information channels. Addressing this gap, as Sabani (2020) similarly argued in the context of e-Government adoption in Indonesia, may require targeted investment in digital infrastructure and routine content updates rather than reliance on periodic public forums alone.

SUMMARY, CONCLUSION AND RECOMMENDATIONS

This study examined the influence of transparency practices on service delivery in the county governments of Kenya. Descriptive results showed generally positive but moderately qualified perceptions of transparency, with citizen involvement in budgeting rated most favorably and access to project-level information rated as the weakest dimension. Pearson correlation analysis established a strong, positive, and statistically significant relationship between transparency and service delivery ($r = 0.696$, $p < 0.001$). Regression analysis confirmed that transparency explains 48.5% of the variance in service delivery ($R^2 = 0.485$, $F = 276.554$, $p < 0.001$), with an unstandardized coefficient of $B = 0.697$ ($p < 0.001$), leading to the rejection of the null hypothesis. Thematic analysis of open-ended responses identified access to information, digitalization and e-governance, public engagement, institutional oversight, and citizen feedback as the dominant themes through which respondents experience and evaluate transparency in their counties.

The findings demonstrate that transparency is strongly associated with public trust and service delivery performance. Timely and accurate information about policies, finances, procurement, and project progress can strengthen monitoring and enable meaningful citizen participation. The study concludes that counties reporting more open governance also report greater service responsiveness and satisfaction; however, the cross-sectional design does not establish a causal effect. Transparency deficits, particularly around project-level information and website currency, remain actionable constraints that county leadership can address.

Based on these findings, county governments should strengthen transparency mechanisms by ensuring timely and unrestricted access to critical governance documents, including financial statements, audit reports, and procurement details. These should be made accessible on digital platforms and communicated in formats that are understandable to the general public. Investment in digital infrastructure is particularly important in rural areas where connectivity may be limited, so that the gains observed in participatory budgeting are matched by comparable gains in the accessibility and currency of project-level information. Routine communication on policy changes, public projects, and performance metrics, alongside institutionalized citizen feedback channels, can further reinforce trust and promote informed civic engagement with county governance.

REFERENCES

Androniceanu, A. (2021). Transparency in public administration as a challenge for a good democratic governance. Revista Administratie si Management Public, Faculty of Administration and Public Management, Academy of Economic Studies, Bucharest, Romania, 2021(36), 149–164.

Cooper, D. R., & Schindler, P. S. (2006). Business research methods (Vol. 1). Tata McGraw-Hill.

County Governments Act, No. 17 of 2012 (Kenya).

D'Arcy, M., & Cornell, A. (2016). Devolution and corruption in Kenya: Everyone's turn to eat? African Affairs, 115(459), 246–273.

Fung, A., Graham, M., & Weil, D. (2007). Full disclosure: The perils and promise of transparency. Cambridge University Press.

Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. Journal of Financial Economics, 3(4), 305-360. https://doi.org/10.1016/0304-405X(76)90026-X

Constitution of Kenya (2010).

Kessy, A. T. (2020). Transparency in local government finance and service delivery: The case of Mwanza City and Moshi District Councils in Tanzania. Inkanyiso, 12(2), 194–211.

Kiambati, K. K. (2020). The levels of transparency and county service delivery in Kenya. International Journal of Research in Business and Social Science, 9(3), 14–25.

Kirimi, E., & Kipkorir, P. (2024). Strengthening citizen-centred public service in Kenya through Huduma Centres. Kenya Institute for Public Policy Research and Analysis.

Likangaga, R., Kumburu, N. P., & Panga, F. (2022). Transparency in local government health and education service delivery in Dodoma, Tanzania. East African Journal of Education and Social Sciences, 9(1), 97–122.

Mwangi, J. W., Naituli, G., Kilika, J., & Muna, W. (2023). Fiscal decentralisation and public service delivery: Evidence and lessons from sub-national governments in Kenya. Commonwealth Journal of Local Governance.

Momanyi, W., & Mugambi, F. (2024). Empowering county public service through capacity building. Kenya Institute for Public Policy Research and Analysis.

Njuguna, K. K., Omare, M., & Bowen, J. C. (2024). Effect of service level management on customer satisfaction in the County Government of Nakuru. The Strategic Journal of Business & Change Management, 11(4), 1201-1213.

Pratt, J. W., & Zeckhauser, R. J. (1985). Principals and agents: An overview. In J. W. Pratt & R. J. Zeckhauser (Eds.), Principals and agents: The structure of business (pp. 1-25). Harvard Business School Press.

Sabani, A. (2020). Investigating the influence of transparency on the adoption of e-Government in Indonesia. Journal of Science and Technology Policy Management.

Setia, M. S. (2016). Methodology series module 3: Cross-sectional studies. Indian Journal of Dermatology, 61(3), 261–264.

International Journal of Leadership and Governance
ISSN 2789-2476
Vol.6, Issue 1, No.3 pp 39 - 49, 2026
www.iprjb.org
Transparency International. (2023, August 24). Kenya's devolution dream: 13 years on and the quest for true empowerment. Transparency International Kenya.