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**Administrative Controls and Performance of County
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Administrative Controls and Performance of County Governments in Kenya

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ABSTRACT

Purpose: The devolved units of the county governments in Kenya are intended to play a key part in the country's growth through providing public services. The Kenyan County administrations especially the devolved units have been plagued by a slew of issues, including sloppy work, low-quality goods and services, inefficiency, corruption and lack of professionalism leading to waste of huge amounts of public resources. The devolved unit's administrative governance structures in Kenya still find it hard to effectively and efficiently deliver services to citizen. The general objective of the study is to examine the influence of administrative controls on performance of county governments in Kenya. Theory that guided the study was Development Administration Theory (DAT).

Methodology: The study employed a descriptive research design that also employs the quantitative and qualitative approaches due to its in-depth analysis of the influence of administrative governance structures on service delivery in the devolved units in selected county governments in Kenya. The study targeted all the 47 county governments in Kenya. In this study, the unit of analysis was 47 county governments while the unit of observation comprised of 10 County executive committee's members (CECs) in each county thus making 470 and 47 speakers of the county assemblies hence making a total of 517 respondents. The study's sample size was reached at using Krejcie and Morgan sample size determination formula. The 220 respondents were chosen with the help of stratified random sampling technique. Structured questionnaires and interview schedule was used in the collection of qualitative and quantitative data. The data collection tools were pilot tested to confirm their reliability and validity.

Findings: The study found that administrative controls positively and significantly influence performance of county governments in Kenya. from citizens, civil society organizations, and experts.

Unique Contribution to Theory, Practice and Policy: The study recommends that the management of county governments in Kenya should strengthen internal auditing and oversight mechanisms within county departments. This can be achieved by establishing independent audit units with the authority to regularly review and assess the efficiency, effectiveness, and compliance of administrative processes

Key Words: *Administrative Controls, Performance of County Governments, Development Administration Theory*

Background of the Study

Administrative governance structures in a devolved system deals with redistribution of responsibility, authority, and financial resources in providing public services across different levels of government emphasizing administrative capacity, accountability, and transparency (Engdaw, 2022; Setiawan; 2022). MacLeod (2020) opines that decentralization is based on the principle of subsidiarity and identifying three forms of administrative decentralization which deconcentration, delegation, and devolution. In a nutshell, good governance refers to the public administration process that maximizes public interest. One of its essential features is that it is a kind of collaborative management of public life performed by both the State and the citizens (Maina, Namusonge, & Kabare, 2016). Delivering quality service in devolved governance is one of the most difficult tasks (Setiawan *et al.*, 2016; Setiawan *et al.*, 2022). As a result of this, devolved governments have had different policy instruments, which are meant to improve the efficiencies, effectiveness, and quality of public services (Texter, 2021). Among the instruments, administrative governance structures are one of the most important tools that have been used to improve the quality of public service delivery in the devolved units (Chilenga-Butao, 2020).

Gallagher (2021) observed that administrative governance structures have been applied to situations in which only changes within the bureaucracy are important. Scholars pointed out that the rationality behind administrative procedures is rendering quality public service delivery in devolved governance. Shattock (2020) has also argued that to improve service delivery in the devolved units, redistribution of responsibilities have to be devolved from central to district level government (Manyala, Guyo, & Moronge, 2020). The scholars have said that the lower level of government should have adequate power to act autonomously within its jurisdiction. The lower level of government should have adequately devolved decision-making power to render services to the public that fall under its jurisdiction. This gives a very competitive advantage to devolved units to align public services with the perception and expectation of their citizens (Shaw & Tewdwr-Jones, 2017).

Amuhaya, Namusonge and Nthigah (2018) have made a very crystal understanding about what discretionary powers devolved units should be acquainted with in administrative governance structures arenas. The delegated systems are one of the most important discretionary powers that should be given to devolved governments to govern their units. Delegated systems discretion equipped county governments with a minimum set of powers and capacities to initiate regulatory legislation on issues affecting their jurisdiction. They need to have the authority to approve and issue generally binding ordinances on public matters in their jurisdiction nevertheless subjected to the national and state laws (Boex & Smoke, 2020).

Therefore, the devolved units' needs to have devolved redistribution of responsibilities with effectively designed channels of local accountability, if it needs to deliver quality public service delivery (Dick-Sagoe, 2020). Goel *et al.*, (2017) find out that redistribution of responsibilities improves perceptions of government performance. Lameck (2017) has also

shown the positive effects of devolved redistribution of responsibilities on the quality of governance and service delivery in the devolved governance. In the same vein, Mbau, Iraya, Mirie and Njihia (2020) opine that redistribution of responsibilities in the decentralized enhances autonomy and all the efforts made by the devolved government are intended to improve the efficiencies and effectiveness of the government to provide improved service to the public at the local level.

Since 1970 to 2020, at least 150 countries have implemented administrative governance reforms (Tester, 2021). However, the service delivery consequences of such reforms are theoretically ambiguous. Devolving administrative authority to local governments can improve public service delivery because of better information availability, better knowledge of citizens' preferences or better monitoring capacity at the local level (Miranda-Lescano *et al.*, 2023). However, service delivery could worsen if state capacity is weaker at the local level, if local officials are more likely to be corrupt, if decentralization results in loss of economies of scale, or if local elites can more easily capture public resources (Chaudhary & Lyer, 2022). The reforms have drawn widespread attention from scholars in political science, economics, public administration, and in some cases sociology (Steytler, 2019; Chaudhary & Lyer, 2022; Miranda_Lescano *et al.*, 2023; Tester, 2021; Barasa, Manyara, Molyneux, & Tsofa, 2017; Cheruiyot, Oketch, Namusonge, & Sakwa, 2017; Waribu, Kabare, & Sakwa, 2018; Abass, Munga, & Were, 2017; Li & Luo, 2023).

Statement of the Problem

County governments in Kenya are intended to play a key part in the country's growth through providing public services (Auditor General, 2019). The Kenyan county administrations especially the devolved units have been plagued by a slew of issues, including sloppy work, low-quality goods and services, inefficiency, corruption and lack of professionalism leading to waste of huge amounts of public resources (Cheruiyot *et al.*, 2017). The devolved units of county governments in Kenya still find it hard to effectively and efficiently deliver services to citizen satisfaction (Abass, Munga & Were, 2017; Gathii & Otieno, 2018; Cheruiyot *et al.*, 2017, Karama, 2022). For instance, according to Auditor General Report (2019) over Kshs.16 billion cannot be accounted for by the county governments and the same report mentions lack of effective administrative governance structures as a catalyst that has triggered the vice. This has slowly led to the deterioration of the counties' service delivery affecting even the country's GDP growth index from 7% in 2018 to 5.3% in 2019 (Cheruiyot *et al.*, 2017). This has slowly led to the deterioration of the county performance affecting even the country's GDP growth index from 7% in 2019 to 5.8% in 2021 (Tester, 2021). The decline in financial performance in the counties is such that the aggregate revenue collected for FY2019/20 was at ksh.32.52 billion and its target was set at ksh.57.66 billion as the annual budget declined by 8.6% as compared to the FY2018/1 at ksh.35.02 billion. These low revenues generated lead to delayed projects, insufficient funds to run the devolved units in counties and poor service delivery

Further, a report by Kenya Institute for Public Policy Research and Analysis (KIPPRA) highlights key sectors like health, water and sanitation, education among others which have

faced challenges in service delivery (Kyalo, Kimeli & Evans, 2017) associated with issues of accountability and integrity in county governments of Kenya. A survey done by Transparency International (TI) (2020), reported that 41% of Kenyans were not satisfied with their county governments' service delivery due ineffective leadership and governance structures. Over half of the sampled citizens, that is, 53% stated that they were dissatisfied with the county governance, 28% were either satisfied nor dissatisfied and only 18% stated that they were satisfied. Cases of fraud have been reported in almost all counties (Mwangi & Kihara, 2021). The budget absorption rate from the counties in 2014/2015 was 79%, 2015/2016 was 80%, 2016/2017 was 80%, 2017/2018 was 74%, 2018/2019 was 67% and 2019/2020 was 73%. The development absorption rate in 2014/2015 was 63%, 2015/2016 was 65%, 2016/2017 was 66%, 2017/2018 was 49%, 2018/2019 was 51% and 2019/2020 was 46% as per the controller of Budget Implementation Reports. The pending bills among the 47 counties increased from KSH 2.2 billion in 2013/14 to KSH37.8 billion in 2014/15 and marginally declined to KSH37.4 billion in 2015/16 and KSH35.8 billion in 2016/17 (Auditor General, 2019). The question was, "Whether administrative governance structures had any influence on the service delivery in the devolved units in the selected county governments in Kenya?"

Conceptual gap exists in the reviewed studies since administrative governance structures are employed. The unique variables used in this study include administrative autonomy, delegated systems, redistribution of responsibilities and allocation of resources. It is for these contextual and conceptual gaps, many studies literally show decentralization enhances public service delivery. Very scanty pieces of evidence have been made to show how likely administrative governance structures affect the provision of public services. Hence, this study tries to stare at the effect of administrative governance structures on performance of county governments in Kenya.

General Objective

The general objective of the study is to examine the influence of administrative controls on performance of county governments in Kenya.

Theoretical Review

Development Administration Theory (DAT)

This theory was popularized, in the early years of Comparative Public Administration (CPA). It is traced to the works of Riggs (1970), Montgomery (1966), and Esman (1970). It then entered the field of administration as several scholars sought to develop a theory that guides administrative development within the context of comparative public administration. The central thrust of this theory is the evaluation of administrative systems at different stages of development in the society. According to Marini (1971), it is action-driven and goal oriented. The theory is built on two premises. One, the method of administrating developmental policies, plans, large – scale programmes by government in order to meet the developmental objective of a state and this presumption is known in literature as "the Administration of Development". Two, the development of administrative capacities and capabilities of state

institutions or organs of governments, generally acclaimed to be “the Development of Administration”.

Weidner (1970) captures development administration theory as constellation of processes that promote political, economic, and social agenda of a state in progressive manner within the ambit of authoritatively designed jurisdictions. Development Administration Theory is anchored on the thrust that an “action-driven, goal oriented administrative system is central to effective functioning of all levels of government. Therefore, the theory is supported by three blocks: Change-Oriented, Goal-Oriented and Progressivism. The theory believes that administrative structure is expected to be dynamic not static consequently, change is said to mean adjustment or movement of structures or systems from a position to another. This movement is expected to reflect the coping capacity of an administrative system in relation to its strengths and weaknesses. This bloc is more strengthened in a globalized era where administrative cum governance systems are built for potential transformation.

The goal-orientation bloc according to Weidner (1970) is the dominant value expected of any efficient administrative system. It is characteristically fashioned chronologically and systematically in order to achieve the desired objectives. Put differently, DAT as an element of public administration is goal-oriented. It supports the notion that development at all level of government (federal, state or local) should ensure advancement in economic, political and socio-cultural agenda of the state. The third bloc, progressivism is central to the overall tenets of DAT. It emphasizes the significance of grassroots participation in public affairs. According to this bloc, the general consensus is that multiple chances and platforms should be created for massive involvement of the people in areas of political mobilization, interest articulation, free and fair voting and more specifically, policy making process. Progressivism is used in DAT to mean a platform where deeper participation of the people (grassroots) is exploited in the developmental process.

In addition, this theory extends towards equality in the distribution of income and wealth among the citizens – ensuring economic justice in the society. The theory adds more credence to progressivism, by identifying the socio-cultural phenomena in the administration of the society. It lays emphasis on the provision of social service delivery like education, health utilities, social and safety programs etc. simply put, the theory is people – oriented. A possible implication is that administrative system in a given state or society can be adjusted to reflect the coping strategies of local government in terms of material and human resources in a way that accommodates the will of the people with a view to administering concrete developmental projects. The above analogy suggests a strong footing for theoretical backing for devolved units reforms in ways that promote efficient service delivery to the grassroots. It provided reasonable arguments upon which more responsibilities and finance were allocated to local government for grassroots development. Development Administration Theory was used in this study to assess the influence of administrative controls on performance of county governments in Kenya.

Conceptual Framework

Conceptual framework can be defined as a set of broad ideas and principles taken from relevant fields of inquiry and used to structure a subsequent presentation (Myers, 2013). Figure 2.1 shows the conceptual framework which was used and depicts the interrelationship between the study variables. The independent variable was administrative Controls while dependent variable is the performance of county governments in Kenya.

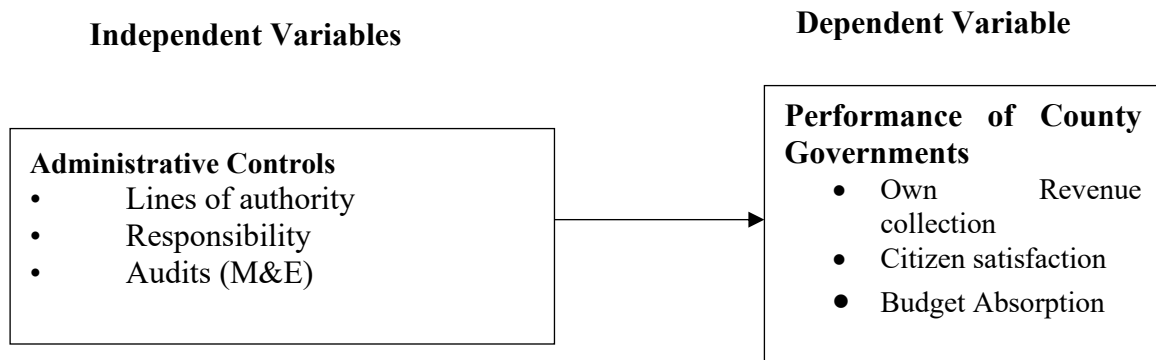


Figure 2. 1: Conceptual Framework

Administrative Controls

Administrative controls, also known as administrative safeguards, are a crucial component of an organization's overall risk management and security framework. These controls are policies, procedures, guidelines, and practices put in place by an organization to manage and mitigate risks related to information security, regulatory compliance, and operational integrity. Administrative controls are one of the three primary categories of controls in information security, alongside technical (or logical) controls and physical controls. Administrative controls entail; lines of authority, responsibility and audits (M&E) (Ochieng, 2018)

Authority in the context of administrative controls refers to the legitimate power or right to make decisions, give orders, and enforce compliance within an organization. It is a crucial component that defines the scope of decision-making for individuals or positions within the administrative hierarchy. Authority is often delegated in a hierarchical manner, with higher levels having broader decision-making powers. Clear delineation of authority ensures that individuals are empowered to make decisions within their designated roles, promoting efficiency, and preventing confusion. Effective authority structures contribute to streamlined operations, accountability, and the overall effectiveness of administrative controls (Simon, Alala & Janet, 2019).

Responsibility refers to the obligation or duty assigned to individuals or positions within an organization to perform specific tasks, functions, or roles. It is a critical component of administrative controls as it clarifies the expectations and tasks associated with a particular position. Responsibility is often aligned with authority, ensuring that individuals with decision-making powers also bear the corresponding responsibility for the outcomes of their

decisions. Well-defined responsibilities contribute to organizational efficiency, accountability, and the achievement of organizational objectives. A clear understanding of responsibilities helps prevent gaps in tasks and ensures that individuals are held accountable for their designated roles (Kigume, Maluka & Kamuzora, 2018).

Audits in the context of administrative controls involve systematic and independent examinations of organizational processes, systems, and activities to assess compliance, effectiveness, and efficiency. Audits are conducted to verify whether established controls are functioning as intended and to identify areas for improvement. They provide an objective evaluation of how well authority and responsibility are exercised within an organization. The audit process may involve internal or external assessments and may cover various aspects, including financial controls, operational processes, and compliance with policies and regulations. Regular audits contribute to transparency, risk management, and the continuous improvement of administrative controls (Koehler, 2018).

Performance of County Governments

Devolution as a form of governance could be seen as a means; through which governments are able to provide quality services that citizen's value (Yarow, Jirma, & Siringi, 2019); for increasing managerial autonomy, particularly by reducing central administrative controls; for creating receptiveness to competition and open-mindedness (Tanui, Were, & Clive, 2018). This is aimed at encouraging other actors such as the private sector and civil society organizations to participate in providing goods and services; and for empowering citizens through their enhanced participation in decision making, development planning and management (Amuhaya, Namusonge, & Nthigah, 2018). Performance of County Governments is measured through revenue collection, customer satisfaction, and public participation.

Revenue collection is a crucial component of the performance of county governments, as it directly influences their financial capacity to provide public services and implement development projects. County governments often rely on various revenue sources, including local taxes, fees, grants, and other income-generating activities. Effective revenue collection mechanisms ensure that the county government has the necessary funds to meet its financial obligations, invest in infrastructure, and deliver essential services to the public. Proper management of revenue collection involves transparency, efficiency, and the implementation of fair and equitable taxation policies. Monitoring and evaluating the effectiveness of revenue collection processes are key aspects of assessing the financial health and sustainability of county governments (Shimengah, 2018).

Citizen satisfaction, in the context of county governments, refers to the level of contentment and approval among residents and stakeholders regarding the services and activities provided by the local government. County governments are tasked with delivering a range of services, including healthcare, education, infrastructure development, and public safety. Ensuring high levels of customer satisfaction requires efficient service delivery, responsiveness to community needs, and effective communication. Regular assessment of citizen satisfaction

through surveys, feedback mechanisms, and public consultations helps county governments identify areas for improvement and tailor services to better meet the expectations and needs of the residents. Positive customer satisfaction contributes to trust in the government and strengthens the social contract between citizens and their local government (Kyalo, Kimeli, & Evans, 2017).

Budget absorption is defined as the extent to which county governments utilize their allocated budgets within a given financial year. It measures how effectively counties translate financial resources into actual expenditures for planned activities and projects (Usengumuremyi, Iravo & Namusnge, 2020). A high budget absorption rate indicates strong implementation capacity, timely procurement processes, and effective project execution. Conversely, low absorption rates may signal bureaucratic delays, weak planning, capacity constraints, or corruption (Nyandika, Machoka & Ngala, 2022). Budget absorption is not only a measure of fiscal discipline but also a proxy for the ability of counties to implement development plans and achieve service delivery goals. It also reflects institutional efficiency and the effectiveness of public financial management systems (Issah, Agyei & Dadzie, 2024).

Empirical Review

Administrative Controls and Performance of County Governments

Ganahreh, Bello and Abdullah (2018) conducted a study on the impact of administrative control on employees' performance: Evidence from Industrial Companies in Jordan. Therefore, this study aims to bridge the gap in literature as well as empirically examine the effect of administrative control on employees' performance in Jordan industrial sector. Using Simple random sampling, data was collected quantitatively using a survey from the period of 2016 – 2017 involving 433 employees who are administrative staff from 63 industrial companies listed on the Amman Stock Exchange in Jordan. Eventually, transparency and control system proved to have statistically significant positive direct effect on employees' performance. These show that the higher the availability of essential conditions of free and open exchange of information for those affected by administrative decisions and level of implementation of control plans and standards by organization, the higher the employees execute their job duties and responsibilities well. However, administrative leadership indicated no direct positive effect on staff performance

Mohammadi and Reza'i (2016) investigated the relationship between the models of the higher control procedures in the training of workers and their performance in a survey of 166 managers and employees. SPSS and LISREL were used and the results showed that the administrative control scales such as behavior, knowledge, skills on job training have a positive relation with the performance variables of the employees represented in motivation, evaluation, honesty and clarity. Similarly, Hafez (2019) assessed the impact of administrative control on employee performance evaluation using mixed approach, and which eventually turned out to be a positive relationship between administrative control and performance evaluation of employees. Bloom (2018) study in Algeria aimed to uncover the method of control and its role in evaluating the performance of 129 workers in an engine outfit. The

results show that the control process is diverse, and that the methods and means of control used consist of simple traditional forms such as supervision, follow-up, inspection, administrative investigations and technical review of workers.

Al-Fhayan (2020) studied on administrative control and its relationship with job performance of 363 officers in the security services and the results of the study showed that there was positive and negative relationships with administrative control and age, and number of training courses. Equally, the study of Apenteng (2018) examined the impact of supervision on the performance of employees in the educational sector and the findings indicated satisfaction from both its internal and external control officials with the promotion of both systems, while control over the performance of workers is not affected by the dissatisfaction of workers. Al-Harbi (2017) assessed administrative control and its relationship with efficiency of performance, an applied study of customs observers at an international airport. It was found that there were less effectiveness of the majority of methods, control tools in raising the performance of the staff, and equally not based on performance development. Ying (2019) determined the impact of performance management system on employee performance in a survey using the Caracal test through Stata to analyse the relationship. The results of the study showed that sustenance of communication between the management positively affected the staff in the institution.

Alawaqleh (2021) researched on the effect of internal control on employee performance of small and medium-sized Enterprises in Jordan. This study examines whether internal control would influence the performance of employees and whether the AIS would impact the performance of employees in Jordan's industrial small and medium-sized enterprises (SMEs). Internal control is expected to impact employee performance. The survey questionnaire was used to gather data. A random sampling approach was used to survey the respondents. A total of 270 questionnaires were distributed; only 203, with a 75% response rate, were available. The data was analyzed using AMOS and SPSS. The result from the analyses provides support for the hypothesis that AIS mediates the relationship between internal control and the performance of the employee. Specifically, this study found evidence that internal control yielded a strong positive relationship with employee performance and a positive relationship with AIS. The study also found that AIS had a positive relationship with the performance of the employee. In brief, internal control has major effects on employee performance. Also, the AIS mediates the relationship between internal control and the performance of the employee. The result of this research found that in the relationship between internal control and employee performance, AIS plays an important role.

RESEARCH METHODOLOGY

Research Design

The study adopted descriptive survey research design. The descriptive research design allows the researcher to gather information, summarize, present and interpret it for the purpose of clarification (Karama, Iravo, & Shale, 2019). The design is suitable for the study since it enables description of both dependent and independent variables. Therefore, this design is

appropriate for this study which extensively tested the analysis of the relationships between variables (Amuhaya, Namusonge, & Nthigah, 2018). It is on this premise the current study adopted descriptive research design to establish the influence of administrative governance on performance of county governments in Kenya.

Research Philosophy

The study adopted epistemology to question and validate whether the information known by the researcher was what actually existed as a reality. Epistemology as a branch of philosophy deals with the sources of knowledge. This philosophical orientation is most appropriate in this study since the researcher seeks to confirm whether the hypothetical factors of administrative governance have influence on performance of county governments in Kenya.

Target Population

The study targeted all the 47 county governments in Kenya. In this study, the unit of analysis was 47 county governments while the unit of observation comprised of 10 County executive committee's members (CECs) in each county thus making 470 and 47 speakers of the county assemblies hence making a total of 517 respondents. The results from the study generally can reflect how commitment influenced administrative governance and performance of county governments in Kenya.

Sample Size and Sampling Technique

The study's sample size was reached at using Krejcie and Morgan sample size determination formula (Russell, 2018). Using this formula, a representative sample was obtained. The study's total population is 517.

The formula that was used for arriving at the sample size is;

$$n = \frac{x^2 NP(1 - P)}{(ME^2(N - 1)) + (x^2 P(1 - P))}$$

Where:

n=sample size

x^2 =Chi-square for the specified confidence level at 1 degree of freedom

N=Population size (517)

P = is the proportion in the target population estimated to have characteristics being studied. As the proportion was unknown, 0.5 was used.

Chuan and Penyelidikan (2016) indicate that the use of 0.5 provides the maximum sample size and hence it is the most preferable. $496.53/2.253$

ME=desired margin of Error (Expressed as a proportion)

$$\frac{1.96^2 517 * 0.5 * 0.5}{(0.05^2 * 517) + (1.96^2 * 0.5 * 0.5)}$$

$$n = 220$$

Table 1: Sample Size

Category	Target Population	Sample Size
CECs	470	200
County Speakers	47	20
Total	517	220

The 220 respondents were chosen with the help of stratified random sampling technique. Stratified random sampling technique was used since the population of interest is not homogeneous and could be sub-divided into groups or strata to obtain a representative sample. This sampling technique divides the population into groups or strata. The strata are reached upon on the basis of the shared traits (Singpurwalla, 2017). One of the advantages of stratified random sampling is that it allows for each of the strata to be well represented when the sample is chosen (Bryman & Cramer, 2016). The study then used simple random sampling to select respondents from each group.

Data Collection Instruments

The researcher used questionnaires in collecting the primary data from the sampled respondents in the county governments. The questionnaires had both open and closed ended questions. Closed ended questions restricted the respondents to a certain category in their responses while the open ended questions allowed the respondents to give their personal view of the study. The study collected both primary and secondary data.

A self-administered structured questionnaire was used to collect quantitative data from county treasury employees. As indicated by Kombo and Tromp (2006), the use of this instrument assumed that the respondents understand the significance of the research and could understand the items in the instrument.

Abdi, Mbithi and Kithinji (2021) explain that secondary research involves the use of data gathered in a previous study to test new hypotheses or explore new relationships. They also indicate that secondary analysis of existing data is efficient and economical because data collection is typically the most time-consuming and expensive part of a research project. Secondary data was used to validate the findings from analysis of primary data which was collected using questionnaires. The strategy of using both primary and secondary data to address the same study objectives is meant to improve the interpretive coherence and improve both communicative and pragmatic validity of the study results. This study utilized secondary data from county governments.

Pilot Study

A pilot study is conducted to detect weaknesses in design and instrumentation and to provide proxy data for selection of a probability sample (Cooper & Schindler, 2019). The pilot study involved 22 randomly selected respondents from counties that were not part of the study. The

pilot study constituted 10% of the study population. The rule of thumb is that 1% to 10% of sample size should constitute the pilot test according to Portney (2020).

Data Analysis and Presentation

The study collected qualitative and quantitative data. Data from the questionnaires was edited and coded and then keyed into Statistical Package for Social Sciences (SPSS Version 24). Response on each item for the open-ended questions was put into a specific main theme for ease of analysis. Data was summarized and then analysed by use of descriptive statistics using frequencies, means, standard deviation and percentages. Inferential statistics were utilized to generate meaning and relationships. Multi-regression analysis was used to establish the degree of mathematical relations between the study variables

The quantitative data was analysed by the use of descriptive and inferential analysis. Descriptive (mean and standard deviation) was used to portray the sets of categories formed from the data.

This study also conducted inferential statistics through correlation analysis. The correlation analysis matrixes were obtained for all the variables where factors were checked for chances of multi-collinearity (Bett & Memba, 2017). there is no correlation between the variables, that is the variables are uncorrelated.

Multiple regression analysis in the form of equation was applied to test whether or not the alternative hypotheses stipulated in the study are true. Keraro and Isoe (2017) advocate that multiple regression helps to decide whether the individual hypothesis is statistically supported or not. F-test and Student's t-test were used to test the significance of the dependent variable Y on the influence of the independent variables X_1 - X_5 at 5% level of significance. For the hypothesis to be accepted or rejected, a comparison was made between the critical t-values and the calculated t-values. If the calculated t-value was greater than critical t-value, then the alternative hypothesis is accepted. Also if the calculated F-value is greater than critical F-value and p-value less than .05, then the alternative hypothesis is accepted (Abass, Munga, & Were, 2017; Cheruiyot, Oketch, Namusonge, & Sakwa, 2017).

$$Y = \beta_0 + \beta_1 X_2 + \varepsilon$$

Where: -

Y is performance of county governments in Kenya

X_1 is administrative controls

β_0 is a constant

ε is Error term

RESEARCH FINDINGS AND DISCUSSIONS**Descriptive statistics****Administrative Controls and Performance of County Governments**

The fourth specific objective of the study was to find out the influence of administrative controls on performance of county governments in Kenya. The respondents were requested to indicate their level of agreement on various statements relating to administrative controls and performance of county governments in Kenya. The results were as presented in Table 2.

Table 2: Administrative Controls and Performance of County Governments

	Mean	Std. Deviation
The county government ensures regular judicial reviews	3.930	0.870
Am satisfied with the effectiveness of judicial reviews in the county governments	3.921	0.861
Ombudsman offices and other commissions, independent bodies established to investigate complaints related to maladministration, play a vital role in administrative controls	3.887	0.700
By investigating complaints impartially, these commissions contribute to transparency, accountability, and fairness in public administration	3.882	0.856
The establishment of independent offices within the governmental structure further enhances administrative controls	3.873	0.658
Independent offices, operating autonomously from the executive branch, often have specific mandates related to oversight, regulation, auditing, or investigation	3.859	0.771
Treasury sessional papers, official documents released by the treasury or finance department, play a critical role in financial governance and administrative controls	3.751	0.571
Subject to scrutiny by various stakeholders, including the legislature treasury Sessional papers contribute to fiscal responsibility and transparency	3.657	0.870
Aggregate	3.845	0.770

From the results the respondents agreed that the county government ensures regular judicial reviews (M=3.930, SD= 0.870). In addition, the respondents agreed that they are satisfied with the effectiveness of judicial reviews in the county governments (M=3.921, SD= 0.861). Further, the respondents agreed that ombudsman offices and other commissions, independent bodies established to investigate complaints related to maladministration, play a vital role in administrative controls (M=3.887, SD= 0.700). The respondents also agreed that by investigating complaints impartially, these commissions contribute to transparency, accountability, and fairness in public administration (M=3.882, SD= 0.856). The findings are in line with the findings of Ganahreh, Bello and Abdullah (2018) who revealed that transparency and control system proved to have statistical significant positive direct effect on

employees' performance. In addition, Mohammadi and Reza'i (2016) confirmed that administrative control scales such as behavior, knowledge, skills on job training have a positive relation with the performance variables of the employees represented in motivation, evaluation, honesty and clarity.

From the results, the respondents agreed that the establishment of independent offices within the governmental structure further enhances administrative controls ($M=3.873$, $SD= 0.658$). In addition, the respondents agreed that independent offices, operating autonomously from the executive branch, often have specific mandates related to oversight, regulation, auditing, or investigation ($M=3.859$, $SD=0.771$). Further, the respondents agreed that treasury sessional papers, official documents released by the treasury or finance department, play a critical role in financial governance and administrative controls ($M=3.751$, $SD= 0.571$). The respondents also agreed that subject to scrutiny by various stakeholders, including the legislature treasury Sessional papers contribute to fiscal responsibility and transparency ($M=3.657$, $SD=0.870$). The findings concur with the findings of Similarly, Hafez (2019) who established that there is a positive relationship between administrative control and performance evaluation of employees.

The respondents were further requested to indicate how else administrative governance influence performance of county governments in Kenya. From the results, the respondents indicated that administrative governance plays a crucial role in influencing the performance of county governments in Kenya by ensuring effective management and implementation of policies. Many highlighted that a well-structured and efficient administrative framework facilitates smoother operations within the county government, allowing for timely execution of development projects and service delivery. Efficient administration ensures that resources are allocated appropriately, projects are well-managed, and services are delivered to the public as intended. Respondents emphasized that when administrative systems are streamlined, it reduces bureaucratic delays and enhances overall government performance.

Additionally, the respondents pointed out that strong leadership within county governments, supported by a professional civil service, is key to improving governance and performance. Effective administrative governance helps in creating a culture of accountability and professionalism within the county government. Respondents noted that counties with strong administrative governance frameworks are better equipped to manage human resources, financial systems, and public services. This contributes to improved delivery of essential services, such as healthcare, education, and infrastructure development. Efficient administration also helps county governments to effectively monitor and evaluate the progress of ongoing projects, ensuring that they are completed within the set timelines and budgets.

Furthermore, the respondents emphasized the importance of inter-departmental coordination and communication in administrative governance. When different county departments work together seamlessly, it leads to more effective service delivery and problem-solving. Poor coordination, on the other hand, results in inefficiency and duplication of efforts. Many respondents mentioned that counties that invest in capacity building and professional

development for their administrative staff are more likely to experience enhanced performance. Training and continuous development of public servants ensure that they are equipped with the necessary skills to carry out their responsibilities effectively, improving the overall governance and performance of the county government.

Performance of County Governments

The respondents were requested to indicate their level of agreement on various statements relating to performance of county governments in Kenya. The results were as presented in Table 3.

Table 3: Performance of County Governments

	Mean	Std. Deviation
The county government consistently delivers services to citizens within reasonable time frames, meeting established service delivery standards.	3.871	0.843
Service delivery processes are designed to minimize delays and ensure timely response to citizens' needs and requests.	3.853	0.773
County government officials prioritize urgent service requirements and promptly address time-sensitive issues.	3.752	0.763
Services provided by the county government are accessible to all citizens, regardless of their geographical location or socio-economic status.	3.697	0.673
The county government has established service centers or points of access in various regions to ensure convenience for citizens.	3.673	0.663
Measures are in place to accommodate the needs of vulnerable and marginalized populations in accessing services.	3.663	0.864
The county government strives to deliver high-quality services that meet or exceed citizens' expectations.	3.620	0.592
Service delivery standards and performance indicators are in place to monitor and maintain the quality of services provided.	3.608	0.717
Aggregate	3.700	0.727

From the results, the respondents agreed that the county government consistently delivers services to citizens within reasonable time frames, meeting established service delivery standards (M=3.871, SD=0.843). In addition, the respondents agreed that service delivery processes are designed to minimize delays and ensure timely response to citizens' needs and requests (M=3.853, SD=0.773). Further, the respondents agreed that County government officials prioritize urgent service requirements and promptly address time-sensitive issues (M=3.752, SD=0.763). The respondents also agreed that services provided by the county government are accessible to all citizens, regardless of their geographical location or socio-economic status (M=3.697, SD=0.673). In addition, the respondents agreed that the county government has established service centers or points of access in various regions to ensure convenience for citizens (M=3.673, SD=0.663). The findings concur with the findings of Ali *et al* (2021) who revealed that county governments must invest in better technology and capacity building to enhance their revenue collection processes. In addition, Mulandi and

Christine (2022) confirmed that local governments that implemented property taxes and user fees for local services were able to increase their revenue collection.

From the results, the respondents agreed that measures are in place to accommodate the needs of vulnerable and marginalized populations in accessing services (M=3.663, SD=0.864). In addition, the respondents agreed that the county government strives to deliver high-quality services that meet or exceed citizens' expectations (M=3.620, SD=0.592). Further, the respondents agreed that service delivery standards and performance indicators are in place to monitor and maintain the quality of services provided (M=3.608, SD=0.717). The findings concur with the findings of Mustafov (2021) who established that service quality, responsiveness, and transparency were key factors influencing satisfaction. In addition, Bossert *et al* (2023) found that the performance of local governments in service delivery was highly variable, with counties that had better infrastructure and staff training achieving higher satisfaction levels.

The study also collected secondary data on Performance of County Governments (own revenue collection, customer satisfaction and budget absorption). The secondary data covered 5 years ranging from 2020-2024. The results are as shown below.

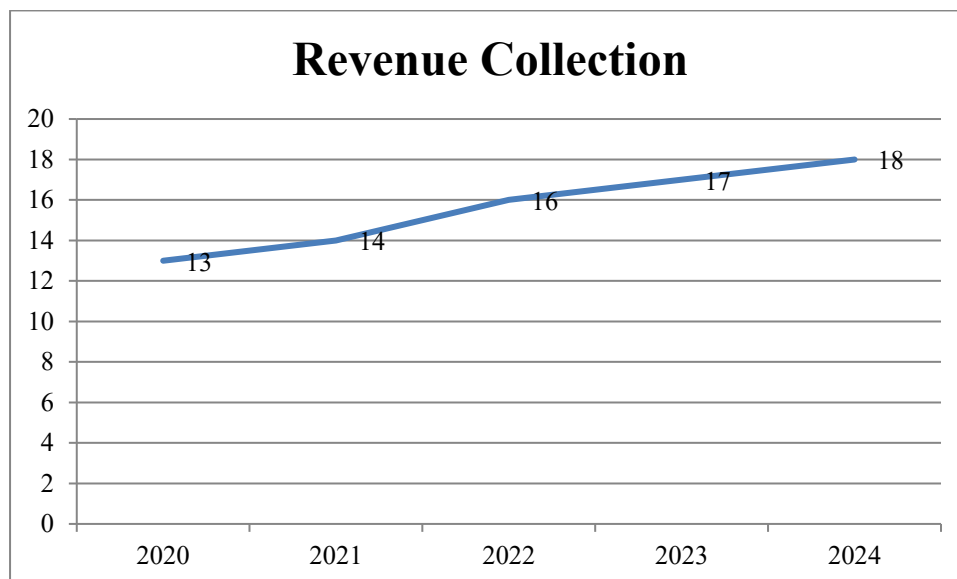


Figure 1: Revenue Collection

From the results in the figure above, the data indicates a consistent upward trend in revenue collection over the five-year period from 2020 to 2024. In 2020, the revenue collection stood at 13%, which increased to 14% in 2021. This growth continued in 2022, reaching 16%, followed by a further increase to 17% in 2023. By 2024, the revenue collection had risen to 18%.

Overall, the trend demonstrates steady and incremental growth in revenue collection each year, reflecting a positive trajectory in financial performance. The year-on-year increases suggest continuous improvements in the ability to mobilize and manage local revenue. The

gradual rise also points to enhanced consistency and predictability in revenue outcomes, which is essential for planning and fiscal sustainability.



Figure 2: customer satisfaction

From the results in the figure above, the customer satisfaction levels between 2020 and 2024 show a generally upward trend, despite a slight decline in the initial year. In 2020, customer satisfaction stood at 8%, which dropped marginally to 7% in 2021. However, a notable recovery was observed in 2022, with satisfaction levels rising to 10%. This upward momentum continued into 2023 and 2024, with satisfaction increasing to 11% and 13%, respectively.

Overall, the five-year period reflects an improvement in customer satisfaction, particularly from 2022 onwards. The progression from 7% in 2021 to 13% in 2024 represents a six-percentage-point increase, suggesting improved public perceptions of service delivery and engagement over time. Despite the initial decline, the sustained growth in the later years highlights a positive direction in overall customer experience and satisfaction.

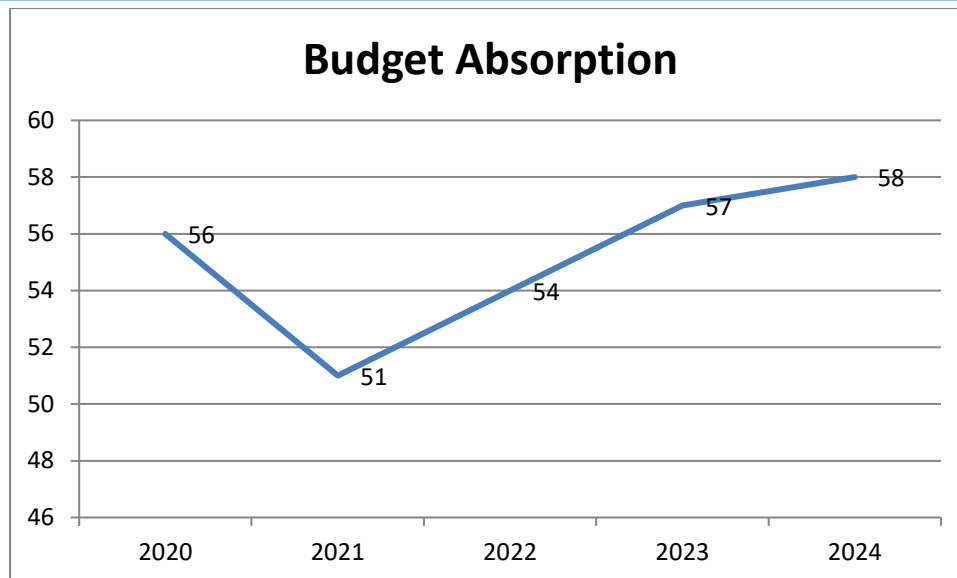


Figure 3: budget absorption

The budget absorption rates between 2020 and 2024 exhibit a fluctuating but overall positive trend. In 2020, the absorption rate was at 56%, which declined to 51% in 2021. This drop represents a temporary dip in the effective utilization of allocated financial resources. However, in 2022, there was a recovery to 54%, followed by further improvements to 57% in 2023 and 58% in 2024.

Despite the initial decline observed in 2021, the general trend over the five years is upward. The increase from 51% in 2021 to 58% in 2024 reflects a cumulative gain of 7 percentage points, indicating growing efficiency in the utilization of budgeted funds. This pattern suggests enhanced fiscal discipline and possibly improved planning and implementation capacity over the years.

Test for Hypothesis One

The objective of the study was to find out the influence of administrative controls on performance of county governments in Kenya. The corresponding hypothesis was administrative controls do not have a statistical significant influence on performance of county governments in Kenya.

A univariate analysis was therefore conducted to test the null hypothesis. From the model summary findings in Table 4.28, the r-squared for the relationship between administrative controls and performance of county governments in Kenya was 0.293; this is an indication that at 95% confidence interval, 29.3% variation in performance of county governments in Kenya can be attributed to changes in administrative controls. Therefore, administrative controls can be used to explain 29.3% change in performance of county governments in Kenya. However, the remaining 70.7% variation in performance of county governments in Kenya suggests that there are other factors other than administrative controls that explain performance of county governments in Kenya.

Table 4: Model Summary for Administrative Controls

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.542 ^a	.293	.292	.70542

a. Predictors: (Constant), administrative controls

The analysis of variance was used to determine whether the regression model is a good fit for the data. From the analysis of variance (ANOVA) findings in Table 5, the study found out that that $Prob > F_{1, 199} = 0.000$ was less than the selected 0.05 level of significance. This suggests that the model as constituted was fit to predict performance of county governments in Kenya. Further, the F-calculated, from the table (82.231) was greater than the F-critical, from f-distribution tables (3.889) supporting the findings that administrative controls can be used to predict to predict performance of county governments in Kenya.

Table 5: ANOVA for Administrative Controls

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	29.521	1	29.521	82.231	.000 ^b
1 Residual	71.107	198	0.359		
Total	100.628	199			

a. Dependent Variable: performance of county governments in Kenya

b. Predictors: (Constant), administrative controls

From the results in table 6, the following regression model was fitted.

$$Y = 0.252 + 0.367 X_4$$

(X_4 is Administrative Controls)

The coefficient results showed that the constant had a coefficient of 0.252 suggesting that if administrative controls was held constant at zero, performance of county governments in Kenya would be at 0.252 units. In addition, results showed that administrative controls coefficient was 0.367 indicating that a unit increase in administrative controls would result in a 0.367 unit improvement in performance of county governments in Kenya. It was also noted that the P-value for administrative controls was 0.000 which is less than the set 0.05 significance level indicating that administrative controls was significant. Based on these results, the study rejected the null hypothesis and accepted the alternative that administrative controls have positive significant influence on performance of county governments in Kenya.

Table 6: Beta Coefficients for Administrative Controls

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	0.252	.067		3.761	.003
administrative controls	0.367	0.096	0.368	3.823	0.000

a. Dependent Variable: performance of county governments in Kenya

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

The null hypothesis test was ‘Administrative controls do not have a statistically significant influence on performance of county governments in Kenya. The study found that administrative controls are statistically significant in performance of county governments in Kenya. The influence was found to be positive. This means that unit improvement in administrative controls would lead to an increase in performance of county governments in Kenya. Based on the findings, the study concluded that administrative controls positively and significantly influence performance of county governments in Kenya.

Recommendations

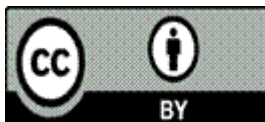
The study also recommends that the management of county governments in Kenya should strengthen internal auditing and oversight mechanisms within county departments. This can be achieved by establishing independent audit units with the authority to regularly review and assess the efficiency, effectiveness, and compliance of administrative processes.

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