ORGANIZATIONAL CULTURE, HUMAN CAPITAL, ORGANIZATIONAL CONTROL AND PERFORMANCE OF KISII AND KAKAMEGA COUNTY GOVERNMENTS IN KENYA

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DECLARATION

I declare that this dissertation is my original work and has not been presented to any college or university for academic credit.

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TABLE OF CONTENTS

DECLARATION .... **ii**
TABLE OF CONTENTS .... **iii**
DEDICATION .... **vi**
ACKNOWLEDGEMENT .... **vii**
ABSTRACT .... **viii**
LIST OF TABLES .... **ix**
LIST OF FIGURES .... **xi**
ABBREVIATIONS AND ACRONYMS .... **xii**
DEFINITION OF TERMS .... **xiv**
CHAPTER ONE: INTRODUCTION AND BACKGROUND TO THE STUDY . **1**
Introduction 1
Background of the study 1
Statement of the Problem 28
Objectives of the Study 30
Hypothesis of the Study 31
Assumptions of the Study 31
Justification/rationale of the study 31
Significance of the Study 32
Scope of the Study 35
Limitations of the Study 35
Chapter Summary 37
CHAPTER TWO: LITERATURE REVIEW **38**
Introduction 38
Politics of Devolution in Kenya 38
Empirical Review 48
Theoretical Review 61
Conceptual Framework 69
Summary of Literature Review 73
Chapter Summary 78
CHAPTER THREE: RESEARCH METHODOLOGY **79**
Introduction 79
Research Philosophy 79
Research Design 80

Target Population 80
Sample Size Selected 82
Sampling Methods 83
Data Collection Methods 83
Data Collection Procedure 84
Pilot Study 84
Data Analysis and Presentations 87
Diagnostic Tests 92
Ethical Considerations 94
Chapter Summary 95
CHAPTER FOUR: RESULTS AND DISCUSSION 96
Introduction 96
Response Rate 97
Respondents' Perception of Inspiring Others to Achieve County's Strategic Goals 105
Descriptive Statistics 110
Diagnostic Tests 166
Test of Hypothesis 171
Chapter Summary 185
CHAPTER FIVE: SUMMARY OF FINDINGS, IMPLICATIONS, CONCLUSIONS, RECOMMENDATIONS, AND AREAS FOR FURTHER RESEARCH 187
Introduction 187
Summary of Findings 187
Implications of the Study 193
Conclusions 198
Recommendations 200
Contribution to Knowledge 202
REFERENCES 203
APPENDICES 219
APPENDIX I: LETTER OF INTRODUCTION 219
APPENDIX II: QUESTIONNAIRE 220
APPENDIX IV: BUDGET SCHEDULE 235
APPENDIX V: NACOSTI RESEARCH LICENSE 236

APPENDIX VI: PAC RESEARCH AUTHORIZATION AND ETHICS CLEARANCE LETTER..**237**

DEDICATION

I dedicate this research to my better half, Major Charles Onchwari, my sons, Brian and Brandil, my mother and my family members for their support and patience while writing this dissertation.

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ABSTRACT

Kenya's devolved system of governance implementation is in its third cycle since its inauguration in 2010. However, ineffectiveness and inefficiency in management and accountability continue to plague the performance of most county governments as evidenced in audit reports by the Office of Auditor General and the Ethics and Anti-Corruption Commission, among other watchdogs. Despite government policies put in place to streamline operations of the county governments, their performance has been critiqued far and wide. Although this has been a subject of inquiry from leadership scholars and practitioners, the place of leadership in creating organizational controls and practical organizational ideals to achieve anticipated goals in county governments remains a grey area, which necessitated an empirical study. The aim of the study was to examine the effect of organizational culture, human capital and organizational control on the performance of Kisii and Kakamega Counties in Kenya. The specific objectives of the study were to: determine the effect of organizational culture on county performance, assess the effect of human capital on county performance, examine the effect of organizational control on county government performance, and determine moderating influence of government policies on the relationship between organizational culture, human capital and organizational control and performance of Kisii and Kakamega county governments in Kenya. The study was anchored on Institutional Theory, Trait Leadership Theory, Human Capital Theory, and Resource-based view theory. The study adopted a positivism research philosophy and a cross-sectional survey research design. The target population comprised of Chief officers, Directors and Assistant Director at various ministries, Sub- County administrators and Members of County Assembly (N=325). To arrive at a statistically sound sample size, the study adopted the Yamane (1967) formula for sample size determination, which gave a sample size of 136 for Kakamega County and 92 for Kisii County, totalling to 228 respondents. Proportionate stratified random sampling was used to ensure representativeness of the sample population. Given that the study was quantitative in nature, it adopted structured questionnaires in data collection, which were distributed using an online platform (Google Forms). In data analysis, Stata version 15 was used to compute descriptive and inferential statistics. Data were presented in prose form and visualized using tables and figures. Findings from the test of hypothesis using simple linear regression indicated that organizational culture had a statistically significant influence on the performance of Kisii and Kakamega County Governments ($p<.05$). Human capital also had a statistically significant effect on performance ($p<.05$), while organizational control showed a statistically significant association with the performance of the county governments ($p<.05$). Additionally, government policies had a statistically significant moderating effect on the relationship between organizational culture, human capital, organizational control, and the performance of Kisii and Kakamega County Governments ($p<.05$). It is recommended that the County Governments of Kisii and Kakamega enhanced their organizational culture by promoting innovation, build inclusivity, and minimize political interference. Equally, county government should improve human capital by implementing performance contracting, eliminating political patronage, and investing in innovation and infrastructure. Additionally, county governments should develop well-documented standard operating procedures, ensure regular employee training, and embrace public participation to align policies with citizens' needs.

LIST OF TABLES

Table 1: An extract of Highlights of Cases under Investigation by EACC 17

Table 2: Operationalization of Research Variables 71

Table 3: Summary of Literature Review 73

Table 4: Target Population.. 81

Table 5: Sample Size 83

Table 6: Exploratory Factor Analysis Results 86

Table 7: Reliability Test Results.. 87

Table 8: Hypotheses and Data Analytical Models... 91

Table 9: Response Rate.. 97

Table 10: Respondent's Social Demographic Attributes 99

Table 11: Respondents' Perception of Inspiring Others 106

Table 12: Organizational Culture... 111

Table 13: Human Capital 123

Table 14: Organizational Control 134

Table 15: Government Policies.. 144

Table 16: Performance of Counties 155

Table 17:Test of Normality.. 166

Table 18: Variance inflation factor 168

Table 19: Heteroscedasticity test 169

Table 20: Pearson Correlation Analysis 169

Table 21: Organizational Culture and Performance 172

Table 22: Human Capital 174

Table 23: Organizational Control 176

Table 24: Government Policies and Performance 178

Table 25:Organizational Culture, Government Policies and Performance 179

Table 26: Human Capital, Government Policies and Performance 181

Table 27: Organizational Control, Government Policies and Performance 182

Table 28: Organizational Culture, Human Capital and Organizational Control on Performance 184

LIST OF FIGURES

Figure 1: Classification of reports received for investigation by EACC 17

Figure 2: Conceptual Framework 70

Figure 3: Educational Qualification 100

Figure 4: Public Sector Experience 102

Figure 5: Designation of the Respondents 104

Figure 6: Linearity Test 167

ABBREVIATIONS AND ACRONYMS

CO	Chief officers
CTPI	County Track Performance Index
EACC	Ethics and Anti-Corruption Commission
EFA	Exploratory Factor Analysis
FY	Financial Year
GP	Government Policies
HCT	Human Capital Theory
HR	Human Resource
HRC	Human Resource Capital
ICSs	Internal Control Systems
KADU	Kenya African Democratic Union
KANU	Kenya African National Union
KIPPRA	Kenya Institute for Public Policy Research and Administration
KM	Knowledge Management
LREB	Lake Region Economic Block
MCAs	Members of County Assembly
NACOSTI	National Commission for Science Technology and Innovation
NPO	Non-Profit Organisation
OAG	Office of Auditor General
OC	Organizational Culture
OCB	Organizational Citizenship Behaviour
OCT	Organizational Control Theory
ODK	Open Data Kit
OrgC	Organizational control

OTSC	Organizational Theory of Sustainable Culture
PCA	Principal Component Analysis
SCV	Supply Chain Visibility
SEM	Structure Equation Modelling
SOP	Standard Operating Procedures
SPSS	Statistical Package for Social Sciences
UK	United Kingdom
VIF	Variance Inflation Factor

DEFINITION OF TERMS

Government Policies:	The policies and frameworks established by the government to guide and manage political processes and objectives associated with national governance. The variable was operationalized in the study as legal, institutional, and policy frameworks.
Human Capital:	Collective knowledge, skills and ability that influences productivity in an organisation (Kokkaew et al, 2022). The variable was operationalized in the study as education and skills, work experience, and competency matching.
Organization Control:	Refers to the rules, policies, procedures, standards and regulations that an organisation uses to achieve its goal and enhance overall productivity (Sun et al, 2022). The concept is operationalised in the study as established administrative, financial, and behavioural control.
Organizational culture:	Indicates the beliefs and values that influences behaviour of employees (Egitim, 2022). The variable is operationalized in the study as leadership style, shared beliefs and values, and employee involvement.
Organizational Performance:	Refers to how effectively and efficiently an organization achieves its set goals and objectives (Sun, et al., 2022). The concept is operationalized through percentage of completed projects, citizen satisfaction, and budget absorption rate.

CHAPTER ONE: INTRODUCTION AND BACKGROUND TO THE STUDY

Introduction

This chapter presents an overview of the background of the study, globally, regionally, and in Kenya. The chapter also discusses the statement of the problem, objectives of the study, research hypothesis, assumptions, significance of the study, scope, limitation and delimitation of the study.

Background of the study

The performance of public institutions, particularly in devolved units such as county governments, continues to attract scholarly attention in the governance discourse. Following the promulgation of the 2010 Constitution, Kenya embraced devolution with the objective of promoting equity, enhancing public service delivery, and promoting citizen participation in governance and development (Wanyande, 2021). This major governance shift established 47 county governments and transferred a significant portion of administrative, political, and fiscal responsibilities from the national to the county level (Cheeseman et al., 2020). While the promise of devolution was to bring services closer to the people, promote inclusive governance, and reduce regional inequalities, the performance of county governments has been mixed, often mired by inefficiencies, capacity gaps, and inadequate accountability mechanisms (Thuo & Ambani, 2023). These performance issues are embedded in the internal dynamics of public organizations, such as organizational culture, leadership quality, human capital capacity, and control systems.

Subsequent to elucidating the intersection between internal factors and performance of public sector entities, such as county governments, it is crucial to give context of the study by introducing variables. Organizational culture, defined as the shared beliefs, values, and practices within an institution, plays a crucial role in defining the behavior of public servants and the quality-of-service delivery (Zeb et al., 2021). An entrenched culture of opacity, corruption, or resistance to change can erode the efficiency and responsiveness of county governments, which subsequently makes it difficult to realize the intended objectives of devolution. Similarly, human capital, comprising the knowledge, skills, competencies, and attitudes of employees, is instrumental in determining the effectiveness and adaptability of public institutions (Chiganze & Sagsan, 2022). The devolution transition exposed considerable variation in the capacity of counties to recruit and retain skilled staff, which continues to raise questions about the effect of human capital investments on performance outcomes (Anami, 2023). Equally, the presence or absence of robust organizational control mechanisms, such as oversight frameworks, performance audits, and financial accountability systems, can either enable or hinder good governance and efficient resource use (Nasution et al., 2024). Despite the normative frameworks in place, many counties have continued to report instances of wastage, underutilization of development budgets, and weak oversight, which signal gaps in internal control systems and organizational leadership.

The centrality of these internal organizational factors (culture, human capital, and control) in explaining county performance cannot be overstated. Empirical literature suggests that public sector institutions with strong organizational cultures aligned to public service values are more likely to deliver citizen-centric services and adapt to policy changes (Bolintiam, 2024). Similarly, investing in human capital through targeted training, succession planning, and performance management improves individual productivity as well as institutional performance (Abdullahi et al., 2022). However, the application of such strategies in Kenya's counties has been uneven, with most attention historically directed at structural and political reforms contrasted to the underlying organizational dynamics that sustain performance. This study was, therefore, grounded on the premise that to improve county government performance, it is imperative to interrogate internal organizational elements, specifically organizational culture, Human Capital, and organizational control, while accounting for the moderating influence of government policies. The study thus sought to bridge the knowledge gap by empirically examining how these variables interact to influence performance within the devolved system of governance in Kenya.

A number of empirical studies have been conducted in developed countries such as the United States, Australia, and the United Kingdom focusing on internal organizational drivers of public sector performance. In the United States, Cherian et al. (2021) found that organizational culture that promotes innovation, openness, and accountability is positively associated with performance in public agencies. Their research highlighted that public organizations with strong internal cultures aligned with performance metrics tend to exhibit higher levels of employee engagement and service delivery outcomes. Similarly, Avellaneda et al. (2022) delineated the role of human capital systems, such as recruitment, retention, and training policies, in enhancing the efficiency and responsiveness of American state governments. They argued that strategic human resource management is indispensable to institutional performance and emphasized aligning individual competencies with organizational goals for optimal results. In the Australian context, Barbe et al. (2023) stated that transparent organizational control systems and regular performance audits improve decision-making and accountability, which are critical in decentralized governance frameworks.

In countries like Canada and New Zealand, governments have long adopted results-based management practices that put premium on internal performance frameworks tied to strategic planning, performance measurement, and employee development. For instance, Ortynsky (2023) pointed out that New Zealand’s adoption of performance-based budgeting and transparent internal control systems enabled better alignment between public resource allocation and outcomes, especially in regional and local governments. In the United Kingdom, Bechter et al. (2022) found that internal organizational factors such as leadership, HR capability, and monitoring systems were more significant than external variables in explaining performance variations. However, while these studies provided valuable empirical insights, their applicability in developing and transition economies, such as Kenya cannot be assumed to hold true due to differences in institutional maturity, administrative traditions, and public service motivation.

Studies in India and Southeast Asia reveal similar patterns with respect to the influence of internal organizational factors on local government performance. In India, Kumar and Sharma (2023) observed that weak organizational culture and poor staff motivation undermined service delivery despite supportive legal frameworks. The study concluded that organizational inertia and lack of accountability mechanisms remain major bottlenecks in decentralized governance structures. In Indonesia, Rangkuti et al. (2023) analyzed performance in local governments post-decentralization and attributed poor outcomes to inefficient HR practices, lack of strategic vision among managers, and weak performance tracking systems. These studies underscore that human capital and control mechanisms are indispensable in delivering the promise of devolution.

Empirical evidence on the impact of devolution depicts mixed results and, in some cases, inconclusive. Besley and Burgess's (2002) analysis of the federal state of India reported that decentralization promotes government responsiveness in service delivery, especially if the media is very active at the local level. Calamai (2009) found that devolution worsened regional disparities in public spending and economic outcomes in Italy, while Azfar et al. (2001) reported that devolution hampered the effects of allocative efficiency.

Despite these insights, existing international literature has largely focused on the presence or absence of internal performance enablers contrasted to how these variables interact within decentralized governance frameworks in developing countries. As such, the intersection of organizational culture, human capital, control systems and performance of public sector entities in sub-national governments remains a grey area that necessitated an empirical inquiry. Moreover, while many studies acknowledge performance gaps in devolved units, few have developed integrated models that explicitly connect these internal organizational variables with performance outcomes in resource-constrained environments. The present study, therefore, aimed to fill this empirical gap by examining how organizational culture, human capital, and internal control interact to influence the performance of county governments in Kenya.

In the African context, the discourse around public sector performance, particularly within devolved units, has grown in prominence as countries strive to improve governance, service delivery, and institutional effectiveness. Several empirical studies have acknowledged that internal organizational variables such as human capital, culture, and internal control mechanisms define the performance of sub-national entities. In South Africa, Tshishonga (2021) identified weak institutional cultures and skill gaps within municipal administrations as major performance inhibitors in transforming post-apartheid local government. Equally, it was noted that despite legal and constitutional frameworks that support decentralization, service delivery was still hampered by a lack of professional capacity and entrenched bureaucratic inefficiencies. Similarly, Mosimege and Masiya (2022) asserted that the absence of strong performance monitoring and a results-oriented culture led to administrative challenges in many South African municipalities, thereby eroding public trust.

In Ghana, Ayee et al. (2013) explored the challenges facing local government units and highlighted poor human resource practices and fragmented internal control systems as persistent impediments to effective public service delivery. The findings suggested that although Ghana's decentralization policy was robust on paper, its implementation was undermined by a lack of alignment between national priorities and local institutional capacities. The lack of adequate performance appraisal systems and insufficient investment in staff development often results in inefficiency, limited accountability, and suboptimal use of public resources.

In Nigeria, empirical work by Atede et al. (2023) identified organizational challenges such as weak accountability frameworks, limited fiscal autonomy, and low managerial capacity as key constraints to performance at the local government level. The authors contended that although decentralization was introduced to improve responsiveness and citizen participation, the failure to invest in human capital and enforce internal audit mechanisms led to poor governance outcomes. Equally, Roelofs (2023) contextualized the role of organizational culture in either enabling or constraining transparency and accountability in Nigerian local councils and noted that deeply ingrained informal practices often subvert formal rules. Whereas these studies provide empirical expositions into performance bottlenecks in decentralized governance systems, there is little illumination on the place of organizational dimensions (culture, Human Capital, and internal control systems) in enhancing or stifling performance. Additionally, most of the literature focuses on the external political or fiscal environment, leaving a gap in understanding how internal institutional arrangements influence performance.

In East Africa, there is plethora of conceptual and empirical literature on performance of governments. However, it must be noted that it is only Kenya that practices devolution. This therefore means that there are limited results that can be replicated into the context in Kenya, leave alone Kakamega and Kisii county governments. To illustrate this, Mdee and Mushi (2021) found that weak social accountability mechanisms hindered local government performance in Tanzania. Equally, Macharia (2023) established that staff competence and management competence were intertwined with performance of local government authorities. Although empirical evidence emanating from Tanzania provides useful evidence on the enablers and/or hinderers of performance, the results cannot be assumed to hold true for the devolved units in Kenya since county governments enjoy substantial autonomy contrasted to those in Tanzania. Equally, there is little attempt on the place of government policies in providing checks and balances in the day-day operations of sub-national governments.

Studies undertaken in Uganda point to the formal mechanisms such as audits, legislative oversight, and reporting requirements, as well as informal mechanisms like citizen participation and media scrutiny in enhancing performance of sub-national entities (see, Atisa et al., 2021; Conforte, 2021, among others). Equally, Annan-Aggrey et al. (2021) revealed that most local governments in sub-Saharan Africa are unable to localize and meet sustainable development goals due to weak governance and institutional frameworks. Thus, it is possible to argue that most of the local governments operate under weak government policies that, perhaps, hinder their goal achievement. Although this may hold true for Uganda and other countries in Africa, it should be noted that county governments in Kenya operate independently and only adhere to the overarching national government policies on shared functions and responsibilities, such as answering to audit queries.

Locally in Kenya, a study by Kinuthia (2016), which emphasized the challenges facing devolution and the performance of health in Nakuru County, revealed that problems need to be addressed to curb the red flags that were pinpointed. Such red flags were like recruiting inexperienced and incompetent healthcare staff who lacked the expected qualifications. Similarly, Mutai's (2015) study on the effect of devolution on the procurement of healthcare supplies in Machakos County reported increased procurement costs and delays in the delivery of medical equipment due to the application of ineffective procurement procedures by the county government. Mutinda and Mbataru's (2020) study on the effects of devolution on the restructuring of the provincial administration in Kenya found that devolution led to duplication of functions between the central government and sub-government (counties), leading to administrative and bureaucratic culture, thus hampering effective service delivery.

From the foregoing, it is evident that governance policies are part and parcel of county administration and eventual performance. However, there remains a grey area on the moderating influence of governance policies on how leaders, such as governors and county public service boards, hire personnel who are aligned with the county's goals. In light of the noted knowledge lacuna, the present study delineated the influence of governance policies on the relationship between the organizational culture created by leaders, existing control systems, human capital, and the performance of Kisii and Kakamega Counties.

Kenya's initial attempt at devolved governance began with the adoption of the *Majimbo* (regionalism) Constitution in 1963, immediately after independence

(Mukaindo & Ongoya, 2023). This framework was designed to decentralize power through the creation of regional assemblies and a bicameral legislature consisting of the Senate and the House of Representatives. The arrangement was largely championed by the Kenya African Democratic Union (KADU) to protect minority communities from the dominance of larger ethnic groups within the Kenya African National Union (KANU). However, the regionalist system was short-lived. By 1964, KADU had merged with KANU, giving way to a unitary system that centralized authority and eliminated regional autonomy (Debela, 2024). The resulting presidential system consolidated power in the executive and gradually marginalized local governance structures. This shift, while politically expedient at the time, marked the onset of a highly centralized bureaucratic system that suffered from policy inefficiencies, limited citizen participation, and weak accountability frameworks (Fiseha, 2022).

The inefficiencies of centralized governance became more pronounced in the 1980s and 1990s, with the collapse of service delivery mechanisms and increased public dissatisfaction (Weisiko, 2023). Programs such as the District Focus for Rural Development (DFRD) attempted to address administrative and fiscal disparities but fell short due to limited local autonomy and inadequate resource control (Birachi, 2025). The return of multiparty democracy in 1991, along with increasing agitation from civil society, laid the groundwork for more comprehensive reforms (Etyang, 2021). The 2007–2008 post-election violence exposed deep-seated issues of inequality, marginalization, and weak governance, which prompted a national consensus on the need for a more inclusive and accountable system (Makori et al., 2024). This culminated in the 2010 Constitution, which introduced a formal devolution framework, establishing 47 county governments with both political and administrative authority. Devolution aimed to enhance service delivery, promote equitable development, and entrench citizen participation in governance through subsidiarity and local autonomy (Debela, 2024).

Despite its promise, the implementation of devolution has faced an array of challenges that align closely with the study's predictor variables. Many counties continue to grapple with inefficiency, limited transparency, and weak accountability, which are symptoms of entrenched organizational cultures that are rigid, opaque, and resistant to performance-driven management. According to Berman et al. (2021), inadequate human capital has exacerbated the problem, with poorly trained or misaligned personnel often unable to execute devolved mandates effectively. It is also illustrated in literature by Keya (2023) that weak organizational control systems, including lax financial oversight and ineffective internal audits, have enabled mismanagement and corruption in several counties. In light of these challenges, it was crucial to probe how organizational culture, human resource capacity, and control mechanisms influence county performance.

The problem of corruption continues to engulf government ministries, departments and agencies in Kenya. Wegulo (2022) has it that corruption remains a pervasive and entrenched challenge in the County Governments in Kenya despite the establishment of anti-corruption strategies and institutions. The vice of corruption continues to thrive, which is often fueled by systemic weaknesses and institutional deficiencies. In Kisii County, as evidenced by Kivoi et al. (2022), pending bills from the previous county leadership have not been paid, whereas the county continues to accrue new expenditure without meeting their fiduciary obligation. Notably, evidence from the Controller of Budget (COB) indicates that counties owe suppliers an accumulative Pending Bills of Kshs 157 billion by the County Executives and Kshs 1.63 billion by County Assemblies (Parliament of Kenya, 2023).

Evidence shows that Kisii County Government has pending bills amounting to Kshs. 1.6 billion which were vetted to Kshs. 235 billion as genuine, meaning that Kshs. 1.2 billion were rejected on the grounds that they lacked supportive documents, whereas Kakamega county has pending bills totaling to 1.4 billion (Parliament of Kenya, 2023). Reflecting on the pending bills, it is possible to state that the county government contravened Regulation 41 (2) of the Public Finance Management (County Governments) 2015, which states, "Debt service payments shall be a first charge on the County Revenue Fund and the accounting officer shall ensure this is done to the extent possible so that the county government does not default on debt obligations." Besides, "The OCoB recommends that all pending bills be budgeted as a first charge in the budgets in line with Regulation 55 (2) b of the Public Finance Management (County Governments) Regulations, 2015," The reason for pending bills as noted by Bii (2022) was lack of capacity by counties to manage financial distress that they faced, meaning that they could not pay contractors on time. More often than not, contractors in Kisii County are forced to give bribes before they get paid, which decreases their capability to service loans that were extended to them by financial institutions (Kivoi et al., 2022). This points to weak leadership that either through omission or commission, allows corruption to be perpetuated.

Notably, Kisii County Government only allocates 7 percent of its budget to development expenditure, meaning that recurrent expenditure profligate 93 percent of the budget (Kisii County Government, 2023). This goes against the 2010 Kenya Constitution and the Public Finance Management Act 2012, where the development to Recurrent expenditures should be maintained within the required ratios of 30:70. This means that most of the resources are used to run the county government affairs and not serving the interests of the citizenry.

The persistence of these trends despite the existence of legal and policy frameworks suggests that formal structures, alone, are insufficient to drive performance. This raises critical questions about how informal norms, leadership behavior, and institutional resistance to change shape budgetary decision-making at the sub-national level. Furthermore, the dominance of recurrent spending mirrors an entrenched culture of short-termism within county governance structures, where performance is measured by survival as opposed to service delivery.

Concept of Devolution

Before the thought of having a devolved government, many of the regions in Kenya were struggling to get a share of the national cake. There were critical issues in health services, infrastructure, education and other governance issues only at the national level. No development could be realized in such regions, so marginalization was the word to be used. The 2010 Constitution was the deliverer of such regions. It was agreed to divide these regions into units called counties, decentralize resources and power for every county, and allow them to grow and develop themselves. This brought about a Greek name called devolution.

Devolution is simply the process of transferring decision-making, implementation powers, functions, responsibilities and resources to legally constituted and popularly elected local governments (Omari et al., 2012). Unlike de-concentration, devolution entails transferring political and administrative decision-making powers and authority to the sub-national entities (UNDP, 2018). The transfer enhances citizen participation and management, which, according to Winchester and Storey (2008), is effective, responsive, and accountable to the stakeholders. If well utilized, it will lead to higher productivity and, thus, high performance.

Decentralization has been practised across the globe. From a global perspective, devolution arguments emphasise efficiency and performance. As noted by O'Brien et al. (2003), devolved governance is regarded as a means of achieving greater efficiency in a globalized environment, as defined by the degree of autonomy. Winchester and Storey (2008) argue that devolution enhances efficiency in public spending, leading to efficient public service delivery. In the United States (US), Staeheli et al. (1997) observed that Los Angeles County, which comprises 88 cities within the state of California, has succeeded through federalism. Similarly, in the United Kingdom (UK), Morgan (2002) observed that the government has embraced devolution to support greater economic efficiency in the English regions.

In the United Kingdom (UK), devolution describes the process of transferring power from the centre (Westminster) to the nations and regions of the United Kingdom. The legislative frameworks for devolution in the UK were originally set out in the Scotland Act 1998, the Government of Wales Act 1998 and the Northern Ireland Act 1998. There is also a non-legislative framework of agreements between government departments and devolved institutions that help resolve disputes between central and devolved governments. The UK practices an asymmetric system of devolution in that different parts of the UK have different forms of devolution and varying degrees of power. For instance, Scotland, Wales and Northern Ireland now all possess executive and legislative devolution, while Metro Mayors in parts of England (and the Mayor of London) have only executive powers. Combined Authorities and the London Assembly scrutinize executive decisions but do not legislate.

Brazil is one of the most decentralized democracies in the developing world, with sub-national governments accounting for about half of the public expenditure, according to Dillinger and Webb (2019). Brazil's devolution consists of 26 states and the Federal District of Brasilia, which are represented in the Chamber of Deputies based on population and in the Senate on an equal basis of three senators per state. Brazilian states are responsible for a wide and expanding range of taxation, expenditure, and investment functions. They are the only known sub-national units in Canadian provinces to administer their own value-added tax, which is called the ICMS (Rodden, 2003).

The Sri Lanka structure of devolution follows the Westminster model of cabinet government with a French-style Executive President at the top, a system of provincial councils underneath and a public sector designed to provide further support to the cabinet. According to Ranjanee (2019), devolution in Sri Lanka is anchored on deconcentration, delegation, devolution and privatisation. Accordingly, deconcentration is the central government transfer of authority to field units, delegation is the transfer of authority to semi-autonomous public authorities or corporations and area-wide regional or functional authorities, and privatization is the transfer of authority to non-governmental private organizations.

The model of devolution practised in Ireland is similar to Scotland, with an elected assembly (parliament) and executive (cabinet) and the devolution of legislative, executive, financial and administrative powers over a wide range of functions. This included, in particular, responsibility for the major areas of social policy, including education, health, social care, housing, planning, youth services, aspects of employment and, formally in Northern Ireland, social security. All three devolved governments had central administrative machinery, enhanced in Northern Ireland by the existence of a separate civil service.

In Africa, several states have embraced devolution. For instance, South Africa has a devolved system of government, with regional governments being headed by a premier. The national government provides the supervisory and oversight roles of the regional governments (Adebayo & Obinagre, 2020). Nigeria has a federal system of government, which divides the country into 30 regional states. Each state is headed by executive governors, regional assemblies and government.

In Kenya, the promulgation of the new constitution 2010 created county governments, opening a new window for development in county governments. As such, the constitution stipulates how resources and power are to be shared between the national and devolved governments, including allocation of funding to counties and phased transfer of functions. Omari et al. (2012) observed that county governments are responsible for overseeing functions such as agriculture, health facilities, sanitation, transport and trade, as well as the generation of revenue for the county, while the national government remains in charge of education, security, foreign policy, and national economic policy and planning.

Despite the notable contribution of countries to the economic growth of the country, several challenges remain unresolved, most of which keep recurring, especially following regime changes. A significant proportion of functions have been transferred from the national government to the county government. Notably, governors are experiencing overarching responsibilities across sectors, which calls for the support of dedicated staff or manpower (Cannon & Ali, 2018; Omuhaya, 2019). On the contrary, many county governments, if not all, lack adequate capacity to absorb all devolved functions and accompanying powers because of the scarcity of trained and experienced manpower (Omuhaya, 2019). Over and above, most counties have experienced industrial unrest, where staff have downed their tools for lack of or delay of remunerations (delaying up to six months), poor working environment and several other mistreatments.

The audit of county governments by the Office of the Auditor General (OAG) continues to raise numerous observations and/or misuse of public funds. Many audit questions relate to ineffectiveness and inefficiency in management and accountability of devolved resources. Skewed custodianship of public resources has notably led to adverse opinion since the published financial statements do not present a fair financial position of the counties. Additionally, poor management of public resources fails to comply with the International Public Sector Accounting Standards (Cash Basis), County Governments Act, 2012 and the Public Finance Management Act, 2012. Towards this, it is possible to infer that although counties have made notable strides in bringing services closer to the people, they have largely failed to live up to their expectations regarding prudent resource utilization, transparency and accountability.

The Ethics and Anti-Corruption Commission (EACC), in its annual report for the financial year 2021/22, reported that there were 1,916 reports recommended for investigation and distributed as classified in Figure 1 and showed that bribery led at 33% followed by embezzlement of public funds at 18%, unethical conduct at 13% among others.

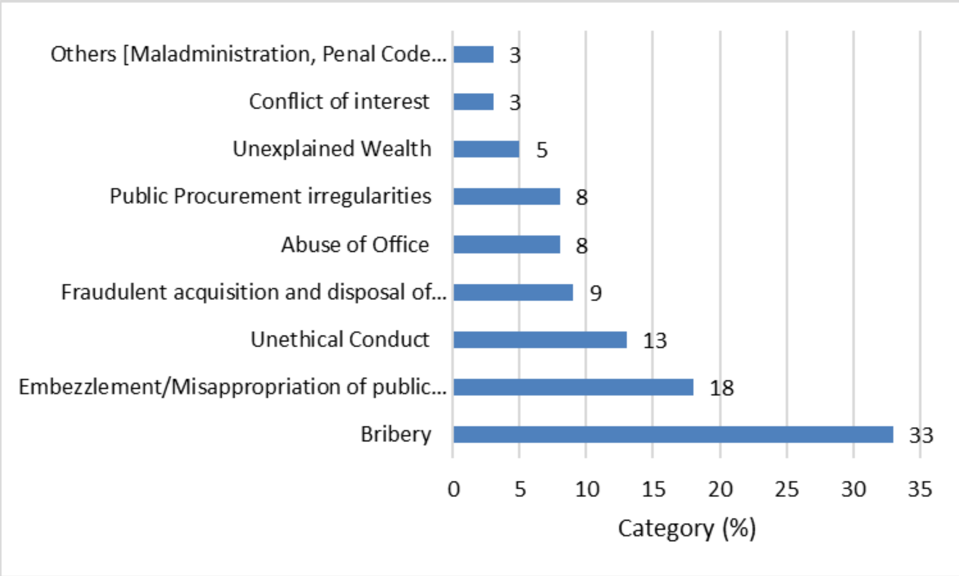

Figure 1: Classification of reports received for investigation by EACC

Source: EACC Annual Report 2021/2022 (EACC, 2023)

The report further revealed that 457 cases were under investigation for corruption, economic crimes, bribery and unethical conduct (EACC, 2023), out of which above 60% related to crime at the county government level (See Appendix 1). Extracts of some of the recent cases reported by county governments within the FY 2021/22 and under investigation are summarized in Table 1.

Table 1: An extract of Highlights of Cases under Investigation by EACC

Inquiry Number	Nature of Allegation	Institution	Amounts (KES'M)
EACC/FI/ INQ/23/2021	Inquiry into allegation of conflict of interest in payments made to companies associated with the Governor between the FY 2013/14 and 2021/22	County Government of Mandera	1,670M
EACC/FI/ INQ/14/2021	Inquiry into allegation of embezzlement of public funds and conflict of interest against the former Governor of Wajir County and associates between August 2016 and December 2020.	County Government of Wajir	1,162M

EACC/GSA/FI/ INQ/05/2021	Inquiry into allegations of procurement irregularities in sourcing COVID-19 items in the FY 2019/2020.	County Government of Mandera	431M
EACC/ MCKS/FI/ INQ/24/2021	Inquiry into allegation of misappropriation of COVID-19 grants during the FYs 2019/20 – 2021/22.	County Government of Kitui	420M
EACC/ NKR/INQ/ PI/01/2022.	Inquiry into an allegation of embezzlement of funds and conflict of interest in contracts awarded to Buffloc Investments Company Limited.	County Government of Kericho	224M
EACC/FI/ INQ/1/2022	Inquiry into allegation of embezzlement of County Bursary and Development Funds between July 2017 and December 2021.	County Government of West Pokot	212M
EACC/FI/ INQ/29/2022	Inquiry into allegation of conflict of interest against employees in tenders awarded to Hartland Enterprises Limited between FYs 2014/15 and 2021/22.	County Government of Homa Bay	205M
EACC/NKR/FI/ INQ/08/2021	Inquiry into allegation of misappropriation of a Mortgage Scheme Fund by the Loans Management Committee in the FYs 2018/19 and 2019/20.	County Government of Bomet	200M
EACC/ISL/FI/ INQ/5/2021	Inquiry into an allegation of conflict of interest against a Member of the County Assembly in payments made to Galcha Construction and Suppliers Ltd between the years 2018 and 2021.	County Government of Marsabit	115M
EACC/KSM/PI/ INQ/11/2021	Inquiry into the allegation of procurement irregularities in a tender for land valuation awarded to Syalar Consortium Ltd in the FY 2020/2021.	County Government of Kisumu	115M
EACC/NKR/FI/ INQ/10/2021	Inquiry into an allegation of procurement irregularities in a tender for rehabilitation and extension of the Kipkobob Water Project in the FY 2019/2020.	County Government of Kericho	102M
EACC/FI/ INQ/45/2021	Inquiry into an allegation of conflict of interest against a county employee for payments to companies associated with him between January 2016 and July 2019.	County Government of Kiambu	101M

EACC/FI/ INQ/20/2021	Inquiry into an allegation of procurement irregularities in a tender for construction of the County Assembly Speaker's residence awarded to Ekoriagete Enterprises Ltd in the FYs 2016/17 and 2017/18.	Turkana County Assembly	75M

Source: Extract from EACC Annual Report 2021/2022 (EACC, 2023)

A comparative analysis of three counties namely County Executive of Kisii, County Executive of Homa Bay and County Executive of Kakamega Audit Reports for the financial year 2015/16 to 2020/21 reveals the following inconsistencies as the basis of adverse opinion: unsupported county own generated receipts, compensation of employees, unsupported payments, misclassification of transactions, unauthorized or unsupported transfers, irregular off-setting of expenditure, irregular purchases, pending bills, poor budgetary controls, and numerous unresolved prior year matters that could have been resolved if there were proper plan and strategies in place.

Based on conclusions for the qualified or adverse opinions, the following concerns were raised by the office of the Auditor General: non-compliance with the law on ethnic composition as over 80% of staff in these counties are from their dominant ethnic community, contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which requires representation of diversity of the people of Kenya in employment of staff and no more than one-third of staff from same ethnic community in any established government institution (GoK, 2008).

Several management breaches of the law are also cited, including non-compliance with the law on the budget process, non-compliance with the Public Procurement and Assets Disposal Act, 2015 (i.e. no procurement plan and lack of or ineffective e-Procurement system, irregular payment of debt collection services and many other unethical issues, non-compliance with the law on fiscal responsibility-wage bill for example, Kisii county staff compensation stood at 49% of its total revenue for the year 2020/21 contrary to section 25(1)(b) of the Public Finance Management County Governments Regulations 2015, which pegged staff compensation below thirty-five (35%) percent of the county government's total revenue for that year. All these concerns and challenges could point to weak leadership backed by a lack of vision for the devolved governments.

Although Mwenda (2010) emphasises that dynamic environmental factors, such as competitiveness, resource constraints, and the bureaucratic process that characterized most county governments may have constrained devolved unit leaders, it is also important that county resources are strategically managed, that is, by focusing on the future at the same time linking the institution to its environment. The implication, therefore, is that most county managers do not focus beyond the performance of routine management tasks to consider in a systematic way a long-term county vision, government institution, resources and the environment over a long period (De Toni & Tonchia, 2003). There is a deficiency in the empirical literature that explains the effect of organizational culture, organizational control, Human Capital, and organizational learning on devolution. However, they are from developed nations' contexts.

Effective management of member counties would determine the success of any organization. Despite the aforementioned challenges, it is the principle that proper strategic leadership culture must be nurtured at the county level to spur effectiveness and efficiency in administration. If this is achieved, the spillover effect will affect the performance of the regional block. The need for visionary leadership that spans beyond the term limit of elected leaders cannot be underscored. However, given that political leadership office life is dependent on election, there is a need to have a framework that would provide continuity of the vision regardless of who occupies the office.

Organizational learning, therefore, cannot be underscored in accelerating strategic leadership and, thus, implementation of devolution performance in Kenya. This study, therefore, was motivated to establish the moderating role of government policies in defining the effect of organizational culture, Human Capital and organization control on the implementation of devolution in Kenya.

Organizational Culture

The organizational culture can be conceptualized as cognitive structures that help explain how workers think and make choices in an organisation. According to Paais and Pattiruhu (2020), culture can be described as a framework of common principles and values within the organization and has a direct influence on all those who are attached to the organization. More distinctively, organizational culture can be conceptualized again as a structure that separates the organization from other organisations with a common meaning held by members (Lubis & Hanum, 2020). In this regard, organizational culture is critical in defining communication between employees, conditions of employment, and employee behaviour, among other factors that ultimately define organizational performance. According to Zeb et al. (2021), the critical and significant determinant of organizational performance is organizational culture and each organization has an exclusive social structure. It is important to note that an organisation's culture is created by the leaders who inculcate a set of beliefs, values and attitudes that may predict the behaviour of employees.

Modern organizational culture provides a framework of common assumptions, values, and beliefs that dictate how organizations treat individuals. According to Bahri et al. (2021), these common beliefs affect the organisation's people strongly and control how they dress, behave, and perform their jobs. Besides, organisational culture establishes standards and checks for the actions of the organization's members.

Aggarwal and Agarwala (2023) elaborated on facets of organizational culture. Accordingly, the values and attitudes that contribute to an organization's unique social and psychological environment are a product of factors such as history, product, market, technology and strategy, employee type, management style, and strategy. The culture involves the organisation's vision, principles, standards, structures, symbols, vocabulary, assumptions, beliefs, and behaviours.

Bradley and Parker (2001) emphasized that, basically, organizational culture is relative to organizational objectives and style of leadership, which ultimately may yield either a weak or solid organisation. McShane Von Glinow (2009) asserts that organizational culture is the values and assumptions shared within an organization. She continues to allude that an organisational culture defines what is important and unimportant in the organization and consequently directs everyone in the organization toward the right way of doing things. McShane Von Glinow (2009) continues to illustrate that an organization’s culture is as important as the organization since it controls systems, acts as a social glue and helps employees understand why things happen the way they do.

Similarly, Deal and Kennedy (1982) point out that a strong corporate culture is defined by the majority of workers who share the same form of beliefs and principles as the organization's concern. According to Martins and Martins (2003), the fundamental values of the company are kept firmly and expressed widely in a strong community defined by its culture. Accordingly, a clear consequence of a good culture has been argued to be a lower turnover of workers, which ultimately yields stability, commitment and organizational participation when organizational members agree to what the company stands for.

On the contrary, a weak culture implies that organizational participants do not adhere to common ideals, values and norms, and it is difficult for organizational participants in a poor culture to align themselves with the core principles and priorities of the organization (Wilson, 1992). Numerous and diverse empirical studies have been conducted to explain the relationship between culture and organisational performance. Although most studies are grounded on the postulate that organizational culture is necessary for organisations' effective functioning and performance, empirical findings seem mixed and inconclusive. For instance, Yesil and Kaya (2013) reported that organizational culture dimensions have no effect on firm financial performance.

Conversely, Harwiki's (2016) study showed that organizational culture significantly impacted organizational citizenship behaviour but not significantly on employees. Thelen and Formanchuk's (2022) study reported that an ethical organizational culture plays a critical role in nurturing transparent communication and perceived relationship investment, which, in turn, cultivate employee advocacy behaviours. Naveed et al.'s (2022) study, which explored the impact of culture on organizational effectiveness through organizational innovation, found that organizational culture positively influences organizational effectiveness.

The existing scholarly work shows that knowledge is deficient in assessing the culture and performance of public organisations, especially at the county level. This study thus was guided by the need to analyse the effect of organizational culture as defined by leadership style, employee involvement, and shared values and basic assumptions held by county governments and how the same contributed to the implementation of devolution success. Notably, the present study was interested in establishing how the relationship between organizational culture is moderated by county government policies, such as legal and policy frameworks.

Human Capital

The Human Capital provides a bridge between human resources and the organization’s business strategy. According to Gerhart and Feng (2021), human capital consists of the knowledge, skills and abilities of the people employed in an organization. In Kenya, the Public Service Act of 2016 and the County Government Act of 2012 provide guidelines on how human resources should be hired in the counties.

Liao and Huang (2016) explained that the three constituents of human capital are intellectual, social, and organizational capital. Accordingly, intellectual capital is regarded as the intangible resources associated with people, which, together with tangible resources, such as money and physical assets, comprise a business's market or total value. Social capital is another element of intellectual capital and consists of the knowledge derived from networks of relationships within and outside the organization. As defined by Kokkaew et al. (2022), the concept of human capital entails social life networks, norms, and trust that enable an organization’s staff to act together more effectively to pursue shared objectives. The last element is organizational capital, which is the institutionalized knowledge possessed by an organization that is stored in databases and manuals, among other publications.

Empirical studies on Human Capital and organization performance have been conducted globally, and mixed results have been reported. For instance, a study to evaluate the effect of sustainable human resource management on social capital, employee retention and loyalty programs within Spanish universities was conducted by Rodriguez et al. (2022). The results indicated that social sustainability actions influence the social capital perceived by employees significantly and that social capital influences their loyalty and retention significantly. Similarly, Hashim et al. (2015) reported a significant influence of intellectual capital elements on organizational performance in

Malaysia, while Liao and Huang's (2016) study on the relationships among organizational vision, management strategies, and human resource management in non-profit organization’s service performance reported that management strategies positively influence human resource management.

On the contrary, Lopes-Costa, and Munoz-Canavate’s (2015) study reported insignificant effects on Human Capital on organizational performance. From the reviewed empirical studies, it is evidenced that Human Capital has an effect on organizational performance in corporate and public institutions, mainly from developed nations. Little scholarly effort has been devoted to devolved government analysis, especially in developed nations. Over and above, the effect of human capital elements (educational and skills, work experience, and competency matching) influence performance of county governments. Notably, how human capital is intertwined with organizational performance in public institutions remains a grey area that the current study addressed using an empirical approach.

Organization Control

Similarly, Lajili (2023) observed that all organizations are concerned with channelling human efforts toward attaining organizational objectives. Irrelative of their formal purposes, organizations are composed of people with self-interests. It is, therefore, critical that even if these individuals and groups wish to help attain organizational goals, the organization must coordinate their efforts and direct them toward specific goals. Thus, the concept of organisation control stems from the need of organizations to influence or control the behaviour of people or staff to fulfil their plans and achieve their goals.

Similarly, Serenko (2024) proposed a framework for understanding the organizational control's nature. Accordingly, the basic parts of an organizational control system are the core control system, the structure of an organization and the culture of an organization. The core control system comprises a feedback and measurement sub-system, a planning sub-system, an evaluation sub-system, and a reward sub-system. The feedback component measures the system's output compared to the input signal. According to Islam et al. (2021), the most important element of the control system is to identify the performance objectives and allocate rewards accordingly among the controlees, depending on the extent to which they have accomplished these objectives.

Scholars on organisation control's effect on performance have largely reported consistent consensus results. For instance, Hoai et al. (2022) studied the relationships between internal control systems (ICSs) and public sector organizational performance in Vietnam. They reported that Internal Control Systems have a significant effect on the intensity of innovation and organizational performance. However, little effort was devoted to the analysis of devolved government. Towards this, the current study examined the effect of organisation control elements: administrative control, financial control, and behavioural control on organizational performance.

Government Policies

Government policies are rules, regulations, and guidelines established by the national government to define its priorities, goals, and actions in various sectors (Igalla et al., 2020). These policies serve as a framework for county governments to operate within and guide their decision-making processes (Nyandiko, 2020). Whereas counties have some autonomy, national policies often set overarching objectives and standards that counties must adhere to or build upon.

Therefore, it is important to state that government policies establish clear expectations and priorities for county leadership. They outline desired outcomes, resource allocation, and permissible avenues for achieving goals. This clarity helps leaders focus their efforts, prioritize initiatives, and align their strategies with national objectives. Besides, government policies influence the resources available to counties and the constraints they face (Hoai et al., 2022). In this study, legal, institutional and policy frameworks were considered as part of the dimensions of government policies.

For example, fiscal policies determine budget allocations, while economic policies might impact county revenue generation. Leaders must navigate these external factors to optimize performance within the given environment. Towards this, it is probable to argue that government policies serve as benchmarks for service delivery, transparency, and accountability. This shapes public expectations of county leadership and guides how performance is evaluated. To this end, however, the moderating influence of government policies appears to be scantly addressed in the extant empirical evidence, a gap the current study seeks to fill.

Performance of Counties

The concept of performance has received notable scholarly attention, both in policy and practice. There is consensus in the extant literature that performance refers to the effectiveness and efficiency with which an organization achieves its goals and objectives (Wangui et al., 2021). It is important to note that effectiveness refers to how well the organization delivers on its intended results and fulfils its mission, whereas efficiency focuses on how well the organization utilizes its resources (financial and human.) to achieve those results (Daristu, 2022). Some of the performance indicators include customer satisfaction, profitability, internal efficiency, employee retention, to mention but a few. As it relates to public sector management, performance is conceptualized as the measurable outcomes and effectiveness of government policies, programs, and services in achieving stated objectives and meeting the needs of citizens (Atunga & Ng'eno, 2022). Based on the mentioned conceptualization of performance from the perspective of public sector management, this study elucidates that performance encompasses various dimensions, such as efficiency in resource allocation and utilization, effectiveness in achieving desired outcomes, accountability in decision-making and resource management, transparency in operations, responsiveness to citizen needs and preferences, and equity in the distribution of benefits and services. In this study, performance of the county governments was operationalized as percentage of complete development projects, level of citizen satisfaction, and budget absorption rate.

Statement of the Problem

Kisii and Kakamega counties, like many other devolved units in Kenya, continue to experience chronic underperformance in key service delivery areas, despite consistent budgetary allocations. For instance, Auditor General reports (2022) highlight widespread financial mismanagement, inflated procurement costs, unqualified personnel, and poor budgetary control mechanisms in both counties. These inefficiencies suggest that internal organizational elements, as opposed to structural devolution challenges, may be central to explaining poor county performance.

Organizational culture plays a central role in defining behavior, influencing accountability, and guiding performance outcomes. However, existing empirical literature on public sector organizations in Kenya has largely addressed public service delivery outcomes without critically evaluating the contribution of organizational culture (Mwangi, 2019; Chege & Gakure, 2021). Moreover, there remains inadequate empirical evidence from Kisii and Kakamega counties on how culture, particularly in terms of leadership behavior, informal norms, and ethical climates, influence performance at the county level.

Similarly, while human capital has been associated with performance across sectors, county governments continue to suffer from poor workforce capacity. KIPPRA (2020) found that 32% of county employees do not meet job qualifications, leading to inefficiencies and reduced service delivery. Although this data points to serious human capital deficiencies, few empirical studies in Kenya, especially at the sub-national level, have examined the direct relationship between workforce competency and performance outcomes within devolved contexts.

Organizational controls, such as procurement oversight, performance management, and audit systems, are intended to safeguard public resources. Yet, despite the existence of these controls, Kisii and Kakamega counties are recurrently flagged for unauthorized expenditures, pending bills, and irregular procurement (OAG, 2022). Existing studies (Abdi, 2021; Mutinda, 2020) identify lapses in accountability mechanisms but do not empirically assess how internal control structures influence county-level performance.

Moreover, the moderating effect of national policy instruments, such as the Public Finance Management Act (2012) and the Public Procurement and Asset Disposal Act (2015), on the relationships between internal organizational variables and performance has been underexplored in sub-national contexts. While policy compliance frameworks exist, breaches persist, thus suggesting a disconnect between policy presence and practical enforcement (Kiremu, 2020). Few, if any, empirical studies have explored how government policies moderate internal organizational dynamics and influence performance in counties like Kisii and Kakamega.

Thus, a major gap exists in understanding how organizational culture, human capital, and organizational controls affect county performance, and the extent to which government policy moderates these relationships. Most existing studies have been conducted in corporate or national public institutions, with limited application to sub-national governments in Kenya. This study seeks to fill that gap by providing empirical evidence from Kisii and Kakamega counties. The current study thus sought to answer the following questions: Do organizational culture, human capital, and organizational controls influence the performance of Kisii and Kakamega County Governments? Furthermore, do government policies moderate these relationships?

Objectives of the Study

General Objective

The purpose of the study was to examine the effect of organizational culture, Human Capital and organizational control on the performance of Kisii and Kakamega counties in Kenya.

Specific Objectives

The following specific research objectives guided the study:

i. To determine the effect of organizational culture on the performance of Kisii and Kakamega counties in Kenya.

ii. To assess the effect of human capital on the performance of Kisii and Kakamega counties in Kenya.

iii. To determine the effect of organizational control on the performance of Kisii and Kakamega counties in Kenya.

iv. To assess the moderating effect of government policies on the relationship between organizational culture, organizational control, and Human Capital and the performance of Kisii and Kakamega counties in Kenya.

Hypothesis of the Study

H_{01}: Organizational culture has no significant effect on the performance of Kisii and Kakamega counties in Kenya.

H_{02}: Human capital has no significant effect on the performance of Kisii and Kakamega counties in Kenya.

H_{03}: Organizational control has no significant effect on the performance of Kisii and Kakamega counties in Kenya.

H_{04}: Government policies have no significant moderating effect on the relationship between organizational culture, Human Capital, organizational control and performance of Kisii and Kakamega counties in Kenya.

Assumptions of the Study

i. The study assumes that the organizational culture in the counties of Kisii and Kakamega has an influence on performance.

ii. Selection of human capital influences the performance of the county governments of Kisii and Kakamega.

iii. Organizational controls in the county governments of Kisii and Kakamega influence their performance.

iv. Performance of the county governments of Kisii and Kakamega is influenced by the national government policies, which moderate organizational culture, controls, and human capital.

Justification/rationale of the study

Despite the establishment of devolved governance in Kenya to enhance service delivery, performance among county governments remains inconsistent, with many struggling to meet development goals. Kisii and Kakamega counties, in particular, continue to face challenges in fiscal discipline, human resource inefficiencies, and weak internal controls. While government audit reports have flagged these issues, little scholarly attention has been directed toward understanding the internal organizational dynamics that may underlie these performance gaps. This study, therefore, sought to examine how organizational culture, human capital, and organizational controls contribute to the performance outcomes of the two counties.

Furthermore, while government policies are intended to guide governance practices, their moderating role in enhancing institutional performance remains under-explored in empirical literature. This study provides a timely inquiry by integrating key organizational factors with policy frameworks to offer a more nuanced understanding of county performance. By focusing on Kisii and Kakamega counties, the study also contributes contextual insights to inform policy reform and leadership practices at the sub-national level. The findings are expected to guide both county-level decision-makers and national oversight bodies in implementing evidence-based reforms.

Significance of the Study

Presently, the effect of devolution on Kenya's socio-economic development has been significant, and it is projected to result in massive opportunities upon full operationalization of devolved functions. Challenges facing devolution implementation and environmental dynamics call for a strategic approach to leadership of the devolved units. Visionary leadership would also entrench good organizational learning, necessary for enhancing operational continuity along the strategic path irrespective of the elected and appointed leader’s office term. This study is significant in that it explains the nexus between organizational culture, human capital, and organizational control on the implementation of devolution and advances in how government policies could accelerate the relationship in light of addressing recurring challenges that have dominated most county government operations. The study was beneficial as follows:

The Leadership and Management of County Governments

The study on the effect of organizational culture, human capital, and organizational control on the performance of Kisii and Kakamega counties may benefit these counties significantly. The findings can assist in recruiting and retaining qualified personnel by providing insights into the role of organizational culture and controls in shaping the workforce. This knowledge is crucial for the counties to develop targeted strategies for talent acquisition and training, which is likely to improve the competence of their personnel.

Furthermore, the research outcomes may contribute to more effective budget-making processes. By identifying the factors influencing performance, especially concerning organizational control, the counties can make informed decisions during budget allocation. This ensures that resources are directed toward areas crucial for improved performance. Additionally, the study may guide the formulation of a robust human resource manual. Insights into the interplay between organizational culture and human capital can inform policies that support employee development and establish effective organizational control. Based on these findings, a well-crafted human resource manual may be a practical tool for the counties to manage their human capital efficiently and create a conducive work environment for enhanced performance.

An organization's leaders are responsible for shaping the leadership of managers who ensure daily operations are effective and efficient. This study explained the crucial role and/or place of organizational culture, Human Capital and organization control in implementing devolution in Kenya. The findings, thus, may guide leadership and management of county governments' decision-making towards vision, mission and strategy formulation for achieving effectiveness and efficiency in devolution implementation and service delivery. More importantly, findings on the moderating role of government policies may aid county government leadership and management in addressing recurring challenges facing devolved governments, thereby enhancing continuous improvement towards effectiveness and efficiency in devolution implementation.

The Policymakers

Although an elaborate legal framework for devolution operationalization and successful implementation is in place, the performance of nearly all county governments in Kenya is below par, often characterized by qualified audit opinion due to noncompliance, inconsistencies and unethical operations, all of which points to either incompetence, ignorance or negligence of the county leadership and management and at the county level. It is fundamental that policy be formulated or enhanced to strengthen this gap. Therefore, this study is significant to policymakers and regulators, especially the Senate Committee of Devolution and Intergovernmental Relations, and Council of Governors (CoG), in developing policies that entrench strategic leadership and management in the county government system.

The Academic Fraternity

The study bridges the conceptual knowledge gap by proposing constructs such as organizational culture, Human Capital, organizational control and organizational learning to implement devolution or devolved government functions. The study also addresses the contextual knowledge gap by providing the relationship between the mentioned constructs on the implementation of devolution and the moderating effect of government policies. The findings provide insights into capacity building for strengthening devolution practice by development partners, such as the International Monetary Fund (IMF), World Bank (WB), United Nations Development Programs (UNDP), and Africa Development Bank (AfDB), among others.

Study findings form critical knowledge for theory advancement and literature in organizational culture, Human Capital, organizational control, government policies and performance of counties. The organized knowledge provides literature for further study in the research area. In addition, it suggests areas for further research to guide future scholarly efforts in enriching the existing literature and body of knowledge.

Scope of the Study

The study was conducted in Kisii and Kakamega County Governments in Kenya and focused on organizational culture, Human Capital, and organizational control as predictor variables; county performance as the outcome variable; and government policies as the moderating variable. The study targeted senior leadership and management across the two counties, specifically Chief Officers, Directors, Assistant Directors, Sub-County and Ward Administrators, and Members of the County Assembly.

From a target population of 325 individuals, 206 from Kakamega and 119 from Kisii, a sample of 228 respondents was drawn using the Taro Yamane (1967) formula. Proportionate stratified random sampling was used to ensure representativeness across the six leadership strata. The study employed structured questionnaires to collect data at a single point in time, thus enabling the researcher to examine the influence of internal organizational factors and policy moderation on county performance.

Limitations of the Study

Available Literature

The research was limited to the counties of Kisii and Kakamega. The researcher faced documentation challenges on the effect of organizational culture, Human Capital, and organizational control on the performance of Kisii and Kakamega counties with government policies as the moderating variable, as there was a dearth of information concerning how counties have been leveraging the stated predictor variables to offer public services.

Access to Information

Information access policies in Kisii and Kakamega counties limited the extent of the information provided by respondents. Further, the methodological approach in the study was limited since the use of questionnaires only did not facilitate observation and rapport with the respondents. Moreover, the study depended on having access to senior and middle-level county personnel, where, for unfamiliar reasons, access was denied and limited in some instances. Respondents comprised the employees, leadership, and managers in the county, and, therefore, the researcher did not access some of them due to the unpredictability of their diaries. Efforts were made to follow up with the respondents to get responses. The study limitations highlighted in this study were circumvented by targeting respondents working at relatively senior and middle-level positions in Kisii and Kakamega counties since this expedited the data collection process by focusing on respondents with the appropriate characteristics for participation in the research. The NACOSTI permit and the university's letter of clearance for data collection further reassured the respondents that the data was for academic purposes only.

Selection of Variables

Many leadership variables affect the performance of counties. The present study focused on organizational culture and control and human capital and how they are intertwined with organizational performance, particularly in the devolved units in Kenya. Furthermore, the study concentrated on the Kisii and Kakamega county governments, suggesting that other quasi-administration entities in Kisii and Kakamega counties were negated from the study. Notably, the study was delimited to only three predictor variables (organizational culture, organizational control and human capital), one moderating variable (government policies), and a dependent variable (performance of counties).

Methodological Limitations

The study used a purely quantitative approach in hypothesis testing to establish whether the predictor variables had a statistically significant effect on the performance of Kisii and Kakamega counties. This, therefore, means that structured questionnaires were used to solicit numerical data. A quantitative research approach only provided information on the surface issues affecting counties but did not offer an in-depth approach, such as the one provided through a qualitative or mixed-method approach. Thus, this study was designed to test theory compared to building theory.

Chapter Summary

This chapter provided the contextual, conceptual, and theoretical foundations relevant to organizational culture, human capital, and organizational control within the public sector, with a specific emphasis on their influence on the performance of Kisii and Kakamega County Governments in Kenya. It introduced the background of the study, articulated the problem statement, and developed both the research objectives and research questions derived from the study's main objective. Additionally, the chapter outlined the justification and significance, as well as its scope, limitations, and delimitations. Chapter Two entailed a comprehensive review of both theoretical and empirical literature. The theoretical review explored key frameworks underpinning organizational culture, human capital, and organizational control, and how these constructs related to organizational performance. The empirical review, on the other hand, examined existing studies on these variables and evaluates their relevance and applicability to performance in the context of county governments.

CHAPTER TWO: LITERATURE REVIEW

Introduction

This chapter covered the review of the literature. The chapter begins with a review of theories underpinning the study variable, followed by a thorough review of empirical studies per each specific objective by pointing out areas of convergence and/or divergence. The chapter also contains a conceptual framework that offers a pictorial overview of the interaction among the study variables. It concludes with a summary of chapter highlights.

Politics of Devolution in Kenya

Kenya's 2010 Constitution is intended to promote efficient and transparent allocation of resources through a devolved system of government. Devolution is viewed as a political response to the ills that have previously threatened the peace and stability of this nation, such as conflicts, inequalities, economic stagnation, corruption and inefficient use of public resources (Kinuthia & Rutere, 2019). Notably, Kariuki (2022) stated that post-independence Kenya has experienced occurrences of political instability, which has had adverse and far-reaching effects on not only the country's economic performance but also the social cohesion, peace and stability of the nation.

In 2007/8, Odote and Kanyinga (2021) averred that Kenya witnessed violence following the disputed national elections held in December 2007, leading to massive destruction of properties, economic degradation and loss of lives. Other failures that have also been experienced from time to time include corruption, economic stagnation, inequalities and poverty, all of which could be linked to the quality of governance (King'ong'o, 2022). Towards this, the new constitution was legislated and enacted to solve historical imbalances that were perhaps attributed to the post-election violence and underdevelopment in the country. Devolution being a novel governance structure in Kenya, there appears to be a dearth of extant empirical literature on the performance of Kenyan counties since their inception, particularly how governance policies are moderating how leadership is executed at the counties. This is a knowledge lacuna that informed this study.

There is consensus in the existing body of evidence, as illustrated by (Muwonge et al., 2022) that since 2010, there has been the distribution of authority over public goods and revenues to the public, thereby making it difficult for individuals or groups of official actors to collude and engage in corrupt practices. According to Cannon and Ali (2018), devolution has brought government services closer to the people and given them opportunities to check excesses of the county governments, such as social exclusion and corruption, among others. This study notes that while most of the positive and negative happenings in Kenyan counties have been documented in the literature, it seems the place of leadership in shaping a culture that supports transparency and accountability is lacking. Thus, the current study offered a nuanced approach to delineating the role of leadership in shaping attitudes and beliefs that may improve the performance of counties.

Devolution, among other forms of decentralization, alone, may not always lead to improved governance and economic development performance. Kaburi and Sewe (2012) illustrated that devolution may reduce the ability of the national government to redistribute resources and, therefore, the ability to assist the less developed sub-national units. Similarly, Wanyande (2021) believed that devolution may lead to the capture of local governments by the political elites. This is likely to occur, especially if devolution rules and systems are not well designed, thus allowing local politicians to use local resources to consolidate their hold on to political power through patronage. Towards this, it is apparent that the role of governance policies has been demonstrated in literature; however, at the time of this research, there was no study that had expressly determined the influence of regulatory policies on the interplay between leadership and the performance of counties. Thus, this study probed the possible link between the organizational cultures in the counties and performance.

Omari et al. (2012) stated that the devolution framework in Kenya has demonstrated the transfer of functions, resources and power, including but not limited to political, administrative and fiscal or economic decisions, to sub-national levels. Hence, the levels assume full responsibility and accountability for the specified functions. Kenya's Constitution 2010 lays the foundation of devolution by providing diminution of the powers of the president, and the provisions for substantive devolved government. In particular, Article 174 provides the objectives of devolution to include promoting the democratic and accountable exercise of power; fostering national unity amidst diversity; enabling self–governance of the people towards their interrogation of the state; recognizing the right of communities to self–management and development; protecting and promoting the rights and interests of minorities and marginalized groups.

Other objectives are promoting socio-economic development, ensuring equitable sharing of national and local resources, rationalizing further decentralization of state organs, and enhancing checks and balances (GoK, 2010). Consequently, this study argues that existing studies at both policy and practice levels have offered illumination on how organizational control at the counties are perhaps ameliorating or failing to tackle challenges associated with poor governance. Towards this, the current study was designed to examine the influence of existing compliance mechanisms on the performance of counties with specific reference to Kakamega and Kisii Counties.

Devolution provides a framework for addressing the governance shortcomings witnessed in the past (Nyandiko, 2020). Laying the basis upon which transparency in governance is envisioned, Article 10 lists the national values and principles of governance that should bind all state organs towards sustainable development. Besides, leadership and integrity in governance are also addressed in Chapter 6, and Chapter 4 includes a Bill of Rights identified as being integral to the Kenyan democratic state. Article 175 lists relevant principles, including democracy, separation of powers, reliable revenues and gender sensitivity. Article 176 establishes 47 county governments, each with an established county assembly and county executive committee. Part 5 of Chapter 11 addresses the functional relationship between the national and county governments, while the Fourth Schedule elaborates on the distribution of service delivery responsibilities.

The stated aim of devolution is to better address the local needs of Kenyans. Devolution is seen to be the cornerstone of development reforms in many countries, including Kenya (Kiricho, 2020). The importance of devolution is deeply rooted in the political economy argument that devolution leads to better performance of local governments such as county governments (King'ong'o, 2022). For instance, in Kenya, devolution can be associated with equitability in the distribution of resources. Pre-devolution governance concentrated resources and public institutions in major towns, cities, or urban centres. In contrast, devolution is intended to ensure that every county receives allocations to grow its county, thereby decentralising resources and public institutions closer to the citizens (Hope, 2014).

Indeed, the Division of Revenue Act 2013 provided for the equitable division of revenue raised nationally between the national and county governments. Another merit of devolution is that it is a platform for economic and social development at the national and county levels. Currently, most county governments are implementing growth strategies to improve their people's living standards. KIPPRA's (2018) assessment of healthcare delivery in Kenya under a devolved system reported significant improvement in the health sector performance. Similarly, the Institute of Economic Affairs (IEA, 2017) reported a significant increase in county revenue generation resulting from setting more realistic targets over time. The report indicated a lack of consistent revenue performance; however, comparatively, overall revenue collection in all the years under devolution is higher than what was collected by local authorities. This suggests that organizational and/or internal control is essential in improving revenue performance. Similar sentiments were shared by Keya (2023, p.1).

> "The aim of establishing a solid financial control system is to assist the organization achieve its goals by facilitating reliable financial reporting, protecting assets and records, evaluating operating effectiveness with a budget, organizational control, and allowing conformance with prescribed legislation and practices. The financial control system of an organization has an essential part in the management of risks critical to the achievement of its performance targets."

From the arguments above, it can be argued that a solid organizational control system is crucial for organizations to achieve their goals. This system serves to ensure reliable financial reporting, protect assets and records, assess operational effectiveness through budgeting, maintain organizational control, and comply with legislation and practices. Towards this, it is possible to argue that organizational control system is essential in managing risks that could impact an organization's performance targets.

The other benefit of devolution is from exclusion to inclusion. As can be seen today, all people, including the marginalized and minorities who were previously locked out, can now self-govern and manage their development and affairs. With citizen participation in decision-making being the cornerstone, devolution is seen to have positively contributed to political stability, improved governance and improved citizens' welfare (Hope, 2014).

The other noticeable contribution of devolution is the promotion of transparency, accountability and democracy. Through counties, local grassroots citizens get to choose their leaders and directly participate in decision-making processes, making room for accountability and democracy. Sihanya (2012) noted that the object of devolution is to promote democracy and accountability in the exercise of power. Hope (2014) observed that counties have improved accountability by bringing participation and decision-making closer to the people. Last, power distribution to the counties has arguably promoted national unity and development by reducing the central government's power and distributing it equally among the counties. Quasi-autonomous units in Kenya have different aspirations and needs due to their unique cultures and needs. Furthermore, the voice of the people is reflected in the decision-making. In light of this, it is possible to argue that counties have somewhat achieved development at the grassroot levels contrasted to the national government. This assertion was also shared by Matsumoto (2019, p. 157).

> "It seems natural for local residents to demand devolution, which brings political decision-making and funds for public services closer to residents in a country with multiple groups of people with different interests. Moreover, devolution movements are often seen more in emerging economies where regional gaps are expanding and more people are politically enlightened and raising their voices. Consequently, local residents demand improvement of public services."

From the above quote, it is worth noting that there is a natural inclination among local residents in countries with diverse populations to demand devolution. Devolution, involving the decentralization of political decision-making and allocation of funds for public services, is seen as a way to bring governance and resources closer to the residents. This demand is particularly pronounced in emerging economies where regional gaps are expanding and there is increasing political enlightenment among the population. In such contexts, local residents and businesses tend to be more assertive in demanding improvements in public services.

Despite the merits of devolution, several demerits can be observed. Notably, devolution is expensive due to the diversity of roles, that is, additional seats of 67 senators, 47 governors and 2,526 members of assemblies being financed by taxpayers, significantly increasing the wage budget (O'Farrell & Zwicky, 2022). Second is the mismanagement of funds allocated to county governments, as nearly all county governments have been in the spotlight for misappropriating funds, with some unable to account for the funds allocated. For instance, the Office of the Auditor General has expressed qualified or adverse opinions on audited financial reports of nearly all counties for the last 10 years of devolution. Some of the main concerns raised are non-compliance with the law on ethnic composition, the law on the budget process, and the Public Procurement and Assets Disposal Act, 2015, among others.

The third challenge directly linked to governance is corruption/ mismanagement of funds. Indeed, corruption is real in all county governments as reported by the Ethics and Anti-Corruption Commission (EACC). The EACC (2014) report has identified common forms of corruption in county governments as the tyranny of ghosts: ghost projects, assets, liabilities, procurement and payroll, conflict of interest, bribery, abandoning existing infrastructure in favour of purchasing or renting at exaggerated costs, procurement of goods and services not budgeted for or exceeding budgets among others. In addition, bribery was termed the most prevalent form of corruption in public service delivery. A survey conducted by Transparency International Kenya in July 2016 revealed corruption as the greatest threat to devolution at 59 per cent (TI, 2015). Nearly 65% of governors have been arraigned in economic-related crime court while in office, with five being impeached over corruption cases.

When powers were said to be decentralized, democracy and accountability were the important issues to achieve. This is by giving local communities an opportunity to be actively involved in making decisions and setting goals for what they want to achieve as a community and, more and above, to develop and improve the economic power of the national government as a whole (Nyamberi et al., 2023). Such involvement in developmental activities would help promote social and economic development (Amuhaya, 2019). In addition, Munyao (2021) averred that poor leadership can stifle activities that can promote development, but poor leadership can limit the potential for an organization's growth and development. Similarly, he acknowledges that effective and strategic leadership provides support and guidance in decision-making, which is a key factor in fostering a culture of innovation and risk-taking (Munyao, 2021).

According to Kimathi (2017), effective leadership is seen as a key condition to be met for successful implementation of devolution. It will drive development by addressing three main challenges related to inadequate governance legal and policy framework, inadequate capacity to participate in governance and a weak macro-fiscal framework. The expected leadership and governance will be realized through prudent financial management, sustainable integrated planning, constitutionalism, strong legal and policy frameworks, continuous human resource development and training.

Ten years into devolution, it has been observed that the level of implementation of devolution in Kenyan counties varies. Some counties have fully implemented and operationalized all the decentralized structures envisaged in the Constitution of Kenya 2010 and other related national and subnational legislations, while others have yet to fully establish them. Counties are also grappling with falling levels of transparency and accountability, poor access to devolved public services, legitimacy of county governments by the citizens with others calling for their dissolutions, reduction or mergers and others accusing them of perpetuating inequalities due to little sharing of realized prosperities in a transparent, equitable and accountable manner. This perspective is likewise voiced by Kiambati (2020, P. 23), who says:

> "Degree of transparency in the county governments is low. This is because the counties have concentrated on sharing information through social media, websites, and other electronic and printed media to show the public that they are open about what is being implemented. The involvement of the community members in the budget is merely passing of already formed documents, and it's upon the public to rubberstamp it. It is acknowledged that the relationship between transparency and service delivery can be complex. However, its role still remains distinct and a major factor of consideration."

From the above citation, it is evident that county governments currently exhibit a notable deficiency in transparency. Despite utilizing various communication channels, such as social media and websites, to disseminate information ostensibly demonstrating openness in implementation, the actual modalities behind this information remain inadequately explained, and stakeholders, especially community members in budgetary processes, are conspicuously excluded. This exclusion is characterized by a tokenistic approach, where pre-formed documents are presented to the public for endorsement without genuine involvement. While acknowledged as complex, the relationship between transparency and service delivery is underscored as an indispensable consideration since it emphasizes that transparency is a pivotal determinant in effective governance and service provision.

Devolved governance across the globe has been argued to have a positive contribution to the processes of citizen participation and management, which is effective, responsive and accountable to the stakeholders. Besides, devolved governance policies have enabled citizens to take part in the decisions that affect their livelihoods, allow experimentation and innovation, and provide better responses to citizen preferences. County government control enhances policy-making, as Winchester and Storey (2008) pointed out. However, scholars likewise argue that for devolution contributions to be achieved, there is a need for effective and articulated leadership that drives the sub-government agency or organizations in achieving their goals, particularly during the implementation.

Over the past decade, Kenya has been in the process of implementing devolution systems of governance, and a remarkable impact can be showcased. Although overall progress has been substantial, there remains a high level of disparity and inequality across the country, with some regions or counties still experiencing high poverty rates; for instance, the poverty rates in the remote, arid and sparsely populated northern frontier counties remain above 80%.

Rationales in support of devolution and decentralization of public goods delivery, as well as financing, have been widely advanced majorly by political and economic scholars across the globe. Political theorists have argued that devolution enhances democracy by bringing government closer to the citizens, establishing different tiers of government, thus protecting democracy through vertical checks and balances and by distributing authority and responsibility for fiscal management and public service delivery as evidenced by (Eraut, 2004; Harwiki, 2016; Liao & Huang, 2016). On the other hand, economic theorists' rationales have been articulated by Musgrave (1959) and Oates (1972), who argued that devolution might improve governance in public service provision by improving the efficiency of resource allocation. Calamai (2009) also argued that given the close proximity of devolved governments to the people compared to the central government, they are better placed to respond to the diverse needs of the local people.

Empirical Review

Organizational Culture and County Performance

Numerous and diverse empirical studies have been conducted to explain the relationship between culture and organizational performance, and particularly on implementation. Although many studies are grounded on the postulate that organizational culture is necessary for organizations' effective functioning and performance, empirical findings seem mixed and inconclusive. For instance, Yesil and Kaya (2013) conducted a study on the effect of organizational culture on firm financial performance: evidence from a developing country, with the objective of investigating the role of organisational culture on firm financial performance. The study obtained data from managers of firms in Gaziantep, Turkey, to test the research hypotheses. The study reported that regression results showed that organisational culture dimensions have no effect on firm financial performance. Although the study applied an empirical approach, it largely negated the place of government policies in bridging the relationship organizational culture and performance. Furthermore, it was limited to the dimension of firm financial performance, whereas the current study used organizational performance as operationalized through the number of complete projects vs the planned, budget absorption, to mention but a few.

Harwiki (2016) conducted a study to analyse the impact of servant leadership on organizational culture, organizational commitment, Organizational Citizenship Behaviour (OCB), and employee performance of women cooperatives in East Java. The study embraced a descriptive research design and collected data from a sample size of 40 comprising managers and employees. The study results of Partial Least Square Regression showed organizational culture impacted significantly on Organizational Citizenship Behaviour but non-significantly on employee performance, among other findings. Besides, the study also reported that servant leadership impacted significantly on organizational culture, organizational commitment, organizational citizenship behaviour and employee performance. Despite the empirical approach and the eventual results, the study applied organizational culture as an outcome variable, whereas it was used a predictor variable in this study. Furthermore, the study by Harwiki (2016) used a descriptive research design, which does not provide cause-effect testing. This was cured in the current study that used an explanatory research design to test hypothesis and subsequent probing of cause-effect relationship.

Thelen and Formanchuk (2022) examined how an ethical organizational culture relates to employee advocacy behaviours through the mediating role of transparent communication and perceived relationship investment. The study adopted a quantitative survey with 350 employees drawn from various organizations in Chile. The study reported that an ethical organizational culture plays a critical role in nurturing transparent communication and perceived relationship investment, which, in turn, cultivate employee advocacy behaviours. Further, the study reported that the impact of transparent communication on employee advocacy is partially mediated by perceived relationship investment. Even though the results of the study were reached through a rigorous empirical approach, they cannot be replicated to the local context as the operating environment in Chile is different from that in Kenya. Furthermore, the current study used public sector entities unlike the Chile one that used private sector organizations.

Egitim (2022) conducted a study investigating the challenges of adapting to organizational culture internationalization through inclusive leadership and mutuality within Japanese universities that have opened international faculties. The study objective was to establish how implementing reform-driven expansion has influenced organizational culture and leadership practices. The study adopted a case study and narrative interviews to obtain qualitative data from faculty heads. The study results suggested that faculty expansion has no influence on hierarchical organizational culture, as attributed to uncertainty avoidance to maintain harmony and ensure a smooth operation. The study employed a qualitative approach, which is subjective and biased. Equally, qualitative studies are known to build theory contrasted to testing known premises. Thus, the current study cured this knowledge lacuna by using a quantitative approach to test hypothesis.

Passaportis et al. (2022) explored the features of the athletic environment that influence thriving within a British Olympic and Paralympic sports organisation. The study objective was to understand the environmental factors that facilitate athlete thriving. The study conducted a 16-month ethnography involving data analysis through reflexive thematic analysis of observational notes, reflexive diaries, and interview transcripts. Their study reported that the complexities of implementing a culture change strategy across a decentralised organisation are significantly influenced by understanding, openness, and trust. Although the study used robust qualitative approach through ethnography, it should not be lost that ethnography is ideal for lived experiences of the participants. On the other hand, the current study used quantitative approach to bridge this gap in literature

Kaya (2013) investigated the role of organizational culture on firm financial performance as evidence from a developing country. The study employed a case study design of firms in Gaziantep, Turkey, with the data collected from managers and analyzed using regression analyses. The study found that organizational culture dimensions have no effect on firm financial performance. Despite the empirical approach used by the study, it was limited to financial performance, which is one dimension of organizational performance. Consequently, this gap was cured by integrating other dimensions of organizational performance, such as compeletion of projects, citizen satisfaction, among others.

Naveed et al.'s (2022) study explored the impact of culture on organizational effectiveness through organizational innovation. The study objective was to assess the indirect effect of organizational culture on the effectiveness of the organization via organizational effectiveness. The study collected data from 280 managers and employees' banks operating in Pakistan. The study found that organizational culture positively influences organizational effectiveness, and organizational innovation mediates the relationship. The additional funding revealed that organizational innovation was greater among individuals who embraced improvements rapidly than those who did not. Although the study focused on organizational culture as a predictor variable, it completely negated organizational performance as an outcome variable. Furthermore, its focus was in the banking sector, unlike the current study that concentrated on the public sector entities.

Human Capital and County Performance

A study to evaluate the effect of sustainable human resource management on social capital and employee retention and loyalty programs within Spanish universities was conducted by Rodriguez, González, Roman and Feito (2022). The study adopted an empirical analysis design, with data from an online survey of faculty heads, and analysed using the PLS-SEM technique. The results indicated that social sustainability actions influence the social capital perceived by employees significantly and that social capital influences their loyalty and retention significantly. Results also showed that social sustainability actions influence employee loyalty and retention significantly and positively only when it mediates between social capital. Despite the use of human capital as a predictor variable, there was little illumination on performance as an outcome variable. This is the conceptual gap that the current study sought to fill.

Hashim et al. (2015) conducted a study to assess intellectual capital's effect on organisational performance. The study aimed to investigate the relationship between six elements of intellectual capital, namely human capital, structural capital, customer capital, social capital, technological capital and spiritual capital, with organizational performance. The study adopted a structured questionnaire to collect data from 187 higher-level management working in various organizations in Malaysia. The study reported, from the result of the Multiple Regression Analysis Model, a significant influence of all intellectual capital elements on organizational performance in Malaysia. There is no doubt that the study used intellectual capital, which is understood to be a dimension of human capital, as a predictor variable and organizational performance as a dependent variable. However, the results cannot be replicated into the local context as the government policies in Malaysia are different from those in Kenya. This is the k knowledge lacuna that the study bridged.

Liao and Huang (2016) explored the causal relationships between organizational vision, management strategies, and human resource management and non-profit organisations' service performance. The study aimed to discover the reasonable Human Capital required for effective management to improve an organization's performance. Their study embraced the interview and structural relationship method (SEM) to explore the relationships between vision, strategies, human resource and service performance in NPO management. The study participants were 529 employees from five NPOs. The collected qualitative data was analysed using AMOS software for the SEM analysis.

The study reported that due to fund constraints, NPOs must maintain their excellent quality of services, focusing on maintaining the best public image to attract additional funding. Besides, the study reported that focusing on management efficiency and innovative business strategies significantly enhances organisational impression, while assigning suitable work for individuals significantly enhances the organization's morale and coherence. Finally, the study reported, based on the SEM results, that the organization's vision has a positive significant impact on management strategies; management strategies have a positive significant impact on human resource management, and no noticeable significant influence existed between the vision, strategies and human resources on service performance in non-profit organizations. Although the study applied robust methodological approaches, it negated many dimensions of organizational performance, such as customer/citizen satisfaction, among others.

Lopes-Costa and Munoz-Canavate (2015) analysed relational capital and organizational performance in the Portuguese hotel sector. Their study aimed to gauge manager's perceptions concerning the different components of intellectual capital that are key to organizational performance. The study conducted an exploratory interview of 167 managers using a structured questionnaire. The study reported that managers highlighted the importance of meeting clients' needs and wishes, building client loyalty, collecting and disseminating client feedback, brand recognition, and maintaining a permanent market orientation, which significantly affects the organization's performance.

Zlate and Enache (2015) assessed the interdependence between human capital and organizational performance in universities. The study objective was to establish the compatibility between person and organization by analysing the elements of human capital, namely training and competences, expertise and experience and creativity and innovation. The study reported that success in a higher education organization depends on people's capacity to adapt themselves to the rapid rhythm of change and assimilate modern strategies. Despite the findings reported by the study, there was little illumination on various dimensions of performance, such as satisfaction of the service seekers, profitability, budget absorption, among others. This is the gap that the current study sought to fill.

Pasban and Nojedeh (2016) reviewed the role of human capital in the organization. The study applied the rules of human capital theory to analyse the competition between 100 companies by means of developing individual human resources. The study reported that human capital required for all levels of management in the organization are knowledge, information, innovation, and creativity. The study further reported that Human Capital significantly affects customer satisfaction, besides creating a competitive advantage for the organization. It is not in dispute that the current study offered solid results on the intersection between human capital and performance. However, it was conducted in the private sector, thus not generalizable to the local context, which used public sector entities.

Organization Control and County Performance

Hoai et al. (2022) examined the relationships between internal control systems (ICSs) and public sector organizational performance in Vietnamese. The study objectives were to determine the mediating role of the intensity of innovation and the moderating role of transformational leadership. The study adopted a correlational design, with a sample of 319 public sector organisations. The regression analysis result showed that ICSs have a significant effect on the intensity of innovation and organizational performance. Additionally, further findings showed that the intensity of innovation fully mediated the relationships between internal control systems and organizational performance and that transformational leadership reinforced the mediating relationships. Although the study provided insightful context on the place of organizational control on performance, the research was done in Vietnamese, suggesting that the results cannot be replicated into the local setting. Subsequently, the present study was designed to assess the effect of organizational control on the performance of the county governments of Kisii and Kakamega using a quantitative approach.

Zeshan et al. (2023) conducted a study to examine how enabling organizational control influences employees' affective commitment within French firms, guided by self-determination theory to uncover the mediating processes behind this relationship. Employing an explanatory, cross-sectional design, they gathered survey data from alumni of a French business school and applied structural equation modeling to test their hypotheses. The findings revealed a positive association between enabling organizational controls and affective commitment, with autonomy satisfaction acting as a significant mediator. Even though the study offered important empirical exposition on how organizational control influences employee performance as seen from the level of workforce commitment, it largely negated crucial performance indicators, such as satisfaction of customers, budget absorption rates. Equally, it focused on French firms, signifying that the public sector firms were not studied. As a consequence of this, it was not possible to assume the same results could hold true. Thus, the current study sought to contextualize organizational control in the public sector by concentrating on its effect on the performance of county governments in Kenya with specific focus on the Kisii and Kakamega county governments.

Adiputra and Sujana (2021) investigated the relationship between management control systems, organizational culture, and the financial performance of Village Credit Institutions (LPDs) in Buleleng Regency, Indonesia. The study aimed to provide empirical evidence on how a misfit between management control systems, specifically the levers of control framework, and various organizational culture orientations negatively impacts financial performance. Using a purposive sampling method, data were collected via questionnaires from 149 LPD units, with each unit represented by four respondents. The study focused on four types of organizational culture: clan, adhocracy, hierarchy, and market, and examined their fit or misfit with four control levers: belief, boundary, diagnostic, and interactive systems. The researchers employed an OLS regression residual approach to test their hypotheses. Findings revealed that hierarchical culture exhibited a strong alignment (low misfit value) with the levers of control, contributing positively to the financial performance of LPDs. This suggests that a proper alignment between control systems and organizational culture, particularly hierarchical culture, can enhance financial outcomes in community-based financial institutions. Based on the results, it was evident that organizational control together with organizational culture were crucial enablers of performance. However, the study focused financial credit institutions and was based in Indonesia, suggesting that the results cannot be replicated into the local context. Given this contextual gap, the current study was designed to test the strength and direction of the effect of organizational control on performance of the county governments of Kakamega and Kisii.

Similarly, Malek et al. (2022) focused on informal organizational controls in B2B sales settings, noting a gap in empirical research due to limited measurement tools. Drawing on organizational control theory, they developed and validated nine distinct constructs reflecting the self, social, and cultural dimensions of informal control, supported by data from 750 B2B salespeople. Their work provided robust measurement scales for future research on informal control mechanisms. Although the authors generated standardized measurement tools, the study focused on B2B and was delimited to proposing measurement gold standard. As such, there was little elucidation on the place of organizational control on performance. This is the gap that informed the present study.

Simon (2021) investigated the effect of internal control systems on organizational performance in Nigeria's telecommunications industry. Utilizing a descriptive survey approach, with data analyzed through regression techniques, the study found that both the internal control environment and risk assessment significantly and positively impacted performance. These results underscored the value of investing in effective internal control systems. From the findings, it is not in dispute that the study used empirical approaches that generated invaluable results on the interplay between organizational culture and performance. However, it should not be lost the study was done in Nigeria and concentrated on the telecommunication sector, whereas the current study focused on the public sector performance using the case studies of Kakamega and Kisii County governments.

Anggraini (2022) analyzed performance determinants among employees of Kopkar GMF Aero Asia Sejahtera through a quantitative study using regression analysis. Based on survey data from 33 employees, the study found that employee performance improved significantly, especially influenced by disciplinary measures. The study concluded that well-established discipline, as a management tool, plays a critical role in promoting high-quality and consistent work outcomes. Reflecting on the findings, it is true that that the study found organizational control brought about employee discipline, which is one of the key precursors of performance. However, the sample size was small, suggesting that the statistical power of the results was limited to the GMF Aero Asia Sejahtera. Therefore, it was not possible to assume that the same held true to the focus of the present study. Considering this knowledge lacuna, the current study was designed to investigate the effect of organizational control on performance using the case studies of Kakamega and Kisii County Governments.

Government Policies and Organizational Performance

Ofei et al. (2020) examined how government policies moderated the interplay between the performance of Ghanaian Banks and internal controls. Through hierarchical regression analysis, it was established that government policies did not have a statistically significant influence on the association between internal controls and the financial performance of institutions that offer banking services. Although the study applied similar variables and methodological approaches to the current study, the focus was on the banking sector. In contrast, the current study concentrated on the public sector organizations, such as counties.

This study aimed to examine the moderating effect of government policy on the relationship between the internal control environment and bank performance in Ghana. The study used 154 respondents, selected from 5 banks; a quantitative research approach was adopted; data was collected using structured questionnaires. The data was analysed using inferential statistical methods such as correlations and hierarchical regression analysis. The study found a fairly strong significant correlation between internal control environment and government policy.

It was further observed that there was no significant moderating effect of government policy on the relationship between the internal control environment and the financial performance of banks in Ghana. The study recommends that the management of banks should strengthen the control environment by reviewing the existing policies and procedures adopted by the banks in safeguarding assets and properties. There is also the need to continuously review the existing control policies, procedures and activities performed to ensure that they have not outlived their usefulness and also strengthen mechanisms to ensure the banks are well positioned to function amid changing government policies.

Owenga et al. (2024) delved into the influence of policies by the government on the performance of hotels located on the Coast of Kenya. Data were collected using structured questionnaires, and the null hypothesis was tested using linear regression analysis. Results of the study indicated that government policies had a positive and statistically significant influence on the performance of hotels. Although the study used government policies as a moderating variable, it concentrated on the hospitality industry, thus negating the performance of public sector entities. The current study cured this gap by using a statistical approach to testing whether government policies have a statistically significant moderating influence on the performance of counties in Kenya with specific reference to Kisii and Kakamega counties.

Karnsomdee (2021) studied the moderating influence of policies formulated by the government on the performance of provincial administration organizations in Thailand. Using questionnaires, cross-sectional data were collected from government personnel. The study results indicated that government policies have a statistically significant influence on the performance of quasi-autonomous sub-national governments. Despite the empirical approach employed by the author, government policy was applied as a predictor variable. In contrast, this study applied it as a moderating variable to test its influence on the predictor variables (culture, human capital, and organizational control) and performance of Kisii and Kakamega counties.

Mutuma et al. (2017) sought to establish how government policies influence the association between service delivery and shared responsibility among county government employees in Kenya. Data were drawn from the counties located in Kenya's Lower Eastern region. Results indicated that government policies had no statistically significant influence on the interplay between the delivery of services and shared responsibility. Specifically, government policies on Monitoring and Evaluation (M&E) and resource distribution did not have any effect on service delivery. Although the study provides snapshots into the influence of government policies on the distribution of resources and M&E, there is little attempt at how such policies influence the performance of counties at the aggregate level contrasted to service delivery, which is an indicator of performance. The current study filled this knowledge lacuna by examining the moderating role of government policies on the performance of Kisii and Kakamega county governments.

Daud et al. (2022) tested a null hypothesis on the moderating influence of government policies on the association between leadership and the performance of Mandera County. The study adopted a correlational design since the study was quantitative. The hypothesis was tested using hierarchical linear regression, where results indicated that government policies had a statistically significant moderating influence on the performance of Mandera County Government as it related to leadership. Although the study offers crucial empirical exposition on the moderating role of government policies, its predictor variables differed from the current study. Furthermore, it used the case of Mandera County, suggesting that results cannot be replicated in the counties of Kisii and Kakamega. This is the gap the current study sought to fill.

Theoretical Review

This chapter encompassed a review of theories that the study adopted in drawing constructs that were salient in understanding the variables of the study. The study adopted Human Capital Theory, Trait Leadership Theory, Institutional Theory, and Resource-Based View (RBV) Theory. The study was anchored on institutional theory.

Institutional Theory

Institutional theory was exposited by John Meyer and Brian Rowan (1977). It emphasizes the impact of social norms, cultural expectations, and external pressures on organizational behaviour. This theory argues that organizations do not operate in isolation but are shaped by the institutional environment they exist within. This environment comprises formal rules and regulations (laws, industry standards, and government policies) and informal norms and beliefs (shared values, cultural expectations, and social pressures). In the context of this study, institutional theory can be used to explain how organizations, such as counties, ought to adhere to the established institutional and format frameworks in their organizations.

Institutional theory has fairly evolved since it initially focused on external pressures to now encompass the internal dynamics of organizations (Jepperson & Meyer, 2021). New institutionalism, for example, examines how organizations actively interpret and shape institutions and how power dynamics affect institutional processes. Additionally, feminist and critical perspectives highlight the role of gender, race, and class in shaping institutions and organizational responses (Hosoki, 2024). When applied to study variables (government policies and organizational control), institutional theory illuminates how external pressures from institutions, such as government regulations, societal expectations, or industry standards, influence organizational behaviour.

In addition to the sociological foundations laid by Meyer and Rowan (1977), the understanding of institutions can be enriched by Douglass C. North's contribution to the New Institutional Economics (NIE) school (North, 1990). North broadens the concept of institutions to include both formal constraints (such as constitutions, laws, and property rights) and informal norms (such as traditions, codes of conduct, and conventions) that structure political, economic, and social interactions. His perspective puts emphasis on the role of institutions in reducing uncertainty and transaction costs, thereby improving organizational and economic performance. This economic-institutional approach complements traditional institutional theory by framing counties as socially embedded entities seeking legitimacy as well as actors managing structured legal and economic systems that shape their operations and outcomes. In the context of county governments, North's perspective helps explain how institutional frameworks, ranging from public finance laws to budgetary oversight mechanisms, directly influence governance, accountability, and performance.

Towards this, the institution theory is relevant to the current study since it offers important theoretical constructs that define how organizations should be managed in light of the existing regulations and values. Government policies, for instance, exist to provide a framework upon which counties should operate. Legal provisions, such as the public finance management and procurement rules, exist to give direction on how the counties should utilize funds and remain accountable to the exchequer and citizens. Similarly, institutions such as the Office of the Auditor General and Controller of Budget oversee counties on how they utilize resources.

Human Capital Theory

Human Capital Theory (HCT) is attributed to Theodore Schultz, Gary Becker, and Sherwin Rosen (Schultz, 1961). It is an economic theory explaining the significance of human resource maximization and how an organization can accumulate employees' knowledge, skill, and ability to improve employee capacity (Rosen, 1989). The theory holds that a different level of education and training contribute to a different level of wages and salaries (Becker, 2009). According to the theory, the value of employees and their ability to secure better jobs is relative to the depth of knowledge, skill and ability.

The theory has evolved, as indicated by Becker (2009), who pointed out that human capital is a physical means of production in which organizations invest in education, training, and health. On the other hand, Davenport (1999) sees human capital as the ability, knowledge, skill, personal talent and behaviour of employees. McConnell et al. (2009) stressed the value of human capital in developing employees' skills, knowledge, and ability critical for enhancing organizational performance. Furthermore, the theory offers a paradigm shift in Human Capital from traditional labour and business functions, which are mainly perceived as a cost to be minimized, to modern outlook as a source of value. Similarly, Phillips (2005) provided the shift in human resource function from an activity-based process to result-based, which is more connected and aligned with business strategy.

This theory is thus critical for the study, and it will be adopted in defining the construct of the Human Capital variable and explaining the value it will add to the organization and how it can be used in leadership to improve performance. Notably, the theory of human capital is relevant to the current study since it describes key theoretical constructs, such as the knowledge, skills, and experiences possessed by individuals within an organization, such as counties. In the context of the influence of human capital on the performance of counties, the theory provides a comprehensive framework for understanding how investments in education, training, and workforce development contribute to a county's overall productivity and success. However, a key limitation of the theory is that it often overlooks structural and systemic barriers—such as inequality, discrimination, and resource disparities—that may hinder individuals from realizing the full benefits of their education and skills, regardless of their competence or investment in training. This necessitated the adopted of resource-based view theory.

Trait Leadership Theory

The trait theory of leadership was proposed by Thomas Carlyle (1795 - 1881) and Francis Galton (1822-1911), as cited in Paul and Moore (2010). The theory was exposited to explain attributes that define leadership characteristics and what are not (Nawaz & Khan, 2016). In other words, the trait theory of leadership demarcates personality characteristics. Evidence suggests that leaders have attributes that define their leadership features, such as self-confidence, honesty, likability, appearance, integrity, and intelligence, among other characteristics that distinguish leaders from non-leaders (Northouse, 2016; Wyatt & Silvester, 2018).

Trait theory of leadership is focused on the characteristics of leaders. It is used to predict the effectiveness of leadership that are later compared to leaders and access their likelihood of being successful or failure. That is why; most of the leaders agree that they hold definite qualities that are exploited in the period in their life. They help to increase the organizational productivity or lead the people with their certain objective (Bass & Stogdill, 1990). According to Da'as et al. (2021), trait approach of leadership attempts to identify physiological appearance, demography, socio-economic background, personality, self-confidence, achievements, intelligence, social and other characteristic that leads to emergence of leadership qualities.

Scholars have also criticized trait leadership in many ways. Generally, people are convinced that traits do not change over short period. Traits of leaders do not necessarily change in different situations, as it stays same. Many researchers believe that trait leadership approach is too simplistic (Thiers & Wehner, 2022). It is mainly focused on the effectiveness of leaders how they are observed by their followers. The effectiveness of leaders is unexplored as it is only predicted through the personality of individual.

Omer et al. (2022) explained that trait leadership has low clarifying personal traits and low prediction power over their job performance. It does not help organizations to select effective leaders who will perform the job well to achieve organizational goals. Moreover, the predictable nature of leader's behaviour is less effective and their traits are not necessarily effective and consistent in all situations and cases (Tett et al., 2021).

Galton (1869), as one of the proponents of the trait theory of leadership, proposed that individuals with leadership qualities have the potential to change the fortunes of their organizations since they possess leadership traits and skills, such as personality, motivational, and physical qualities, that are fundamental to provoking organizational success. Several scholars have proposed leadership traits, where there seems to be a consensus among scholars that successful leaders are characterized by assertiveness, ability to motivate others, flexibility, adaptability, decisiveness, creativity, and courage, among other adjectives that are applicable in describing efficacious leaders (Northouse, 2018). Therefore, it is possible to argue that counties need leaders who are assertive in terms of putting in place control procedures and systems to improve county performance.

The trait theory of leadership has been accentuated by many scholars to explain the essentials of apt leadership in organizations. For instance, Nichols (2016) observed that the development of leaders involves identifying and gauging qualities of leadership coupled with distinguishing non-leaders from leaders to offer training to those with leadership qualities. This suggests that 'leaders are born' since not everyone has the desired leadership qualities, such as inappropriate temperament. It is instructive to note that leadership encompasses the possession of man-management skills that encourage subordinates to discharge their duties and responsibilities according to the vision and mission of the organization. While agreeing with this assertion on possession of appropriate skills to manage people, Amanchukwu et al. (2015) underscore the centrality of leaders to possess suitable attributes, such as interpersonal skills, so that leaders can relate well with their subordinates, thus create the right rapport for the realization of organizational goals.

The trait theory of leadership applies to the current study since it offers robust theoretical constructs central to demarcating what entails leadership attributes and what does not. To offer an accentuated linkage between trait leadership theory and the performance of public sector institutions, Van Wart and Dicke (2016) underlined that leadership traits can be used in public administration to predict the extent to which leaders can be effective in their management or not. To this end, this study portends that leadership is moderated by existing government policies. In other words, leaders can learn management skills despite the notion that most leaders are deemed to be born leaders.

In addition to the above, the trait theory of leadership borders on the need for leaders to develop ingenuity that enables them to encourage their subordinates. This suggests that leaders should motivate their followers to go beyond 'self-preservation', that is, putting others before themselves. Moreover, the trait theory provides a yardstick that can be leveraged by organizations to delineate leaders from non-leaders and what can be done by public sector organizations to entrench a culture of managing for results through the tenets of new public administration, such as the creation of dynamic organizational structures and cultures that may improve performance.

The Trait Theory of Leadership, proposed by Thomas Carlyle and Francis Galton (as cited in Paul & Moore, 2010), is most directly linked to the study variable organizational control. This theory posits that effective leaders possess inherent personal attributes—such as self-confidence, decisiveness, integrity, and interpersonal skills—which influence how they direct, coordinate, and monitor organizational processes. In the context of county governments, organizational control involves implementing procedures, rules, and supervisory mechanisms to ensure performance targets are met. Leaders who exhibit strong leadership traits are more likely to institute robust control systems, motivate teams, and enforce accountability structures that enhance organizational performance. Therefore, this theory underpins how leadership traits shape the strength and effectiveness of organizational control mechanisms in public administration. This connection justifies the inclusion of the Trait Theory of Leadership in the study, specifically in explaining how leadership attributes influence the implementation and oversight of organizational control systems in Kisii and Kakamega counties.

Resource-Based View Theory

The Resource-Based View (RBV) theory was formally developed by Jay Barney in 1991, building on earlier contributions by Penrose (1959) and Wernerfelt (1984). It emphasizes that an organization's ability to achieve and sustain high performance is largely determined by the strategic resources it controls. These resources must be valuable, rare, inimitable, and non-substitutable to provide a lasting competitive advantage. RBV shifts focus from external factors, such as market conditions, to internal organizational capabilities, which makes it particularly relevant to studies examining internal drivers of performance.

In the context of this study, the RBV theory is useful in explaining how internal resources, specifically organizational culture, human capital, and organizational control systems, can be harnessed to enhance the performance of county governments. For instance, a county government with a strong organizational culture that promotes innovation, accountability, and collaboration possesses an intangible but valuable resource that can improve public service delivery. Similarly, a highly skilled and motivated workforce (human capital) and vigorous internal control mechanisms (organizational control) contribute to operational efficiency and better performance outcomes.

RBV has evolved to accommodate both tangible and intangible resources. Scholars have increasingly focused on dynamic capabilities, which is the organization's ability to integrate, build, and reconfigure internal competencies in response to environmental changes (Teece et al., 1997). In the public sector, this evolution is relevant as it acknowledges the need for county governments to adapt to shifting demands, fiscal constraints, and changing policy priorities.

Applied to the study variables, RBV provides a strong theoretical lens for assessing how organizational culture, human capital, and internal control practices are strategically deployed to drive performance in county governments. These elements are not merely administrative functions but are potential sources of sustained institutional capacity and service effectiveness.

Therefore, the RBV theory is relevant to the current study as it offers foundational constructs for understanding how internal organizational assets can be transformed into performance outcomes. For Kisii and Kakamega County Governments, investing in distinctive and well-managed internal resources can enhance their operational effectiveness, responsiveness to citizen needs, and developmental impact.

Conceptual Framework

According to Adom et al. (2018), the conceptual framework explains how a researcher conceptualizes the relationship between the variables. Yamauchi et al. (2017) observed that conceptual framework - as an end result - brings together a number of related concepts to explain and give a broader understanding of the phenomenon under research. This study conceptualized a casual-effect relationship with a possibility of moderating effect. Accordingly, the independent variables of the study are organizational culture (OC), Human Capital (HRC) and organizational control (Orc). The dependent variable is county performance, while the moderating variable is government policies. The study postulates the existence of a direct relationship between individual independent variables, the dependent variable, and combined independent variables with the dependent variable. The study also postulates the moderating effect of government policies on separate and combined relationships, as shown in Figure 2.

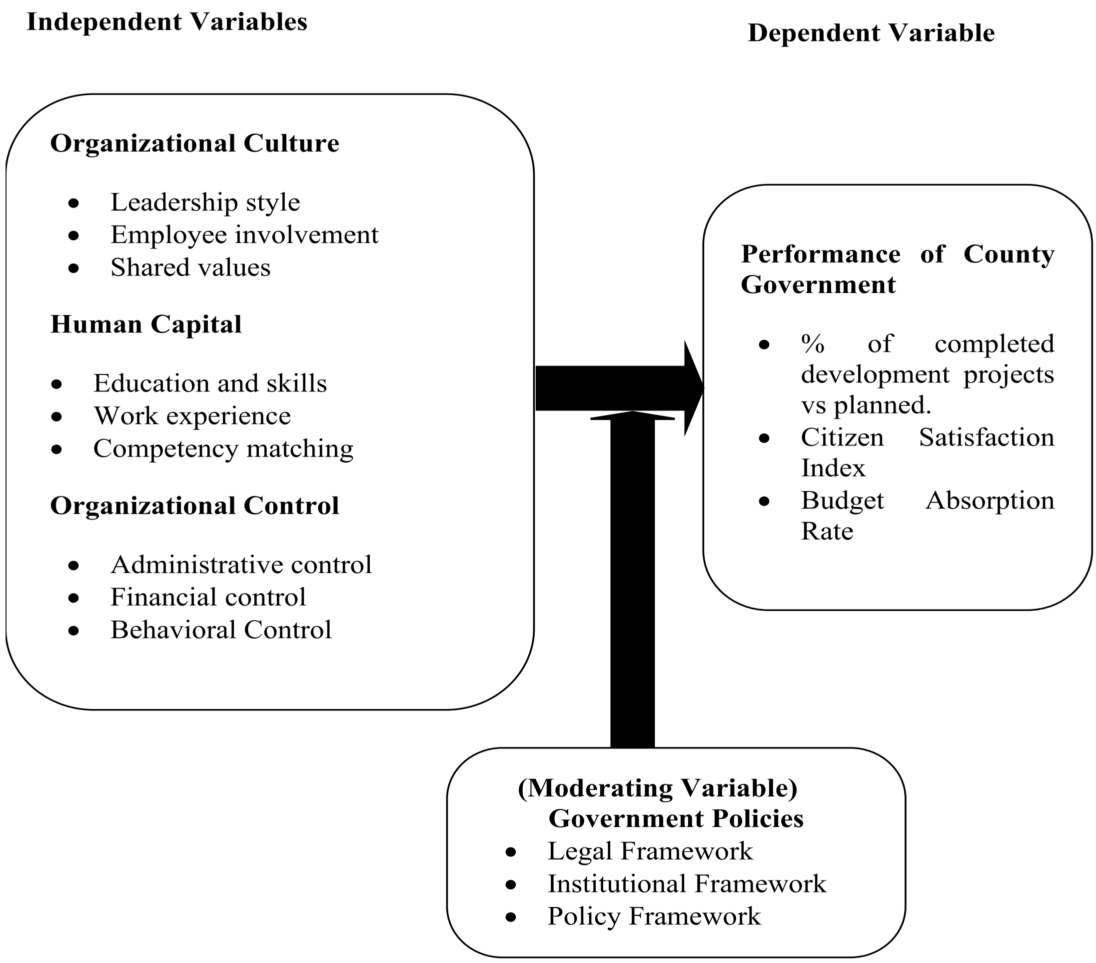

Figure 2: *Conceptual Framework*

Operationalization of Research Variables

Tariq (2015) viewed the operationalization of a variable to involve defining a measurable, valid and quantifiable index for research constructs or variables to give meaning to a concept, construct or term by specifying the activities or operations to measure. Abiodun-Oyebanji (2017) summarises the operationalization of the variables, as shown in Table 2.1.

Table 2: Operationalization of Research Variables

Objective	Variable	Indicators	Measurement scale	Hypothesis Direction
To determine the effect of organizational culture on the performance of Kisii and Kakamega counties in Kenya	Independent Organizational Culture	• Leadership style • Employee involvement • Shared values	Nominal/ Ordinal	H_0/Ha
To assess the effect of human capital on the performance of Kisii and Kakamega counties in Kenya	Independent Human Capital	• Education and skills • Work experience • Competency matching	Nominal/ Ordinal	H_0/Ha
To determine the effect of organizational control on the performance of Kisii and Kakamega counties in Kenya.	Independent Organizational Control	• Administrative control • Financial control • Behavioural Control	Nominal/ Ordinal	H_0/Ha
To assess the moderating effect of government policies on the relationship between organizational culture, organizational control, Human Capital and on the performance of Kisii and Kakamega counties in Kenya.	Moderating Government Policies	• Legal Framework • Institutional Framework • Policy Framework	Nominal/ Ordinal	H_0/Ha

The performance of Kisii and Kakamega County governments	Dependent performance of Kisii and Kakamega County governments	• % of completed development projects vs planned. • Citizen Satisfaction Index • Budget Absorption Rate	Nominal/ Ordinal

Summary of Literature Review

Table 3: Summary of Literature Review

Author & Year	Study Title	Brief Methodology	Findings	Gaps
Yesil and Kaya (2013)	The effect of organizational culture on firm financial performance: evidence from a developing country	Descriptive design; Data from senior managers.	Organizational culture has no effect on firm financial performance	This study assessed culture practice in a corporate organization using descriptive design, while the present study assessed cultural practices in the public sector/county government.
Harwiki (2016)	The impact of servant leadership on organizational culture, organizational commitment, organizational citizenship behaviour (OCB) and employee performance in women cooperatives.	Descriptive research design, sample size of 40 managers and employees; analysis partial least square regression	Significant effect of Organizational culture on employee performance; Servant leadership impact significantly on organizational culture.	This study analysed the moderating effect of culture in a corporative institution, while the present study delved into the direct effect of culture on the performance of Kisii and Kakamega Counties.
Thelen and Formanchuk (2022)	Culture and internal communication in Chile: Linking ethical organizational culture, transparent communication, and employee advocacy.	Quantitative survey design: sample 350 employees analyse: inferential	Ethical organizational culture significantly leads to nurturing transparent communication and perceived relationship investment.	The study adopted a quantitative survey of the effect of the ethical perspective of culture, while the present study adopted a cross-sectional survey to assess the effect of culture on the performance of Kisii and Kakamega Counties.
Egitim (2022)	Challenges of adapting to organizational culture internationalization through inclusive leadership and mutuality.	A case study design, qualitative analysis, Data from faculty heads.	Hierarchical organizational culture significantly attributed to uncertainty avoidance and maintain harmony for smooth operation.	The study examined the challenges of culture, while the present study focused on the influence of organizational culture on the performance of devolved units.

Kaya (2013)	Role of organizational culture on firm financial performance: Evidence from a developing country.	A case study design population of firms in Gaziantep in Turkey, Data analysis using the regression model.	Organisational culture dimensions have no significant effect on firm financial performance.	The study assessed financial performance, while this present study investigated the performance of devolution units in Kenya with specific reference to the Kisii and Kakamega county governments.
Naveed et al. (2022)	Do organizations really evolve? The critical link between organizational culture and organizational innovation toward organizational effectiveness: Pivotal role of organizational resistance.	Data collected from 280 managers and employees' banks operating in Pakistan	Organizational culture positively influences organizational effectiveness, and organizational innovation mediates the relationship	The study focused on the influence of organizational culture on firm growth, whereas the present study concentrates on government policies as a moderating factor to assess the performance of counties of Kisii and Kakamega counties
Rodriguez et al. (2022)	How sustainable human resources management helps in the evaluation and planning of employee loyalty and retention: Can social capital make a difference?	Literature /empirical analysis design; desktop review from an online survey of faculty heads, Analysis by using the PLS-SEM technique	Social sustainability influences employees significantly; social capital influences loyalty and retention significantly.	This study adopted desk review, while the present study adopts an empirical approach by establishing the influence of Human Capital on the performance of Kisii and Kakamega counties.
Hashim et al. (2015)	Effect of intellectual capital on organizational performance.	Descriptive design; Sample from 187 higher level management; Structured questionnaire.	Significant influence of intellectual capital elements on organizational performance.	This study only analysed intellectual capital, while the present study looked into intellectual capital among other human capitals on the performance of Kisii and Kakamega counties.
Liao and Huang (2016)	Impact of vision, strategy, and human resource on non-	Correlation design; Sample size of 529	An organization's vision has a positive significant	This study was done on NPO service performance, while the present study

	profit organization service performance.	employees from five NPOs; Data collection through interview and structural relationship method (SEM).	impact on management strategies; management strategies have a positive significant impact on human resource management	was done in the public sector with specific reference to Kisii and Kakamega counties with the use of structured questionnaires as opposed to interviews.
Lopes-Costa, and Munoz-Canavate (2015)	Relational capital and organizational performance in the Portuguese hotel sector (NUTS II Lisbon).	Exploratory research design; target population of 167 managers; Data collection structured questionnaire	Significant positive effect of human capital (in meeting client's needs and wishes, fostering client loyalty, collecting and disseminating clients' feedback, and brand recognition) on the organization's performance.	The study adopted an exploratory design in explaining relational capital and organizational performance, while the present study focused on cross-survey analysis of Kisii and Kakamega counties.
Zlate and Enache (2015)	The interdependence between human capital and organizational performance in higher education,	Descriptive design; Structured questionnaire.	People's capacity significantly influences higher education organizational performance.	The study was done in a higher learning institution and assessed the interdependence between human capital and organizational performance, while the present study concentrates on Human Capital and performance of Kisii and Kakamega counties
Pasban and Nojedeh (2016)	A review of the role of human capital in the organization,	Literature reviews	Human capital required for all levels of management in the organization are knowledge, information, innovation, and creativity; they	The study conducted a literature review of the role of human capital in the organization. In contrast, the present study analysed empirical review on the effect of human capital on the performance of Kisii and Kakamega counties.

			significantly affect customer satisfaction and create competitive advantage.	
Hoai et al. (2022)	The impact of internal control systems on the intensity of innovation and organizational performance of public sector organizations in Vietnam: the moderating role of transformational leadership.	Correlational design, Sample size of 319 public sector organisations	ICSs has significant effect on the intensity of innovation; and organizational performance.	Although both studies are based in the public sector, the present study focused on performance in Kisii and Kakamega counties and the moderation effect of government policies as opposed to transformational leadership.
Sun et al. (2022)	Sustainable organizational performance through blockchain technology adoption and knowledge management in China	Sample size of 289 respondents; analysis partial least square SEM.	Knowledge management significantly impacts management and sustainability in organizational performance.	This study adopted SEM the relationship, while the present study used a multivariate linear regression model to assess the performance of Kisii and Kakamega counties.
Kokkaew et al. (2022)	Impacts of human resource management and knowledge management on non-financial organizational performance: Evidence of Thai infrastructure construction firms.	SEM analysis, factor analysis, and path analysis.	Positive and direct relationship between human resource management and knowledge management; between knowledge management and non-financial organisation performance.	The study was based on SEM in evaluating non-financial performance, while the present study was based on multivariate linear regression method to establish the effect of Human Capital on the performance of Kisii and Kakamega counties.
Hussein et al. (2014)	Learning organization and its effect on organizational performance and	Descriptive design; Structural Equation Modelling.	Learning organisation has a significant effect on the practices and	The study assessed the direct effect of learning organization. In contrast, the present study assessed the moderating

	organizational innovativeness: a proposed framework for Malaysian public institutions of higher education.		competitiveness of higher learning institutions.	effect of government policies on the association between human capital, organizational control, and culture and the performance of Kisii and Kakamega counties.
Basic (2021)	Organisational learning antecedents and open innovation: Differences in internationalisation level.	Descriptive design; Structural Equation Modelling	Higher internationalisation level has a significant effect on open innovation; Organisational learning negatively affects innovation success; public information and forecasting have a significant positive effect on innovation success.	The study assessed the direct effect of learning organization in a higher learning institution. In contrast, the present study assessed the moderating effect of government policies on the association between human capital, organizational control and culture on the performance of Kisii and Kakamega counties.
Sun et al. (2022)	Sustainable organizational performance through blockchain technology adoption and knowledge management in China.	Descriptive research design	Knowledge management significantly influences long-term sustainability and growth.	The study assessed sustainable organizational performance through technology adoption, while this study concentrated theoretical reviews on the performance of Kisii and Kakamega counties.
Aragon et al. (2014)	Training and performance: The mediating role of organizational learning.	Descriptive design.	Staff training significantly enhances performance through its positive effect on organizational learning.	The study presented the mediating role of organizational learning, while the present study is on the moderating effect of government policies on the association between human capital, organizational control and culture on the performance of Kisii and Kakamega counties.

Chapter Summary

This chapter has provided a review of theoretical and empirical literature on the influence of organizational factors on county government performance. The focus was on how organizational culture, Human Capital, and organizational control influence performance outcomes. Relevant theories, such as Human Capital Theory and institutional theory, were reviewed to draw the key theoretical constructs that inform this study. The conceptual framework was developed to identify core concepts, illustrate their interrelationships, and highlight how these constructs interact to influence the performance of devolved government systems. The empirical literature reviewed offered insights into how counties can embed strategic organizational practices and leadership attributes into daily operations to enhance service delivery and accountability. Additionally, government policies were adopted as a moderating variable, measured through legal, policy, and statutory frameworks, to assess their role in strengthening or weakening these relationships. Chapter Three outlined the research methodology employed in the study, including sample selection, data collection methods, and the approach to data analysis.

CHAPTER THREE: RESEARCH METHODOLOGY

Introduction

Research methodology encompasses the procedures and techniques intended to be employed by the researcher in identifying, selecting, processing and analysing information about a research topic. This chapter outlines the methodology that guided the study. It discusses the research philosophy, research design to be adopted, population to be studied, sample size and sampling method(s) to be utilized. The chapter also presents data and data collection methods alongside procedures and instruments, data analysis and ethical considerations.

Research Philosophy

Research philosophy refers to the set of beliefs and assumptions about the development of knowledge, and it is fundamentally grounded in two key dimensions: ontology and epistemology (Jensen, 2018). Ontology concerns the nature of reality, what exists and what can be known, whereas epistemology relates to the nature, scope, and legitimacy of knowledge and how it can be acquired (Saunders et al., 2019). In other words, ontology is about what is, and epistemology is about how we come to know what is. This study was anchored on an epistemological position rooted in the positivist paradigm, which asserts that knowledge is gained through observable and measurable facts, independent of the researcher. Positivism assumes an objective reality that can be studied through empirical investigation and statistical analysis. It is premised on the belief that research should begin with existing theory, from which hypotheses are deduced and tested using quantitative methods (Jensen, 2018; Oduol, 2022).

According to Ukauskas et al. (2018), research philosophy expands the context of inquiry, the body of knowledge, and our understanding of the natural and social world. Under the positivist school of thought, the researcher is considered independent and must remain detached and neutral, ensuring that the research is conducted in a value-free and objective manner (Macharia, 2014). Therefore, this study adopted the positivist epistemology to explore causal relationships between the study variables—organizational culture, human capital, organizational control, government policies, and the performance of Kisii and Kakamega County Governments. By using measurable indicators and hypothesis testing, the study sought to uncover patterns and associations that are generalizable, thereby fulfilling the positivist aim of uncovering objective truths about organizational performance in the public sector.

Research Design

The study adopted an explanatory research design to investigate the effect of organizational culture, human capital, and organizational control on the performance of Kisii and Kakamega County Governments. This design was suitable as it allowed the researcher to examine the causal relationships between the predictor variables (organizational culture, human capital, and organizational control), the moderating variable (government policies), and the dependent variable (performance of county governments). In line with the positivism research philosophy, the explanatory design facilitated hypothesis testing through the use of structured data collection and rigorous statistical analysis to determine the direction and magnitude of the relationships among variables. The use of this design also enabled the researcher to make inferences about cause and effect, thereby providing a deeper understanding of how internal organizational factors and external policy frameworks influence county government performance (Bryman, 2016; Creswell, 2014).

Target Population

Borg and Gall (2007) define a target population as all members of a real or hypothetical set of people, events or objects from which researchers wish to generalize the results of their research, while an accessible population consists of all the individuals who realistically could be included in a study. In this study, the target population or unit of analysis is the Kisii and Kakamega county governments. The choice of these counties was based on the performance ranking of county governments in Kenya. According to the County Track Performance Index (CTPI) 2019/2020 report, among the Lake Region Economic Block (LREB) counties, Kakamega and Kisii were ranked the best and worst performing counties at 57.2% and 43.6%, respectively. Conversely, the study unit of observation was leadership and senior management of both county governments. The respondents were Chief officers (CO), Directors and Assistant Director at various ministries, Sub-County and Ward administrators and Members of County Assembly (MCAs). The total population was 325 and distributed as shown in Table 4.

Table 4: Target Population

Category	Kakamega County Government	Kisii County Government	Total	%
Chief Officers (COs)	14	14	28	8.6
Directors	20	20	40	12.3
Assistant Directors	40	40	80	24.6
Sub-county administrators	12	5	17	5.2
Ward Administrators	60	20	80	24.6
Members of County Assembly	60	20	80	24.6
Total	206	119	325	100.0

Source: Source: County Governments of Kakamega and Kisii ICDP (2018-2022)

Sample Size Selected

A sample size is a subset of a sampling unit from a population. Nachmias (1996) observed that sample size gives the entire number of population elements from which the data will be collected, while sampling refers to the selection of a subset of a group to act as a representative of the whole. The sample size for the study will be determined using the Taro Yamane (1967) for sample size determination.

$$n = \frac{N}{1+\mathrm{N}\,(e)^2}$$

Where;

n = Sample size

N= Population size = 325

e = 0.05(Precision level) assuming the confidence level is 95% i.e.: ± 5

Therefore, the sample size for Kakamega County is calculated as follows:

n = 206 / (1 + 206 * 0.05^2) = 135.97

Rounding up, the sample size is 136.

On the other hand, the sample size for Kisii County is calculated as follows:

n = 119 / (1 + 119 * 0.05^2) = 91.71

Rounding up, the sample size is 92.

The total sample size for the two county governments was 228 respondents. The sample size was distributed among the population categories for each county. This ensured that each category had a chance to be represented in the study. Table 5 shows the composition of the calculated sample population.

Table 5: Sample Size

Category	Kakamega County Government			Kisii County Government		
	N	%	Sample size	N	%	Sample size
Chief Officers (CO)	14	6.8	9	14	11.8	11
Directors	20	9.7	13	20	16.8	15
Assistant Directors	40	19.4	26	40	33.6	31
Sub-county administrators	12	5.8	8	5	4.2	4
Ward Administrators	60	29.1	40	20	16.8	15
Members of County Assembly	60	29.1	40	20	16.8	15
Total	206	100.0	136	119	100.0	92

Source: Source: County Governments of Kakamega and Kisii ICDP (2018-2022)

Sampling Methods

The counties of Kisii and Kakamega were first purposively selected on the proposition that Kakamega county registered the highest ranking contrasted to Kisii county which came last in the ranking of county governments in Kenya. Subsequently, the study adopted a stratified random sampling technique. Since the target group was heterogeneous, the sampling technique entailed categorising the population into similar groupings or strata according to leadership titles or appointments at the county government, as shown in Table 5 under the category column. Subsequently, proportionate random samples were drawn from each stratum. The stratified sampling technique ensured that all elements in the target population were represented in the final sample.

Data Collection Methods

The study relied on primary data, which was collected using structured questionnaires. The questionnaire was divided into 6 sections, where section A entailed the socio-demographic attributes of the respondents, whereas the subsequent sections covered the variables of the study in the order of the hypothesis of the study. The last section encompassed performance of the county governments under investigation.

Data Collection Procedure

To expedite data collection, the questionnaire items were imported into Google Forms, an online data collection platform supported by Google Inc. Subsequently, a link was generated and sent/emailed to the respondents upon their acceptance to provide data. The platform enabled the researcher to reduce the cost and time of data collection in addition to the errors associated with the manual handling of physical questions during data entry. Before field data collection, the researcher acquired necessary authorizations and approvals from Pan Africa Chrisitan University and the National Commission for Science, Technology & Innovation (NACOSTI), the Council of Governors and respective county approval to conduct a study in their jurisdiction.

Pilot Study

The study conducted a pilot test to ascertain the validity and reliability of the questionnaire regarding gathering the data required for the study. A pilot test is a rehearsal and replica of the main survey, which assists researchers in getting the foresight of the study and gauging the feasibility of the research (Wong & Yamat, 2020). The pilot test was conducted in Nyamira County Government. It involved 23 respondents, which was approximately 10% of the sample size recommended by Surucu and Maslakcı (2020) and Bell et al. (2020), who asserted that the pilot test should be composed of 5% to 10% of the target sample. The results of the pilot study were excluded from the final study.

Validity

The credibility of the research instruments was established using content and construct validity. To ensure that the instruments achieved content validity, the questionnaire items were constructed to represent the phenomenon under study. Adequate items were included in the questionnaire to ensure that the phenomenon under study was sufficiently captured. Furthermore, the questionnaire items were formulated in a way that was easier for the respondents to understand. To achieve construct validity, the researcher accurately operationalized the questionnaire items as guided by existing literature and theoretical frameworks.

Equally, the collected data were subjected to a validity test using Exploratory Factor Analysis (EFA) to assess the appropriateness of the questionnaire in measuring the intended constructs. Validity refers to the extent to which a tool measures what it is intended to measure (Yawn & Wollan, 2015). In the context of this study, the focus was to determine whether the questionnaire items could validly measure the prevalence of emotional workplace trauma, as well as the role of leadership and the availability of supportive practices and resources in addressing it.

Principal Component Analysis (PCA), as a method of EFA, was conducted using Stata version 15, and the results are presented in Table 4.1. According to Shrestha (2021), EFA is effective in revealing whether selected independent variables sufficiently explain variance in the dependent variable, thereby confirming construct validity. In line with Ledesma et al. (2021), factor loadings of 0.4 or higher were considered acceptable for retaining variables in the analysis. The factor extraction results in Table 6 show that all the three constructs, Organizational Culture (0.449), Human Capital (0.750), and Organizational Control (0.702), met the minimum threshold for inclusion, thus confirming that the questionnaire items under each construct reliably measured relevant dimensions of emotional workplace trauma. These findings validated the instrument for use in the main study.

Table 6: Exploratory Factor Analysis Results

	Initial	Factor loading
Organizational Culture	1.000	.449
Human Capital	1.000	.750
Organizational Control	1.000	.702

Extraction Method: Principal Component Analysis

Source: Survey data (2024).

Reliability

According to Kimberlin and Winterstein (2008), reliability estimates are used to evaluate the stability of measures administered at different times to the same individuals or using the same standard or the equivalence of sets of items from the same test or of different observers scoring a behaviour or event using the same instrument. Equally, reliability coefficients range from 0.00 to 1.00, with higher coefficients indicating higher levels of reliability. The study used Cronbach's alpha reliability to test for internal consistency. According to Yawn and Wollan (2015), Cronbach's alpha is a function of the average intercorrelations of items and the number of items in the scale. Therefore, the test was used to summate scales for each research question. Only items with an Alpha value above 0.7 were loaded into the tool for measurement, as recommended by Yawn and Wollan (2015). Table 7 summarizes the results of the reliability test.

Table 7: Reliability Test Results

Variable	Cronbach's Alpha Coefficient	Number of Items	Decision
Organizational culture	0.8822	12	Acceptable internal consistency
Human capital	0.8716	12	Acceptable internal consistency
Organizational control	0.9003	12	Acceptable internal consistency
Government policies	0.8082	12	Acceptable internal consistency
Performance	0.8877	12	Acceptable internal consistency
Average	0.8700	12	Acceptable internal consistency

Source: Researcher (2024).

Table 3.3 presents reliability test results using Cronbach's Alpha Coefficient. It indicates good internal consistency for all the variables measured. All the Alpha values were above 0.8, suggesting the questions within each variable category were highly consistent in what they were assessing. This means the scores reflect a single underlying concept for each variable. Thus, the test provided reliable results in measuring aspects of the study variables.

Data Analysis and Presentations

To uncover patterns and trends within the gathered data, thorough data cleaning was conducted to ensure completeness and consistency. Missing values were deliberately excluded from the analysis. The collected data was exported from the Excel file into Stata version 15 for quantitative analysis since questionnaire responses were automatically captured from Google Forms to the Excel Spreadsheet. The data analysis encompassed descriptive statistics, such as measures of central tendencies and measures of dispersion, as well as inferential statistics, such as linear regression analysis and Pearson correlation analysis. Descriptive statistics offered insights into the data's trends and patterns, while inferential statistics provided information regarding the statistical significance of associations among variables or the absence thereof.

The data were safely stored and were readily available until the findings of this study were accepted by the university and the thesis is published. This was done to protect the integrity of the data. Statisticians were involved during the data analysis phase. The researcher handled all data sets upon data entry and store them in safe, retrievable storage.

Empirical Model

The research utilized two models: The Linear Regression Model and the Testing for Moderation Model. Univariate linear regression was utilized to examine the individual effect of the independent variables on the performance of county governments. Multiple linear regression was employed to assess the collective effect of predictor variables on the performance of the County Governments of Kisii and Kakamega. Beyond establishing the combined impact, this approach yielded regression coefficients, which indicated the relative significance or weight of each predictor variable. Essentially, the study ascertained the relative weight of each predictor variable and its influence on the performance of the County Governments of Kisii and Kakamega. Conversely, the moderation model illustrated how government policies moderate the relationship between predictor variables and the outcome variable.

The study applied the following simple linear regression model to test H_{01}:

$Y = \beta_0 + \beta_1 X_1 + ẹ$

Where:

Y = Performance of County governments of Kisii and Kakamega

β_0 = Constant Term

β_1 = Regression coefficient

X_1= Predictor variable

ẹ= error term

Testing of Moderation Effect

Testing for moderation involves a distinct approach compared to analyzing direct relationships between predictor and outcome variables, indicating that simple relationships are treated differently from those involving a third variable, known as a moderator. Preacher et al. (2016) emphasize that introducing a third variable alters the relationship between variables, necessitating a different analytical approach from simple bivariate relationships. In statistical analysis, the predictor variable is typically denoted by the capital letter X, the outcome variable by Y, and the third variable by Z.

According to Fassott et al. (2016), the moderation model examines whether the impact of predictor X on outcome Y changes when the third variable, Z, is introduced. It is important to recognize that introducing a moderator variable can alter the direction and strength of the association between the predictor variable and the outcome variable. Hayes (2017) contends that a moderator variable has the potential to modify, diminish, or amplify the influence of the explanatory variable. The model for testing moderation is outlined below:

$Y = \beta_0 + \beta_1 X + \beta_2 Z + \beta_3 X*Z + ẹ$

Where:

Y = Performance of County governments of Kisii and Kakamega

β_0 = Constant Term

β_0= Constant

$\beta_1 - \beta_3$= Regression coefficients

X = Predictor Variables

Z= Government Policies

X*Z = Interaction term

ẹ= error term

Table 8: Hypotheses and Data Analytical Models

Hypothesis	Measurement	Analysis technique	Interpretation/Decision criteria
H_{01} Organizational culture has no significant effect on the performance of Kisii and Kakamega counties in Kenya.	Quantitative Data 5-Point Likert Scale	Simple Linear Regression analysis $Y= \alpha+ \beta1X + \varepsilon$ Y=Performance of county governments in Kenya α =constant (intercept) X= is the composite index of Organizational culture ε = Error term Compute the P-value corresponding to $\beta1$ If P-value $\leq \alpha$, reject H_0	Compute P Value given by Stata. If $P \leq \alpha$, then there is a significant relationship between Organizational culture and performance of of county governments in Kenya.
H_{02} Human capital has no significant effect on the performance of Kisii and Kakamega counties in Kenya.	Quantitative Data 5-Point Likert Scale	Simple Linear Regression analysis $Y= \alpha+ \beta1X + \varepsilon$ Y=Performance of county governments in Kenya α =constant (intercept) X= is the composite index of Human capital ε = Error term Compute the P-value corresponding to $\beta1$ If P-value $\leq \alpha$, reject H_0	Compute P Value given by Stata. If $P \leq \alpha$, then there is a significant relationship between Human capital and performance of county governments in Kenya.
H_{03}Organizational control has no significant effect on the performance of Kisii and Kakamega counties in Kenya.	Quantitative Data 5-Point Likert Scale	Simple Linear Regression analysis $Y= \alpha+ \beta1X + \varepsilon$ Y=Performance of county governments in Kenya α =constant (intercept) X= is the composite index of Organizational control ε = Error term Compute the P-value corresponding to $\beta1$ If P-value $\leq \alpha$, reject H_0	Compute P Value given by Stata. If $P \leq \alpha$, then there is a significant relationship between Organizational control and performance of county governments in Kenya.

H0$_4$ Government policies have no significant moderating effect on the relationship between organizational culture, Human Capital, organizational control and performance of Kisii and Kakamega counties in Kenya.	Quantitative Data 5-Point Likert Scale	Moderated Regression Model $Y = \beta_0 + \beta_1 X + \beta_2 M + \beta_3 X*M + \varepsilon$: Y=Performance of county governments in Kenya α= constant (intercept) X = is the composite index of Organizational culture/Human capital/Organizational control Z=is the composite index of Government policies X*M =is the Interaction term β1- β3- are the coefficients ε -is the error term If P-value ≤ α, reject H_0 *Note: The test of moderation was done independently.*	Compute P Value given by Stata. If P ≤ α, then Government policies have significant Moderating effect on the relationship between organizational culture, Human Capital, organizational control and performance of Kisii and Kakamega counties in Kenya.

Source: Researcher (2024).

Diagnostic Tests

To ensure that the Classical Linear Regression Model (CLRM) postulations are not violated and to choose the suitable models for inquiry if they are, the study applied various diagnostic tests (Saunders et al., 2015). Pre-estimation and post-estimation tests were carried out before the regression model was run. The diagnostic techniques applied in this case were the normality test, multicollinearity test, heteroscedasticity test, linearity test, and autocorrelation test, as discussed below.

Normality Test

The normalcy test checks if the data are accurately represented and regularly distributed. By examining the graph and judging if the distribution significantly departed from a bell-shaped normal distribution, it is possible to quantify how much the data deviates from the Gaussian distribution (Templeton, 2011). To assess normality, the null hypothesis that the sample populations follow a normal distribution was computed using the Skewness- Kurtosis test (Monter-Pozos & González-Estrada, 2024). The crucial value at which the hypothesis was tested is 0.05, with the criterion being that null hypothesis (H_0) should not be accepted if the probability (P) value is less than 0.05, otherwise do not. Since the study employed multiple linear regression model, which requires that the dependent variable satisfy the requirement of normality, the dependent variable should be regularly distributed.

Linearity Test

To examine whether a linear relationship exists between the dependent variable (Performance) and the continuous independent variables (Organizational Culture, Human Capital, and Org Control), the study employed visual assessment through scatter plots. This method involved plotting each independent variable against the dependent variable, accompanied by fitted linear regression lines and Lowess smoothers. Visual inspection is a widely accepted approach for detecting deviations from linearity and identifying patterns that may suggest curvilinear or non-linear associations (Burton, 2021). The presence of approximately straight-line trends in the scatter plots would indicate that the assumption of linearity holds for the variables under consideration.

Test of Multicollinearity

The multicollinearity test was run to examine whether one or more of the relevant variables had a strong correlation with one or more of the other independent variables. The Variance Inflation Factor (VIF), a measure of how much a coefficient's variance is inflated due to linear dependency on other predictors, was used to evaluate how closely the variables correlated. As suggested by Newbert (2008), VIF values larger than 10 (or greater than 5 when cautious) indicate a chance or presence of multicollinearity, and therefore, the study adopted a VIF of 10 as a rule of thumb in assessing multicollinearity.

Heteroscedasticity test

When a dependent variable's variance is constant throughout the data, this is known as homoscedasticity (Ghasemi & Zahediasl, 2012). Heteroscedasticity, on the other hand, occurs when the variance of the residuals is not constant across observations. This condition can compromise the precision of confidence intervals for regression coefficients, reduce the statistical power of hypothesis testing, and undermine the validity of inferences drawn from the model (Ghasemi & Zahediasl, 2012). To test for homoscedasticity, the study employed the Breusch-Pagan test. The null hypothesis for the Breusch-Pagan test posits that the variance of the residuals is constant (i.e., homoscedasticity exists). A significant p-value (typically $p < 0.05$) would lead to rejection of the null hypothesis, indicating the presence of heteroscedasticity in the regression model.

Ethical Considerations

Ethics in research requires personal integrity from the researcher with a goal to ensure that no one is harmed or suffers adverse consequences from research activities (Blumberg et al., 2014). The study adhered to all ethical standards and codes of practice governing research projects and studies. Before actual data collection, the researcher sought all necessary approval requirements, mainly from PAC University's University Ethics and Standards Committee, NACOSTI, Council of Governors and the respective county governments' approvals.

During data collection, informed consent was sought from the county leadership. This entailed explaining the purpose and scope of data required and voluntary participation, where none of the respondents was forced to participate in the research. It was explained to the respondents that they had the right to withdraw from the survey at any point of the data collection exercise without giving any reason(s). Similarly, the researcher upheld the confidentiality of the data source and used the data for academic purposes only.

Chapter Summary

This chapter has presented the research methodology that was used in this study. This chapter has detailed the research philosophy, research design, units of observation, the size of the sample and the procedure used to achieve the sample. In addition, the chapter inquired into the instrumentation where the questionnaire was pilot - tested to establish its validity and reliability. Further the chapter has presented methods of data collection, diagnostic tests, and ethical considerations. Data analysis and presentation techniques have also been presented and each method used justified. The instruments of data collection and procedures are also well highlighted. Chapter four presented data analysis, presentation and interpretation of findings, and discussion of findings.

CHAPTER FOUR: RESULTS AND DISCUSSION

Introduction

This chapter presents results and discussions on the association between organizational culture, Human Capital, and organizational control and performance of the Kisii and Kakamega county governments. In establishing whether the relationship is statistically significant or spurious, that is, happening by chance, the study likewise tested the moderating influence of government policies on the above association. This means that policies at the county level are and should be implemented within the confines of the devolution policies, which in this study are referred to as government policies. The study was quantitative in nature and aimed to test the hypothesis. It will be recalled that the specific hypotheses of the study were:

H_{01}: Organizational culture has no significant effect on the performance of Kisii and Kakamega counties in Kenya.

H_{02}: Human resource capital has no significant effect on the performance of Kisii and Kakamega counties in Kenya.

H_{03}: Organizational control has no significant effect on the performance of Kisii and Kakamega counties in Kenya.

H_{04}: National government policies have no significant moderating effect on the relationship between organizational culture, Human Capital, organizational control and performance of Kisii and Kakamega counties in Kenya.

To test the above hypothesis, the study employed univariate linear regression for hypotheses **H_{01}**, **H_{02}**, and **H_{03}**, whereas **H_{04}** was tested using hierarchical regression analysis to establish whether the addition of government policies improved the coefficient of determination (R-Squared) in addition to statistical significance.

Furthermore, the study employed Pearson Correlation Analysis to test the strength (weak, moderate, or strong) and direction (positive or negative). The response rate, socio-demographic attributes of the respondents and descriptive statistics were also presented. The computation of the response rate assesses the effectiveness of data collection efforts by measuring the proportion of completed responses relative to the total number of potential responses. On the other hand, descriptive statistics provides an overview of data patterns and trends as seen from measures of central tendencies (mean, median, mode) and measures of dispersion (standard deviation and coefficient of variation).

Response Rate

The target population for the study was 325 (Kakamega County=206; Kisii County=119), whereas the sample population was 228 respondents, with 136 from the Kakamega County Government and 92 from the Kisii County Government. Data were successfully collected from 191 respondents, 113 emanating from the Kakamega County Government, while 78 were from the Kisii County Government. This result is visualized in Table 9.

Table 9: Response Rate

County	Total Responses	Non-responses	Response Rate
Kisii County	78	14	84.8%
Kakamega County	113	23	83.1%
Total	191	37	83.9%

Source: Survey data (2024).

As illustrated in Table 9, it is evident that the response rate of 83.9% against a non-response rate of 16.1% is ideal for further analysis of the collected data, given that the same is supported in the extant body of literature. Notably, Wu et al. (2022) used a meta-analysis to establish the average response rate for surveys, where it was revealed that most online surveys yielded an average response rate of 44.1%. Similarly, Daikeler et al. (2020) stated that a response of 50.0% and above was ideal for report writing. A meta-analysis of the existing studies by Batty et al. (2020) found a mean response rate of 68%.

Based on the existing research, it is possible to infer that a response rate of 83.9% is empirically sound and can support internal validity (conclusions) and external validity (generalizations). Within the purview of leadership discourse, most of the studies (see among others, Daud et al., 2022; Kosgey et al., 2020) average a response rate of 80.0%. Thus, the current study is within the parameters of a conventional response rate for further data processing.

Socio-Demographic Attributes of the Respondents

The social-demographics attributes of the respondents used for the study focused on the level of education (Doctorate, Masters, Bachelor's degree, or Diploma/Certificate), experience or years of working in the county government and/or public service, and designation. Collating data on the attributes of the respondents was informed by the need to establish whether the population under study had the necessary diversity in terms of characteristics to ensure that the composition represented various demographic groups. Additionally, collecting and analyzing data on the socio-demographic attributes of the respondents provided patterns and trends in the distribution of the respondents across the variables. Table 10 shows a summary of the respondents' attributes.

Table 10: Respondent's Social Demographic Attributes

Variable	Category	Frequency (N)	Percentage (%)
Highest level of educational qualification	PhD	2	1.0
	Masters	39	20.4
	Bachelor's degree	120	62.8
	College/Diploma	30	15.7
Experience/years served in the public service	Up to 5 years	10	5.2
	6-10 years	23	12.0
	11-15 years	117	61.3
	16 years or more	41	21.5
Designation of the respondents	Chief Officers	18	9.4
	County Directors	83	43.5
	County Administrators	52	27.2
	Member of County Assembly	38	19.9

Source: Survey data (2024).

Table 10 provides an overview of the distribution of the respondents according to their educational qualifications, designation, and experience. It will be recalled that the socio-demographic attributes of the respondents are important in ensuring that various sectors of the county government are represented in the final sample. This increases the generalizability of the results. As will be later seen in this study, the attributes of the respondents are important in establishing whether the same is statistically associated with the performance of county governments. For instance, the perception of Members of County Assembly (MCAs) on the performance of the county government. The following section presents the distribution of the demographic information.

Highest Level of Educational Qualification

The study sought to establish the highest educational qualification that the respondents had achieved. The goal of collecting data on educational attainment was to demystify whether respondents had requisite qualifications. First, to understand the questionnaire items, and second, to check the distribution of respondents across various educational prerequisites. Figure 3 shows a summary of the results on the highest educational attainment.

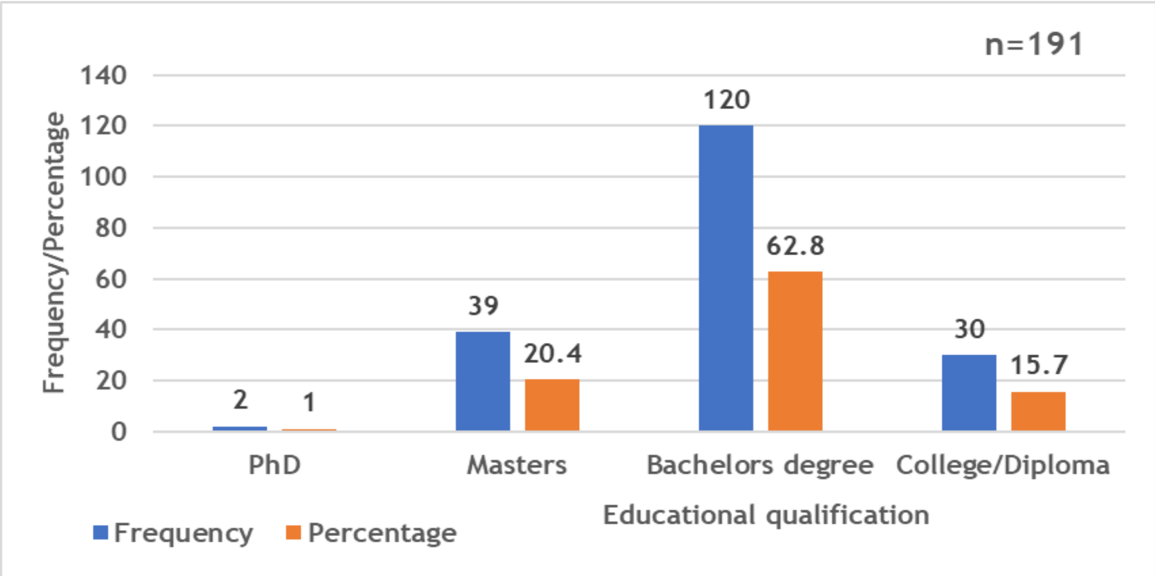

Figure 3: *Educational Qualification*

Source: Survey data (2024).

Figure 3 illustrates the highest education attainment by respondents. A majority (62.8%) of respondents had achieved a Bachelor's degree, indicating that this level of education was the most common among the surveyed sample population. Following closely behind, a significant proportion (20.4%) of respondents had attained a Master's degree, demonstrating a considerable level of postgraduate education within the sample.

Additionally, a notable portion (15.7%) of respondents possessed qualifications from colleges or diplomas. However, it is worth noting that only a minority (1.0%) of respondents had achieved the highest level of academic attainment, a PhD. This distribution of educational qualifications indicates the prevalence of Bachelor's degrees, with Master's degrees being the following most common qualification, and fewer individuals holding college/diploma qualifications or PhDs.

The predominance of Bachelor's and Master's degrees among respondents indicates a solid foundation of Human Capital within the devolved units, which arguably has the potential to contribute to their operational effectiveness. Notably, the highest (62.8%) percentage of those with a Bachelor's degree can be attributed to the entry-level job requirements associated with most government and white-collar jobs in Kenya. These roles often demand higher levels of formal education and specialized knowledge, which supports the need for academic qualifications to access career opportunities within these sectors.

From a leadership perspective, it can be argued that most county government employees in Kisii and Kakamega possess appropriate skills, a key ingredient of Human Capital that is thought to influence performance. Employees with appropriate skills can complete their tasks in time and help others to perform theirs (see Girdwichai & Sriviboon, 2020).

This is to say that organizational teamwork can be achieved when employees possess the right skills. Results in this section also align with the view of Schwarz et al. (2020), who stated that public sector employees with required educational qualifications are competitive, productive, and generate quality work outputs compared to those without qualifications. Towards this, it is possible to argue that a majority of the respondents possess the minimum qualification to work in the public sector.

Experience/years served in the public service

The study sought to establish the years respondents have worked in the public sector and/or counties. This was important in elucidating whether the sampled respondents had an institutional understanding of the variables under the study. Experience in one's work is essential in the public sector as it cultivates expertise, improves problem-solving abilities, and expands familiarity with organizational processes and challenges. This accumulated experience enables public sector employees to navigate bureaucracies and make informed decisions. Figure 4.2 presents a summary of the results.

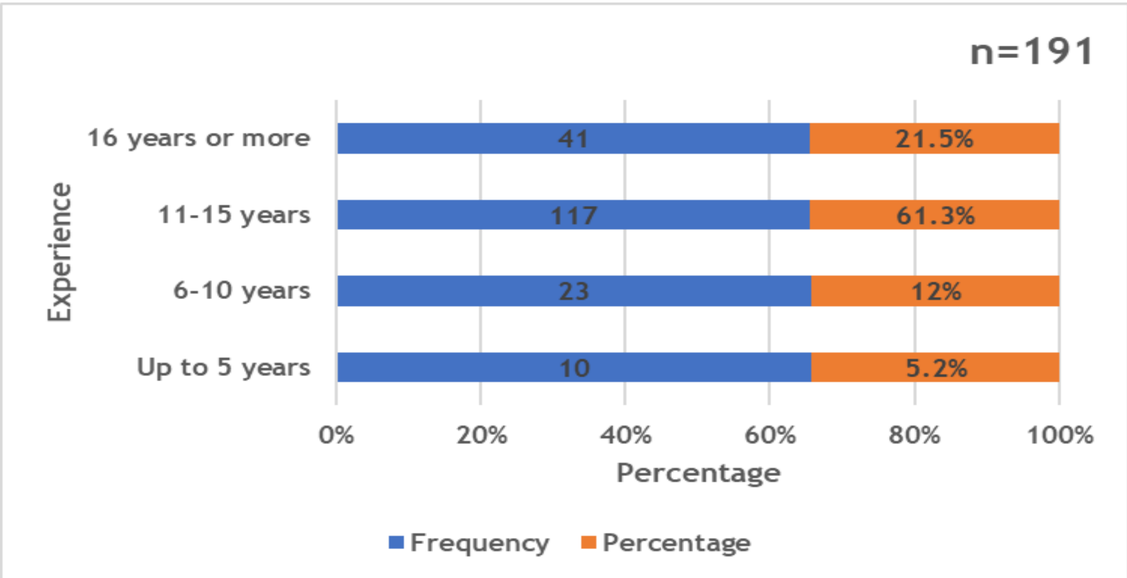

Figure 4: *Public Sector Experience*

Source: Survey data (2024).

Figure 4 displays the distribution of respondents based on their years of experience within the organization. Evidently, the majority of respondents (61.3%) had accumulated 11 to 15 years of experience, which indicates a substantial presence of long-tenured employees. This suggests a stable workforce with a significant depth of institutional knowledge and expertise. Moreover, a notable portion (21.5%) of respondents possessed 16 years or more of experience, which underlines the wealth of expertise within the county governments of Kisii and Kakamega. Conversely, a smaller percentage (5.2%) of respondents had fewer years of experience of up to 5 years, and 12.0% had 6 to 10 years of experience.

The high frequency of experienced employees signifies that most of them understand organizational procedures and processes, which is likely to contribute to a cohesive organizational culture characterized by shared values, norms, and practices. In other words, an organizational culture rooted in experience is likely to improve employee engagement, collaboration, and a sense of belonging, ultimately enhancing performance within devolved units. From the results in Figure 4, it is probable to elucidate that the presence of both experienced and newer employees offers a balance between continuity and fresh perspectives, likely promoting innovation and adaptability.

The above assertion agrees with Ko and Choi (2023), who stated that effective leadership that leverages the wealth of experience while embracing new ideas and approaches can capitalize on the diverse workforce to drive organizational effectiveness and achieve strategic objectives. Towards this, the study concludes that most respondents had suitable experience to participate in the research.

Designation of the Respondents

Data on the designation of the respondents was sought to establish the extent to which it reflected the various cadres of responsibility in the county governments of

Kisii and Kakamega. Collecting data from various clusters of respondents/county government personnel was intended to provide a comprehensive understanding of organizational dynamics and performance within the devolved units.

In other words, gathering insights from different cadres of employment, ranging from chief officers to members of county assembly, enabled the researcher to capture an array of perspectives, experiences, and contributions across various levels of the organizational hierarchy. Notably, this approach allowed for a holistic assessment of factors influencing the performance of county governments, such as culture, organizational control, and Human Capital. Figure 5 presents the results of the analyzed data.

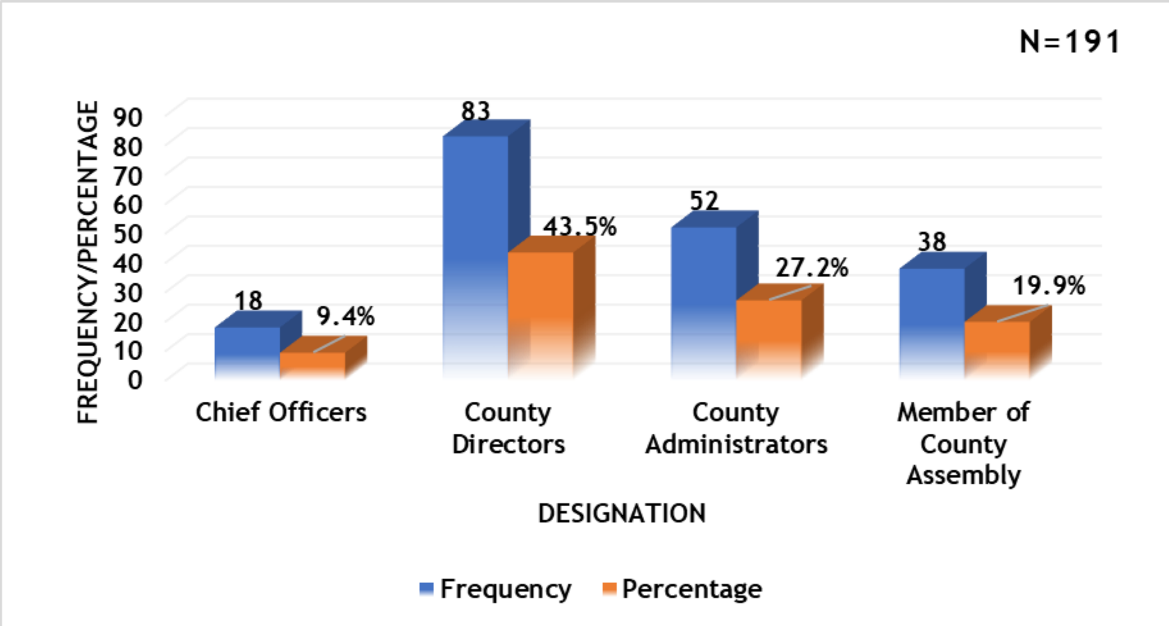

Figure 5: *Designation of the Respondents*

Source: Survey data (2024).

Figure 5 illustrates the distribution of respondents based on their designation within the devolved units of Kisii and Kakamega. Notably, county directors represented the largest proportion (43.5%), which indicates a significant presence within the organizational hierarchy. Following closely behind were county administrators, comprising 27.2% of respondents, suggesting their substantial role in administrative functions within the devolved units. Chief officers constituted a smaller but notable proportion at 9.4%, while members of county assembly represented 19.9% of respondents. Based on the results in this section, it can be argued that respondents mirror various senior employment cadres of the county governments of Kisii and Kakamega.

Engaging the entire workforce in the counties is essential for entrenching a culture of accountability, transparency, and effective organizational control mechanisms (see Marube, 2023). Towards this, it is noteworthy to indicate that each cadre of employment, including members of county assembly, county executives, and county administrators, plays a unique role in the governance structure of the devolved units. MCAs, in particular, serve as representatives of the public and play a crucial oversight role in monitoring the activities of the county executives and ensuring compliance with legal and procedural requirements.

Oguso (2022) proposes that deploying administrators to sub-counties and wards facilitates closer monitoring and supervision of operations at the grassroots level, which is thought to strengthen the county government's ability to enforce policies, allocate resources efficiently, and deliver services effectively. Thus, soliciting views from the mentioned clusters of respondents provided a thorough reflection of how counties are operated and the organizational culture therein.

Respondents' Perception of Inspiring Others to Achieve County's Strategic Goals

The study sought to establish the extent to which socio-demographic attributes were independent or dependent on respondents' willingness to inspire others to go the extra mile to achieve the county's strategic goals. The question posed to the respondents was in the form of a 5-point Likert. The responses from the Likert scale were transformed to generate categorical data. Responses to 'not extent' and 'small extent' were collapsed into one category and renamed 'low inspiration,' whereas moderate extent was renamed 'moderate inspiration,' while responses to a large extent and very large extent were recoded into 'high inspiration.'

The above enabled the researcher to run a chi-square to determine whether the socio-demographic attributes of the respondents had a statistical association with inspiring others to achieve strategic goals in Kisii and Kakamega county governments. In other words, the chi-square was applied to test the independence to see if two categorical variables are unrelated or if there is a significant association between them. Thus, data was transformed into categorical data since a chi-square can only be computed only when data falls into distinct groups or categories. Table 11 presents the results of the analyzed data.

Table 11: Respondents' Perception of Inspiring Others

Variable	Category	Low inspiration	Moderate inspiration	High inspiration	Total	Chi-square ($\chi2$)
County	Kakamega County Government	11	33	69	113	$\chi2=3.187^a$; df=2; p=.203
	Kisii County Government	12	15	51	78	
	Total	23	48	120	191	
Education	PhD	1	0	1	2	$\chi2=6.552^a$; df=6; p=.364
	Masters	2	11	26	39	
	Bachelor's degree	14	30	76	120	
	College/Diploma	6	7	17	30	
	Total	23	48	120	191	
Experience	Up to 5 years	1	1	8	10	$\chi2=4.566^a$; df=6; p=.601
	6-10 years	5	4	14	23	
	11-15 years	12	33	72	117	

	16 years or more	5	10	26	41	
	Total	23	48	120	191	
Designation	Chief Officers	5	3	10	18	$\chi2=5.894^a$; df=6; p=.435
	County Directors	7	22	54	83	
	County Administrators	7	12	33	52	
	Member of County Assembly	4	11	23	38	
	Total	23	48	120	191	

Source: Survey data (2024).

The study sought to determine the perception of whether the respondents' county government was independent of their willingness to inspire others to go the extra mile to achieve the county's strategic goals. Based on the chi-square output, the majority (120) of the respondents believed they highly inspired others to go the extra mile to achieve county's strategic goals, contrasted to those who moderately (48) and lowly (23) inspired others to go the extra mile to achieve county's strategic goals. Applying the chi-square test of independence, respondents' county of origin was independent of inspiring others to go the extra mile to achieve the county's strategic goals in the county governments of Kisii and Kakamega ($\chi2=3.187^a$; df=2; p=.203).

Simply put, the extent to which leaders inspire others to go the extra mile to realize the long-term aspirations of the country is not associated with one's county. This claim is consistent with data obtained by Samimi et al. (2022), who observed that the place of origin does not influence one's ability to inspire others; rather, inspiring others, for instance, through collaboration, is predicted through an organizational culture that supports values such as perseverance, innovation, to mention but a few.

From the above, the study is of the view that place of origin, such as country or county, alone does not define one's ability to inspire others to achieve their goals as well as those of the organization. Thus, it is probable to argue that leadership skills, communication, and organizational culture, among others, are likely to be associated with a leader's capability and/or willingness to inspire others to achieve strategic goals. This is to say that effective leadership transcends geographic boundaries and relies more on personal qualities and behaviours.

The study sought to establish whether the respondents' educational qualification was independent of their willingness to inspire others to go the extra mile to achieve the strategic goals of their county. Based on the chi-square output, the majority (120) of the respondents believed they highly inspired others to go the extra mile to achieve county's strategic goals, contrasted to those who moderately (48) and lowly (23) inspired others to go the extra mile to achieve county's strategic goals. Applying the chi-square test of independence, respondents' educational attainment was independent of inspiring others to go the extra mile to achieve the county's strategic goals in the county governments of Kisii and Kakamega ($\chi2=6.552^{a}$; df=6; p=.364).

What emerges from the results reported here is that the extent to which leaders inspire others to go the extra mile to realize the long-term aspirations of the counties is not associated with one's highest educational qualification. This finding resonates with the views of Mojambo et al. (2020), who refuted the claim by underlining that the link between educational qualification and the ability to inspire others is not direct since it hinges on leadership skills and qualities that are independent of educational qualification. Towards this, it can be argued that educational qualification only imparts one with skills on and off the job but may not equip individuals with empathy and a genuine desire to motivate others through teamwork.

The study sought to establish whether the respondents' experience and/or years of working in the public sector were independent of their willingness to inspire others to go the extra mile to achieve the strategic goals of their county. Based on the chi-square output, the majority (72) of the respondents with experience of 11-15 years believed they highly inspired others to go the extra mile to achieve county's strategic goals, contrasted to those who moderately and lowly inspired others to go the extra mile to achieve county's strategic goals. Applying the chi-square test of independence, respondents' years of working and/or experience in the county and/or public service were independent of inspiring others to go the extra mile to achieve the county's strategic goals in the county governments of Kisii and Kakamega County ($\chi 2=4.566^a$; df=6; p=.601).

In other words, the extent to which leaders inspire others to go the extra mile to realize long-term aspirations of the counties is not associated with one's years of working and/or experience in the public sector and/or county. The result in this section aligns with Alajaji's (2023), perspective that experience alone may not lead to inspirational motivation; rather, by drawing clear roles and responsibilities and motivating subordinates to look at old problems in new ways.

The finding on the association between experience and willingness to inspire others is supported by Al Yahyaee and Mohamad (2021), who stated that inspiring others to achieve an organization's strategic goals involves embodying organizational values, cultivating a supportive culture, and showing genuine care for team members' growth. Towards this, it is possible to argue that experience in the public sector, on its own, may not lead to the inspiration of others but is dependent on the organization's culture through its value system of showing empathy to others.

The study sought to establish whether the respondents' designation in the county was independent of their willingness to inspire others to go the extra mile to achieve the strategic goals of their county. Based on the chi-square output, the majority (54) of the respondents who were directors in the county believed they highly inspired others to go the extra mile to achieve county's strategic goals, contrasted to those who moderately and lowly inspired others to go the extra mile to achieve county's strategic goals. Applying the chi-square test of independence, respondents' designation in the county was independent of inspiring others to go the extra mile to achieve the county's strategic goals in the county governments of Kisii and Kakamega ($\chi2=5.894^{a}$; df=6; p=.435).

These results indicate that the extent to which leaders inspire others to go the extra mile to realize the long-term aspirations of the counties is not associated with one's designation in the Kisii and Kakamega county governments. This result is comparable to a study by Alblooshi et al. (2021), who stated that one's job description does not necessarily determine their willingness to inspire others to achieve organizational goals. Similarly, Gemeda and Lee (2020) observed that shared vision, compared to the organization's hierarchy, was central to inspiring others to achieve organizational goals. The association between job designations and inspiring others is mirrored in the work of Al-Jedaia and Mehrez (2020), who contended that although top management teams are charged with the responsibility of motivating their teams, they can do so by leading by example, communicating vision clearly, and providing meaningful feedback and recognition.

Descriptive Statistics

This part addressed the examination of gathered data, conducted in alignment with the study's particular goals. Descriptive statistics utilized encompassed percentage, mean, standard deviation (S.D.), and coefficient of variation (CV) to gauge the spread of data points around the mean. The application of descriptive analysis augmented the depiction of trends and patterns within the data. Utilizing a 5-point Likert scale, the subsequent sections outline the findings.

Organizational Culture

The first study objective was to examine the effect of organizational culture on the performance of the County Governments of Kisii and Kakamega. To fulfil this aim, respondents in the study were presented with statements detailing different facets of organizational culture and asked to assess them using a 5-point Likert scale. Recall that organizational culture is described as values, beliefs, rules, and systems that define organizational behaviour and how employees conduct themselves. Thus, questionnaire statements were constructed to reflect the conduct of the employees in the counties. Data gathered in this section was analyzed using percentage, S.D., mean, and CV. The outcomes of the research are presented in Table 12.

Table 12: Organizational Culture

Organizational Culture	1	2	3	4	5	M	S.D.	CV
Management values and rewards our (staff's) creativity and capacity to innovate for the organization.	3.1%	5.8%	33.0%	33.0%	25.1%	3.7	1.01	27.2
There are clearly defined goals and responsibilities of each staff in line with the objectives and principles of devolution.	5.8%	8.4%	29.3%	30.9%	25.7%	3.6	1.13	31.1
The organization's values and beliefs are in tandem with the object and principles of implementing devolution.	3.1%	15.2%	30.4%	28.3%	23.0%	3.5	1.10	31.2

In the organization, staff who do the best job of serving customers are more likely than other employees to be recognized or rewarded.	4.7%	14.1%	30.4%	35.1%	15.7%	3.4	1.06	31.0
In our organization, customer service delivery problems are almost always resolved to their satisfaction within the specified time.	3.7%	12.6%	26.2%	37.2%	20.4%	3.6	1.06	29.7
In my organization, I give the highest priority and support towards meeting the needs of citizens' service delivery.	1.0%	12.6%	27.7%	38.7%	19.9%	3.6	0.97	26.8
In the organization, staff believe in working together collaboratively, preferring cooperation over competition.	3.1%	5.2%	24.6%	37.2%	29.8%	3.9	1.01	26.2
In our organization, we believe we can influence and affect our work through ideas and involvement.	3.7%	4.7%	27.7%	42.4%	21.5%	3.7	0.97	26.0
The organization always encourages us to make service delivery decisions based on facts, not just perceptions or assumptions.	3.1%	22.5%	27.7%	30.9%	15.7%	3.3	1.09	32.6
Politics strongly shape how things are done in our county, affecting how well we perform.	3.7%	14.1%	30.4%	31.9%	19.9%	3.5	1.08	30.7
The agreement between leaders significantly impacts the efficiency of public service delivery in our county.	3.7%	8.9%	24.1%	36.1%	27.2%	3.7	1.07	28.5

Being open and accountable plays a big role in how well our county performs, especially considering the political situation.	5.8%	16.2%	31.4%	29.8%	16.8%	3.4	1.11	33.2
Average	3.7%	11.7%	28.6%	34.3%	21.7%	3.6	1.05	29.5

Key: 1-Strongly disagree; 2-Disagree; 3-Moderate; 4-Agree; 5-Strongly agree

Source: Survey data (2024).

Table 12 indicates various statements that contain elements of organizational culture. Notably, the study established that the management of the counties of Kisii and Kakamega valued and rewarded their staff's creativity and innovation as supported by a majority (33.0%) of the respondents who largely agreed to the statement, followed by those who were moderate (33.0%), a quarter (25.1%) who strongly agreed, 5.8% disagreed, and 3.1% strongly disagreed. Those who agreed and strongly agreed were more than half (58.1%), suggesting that Kisii and Kakamega country governments rewarded creativity and innovation. (mean=3.7; S.D.=1.01). The coefficient of variation of 27.2% indicates that data points had high relative variability from the mean.

Reflecting on the work of Osborne (2020), creativity and innovation in public sector management and devolved units are crucial for improving efficient service delivery by enabling the development of novel policies, programs, and governance structures tailored to local needs, promoting citizen engagement and trust. The result in this section aligns with the perspective of Mulongo et al. (2021), who stated that innovation in the public sector management drives resource optimization, which in turn increases the effective utilization of limited budgets while improving public sector performance. Thus, it is possible to argue that leaders in the counties provide incentives that encourage their employees to find new ways of solving old problems to optimize resource usage for maximized results.

The study found that the county governments of Kisii and Kakamega have clearly defined goals and responsibilities of each staff in line with the objectives and principles of devolution, as evidenced by most (30.9%) of the respondents who agreed, followed by 29.3% who were moderate, and 25.7% who strongly agreed. Conversely, 5.8% and 8.4% strongly disagreed and disagreed, respectively. A mean of 3.6 and CV of 31.1% indicate that data points were spread far from the central/midpoints. However, a combined response (56.6%) of those who agreed and strongly agreed affirms that the Kisii and Kakamega county governments had clearly defined goals and responsibilities of each staff in line with the objectives and principles of devolved governance.

It is important to note that having precisely outlined objectives and duties guarantees alignment with the goals of devolution. This empowers personnel, prevents redundancy, and cultivates a sense of ownership crucial for effectively implementing decentralization. The result in this section is in tandem with Karama (2021), who stated that concisely defined goals and responsibilities are crucial in devolved units because they ensure that everyone understands their role in achieving the objectives of decentralization. Based on the findings, it is possible to infer that having a clear job description offers a strong direction and purpose, minimizes duplication of efforts, and entrenches a culture of accountability and ownership. As a result, this is likely to lead to successful implementation and efficient delivery of services in the devolution units.

It was established that the values and beliefs of the Kisii and Kakamega county governments were moderately in tandem with the object and principles of implementation of devolution, as evidenced by many (30.4%) of the respondents. On the other hand, 28.3% and 23.0% agreed and strongly agreed, whereas 3.1% and 15.2% strongly disagreed and disagreed. A mean of standard deviation of 1.10 and coefficient of variation of 31.2% indicate that data points exhibit high relative variability from the mean of 3.5. However, a combined response of 52.3% of those who agreed and strongly agreed indicates that the respondents agreed that their respective county governments had adopted values and principles that resonated well with the devolution framework.

Aligning beliefs with devolution’s goals is crucial because it improves buy-in, reduces resistance, and ensures effective implementation. This is to say that when everyone believes in the purpose and principles (like local decision-making), they're more likely to contribute and make devolution a success. This result agrees with the views of Moyo and Motsi (2023), who observed that aligning organizational values to reflect the end goal ensures that all employees have a shared commitment and understanding of what needs to be achieved. Towards this, it is possible to argue that when employees in the county governments are on the same page regarding the goals and values of decentralization, it promotes unity of purpose and cooperation, which is thought to facilitate smoother implementation and ensure that efforts are directed towards common goals.

Analysis of data indicated that county government employees who indicated higher levels of customer service were likely to be recognized and rewarded, as supported by half (50.8%) of the respondents who agreed and strongly agreed, followed by 30.4% who were moderate, and 4.7% and 14.1% who strongly disagreed and disagreed (mean=3.4; S.D.=106). The coefficient of variation of 31.0% indicates relatively high variability in terms of the dispersion of data points from the central point.

It will be recalled that effective reward systems are crucial for motivating and retaining a strong public sector workforce through recognizing and celebrating accomplishments and boosting employee morale and engagement (see Moyo & Motsi, 2023). This translates to a more dedicated workforce that goes the extra mile to deliver quality public services. Evidence in this section resonates with Acheampong (2021), who stated that competitive rewards help attract top talent, ensuring the public sector has the skilled professionals it needs, which is crucial in the performance of the public sector entities. To this end, it is probable to argue that well-designed rewards can incentivize specific behaviours, such as innovation or exceeding performance goals.

The study found that Kisii and Kakamega county governments had existing procedures that solved customer service delivery problems to their satisfaction within the specified time, as supported by those who agreed and strongly agreed (57.6%). On the other hand, 26.2% were moderate, while 3.7% and 12.6% strongly disagreed and disagreed. A standard deviation of 1.06 and CV of 29.7% suggest high relative variability of data points from the mean of 3.6.

Reflecting on the statistics on the above item, it is important to note that timely resolutions minimize disruptions in service delivery and allow staff to handle more cases. It also demonstrates that the workforce of Kisii and Kakamega county governments are committed to serving the public, which is thought to strengthen their reputation and legitimacy. This is to say that satisfied citizens are more likely to engage with and participate in local governance, which is likely to breed a stronger civic society. This result is in tandem with Gemeda and Lee (2020), who stated that swift and effective problem resolution strengthens the public sector's connection with the people it serves, which improves the performance of the devolved units. In other words, positive reviews by the citizens increase confidence in the leaders, which is key in achieving organizational milestones, such as an increase in the number of service seekers.

In terms of meeting the needs of the customers, it was established that the county governments of Kisii and Kakamega largely gave priority to the needs of the customers as seen from more than half (58.6%) contrasted to those who were moderate (27.7%), disagreed (12.6%), and strongly disagreed (1.0%). A mean of 3.6 and standard deviation of 0.97 affirms the prioritization of service delivery by most of the respondents. In contrast, a CV of 26.8% indicates relatively high variability of the data points from the mean.

It is noteworthy to state that prioritizing and meeting the needs of citizens is fundamental for public sector organizations since it inculcates trust and legitimacy, which are essential for effective governance (see Kosgey et al., 2020). Thus, it is probable to elucidate that when citizens feel their needs are heard and addressed promptly, they are more likely to cooperate with government initiatives and comply with regulations. This translates into smoother service delivery and improved program outcomes. Satisfied citizens are more likely to participate in democratic processes, leading to a more engaged and vibrant civic society.

Two-thirds (67.0%) of the respondents agreed and strongly agreed that staff in their county governments believe in working together collaboratively, preferring cooperation over competition. On the contrary, nearly a quarter (24.6%) were moderate, with 3.1% and 5.2% strongly disagreeing that they work collectively for the good of their county governments. A standard deviation of 1.01 and coefficient of variation of 26.2% suggest that although respondents had reasonable agreement, data had a relatively moderate spread from the mean of 3.9.

From the above results, it is possible to argue that when staff work together, they are likely to bring various expertise, knowledge and experience, thus be able to complete tasks efficiently and effectively. This ensures that resources are optimized, which is crucial in maximizing results. This result augurs well with the views of Martono et al. (2020), who affirmed that teamwork in public service boosts performance by leveraging diverse expertise for better problem-solving and improving innovation in service delivery. On the other hand, this study believes that when employees work in isolation, information sharing is hampered, which increases the likelihood of effort replication and missed opportunities for improvement. As a result, there are longer wait times for citizens, inconsistent service quality across departments, and missed deadlines for project completion.

A resounding majority (63.9%) of the respondents agreed and strongly agreed that they believed in influencing and affecting their work through ideas and involvement, followed by 27.7% who indicated moderate. A smaller number (3.7% and 4.7%) strongly disagreed and disagreed on their capability of their involvement and ideas affecting work. A standard deviation of 0.97 and a coefficient of variation of 26.0% indicate that data points were moderately dispersed from the mean of 3.7.

From the above results, it is possible to infer that when employees are actively engaged, they bring a higher level of ownership and commitment to their tasks. This translates into increased accountability, decision-making and productivity. This assertion, as elucidated from the result, resonates with the view of Askari et al. (2020), who contended that employee involvement and/or participation in the planning and execution of initiatives promotes a deeper understanding of the challenges and opportunities, which is thought to lead to more effective solutions. Subsequently, there is a likelihood of registering better organizational performance as various perspectives of the employees are integrated into participatory decision-making.

The study sought to analyze respondents' perceptions of their service delivery decisions. Notably, closer to half (46.6%) of the respondents agreed and strongly agreed that their respective county governments encouraged them to make service delivery decisions based on facts, not just perceptions or assumptions. Conversely, 27.7% indicated moderate, whereas 3.1% and 22.5% strongly disagreed and disagreed, respectively. A standard deviation of 1.09 and coefficient of correlation of 32.6 suggest that there was very high variability of the data points from the mean of 3.3.

From the above results, it is possible to infer that the use of evidence in decision-making is a crucial step towards efficiency in the public sector as it ensures resources are optimized and priority areas are executed. This agrees with Osborne (2020), who observed that relying on evidence-based decision-making enables public sector employees to identify areas of greatest need and allocate resources accordingly, which easily leads to more efficient and equitable service delivery. Reflecting on the results, it is likewise probable to argue that the use of evidence is likely to inculcate a culture of transparency and accountability since decisions are grounded in empirical data rather than subjective opinions.

Turning attention to the influence of politics on the organizational culture and eventual performance, most respondents (51.8%) agreed and strongly agreed that politics strongly shaped how things were done in their counties and this affected performance. On the other hand, a significant percentage (30.4%) of the respondents were moderate on the influence of politics, while 3.7% and 14.1% strongly disagreed and disagreed respectively. The standard deviation of 1.08 and a coefficient of variation of 30.7 indicate a somewhat high variability/spread of data points from the mean of 3.5.

Based on the above results, this study argues that politics define how counties run day-to-day activities. For instance, political manifestos of leaders' political parties may influence the priority areas that the executives choose to implement. This argument is likewise supported by Khan and Krishnan (2021), who contended that political parties and leaders have agendas and issues that they are likely to prioritize in their base, influencing what policies get implemented and how resources are allocated in the devolved unit.

The majority (63.3%) of the respondents agreed and strongly agreed that the interpersonal relations between leaders significantly affected public service delivery efficiency in Kisii and Kakamega counties. Conversely, 24.1% indicated moderate, whereas 3.7% and 8.9% strongly disagreed and disagreed, respectively. A coefficient of variation of 28.5% and a standard deviation of 1.07 affirms that data were spread relatively far from the mean point of 3.7.

From the above results, this study infers that strong, collaborative relationships are likely to build a culture of trust and open communication, which is a key ingredient to effective decision-making since different perspectives are integrated into the selected decision. This assertion augurs well with the views of Eriksson et al. (2020), who observed that a collaborative approach increases value proposition in public sector organizations by reducing friction and delays, which in turn allows for a streamlined flow of information and resources throughout the organization. Conversely, this study makes an argument that strained relationships between leaders can create silos, hinder information sharing, and breed distrust.

Regarding accountability and how it relates to performance, most (46.6%) respondents agreed and strongly agreed that openness and accountability play a significant role in how well county governments perform, especially considering the political situation. A significant number (31.4%) were moderate, indicating that the political situation did not interfere with how functions were performed. On the other hand, 22.0% strongly disagreed and disagreed. A standard deviation of 1.11 and CV of 33.2% affirms that data points were spread relatively far from the mean point of 3.4.

Reflecting on the above findings, it will be recalled that accountability serves as a direct driver of performance in devolved units by establishing clear expectations and consequences for actions (Rivenbark et al., 2023). This is to say that when devolved units prioritize accountability, leaders and staff are held responsible for their decisions and actions, which is likely to inculcate a culture of transparency and integrity. This accountability ensures that resources are used efficiently, programs are implemented effectively, and services are delivered to the community in a timely and equitable manner (see Resnick, 2022). Towards this, it is possible to elucidate that accountability is likely to promote trust among stakeholders, which in turn improves the credibility of the devolved unit and encourages continuous improvement to meet the needs of the local population.

Overall, most (56.0%) of the respondents agreed and strongly agreed that the organizational culture of the county governments of Kisii and Kakamega influenced performance. This is further reinforced by a computed mean of 3.6, which indicates that most respondents agreed that organizational culture, as defined by belief systems and values, among others, are important predictors of the performance of the devolved units. The culture of the public sector organizations is a key enabler or encumbrance to service delivery. County governments that have a transparent culture and share information with stakeholders, such as citizens and civil society organizations, are said to be more effective. This assertion is likewise mirrored by Christensen et al. (2020), who stated that public sector culture, such as communication with service seekers, is essential in the actual delivery of public goods to the citizenry. Thus, it is possible to infer that organizational culture in the county governments creates a sense of identity and how employees perceive their organizations together with the leaders.

In conclusion, it can be elucidated that organizational culture is an antecedent to effective leadership. County governments with bureaucratic bottlenecks and retakes are twice as likely to have ineffective leaders. It will be recalled from the literature that leadership entails empathy and role-modelling for subordinates. Thus, county governments with effective leaders lead from the top and are ready to delegate duties to their subordinates and challenge the lower cadre staff to look at old problems in new ways. Through delegation of duty, subordinates can learn and eventually bring different perspectives into problem-solving and/or decision-making.

Human Capital

The second study objective was to examine the effect of Human Capital on the performance of the County Governments of Kisii and Kakamega. To fulfil this aim, respondents in the study were presented with statements detailing different facets of Human Capital and asked to assess them using a 5-point Likert scale. It will be recalled that Human Capital integrates the economic value proposition of employees, which includes skills, intelligence, training, and education, which have been accumulated as a result of years of investment. Data gathered in this section was analyzed using percentage, S.D., mean, and CV. The outcomes of the research are shown in Table 13.

Table 13: Human Capital

Item	1	2	3	4	5	M	S.D.	C.V.
In my organization, statements about the composition, management and satisfaction of human resources are clearly articulated and effectively applied.	5.2%	4.7%	15.7%	46.1%	28.3%	3.9	1.04	26.9
My organization's statements about the composition, management and satisfaction of the clients are clearly articulated and effectively applied.	1.6%	12.6%	24.6%	41.4%	19.9%	3.7	0.99	27.0
In my organization statements about the scope, function and application of the information technology system are clearly articulated and effectively applied.	2.6%	9.9%	27.2%	39.8%	20.4%	3.7	1.00	27.3
In my organization, the bonding social capital (relations within the work team) in the department is healthy and highly encouraged.	0.0%	5.8%	29.8%	45.5%	18.8%	3.8	0.82	21.7
In my organization, bridging social capital (relations with work teams) in the department is healthy and highly encouraged.	1.6%	7.9%	31.9%	40.8%	17.8%	3.7	0.92	25.0
In my organization, linking social capital (relations between staff/management at different levels of hierarchy) in the organization is healthy and highly encouraged.	0.5%	6.8%	27.2%	42.9%	22.5%	3.8	0.88	23.3
In my organization, there are clear devolved structures for the delivery of customer services.	3.7%	15.2%	29.8%	38.2%	13.1%	3.4	1.02	29.7
In my organization, there are clear processes for the delivery of customer services.	2.6%	12.0%	36.1%	36.1%	13.1%	3.5	0.95	27.7

In my organization, there is clear innovative infrastructure for the delivery of customer services.	3.1%	14.1%	35.1%	32.5%	15.2%	3.4	1.01	29.6
The lack of political-neutral incentives hinders the optimal performance of county government human resources.	3.7%	12.6%	24.6%	43.5%	15.7%	3.5	1.02	28.7
The impact of political interference in hiring and promotions is a crucial factor influencing the performance of county governments.	1.6%	10.5%	29.8%	39.3%	18.8%	3.6	0.96	26.4
The political management of HR practices shapes the performance of county governments.	4.2%	12.6%	32.5%	35.1%	15.7%	3.5	1.03	29.9
Average	2.5%	10.4%	28.7%	40.1%	18.3%	3.6	0.97	26.9

Key: 1-Strongly disagree; 2-Disagree; 3-Moderate; 4-Agree; 5-Strongly agree

Source: Survey data (2024).

Table 13 illustrates responses to various structured questionnaire items on the association between human capital and organizational performance. Notably, a resounding majority (74.4%) of the respondents agreed that their respective county governments' statements about the composition, management and satisfaction of human resources were clearly articulated and effectively applied. On the other hand, 15.7% indicated moderate, whereas 5.2% and 4.7% strongly disagreed and disagreed, respectively. A mean of 3.9 indicates that respondents agreed with various mentioned areas of human resources; However, a standard deviation of 1.04 and CV of 26.9 indicates that there was moderate variability of the data points from the mean value.

From the above findings, it is possible to infer that the mentioned statements attract and retain skilled employees by showcasing a commitment to diversity, effective management practices, and employee well-being. In other words, diversity in the workforce indicates that management is committed to get employees from various backgrounds, where this is also thought to increase cultural awareness. As a result of effective management, Mwangi (2021) stated that having employees from various backgrounds integrates different experiences and perspectives, which is crucial in problem-solving and is a key enabler of organizational performance.

The majority (61.3%) of the respondents agreed and strongly agreed that their respective county government's statements about the composition, management and satisfaction of the clients were clearly articulated and effectively applied, followed by 24.6% who indicated moderate. On the contrary, 1.6% and 12.6% strongly disagreed and disagreed, respectively. A mean of 3.7, standard deviation of 0.99, and coefficient of variation of 27.0% affirms that respondents agreed on what the organization needed from them in terms of satisfaction of the clients.

From the above findings, it can be elucidated that having clear and effectively articulated statements about the composition, management, and satisfaction of clients are crucial for guiding organizational strategies, ensuring alignment with customer needs, and fostering accountability within the organization. The finding in this section resonates with the views of Muslima and Ondatra (2022), who stated that clear frameworks on feedback mechanisms of assessing and improving the experiences of the public sector service seekers are key enablers of performance. To this end, the current study argues that the satisfaction of citizens who seek services from county governments goes a long way in ensuring rapport between the public sector employees and the citizens. This is thought to promote trust, transparency, and effective communication. Put differently, when citizens feel heard and respected by government officials, they are more likely to engage positively with public services, provide valuable feedback, and collaborate on community initiatives, which are understood to improve governance outcomes and citizen satisfaction.

Regarding the application of information technology, most (60.2%) of the respondents agreed and strongly agreed that their respective county government's statements about the scope, function and application of the information technology system were clearly articulated and effectively applied, while 27.2% were moderate. On the other hand, 9.9% disagreed and 2.6% strongly disagreed. A mean of 3.7, standard deviation of 1.00 and coefficient of variation of 27.3% indicates that most respondents agreed on the existence of a description of the use of information technology.

From the results, the place of information technology cannot be underestimated, given its crucial role in contemporary service provision. Thus, employees in the public sector ought to understand the usage of information technology systems. This perspective is in tandem with the views of Miranda and Kandiri (2024), who stated that the modern-day automation of government services requires a workforce that can effectively deploy and offer services through electronic devices. Towards this, it is possible to elucidate that information technology improves performance by automating functions/services, thus saving time and resources. It also improves transparency and accountability since electronic platforms are easily audited to understand who did what, when and how.

Regarding relations within the work team, many (64.3%) respondents agreed and strongly agreed that their respective county governments encouraged and had healthy social capital, followed by 29.8% who indicated moderate. Conversely, 5.8% disagreed. Given that there was no respondent who strongly disagreed, it can be deduced that there were healthy social relations within the work teams (mean=3.8; S.D.=0.82). The coefficient of variation of 21.7 indicates a relatively low spread of data points from the central tendency and, thus, acceptable variability.

From the above findings, social capital in the workplace creates a harmonious working environment as employees can exchange ideas to improve performance outcomes. This view agrees with Shaik et al. (2021), who stated that strong relationships within a work team are crucial for high performance, especially in public offices and devolved units, through trust and respect for each other. This improves communication as there is a smooth flow of information, which in turn improves collaboration and innovative problem-solving. Through teamwork as a result of collaboration, it is possible to infer that there is better decision-making and efficient service delivery, which leads to increased public satisfaction with the county government's performance.

Focusing on bridging work-social relations, most (58.6%) respondents either agreed and/or strongly agreed that their county governments had healthy and encouraged bridging of social capital, followed by a significant percentage (31.9%) of those who indicated moderate. On the other hand, a smaller proportion (1.6% and 7.9%) strongly disagreed and disagreed with the statement (mean=3.7; S.D.=0.92). The coefficient of variation of 25.0 indicates a relatively low spread of data points from the central tendency (mean) and, thus, acceptable variability.

From the above findings, it can be inferred that bridging and encouraging healthy social capital coopts those who feel left out of the group. This diversity brings a new perspective into the group, which is a key ingredient of innovation. From a public sector viewpoint, Gärtner and Hertel (2020) argue that bridging social capital leads to greater trust between different groups, improving teamwork on public projects and social issues. This can be particularly beneficial in public offices and devolved units, where effective service delivery often relies on cooperation across departments or with the public.

A significant majority (65.4%) of the respondents agreed and strongly agreed that in their county governments, linking social capital (relations between staff/management at different levels of hierarchy) in the organization was healthy and highly encouraged, whereas 27.2% indicated moderate. Conversely, a smaller response (0.5% and 6.8%) strongly disagreed and disagreed, respectively. (mean=3.8; S.D.=0.88). The coefficient of variation of 23.3 indicates a relatively low spread of data points from the central tendency (mean) and, thus, acceptable variability.

The above finding is unsurprising, given that social capital between the staff and management improves communication and creates a positive work environment. With an ideal work setting, it is possible to argue that employees will experience higher job satisfaction, increasing their productivity and retention rates. This result agrees with the views of Moyo and Motsi (2023), who stated that smooth working relations between top management teams and lower cadre employees boost organizational citizenship behaviour and commitment, which are key enablers of productivity in an organization.

In terms of devolved structures, the study established that the county governments of Kisii and Kakamega had clear devolved structures for the delivery of customer services, as supported by the majority (51.3%) of the respondents who agreed and strongly agreed with the statement. On the other hand, 29.8% were neutral, whereas 15.2% disagreed and 3.7% strongly disagreed (mean=3.4; S.D.=1.02). The coefficient of variation of 29.7 indicates a relatively low spread of data points from the central tendency (mean) and, thus, acceptable variability.

From the above finding, it can be deduced that clear devolution structures empower lower-level teams to make decisions and solve problems directly. This may translate into increased efficiency and responsiveness, as teams have the authority they need to handle issues without getting bogged down in bureaucracy. This assertion aligns with the views of Karama (2021), who stated that clear structures are crucial in delivering devolved services since they eliminate bottlenecks that can plague decision-making. In other words, elaborate structures allow teams to expedite service delivery as issues are not stuck waiting for approval.

Relating to customer care delivery processes, the majority (36.1%) of the respondents either agreed or were neutral on the existence of clear processes for the delivery of customer services, followed by 13.1% who strongly agreed, 12.0% disagreed, and 2.6% strongly disagreed (mean=3.5; S.D.=0.95). The coefficient of variation of 27.7 indicates a relatively low spread of data points from the central tendency (mean) and, thus, acceptable variability. This finding is not surprising as most counties lack well-elaborated processes geared at delivering services. The same sentiments were echoed by Karama (2021), who argued that service delivery in most county governments in Kenya had led to conflicting information, which snowballed to lengthy delays due to missed steps. Thus, it is possible to argue that unclear processes for the delivery of devolved services are likely to lead to unhappy customers and overwhelmed staff, which can negatively affect the reputation of the county government.

Shifting to innovative structures, most (35.1%) of the respondents indicated that there was moderately clear innovative infrastructure for the delivery of customer services. Conversely, 32.5% and 15.2% agreed and strongly agreed, whereas 3.1% and 14.1% strongly disagreed and disagreed, respectively (mean=3.4; S.D.=1.01). The coefficient of variation of 29.6 indicates a relatively low spread of data points from the central tendency (mean) and, thus, acceptable variability. Moderately clear innovative infrastructure means that county governments could suffer from bureaucratic red tape that stifles innovation and, thus, the inability to look at old problems in new ways (see Oguso, 2022). This negatively affects the extent to which county governments can solve their challenges, given that devolution is a relatively new administrative structure.

On the influence of political incentives, most (59.2%) of the respondents agreed and strongly agreed that the lack of political-neutral incentives hinders the optimal performance of county government human resources. On the other hand, 24.6% were moderate, 12.6% disagreed, and 3.7% strongly disagreed (mean=3.5; S.D.=1.02). The coefficient of variation of 28.7 indicates a relatively low spread of data points from the central tendency (mean) and, thus, acceptable variability.

The above finding is not intriguing given that most of the counties have been flagged down for nepotism, favouritism, and rent-seeking behaviour as the executive has populated their cronies in top decision-making positions, which they use to enrich themselves (see Kivoi et al., 2022). This is thought to disenfranchise other employees. As a consequence, the performance of the county government is negatively affected as deserving workforce are rarely hired. Even when they are employed, they are rarely assigned decision-making positions to influence policy.

Paying attention to political influence during the hiring of the workforce, many (58.1%) of the respondents agreed and strongly agreed that the impact of political interference in hiring and promotions was a crucial factor influencing the performance of county governments. Conversely, a significant proportion (29.8%) remained neutral, whereas a smaller group (1.6% and 10.5%) strongly disagreed and disagreed respectively (mean=3.6; S.D.=0.96). The coefficient of variation of 26.4% indicates a relatively low spread of data points from the central tendency (mean) and, thus, acceptable variability.

On political management of HR practices, half (50.8%) of the respondents agreed and strongly agreed that political management of HR practices shaped the performance of their county governments. Notably, a significant portion (32.5%) indicated moderate, 12.6% disagreed, and 4.2% strongly disagreed (mean=3.5; S.D.=1.03). The coefficient of variation of 29.9% indicates a relatively low spread of data points from the central tendency (mean) and, thus, acceptable variability.

The above finding is intuitive, given that most county government executives openly practice political patronage by rewarding loyal supporters with jobs and/or contracts or even favouring their political constituents (Opalo, 2020). The end result of political patronage is that unqualified appointees bloat bureaucracies, leading to inefficient services. Resources divert as contracts go to politically connected firms, not the best bidders. These uncontrolled ways of running counties create inefficiency, corruption, and distrust, which weakens county government performance.

Overall, the majority (58.4%) of the respondents agreed and strongly agreed that human capital influences the performance of the Kisii and Kakamega county governments. A significant proportion (28.7%) stated moderate influence, whereas small portions (12.9%) strongly disagreed and disagreed (mean=3.6; S.D.=0.97). The coefficient of variation of 26.9% indicates a relatively low spread of data points from the central tendency (mean) and, thus, acceptable variability.

Reflecting on the human capital theory, it is important to note that human capital is the bedrock of performance in any organization, but its influence is particularly amplified in public sector institutions. Unlike private businesses with more flexibility in resource allocation, devolved units often face limited budgets (see Oriku et al., 2020). As the private sector in Kenya transitions into new public management and plans underway to adopt performance contracts, devolved units in Kenya will need a workforce that has strong problem-solving abilities since they possess creative solutions. Thus, human capital is anticipated to form the fulcrum of public sector performance.

In conclusion, this section has elucidated the need for public sector employees to possess skills, education, and training. These skills and experiences are crucial in tackling modern-day challenges, such as change management and governance, which have for a long-time hampered service delivery in the public sector and counties in particular. It has been established that counties should have well-elaborated job descriptions, particularly those related to service delivery. Notably, the study found that information technology has been adopted as a key enabler of service delivery, suggesting that county government employees must and should possess appropriate skills.

The study further elucidated the need for inculcating social relations among employees and across all levels of administration, as this is an antecedent to service delivery in the public sector. In other words, harmonious teamwork integrates experiences, skills, and education. It ensures that the least time and resources (financial and human) are deployed to complete tasks, which eventually improves operational performance and overall performance of devolved units as measured through the number of completed projects and satisfaction of service seekers, among other performance indicators.

Organizational Control

The third study objective was to examine the effect of organizational control on the performance of the County Governments of Kisii and Kakamega. To fulfil this aim, respondents in the study were presented with statements detailing different facets of organizational control and asked to assess them using a 5-point Likert scale. It will be recalled that organizational control is the process by which top management team(s) ensure that employees' actions and behaviours contribute to the achievement of organizational goals. Data gathered in this section was analyzed using percentage, S.D., mean, and coefficient of variation (CV). The outcomes of the research are shown in Table 14.

Table 14: Organizational Control

Organizational control	1	2	3	4	5	M	S.D.	C.V.
My organization has well-documented standard operating procedures (SOP) for performing the delivery of all significant services.	12.6%	26.7%	24.6%	22.0%	14.1%	3.0	1.25	41.9
My organization has well-documented internal policies and procedures that are related to performing all significant administrative processes specific to service delivery.	6.8%	16.2%	42.4%	23.0%	11.5%	3.2	1.05	33.2
In my department, we are well-acquired with internal policies and procedures guiding the delivery of our services.	3.7%	13.1%	40.3%	32.5%	10.5%	3.3	0.96	28.8
In my organization, there is a clear segregation of duties with clear responsibilities for accountability.	3.7%	18.8%	35.1%	30.9%	11.5%	3.3	1.02	31.0
In my organization, there is clear performance contracting for guiding and evaluating staff output.	13.1%	23.0%	27.7%	25.1%	11.0%	3.0	1.21	40.5
The organization often evaluates management/staff performance based on the performance contracting agreement.	5.2%	25.7%	29.3%	29.8%	9.9%	3.1	1.07	34.2
In my organization, there are sufficient training opportunities provided to improve employee work-related competencies necessary for the delivery of services.	7.9%	13.6%	29.3%	35.1%	14.1%	3.3	1.12	33.6

In my organization, annual performance feedback is provided on time to allow us to adjust and take appropriate corrective actions.	4.7%	13.1%	28.3%	33.5%	20.4%	3.5	1.10	31.3
In my organization, there are clear, continuous quality programs.	0.5%	13.1%	26.2%	39.3%	20.9%	3.7	0.97	26.4
Political influence on budgetary control hampers financial management, which influences county performance.	3.7%	8.9%	21.5%	33.5%	32.5%	3.8	1.10	28.7
Political influences disrupt HR organizational control, affecting county government performance.	8.9%	20.4%	26.2%	26.7%	17.8%	3.2	1.22	37.7
Politics influence financial management, which in turn impacts county performance.	14.1%	27.7%	19.4%	22.0%	16.8%	3.0	1.32	44.1
Average	7.1%	18.4%	29.2%	29.5%	15.9%	3.3	1.11	34.3

Key: 1-Strongly disagree; 2-Disagree; 3-Moderate; 4-Agree; 5-Strongly agree

Source: Survey data (2024).

Table 14 presents data analysis on the association between organizational control and performance of Kisii and Kakamega county governments. From the data, it was established that county governments under review did not have well-documented standard operating procedures (SOPs) for performing the delivery of all significant services, as supported by most (39.3%) of the respondents who strongly disagreed and disagreed, followed by 24.6% who indicated neutral. On the other hand, 22.0% and 14.1% agreed and strongly agreed (mean=3.0; S.D.=1.25). The coefficient of variation of 41.9% indicates a relatively high spread of data points from the central tendency (mean) and, thus, undesirable variability. This means that there was a high degree of disagreement among respondents.

Standard operating procedures are basically a set of instructions that detail how specific tasks within a company or organization should be done (see Freeman et al., 2021). In other words, they are like a recipe or roadmap that guides employees on the exact steps to take to complete a task consistently and efficiently. From the results, it appears that SOPs in the Kisii and Kakamega county governments are somewhat not elaborate to enable the employees to execute their mandate in delivering services. As a consequence, it is possible to argue that service delivery in the two county governments may not be effective.

The above argument resonates with the views of Nani and Ali (2020), who stated that without clear instructions on how to tackle tasks, inconsistencies, errors, and inefficiency, become common since employees are bound to waste time figuring out the best way to do things, leading to delays and wasted resources. Notably, a lack of SOPs makes it difficult to pinpoint who's accountable for mistakes, hindering efforts to improve performance and address problems.

Regarding internal policies and procedures, the majority (42.4%) of the respondents stated that their county governments had moderately well-documented internal policies and procedures related to performing all significant administrative processes specific to service delivery. This was followed by 23.0% who agreed, 16.2% disagreed, 11.5% strongly agreed, and 6.8% strongly disagreed (mean=3.2; S.D.=1.05). A coefficient of variation of 33.2% indicates a relatively moderate spread of data points from the central tendency (mean) and, thus, acceptable variability.

From the above, it will be recalled that internal policies and procedures are guidelines and protocols established within an organization to ensure consistency, efficiency, compliance with regulations, and alignment with organizational goals (see Chen et al., 2020). From the results, this study infers that the moderately elaborated policies perhaps hinder the effective service delivery to the citizens, which is a key indicator of the performance of county governments in Kenya and beyond. This perspective aligns with the views of Rosenbloom et al. (2022), who argued that unclear internal policies and procedures can wreak havoc on an organization's performance by slowing down operations and hindering productivity. For instance, ambiguous organizational policies and procedures often obscure how customer complaints are handled and/or when and how to complete projects.

Focusing on internal policies and procedures guiding the delivery of our services, many (40.3%) of the respondents stated that they were moderately well-versed with internal policies and procedures guiding the delivery of services. This was followed by those who agreed (32.5%), disagreed (13.1%), strongly agreed (10.5%), and strongly disagreed (3.7%), with a mean of 3.3 and S.D. of 0.96. The coefficient of variation of 28.8% indicates a relatively low spread of data points from the central tendency (mean) and, thus, acceptable variability.

As already argued, internal policies provide a blueprint upon which front service employees use when interacting with customers. As it relates to public service management and devolved units in particular, internal policies are essential organizational control procedures that define what is correct or wrong to streamline the delivery of services (see Nani & Ali, 2020). Thus, it can be elucidated that organizational control policies relating to service delivery are relatively unclear to most of the staff. Consequently, this negatively impacts performance, as seen from the number of satisfied service seekers.

On the demarcation of duties and responsibilities, most (42.4%) respondents agreed and strongly agreed that there was a clear segregation of duties with clear responsibilities for accountability. However, a significant proportion (35.1%) indicated neutral, whereas smaller proportions disagreed (18.8%) and strongly disagreed (mean=3.3; S.D.=1.02). The coefficient of variation of 31.0% indicates a relatively low spread of data points from the central tendency (mean) and, thus, acceptable variability.

Reflecting on the above results, it is noteworthy that nuanced duties and responsibilities are crucial as they provide clarity, efficiency, accountability, risk management, and facilitate accurate performance evaluation within an organization. The result of clear roles and responsibilities is in tandem with Kosgey et al. (2021), who stated that the clear assigning of responsibilities is important in eliminating duplication of duties, which increases the effectiveness of completing tasks. As a result, it can be argued that this reduces the amount of time and resources, be it human and/or financial, thus leading to the attainment of higher-order outcomes more cost-effectively.

Shifting to clear performance contracting, the majority (36.1%) of the respondents agreed and strongly agreed and/or strongly disagreed and disagreed that there was clear performance contracting for guiding and evaluating staff output. Although equal proportions agreed and disagreed, a substantial portion (27.7%) were neutral on the existence of clear performance contracting for guiding and evaluating staff output (mean=3.0; S.D.=1.21). The coefficient of variation of 40.5% indicates a relatively high spread of data points from the central tendency (mean) and, thus, intolerable variability.

Performance contracting is a structured agreement between an organization and an individual or entity where specific objectives, targets, and outcomes are established, typically tied to measurable performance indicators (see Brunjes, 2020). The contract outlines the responsibilities, expectations, and rewards or consequences of achieving or failing to meet those targets. From the results, there are extreme variances in terms of the views of the respondents, signifying that performance contracting in the county governments of Kisii and Kakamega was somewhat opaque. The net result is decreased staff performance due to confusion, unclear expectations, and reduced accountability. Towards this, the current study argues that without clear objectives, targets, and responsibilities outlined in contracts, employees may struggle to prioritize tasks, allocate resources effectively, and measure their progress toward organizational goals.

On staff evaluation, many (39.7%) of the respondents agreed and strongly agreed that their county government often evaluated management/staff performance based on the performance contracting agreement, followed by those who were moderate (29.3%), disagreed (25.7%), and strongly disagreed (5.2%). A mean of 3.1, S.D. of 1.07 and coefficient of variation of 34.2% indicate a relatively low spread of data points from the central tendency (mean) and, thus, acceptable variability.

Staff evaluation (performance review), is a formal assessment of an employee's work over a set time and focuses on key areas, such as achievements against goals, strengths and weaknesses, constructive feedback for development and setting new goals for the future (see Leaver et al., 2021). This process is vital for improving employee performance by pinpointing areas for growth and offering guidance. From the results, it is evident that the county governments of Kisii and Kakamega had elaborate performance reviews that were aligned with performance contracting. Towards this, it can be argued that performance incentives aligned with the objectives and goals the devolved units wanted to achieve. This finding is congruent with Alsuwaidi et al. (2021), who stated that tying staff performance reviews to performance contracting ensures that individual and team efforts are directly aligned with the organization's overarching goals and objectives as outlined in the performance contract.

On training opportunities, nearly half (49.2%) of the respondents agreed and strongly agreed that sufficient training opportunities were provided to improve employee work-related competencies necessary for the delivery of services. Likewise, a notable proportion (29.3%) indicated neutral, whereas 7.9% and 13.6% strongly disagreed and disagreed, respectively (mean=3.3; S.D.=1.12). The coefficient of variation of 33.6% indicates a relatively moderate spread of data points from the central tendency (mean) and, thus, acceptable variability.

It will be recalled that training is an essential approach that equips employees with the skills to perform their work (on-the-job training) and the ability to perform duties outside their duties (off-the-job training). Based on the results, it can be deduced that county governments had invested in training programs, which perhaps equipped county employees with new skills and knowledge. With new skills, this study argues that county government employees will likely tackle tasks more efficiently, improve decision-making, and implement best practices. This translates to better service delivery, stronger policy implementation, and, ultimately, improved outcomes for citizens. This assertion agrees with Lapuente and Van de Walle's (2020) statement that training is crucial in enabling continuous learning and innovation within devolved units, keeping them adaptable and responsive to evolving needs.

Focusing on annual performance feedback, more than half (53.9%) of the respondents agreed and strongly agreed that annual performance feedback was provided on time to allow for adjustment and appropriate corrective actions. Equally, a noteworthy proportion (28.3%) indicated moderate, whereas 4.7% and 13.1% strongly disagreed and disagreed, respectively (mean=3.5; S.D.=1.10). The coefficient of variation of 31.3% indicates a relatively moderate spread of data points from the central tendency (mean) and, thus, acceptable variability.

On quality programs, a resounding majority (60.2%) of the respondents agreed and strongly agreed that there were clear, continuous, quality programs. Similarly, a notable proportion (26.2%) indicated neutral, whereas 0.5% and 13.1% strongly disagreed and disagreed, respectively (mean=3.7; S.D.=0.97). The coefficient of variation of 26.4% indicates a relatively moderate spread of data points from the central tendency (mean) and, thus, acceptable variability. The place of quality, continuous programs is essential in ensuring that best practice is implemented and adhered to. This line of thought resonates with the views of Li and Shang (2020), who contended that clear, continuous quality improvement programs in counties improve performance by enabling data-driven decision-making and stakeholder engagement and promoting a culture of continuous learning and adaptation, which increases the likelihood of more efficient service delivery and better outcomes for citizens.

Of political influence on budgetary control, an overwhelming majority (66.0%) of the respondents agreed and strongly agreed that political influence on budgetary control hampered financial management, which influenced county performance. A notable proportion (21.5%) indicated moderate, whereas 3.7% and 8.9% strongly disagreed and disagreed, respectively (mean=3.8; S.D.=1.10). The coefficient of variation of 28.7% indicates a relatively moderate spread of data points from the central tendency (mean) and, thus, acceptable variability. On the influence of politics on financial management, most (41.8%) of the respondents disagreed and strongly disagreed with the statement, whereas a significant proportion (19.4%) indicated moderate, whereas 22.0% and 16.8% agreed and strongly agreed, respectively (mean=3.0; S.D.=1.32). A coefficient of variation of 44.1% indicates a relatively high spread of data points from the central tendency (mean).

Politics are known to influence resource allocation; thus, reflecting on the results, it is possible to elucidate that county executives may allocate resources to fewer deserving areas, thus leading to wastage and possible pillage (see Gootjes et al., 2021). In Kenya, devolved units are, without a doubt, quasi-autonomous sub-national governments that align with political agendas, party interests, and power dynamics, which are thought to influence budget negotiations and eventual allocation. Consequently, this affects budgetary allocations that may not always align with optimal resource distribution for service delivery. This can result in inefficiencies, mismanagement of funds, and diversion of resources for political gain rather than addressing genuine needs, which in the long run negatively affects performance and service quality in devolved units.

Relating to political influences on HR organizational control, most (44.5%) of the respondents agreed and strongly agreed that political influence disrupted HR organizational control, which in turn affected county government performance. A significant proportion (26.2%) indicated moderate, whereas 8.9% and 20.4% strongly disagreed and disagreed, respectively (mean=3.2; S.D.=1.22). The coefficient of variation of 37.7% indicates a relatively moderate spread of data points from the central tendency (mean) and, thus, acceptable variability. Based on the results, it is possible to elucidate that political interests sometimes define who is hired for which position. In most counties, the recruitment of human resources is often influenced by the political class and lobbies for county jobs. This means that the right personnel are left out. As argued under the second objective, human capital in the county governments lacks adequate skills because of the politics. Towards this, it can be argued that there are insufficient organizational control policies and procedures in the Kisii and Kakamega county governments to control who is hired into the county workforce.

Most (45.4%) of the respondents agreed and strongly agreed that organizational control influences the performance of the county governments. A notable proportion (29.2%) indicated moderate, whereas 7.1% and 18.4% strongly disagreed and disagreed, respectively (mean=3.3; S.D.=1.11). The coefficient of variation of 34.3% indicates a relatively moderate spread of data points from the central tendency (mean) and, thus, acceptable variability. Reflecting on the results, it is important to note that organizational control mechanisms, such as budgetary allocations, performance indicators, and regular audits, help ensure that county governments use resources efficiently, deliver services effectively, and remain accountable to their constituents. This finding was also supported by Norlander et al. (2023), who stated that organizational control that have clear guidelines and oversight mechanisms have the potential to prevent misuse of resources, corruption, and other forms of malpractice, such as political patronage, which in turn safeguards the public interest and improves performance.

In conclusion, it can be deduced that the organizational control mechanisms within the county governments of Kisii and Kakamega present implications for operational effectiveness and performance. The absence of well-documented SOPs for service delivery suggests a need for clearer guidelines to enhance efficiency and accountability. Challenges related to political influence on budgetary and HR management underline the essentials of mitigating external pressures to ensure the autonomy and effectiveness of internal control systems. Strengthening control mechanisms and clarifying responsibilities will likely optimize performance and service delivery in the county governments.

Government Policies

The fourth study objective was to examine the moderating effect of government policies on the relationship between organizational culture, Human Capital, and organizational control on the performance of the County Government of Kisii and Kakamega. It will be remembered that government policies are essentially the principles and guidelines that define how a government operates and achieves its goals. To fulfil this aim, respondents in the study were presented with statements detailing different facets of government policies and asked to assess them using a 5-point Likert scale. Data gathered in this section was analyzed using percentage, S.D., mean, and CV. The outcomes of the research are presented in Table 15.

Table 15: Government Policies

Government Policies	1	2	3	4	5	M	S.D.	C.V.
Our collaboration with the national government proves to be efficient.	4.7%	11.5%	25.1%	38.7%	19.9%	3.6	1.08	30.1
County-level policies mirror the desires of the population.	3.1%	5.2%	22.0%	45.0%	24.6%	3.8	0.97	25.2
Regular public participation sessions are conducted.	6.8%	32.5%	23.0%	27.2%	10.5%	3.0	1.14	37.7
The public actively engages in our ongoing projects.	8.4%	25.1%	26.2%	29.3%	11.0%	3.1	1.15	37.1
The county possesses a well-defined service charter.	7.3%	17.3%	27.2%	33.0%	15.2%	3.3	1.15	34.6
Timely responses are provided to the needs of service seekers.	6.3%	14.7%	29.3%	37.7%	12.0%	3.3	1.07	32.0

Effective coordination exists among departments within our county.	4.7%	11.0%	23.6%	45.5%	15.2%	3.6	1.03	28.9
An open-door policy is in place for information access.	3.1%	10.5%	13.6%	41.9%	30.9%	3.9	1.07	27.5
We consistently gather feedback regarding the public's perspectives on the county government.	5.2%	9.4%	15.7%	38.7%	30.9%	3.8	1.13	29.8
The alignment between county government strategies and government policies significantly impacts performance outcomes.	3.7%	18.3%	24.1%	33.5%	20.4%	3.5	1.12	32.1
Government policies play a crucial role in determining the efficiency and effectiveness of county government performance.	4.7%	12.6%	13.1%	36.6%	33.0%	3.8	1.16	30.6
The formulation and implementation of public policies, such as fiscal and economic policies, have a direct impact on the performance of county governments.	1.6%	4.2%	12.6%	34.0%	47.6%	4.2	0.93	22.1
Average	5.0%	14.4%	21.3%	36.8%	22.6%	3.6	1.08	30.6

Key: 1-Strongly disagree; 2-Disagree; 3-Moderate; 4-Agree; 5-Strongly agree

Source: Survey data (2024).

Table 15 presents an analysis of data on the moderating influence of government policies on the performance of the Kisii and Kakamega county governments. Notably, more than half (58.6%) of the respondents agreed and strongly agreed that the collaboration with the national government was efficient. A significant proportion (25.1%) indicated moderate, whereas 4.7% and 11.5% strongly disagreed and disagreed, respectively (mean=3.6; S.D.=1.08). The coefficient of variation of 30.1%

indicates a relatively moderate spread of data points from the central tendency (mean) and, thus, acceptable variability.

It will be recalled that collaboration allows counties to leverage the national government's wider resource pool for projects that benefit their communities. Thus, when county governments work harmoniously with the national government, they can receive their fair allocation of resources to offer services to the people and implement projects. This result concurs with the work of Kosgey et al. (2021) who stated that efficient collaboration of county governments and the national governments enables the former to access human and financial resources that are critical to the performance of the county governments.

Focusing on county-level policies, a notable majority (69.6%) of the respondents agreed and strongly agreed that county-level policies mirrored the desires of the population. A substantial proportion (22.0%) indicated moderate, whereas 3.1% and 5.2% strongly disagreed and disagreed, respectively (mean=3.8; S.D.=0.97). The coefficient of variation of 25.2% indicates a relatively low spread of data points from the central tendency (mean) and, thus, acceptable variability. From the results, it is possible to argue that aligning policies with the needs and aspirations of the people increases the buy-in and ownership of the projects at the grassroots level. As a result, there is improved trust between citizens and their government, which in turn is thought to enhance civic engagement and contribute to the development and well-being of the community. This finding resonates with the views of Musili et al. (2022), who observed that county-level policies are essential since they reflect the needs of the local population that the national government may not be aware of. Thus, it can be deduced that sub-national policies are crucial in the prioritization of local needs and the making of budgets that mirror the same demands.

Shifting to public participation, most (39.3%) of the respondents disagreed and strongly disagreed that regular public participation sessions were conducted, whereas 37.7% agreed and strongly agreed to the existence of routine sessions. On the other hand, a notable portion (23.0%) indicated moderate (mean=3.0; S.D.=1.14). The coefficient of variation of 37.7% indicates a relatively moderate spread of data points from the central tendency (mean) and, thus, acceptable variability. The Constitution of Kenya 2010 places significant emphasis on public participation, which refers to the active involvement of citizens in decision-making processes that affect their lives (see Article 10 of the Kenyan constitution).

Reflecting on the above finding, it can be elucidated that ignoring the principles of public participation negates the input of the citizens, which increases the risk of prioritizing projects that do not address the community's most pressing needs. This has the potential to disconnect services offered and what residents actually require. This perspective agrees with the views of Chacha (2024), who observed that overlooking public participation undermines the performance of county governments by hindering their ability to address local needs effectively and promote inclusive and sustainable development.

Regarding the participation of the citizens in the ongoing projects, many (40.3%) of the respondents agreed and strongly agreed that the public actively engaged in ongoing projects. On the other hand, a notable portion (26.2%) indicated moderate, whereas 8.4% and 25.1% strongly disagreed and disagreed, respectively (mean=3.1; S.D.=1.15). A coefficient of variation of 37.1% indicates a relatively moderate spread of data points from the central tendency (mean) and, thus, acceptable variability. Although this result indicates that most of the respondents agreed that there was participation by the masses in the ongoing projects, it can be deduced that a notable number (33.5%) disagreed, signifying that the participation was not resounding. Just as public participation, the involvement of the local population in the current projects is thought to increase ownership, which is a key approach to realising the long-term impacts of interventions. This assertion is likewise reflected by Kosgey et al. (2021), who stated that participation of the local communities in interventions that touch on their lives improves outcomes, as seen from the number of citizens ready to use the service.

On the service charter, it was established that the Kisii and Kakamega county governments possessed a well-defined service charter, as evidenced by nearly half (48.2%) of the respondents agreeing and strongly agreeing. In contrast, a notable portion (27.2%) indicated moderate, whereas 7.3% and 17.3% strongly disagreed and disagreed, respectively (mean=3.3; S.D.=1.15). The coefficient of variation of 34.6% indicates a relatively moderate spread of data points from the central tendency (mean) and, thus, acceptable variability. A service charter is a formal document that outlines the standards, commitments, and expectations of service delivery provided by an organization to its customers or stakeholders (see Mmene, 2021). It entails information such as the services offered, quality standards, service delivery timelines, channels for accessing services, and mechanisms for addressing complaints or feedback.

From the results, it can be argued that Kisii and Kakamega county governments have service charters with clear standards and commitments for service delivery, which outline expectations and mechanisms for feedback. As a result of the existence of a service charter, it is possible to infer that resources are allocated and utilized in more transparent and accountable ways, which is thought to improve citizen satisfaction, which is a key indicator of county government performance.

On the timely response to the needs of the service seekers, half (49.7%) of the respondents agreed and strongly agreed that timely responses were provided to the needs of service seekers. Conversely, a significant proportion (29.3%) indicated moderate, whereas 6.3% and 14.7% strongly disagreed and disagreed, respectively (mean=3.3; S.D.=1.07). The coefficient of variation of 32.0% indicates a relatively moderate spread of data points from the central tendency (mean) and, thus, acceptable variability. Judicious response to the needs of service seekers is crucial as it enhances customer satisfaction and builds trust, which is an important approach in building a rapport between county government employees and the citizens. As a result of this rapport, it is possible to infer that there is efficiency in the delivery of services, thus less consumption of resources and time. This viewpoint is likewise mirrored by Ngoyoni (2021), who stated that the timely provision of services to the citizens builds a positive perception of the service seekers and improves customer experience.

With regards to the county departmental coordination, a resounding majority (60.7%) agreed and strongly agreed that effective coordination existed among departments in the county governments. On the contrary, a noteworthy percentage (23.6%) indicated moderate, whereas 4.7% and 11.0% strongly disagreed and disagreed, respectively (mean=3.6; S.D.=1.03). The coefficient of variation of 28.9% indicates a relatively moderate spread of data points from the central tendency (mean) and, thus, acceptable variability.

Notably, coordination is a key enabler of organizational efficiency since duties and responsibilities are allocated in synchronized ways to avoid duplication. Importantly, coordination between departments integrates the staff's experiences, skills, knowledge, and competencies to expedite the achievement of desired goals. This argument is also mirrored by Daud et al. (2021), who stated that coordination saves time and resources since expertise is merged for effective decision-making as one entity lacks all the knowledge and/or the technical know-how on all the governance matters. Towards this, it is possible to argue that coordination integrates competences across various disciplines, thus creating a multidisciplinary team with more experts than a single entity.

Focusing on the open-door policy, it was established that the county governments of Kisii and Kakamega had an open-door policy to support access to information, as supported by more than two-thirds (72.8%) of the respondents who agreed and strongly agreed. Quite the reverse, a smaller fraction (13.6%%) indicated moderate, whereas 3.1% and 10.5% strongly disagreed and disagreed, respectively (mean=3.9; S.D.=1.07). The coefficient of variation of 27.5% indicates a relatively low spread of data points from the central tendency (mean) and, thus, acceptable variability. An open-door policy is the commitment by an organization or government agency to make information readily available to the public. This means citizens have an accessible way to request and receive information about the organization's operations, policies, and decision-making processes.

From the above results, it is possible to elucidate that the county governments of Kisii and Kakamega readily make available information needed by the citizens, which is thought to increase transparency and accountability. This perspective resonates with Daud et al. (2021) and Thiong'o and Minja (2023), who stated that the provision of information, whenever needed, reduces misinformation and improves accountability and public trust, which are key predictors of performance.

Regarding the feedback mechanism, more than two-thirds (69.6%) of the respondents agreed and strongly agreed that their county governments consistently gathered feedback regarding the public's perspectives on the county government. In contrast, a smaller portion (15.7%) indicated moderate, whereas 5.2% and 9.4% strongly disagreed and disagreed, respectively (mean=3.8; S.D.=1.13). The coefficient of variation of 29.8% indicates a relatively low spread of data points from the central tendency (mean) and, thus, acceptable variability. It is important to note that feedback mechanisms in public sector management are channels that allow citizens and other stakeholders to provide input on the performance of government agencies and devolved units (see Kivoi et al., 2022; Opalo, 2020).

Based on the above results, it is possible to infer that the Kisii and Kakamega county governments have feedback mechanisms, perhaps enabling them to receive complaints and compliments. This is said to improve adaptive management, where the feedback is used to improve the delivery of services to the citizenry. This assertion is in tandem with Maina and Mberia (2023), who stated that feedback mechanisms are crucial in enabling the participation of citizens in decision-making, thus ensuring that policies and priorities are citizen-centred and reflect the needs and desires of the people at the grassroots level.

Shifting to strategy alignment on the two levels of government, half (53.9%) of the respondents agreed and strongly agreed that the alignment between county government strategies and government policies significantly influenced performance outcomes. On the contrary, a noteworthy percentage (24.1%) indicated moderate, whereas 3.7% and 18.3% strongly disagreed and disagreed, respectively (mean=3.5; S.D.=1.12). The coefficient of variation of 32.1% indicates a relatively moderate spread of data points from the central tendency (mean) and, thus, acceptable variability.

Configuration of county government strategies and national government policies is essential for effective governance, coordinated development, and national cohesion since it ensures coherence and consistency in development priorities, resource allocation, and implementation approaches across different levels of government. Based on the results, it is possible to deduce that the county governments of Kisii and Kakamega have existing synergies with the national government, which has perhaps ensured that functions of the national government are not usurped by the sub-national governments and vice versa. As a result, this has reduced the duplication of resources and bureaucratic red tape, potentially influencing service delivery. This argument resonates with the views of Daud et al. (2022), and Kosgey et al. (2021), who contended that strategy alignment between the national government and the county governments creates a seamless flow of services to the people as both levels of government know and understand their roles and responsibilities.

It was established by more than two-thirds (69.6%) of the respondents who agreed and strongly agreed that government policies play a crucial role in determining the efficiency and effectiveness of county government performance. Conversely, a smaller proportion (13.1%) indicated moderate, whereas 4.7% and 12.6% strongly disagreed and disagreed, respectively (mean=3.8; S.D.=1.16). The coefficient of variation of 30.6% indicates a relatively moderate spread of data points from the central tendency (mean) and, thus, acceptable variability.

As already argued in the previous section on organizational control, government policies provide a blueprint upon which sub-national governments use to offer services to the people, suggesting that county governments do not operate in a vacuum. Rather, they are bound by the various articles of the Kenyan constitution and legislation, such as the County Governments Act. In other words, adherence to the devolution framework ensures that county governments operate under constrained power. Thus, they have to prepare reports to the Controller of Budget and Auditor General. As a result, this improves the efficiency and effectiveness, which are key attributes of performance by county governments. This argument is in tandem with the views of Thiong'o and Minja (2023), who stated that government policies provide extra insulation on how county governments are run, which increases adherence to the devolution framework.

On policy formulation and implementation, a resounding majority (81.6%) of the respondents agreed and strongly agreed that formulation and implementation of public policies, such as fiscal and economic policies, directly impact the performance of county governments. A smaller proportion (12.6%) indicated moderate, whereas 1.6% and 4.2% strongly disagreed and disagreed, respectively (mean=4.2; S.D.=0.93). The coefficient of variation of 22.1% indicates a relatively low spread of data points from the central tendency (mean) and, thus, acceptable variability.

National government policies provide a framework upon which sub-national governments follow in enactment of their policies. For instance, 30 per cent of the county budget should be devoted to development expenditures, and the first charge should go towards pending bills. Although counties have overlooked these guidelines, it is noteworthy to state that all the county governments operate under the shadows of autonomy. In contrast, it is a constitutional prerogative for them to align with fiscal requirements.

Most (59.4%) respondents agreed and strongly agreed that government policies moderate county governments' performance. On the contrary, a noteworthy percentage (21.3%) indicated moderate, whereas 5.0% and 14.4% strongly disagreed and disagreed, respectively (mean=3.6; S.D.=1.08). The coefficient of variation of 30.6% indicates a relatively moderate spread of data points from the central tendency (mean) and, thus, acceptable variability. It will be recalled that national government policies dictate resource allocation, determining how much funding and personnel counties receive from the national government (see Daudi et al., 2022). Adequate resources are essential for counties to deliver services, such as healthcare and infrastructure development.

Thus, it can be elucidated that clear national policies set the specific mandates and goals for counties. This ensures counties understand their roles and responsibilities, avoiding duplication of efforts and ensuring alignment with national priorities. From the results, it can be argued that the county governments of Kisii and Kakamega have a relatively clear understanding of the national government policies, such as the County Governments Act 2012, which outlines devolved functions and those that the national government should carry out.

In conclusion, it can be elucidated that government policies play an essential role in how county governments operate. It can be established that policies on information access and budgetary allocation should reflect the needs of the people. Whereas counties have overlooked public participation, it is an indispensable process that ensures the needs of the local population are reflected in policymaking. Likewise, access to information is a constitutional right that has been somewhat adhered to by the county governments. It was established that aligning the strategies and policies between the county and national governments is crucial in eliminating duplication of roles, and each level of government plays its rightful role.

Performance of County Governments

The study's dependent variable focused on the performance of the County Governments of Kisii and Kakamega. To fulfil this aim, respondents in the study were presented with statements detailing different facets of performance and asked to assess them using a 5-point Likert scale. Data gathered in this section was analyzed using percentage, S.D., mean, and CV. The outcomes of the research are condensed in Table 16.

Table 16: Performance of Counties

Performance	1	2	3	4	5	M	S.D.	C.V.
My department has been allocated adequate resources towards the delivery of services.	4.2%	8.9%	18.3%	40.8%	27.7%	3.8	1.08	28.4
In my department, we've always utilized the provided resources effectively in the delivery of services.	2.6%	13.6%	24.1%	38.2%	21.5%	3.6	1.05	28.9
My organization has enhanced its resource acquisition ability through diverse channels.	3.7%	12.0%	38.7%	34.6%	11.0%	3.4	0.96	28.4
My organization has fully complied with fiscal regulations governing the implementation of devolution.	3.7%	4.7%	28.3%	44.0%	19.4%	3.7	0.96	25.8
My organization has developed an internal mechanism for enhancing compliance with regulations and fiscal requirements.	0.5%	7.9%	29.8%	41.9%	19.9%	3.7	0.89	23.8
My department has developed an internal mechanism for enhancing compliance with regulations and fiscal requirements.	3.1%	7.9%	31.4%	35.1%	22.5%	3.7	1.01	27.7

In my department, we have been regularly tracking customer satisfaction concerning the services we offer.	4.2%	8.9%	28.3%	33.5%	25.1%	3.7	1.08	29.4
My organization regularly tracks customer satisfaction concerning public services delivered.	2.1%	13.1%	23.6%	38.7%	22.5%	3.7	1.03	28.2
Overall customer satisfaction has been on the rise for services delivered by the organization.	4.7%	7.3%	23.0%	45.5%	19.4%	3.7	1.02	27.8
Our county's unique way of working and shared values significantly enhance the delivery of essential services to citizens.	5.8%	11.5%	19.9%	38.7%	24.1%	3.6	1.14	31.3
Investing in the skills and development of our workforce has a direct positive impact on the achievement of intended goals.	4.2%	13.1%	24.6%	35.1%	23.0%	3.6	1.10	30.7
Our effective financial control measures directly contribute to transparency and accountability.	3.7%	12.0%	23.6%	38.7%	22.0%	3.6	1.07	29.4
Average	3.5%	10.1%	26.1%	38.7%	21.5%	3.6	1.03	28.3

Key: 1-Strongly disagree; 2-Disagree; 3-Moderate; 4-Agree; 5-Strongly agree

Source: Survey data (2024).

Table 16 details various statements on the performance of the Kisii and Kakamega county governments in Kenya. Notably, more than two-thirds (68.5%) of the respondents agreed and strongly agreed that their department was allocated adequate resources to deliver services. On the other hand, a relatively smaller proportion (18.3%) indicated moderate, whereas 4.2% and 8.9% strongly disagreed and disagreed, respectively (mean=3.8; S.D.=1.08). The coefficient of variation of 28.4%

indicates a relatively moderate spread of data points from the central tendency (mean) and, thus, acceptable variability.

Based on the results, it is possible to infer that the county governments of Kisii and Kakamega are allocating sufficient resources that enable them to accomplish their goals, such as the timely completion of programs and projects. As a result, it can be deduced that they can attain terms of reference in their interventions. For instance, allocating resources, such as time and budgets, is the cornerstone of achieving the scope of projects. This finding resonates with Jain et al. (2024), who observed that completing public projects within the defined scope is crucial to ensure efficient resource utilization, adherence to budget constraints, and timely delivery of promised outcomes. This means straying from the project scope can lead to cost overruns, delays, and compromised quality. Towards this, it is plausible to argue that allocating sufficient resources improves the quality of county projects, thus lowering public satisfaction, which is a key performance indicator.

On resource utilization, it was established that the county governments of Kisii and Kakamega had always utilized the provided resources effectively in delivering services, as supported by more than half (59.7%) of the respondents who agreed and strongly agreed. In contrast, a significant proportion (24.1%) indicated moderate, whereas 2.6% and 13.6% strongly disagreed and disagreed, respectively (mean=3.6; S.D.=1.05). The coefficient of variation of 28.9% indicates a relatively moderate spread of data points from the central tendency (mean) and, thus, acceptable variability.

The cost-effectiveness of resource allocation is one of the fundamental indicators of performance, as public goods should be offered to improve people's living standards. Thus, effective utilization of resources in the delivery of services ensures that there is compliance with the established public code of conduct. As a result, it is possible to infer that proper utilization of resources is likely to lead to transparency and accountability. This result agrees with the views of Asha and Makalela (2020), who stated that cost-effectiveness in the public sector improves the reputation of public officers and, by extension, the willingness of the public to seek services.

Focusing on resource acquisition, most (45.6%) respondents agreed and strongly agreed that their county governments had enhanced their resource acquisition ability through diverse channels. Conversely, a notable fraction (38.7%) indicated moderate, whereas 3.76% and 12.0% strongly disagreed and disagreed, respectively (mean=3.4; S.D.=0.96). The coefficient of variation of 28.4% indicates a relatively moderate spread of data points from the central tendency (mean) and, thus, acceptable variability. Although many of the respondents agreed, the mean of 3.4 signifies that there was moderate resource acquisition from different channels.

From the results, this study argues that most of the counties rely on the national government for funds, suggesting that sub-national governments are yet to formulate mechanisms that could allow them to generate resources. This argument resonates with the perspective of Laban and Muthinja (2023), who stated that Kenya's county governments struggle to generate their own resources due to limited tax bases, outdated property valuation systems, and a lack of administrative capacity to collect fees efficiently. Thus, it can be inferred that heavy reliance on national funds restricts the ability of the county governments to address local needs and deliver services.

On fiscal regulations, it was established that the counties of Kisii and Kakamega had fully complied with fiscal regulations governing the implementation of devolution, as supported by a resounding majority (63.4%) of the respondents who agreed and strongly agreed. On the contrary, a notable portion (28.3%) indicated moderate, whereas 3.76% and 4.7% strongly disagreed and disagreed, respectively (mean=3.7; S.D.=0.96). The coefficient of variation of 25.8% indicates a relatively moderate spread of data points from the central tendency (mean) and, thus, acceptable variability.

Fiscal regulations refer to government policies and rules that govern the management of public finances, including revenue generation, spending, borrowing, and debt management (see Opalo, 2020). Thus, from the findings, it can be argued that spending and revenue generation in the Kisii and Kakamega county governments were within acceptable parameters. With proper fiscal planning, it can be deduced that there is improved fiscal discipline, stability, and sustainability in the economy. This result is in tandem with Oraro-Lawrence and Wyss (2020), who observed that adherence to fiscal policies ensures that governments spend taxes effectively to avoid wasteful practices. On the other hand, Muthomi and Thurmaier (2021) contended that lack of adherence to the fiscal provisions jeopardizes accountability and transparency and, in some instances, encourages wasteful borrowing and spending that is likely to burden future generations.

On internal compliance mechanisms, most (61.8%) of the respondents agreed and strongly agreed that their county governments had developed an internal mechanism for enhancing compliance with regulations and fiscal requirements. In contrast, a noteworthy percentage (29.8%) indicated moderate, whereas 0.5% and 7.9% strongly disagreed and disagreed, respectively (mean=3.7; S.D.=0.89). The coefficient of variation of 23.8% indicates a relatively moderate spread of data points from the central tendency (mean) and, thus, acceptable variability.

As already argued, fiscal compliance is an essential antecedent to prudent borrowing and spending of public resources. From the results, it is not surprising that most respondents agreed that there are internal control mechanisms, which means that county government leaders cannot spend haphazardly without following due procedures. Although malfeasance has been reported in the counties (see Kosgey et al., 2021), it does not mean that fiscal control mechanisms are lacking; rather, the county executive lacks solid leadership to ensure that resources are utilized for the intended purposes. This has also been observed by Nyamberi et al. (2023), who reiterated that lack of leadership from the county governments' leadership has denied the country's dream of attaining a corrupt-free nation. Towards this, it can be deduced that although internal control mechanisms are available in the counties, they are not necessarily adhered to, which compromises the spending of county resources.

Shifting to customer satisfaction, it was established that departments in the county governments of Kisii and Kakamega regularly track customer satisfaction concerning the services they offer, as supported by more than half (58.6%) who agreed and strongly agreed. Conversely, a significant proportion (28.3%) indicated moderate, whereas 4.2% and 8.9% strongly disagreed and disagreed, respectively (mean=3.7; S.D.=1.08). The coefficient of variation of 29.4% indicates a relatively moderate spread of data points from the central tendency (mean) and, thus, acceptable variability.

Concerning the customer satisfaction levels, it was established that overall satisfaction had risen for services delivered by the Kisii and Kakamega county governments, as supported by most (64.9%) of the respondents who agreed and strongly agreed. On the contrary, a substantial proportion (23.0%) indicated moderate, whereas 4.7% and 7.3% strongly disagreed and disagreed, respectively (mean=3.7; S.D.=1.02).

The coefficient of variation of 27.8% indicates a relatively moderate spread of data points from the central tendency (mean) and, thus, acceptable variability.

From the results, it is surprising that most respondents stated that customer satisfaction was rising, which contradicts existing evidence. For instance, Muthomi and Thurmaier (2021) reported that most citizens, particularly those at the grassroots level, are dissatisfied with the services offered by the county governments as they are not involved in meaningful public participation. As will be recalled in the public participation section, there were low levels of citizen involvement in public matters, which means that most of the policies implemented by the local governments do not necessarily reflect the people's desires. As a result, this stifles citizen engagement with public officers.

Shifting to shared values, more than half (52.8%) of the respondents agreed and strongly agreed that their county government's unique way of working and shared values significantly enhanced the delivery of essential services to citizens. In contrast, a substantial proportion (19.9%) indicated moderate, whereas 5.8% and 11.5% strongly disagreed and disagreed, respectively (mean=3.6; S.D.=1.14). The coefficient of variation of 31.3% indicates a relatively moderate spread of data points from the central tendency (mean) and, thus, acceptable variability.

Values and unique ways speak to the organizational culture of the county governments. That is the way of doing things in the day-to-day running of the organization. Thus, the result is not surprising given that the attendant values, beliefs, systems, and procedures are the key determinants of service delivery. For instance, most of the county governments in Kenya have a history of pending bills, which tend to transition from one regime to another (see Bosibori et al., 2023).

On skill development, more than half (58.1%) of the respondents agreed and strongly agreed that investing in the skills and development of their workforce had a direct positive impact on the achievement of intended goals. Conversely, a considerable percentage (24.6%) indicated moderate, whereas 4.2% and 13.1% strongly disagreed and disagreed respectively (mean=3.6; S.D.=1.10). The coefficient of variation of 30.7% indicates a relatively moderate spread of data points from the central tendency (mean) and, thus, acceptable variability. Capacity development of county government officials through training is a fundamental approach to equipping them with modern competences, such as information and communication skills, which are essential in the delivery of services as most of the public services are offered through electronic platforms.

From the above, it is not surprising that most respondents agreed that skill development among employees is an important antecedent of performance in the public sector as the workforce is armed with competences, such as communication and listening skills, over and above IT expertise. This result resonates with Kosgey et al. (2021), who stated that capacity development in the public sector and county governments, in particular, is a crucial step towards improving public performance. Towards this, it is possible to infer that skill development ought to be a requirement among public sector employees in light of the new public management where public sector organizations should be operated like those in the public sector to optimize resources and maximize results/outcomes.

Regarding financial control, it was established that the county governments of Kisii and Kakamega had effective financial control measures, which directly contributed to transparency and accountability, as supported by a majority (60.7%) of the respondents who agreed and strongly agreed. On the other hand, a sizable percentage (23.6%) indicated moderate, whereas 3.7% and 12.0% strongly disagreed and disagreed, respectively (mean=3.6; S.D.=1.07). The coefficient of variation of 29.4% indicates a relatively moderate spread of data points from the central tendency (mean) and, thus, acceptable variability. Financial control refers to the process of managing, monitoring, and regulating financial activities within an organization to ensure compliance with policies, procedures, and objectives (see Ahmed & Kosgei, 2023).

From the above finding, it can be inferred that stringent financial controls are essential in ensuring that there are routine audits to establish the extent to which resources are used for the intended purposes. However, the result differs from the existing studies that have focused on financial controls in the county governments. Notably, Daudi et al. (2022) found that most of the county governments and the Mandera County Government in particular, lacked effective financial control measures as most of the transactions in the county had been flagged by the Auditor General and the Controller of Budget.

Similar sentiments were echoed by Bosibori et al. (2023), who stated that budget absorption in most of the counties in Nyanza and Kisii County Government, in particular, contravened fiscal regulations. To this end, it is possible to elucidate that the lack of effective financial control measures erodes accountability and transparency in the utilization of public resources, thus compromising the performance of county governments.

Overall, more than half (60.2%) of the respondents agreed and strongly agreed that the performance of their county governments was on the right trajectory. In contrast, a substantial percentage (26.1%) indicated moderate, whereas 3.5% and

10.1% strongly disagreed and disagreed, respectively (mean=3.6; S.D.=1.03). The coefficient of variation of 28.3% indicates a relatively moderate spread of data points from the central tendency (mean) and, thus, acceptable variability. From the results, it is possible to infer that the Kisii and Kakamega county governments had made strides, as seen from performance indicators in the public sector, such as the effectiveness of policies and resource allocation efficiency.

However, it is also noteworthy to state that certain performance areas need improvements, such as resource acquisition ability. In other words, it appears that the leaders of Kisii and Kakamega counties do not have solid mechanisms to enable them to raise more resources. This means that they rely on the national exchequer for funds. Furthermore, the results on internal mechanisms raise the need for more legislation that will enable Kisii and Kakamega county governments to adhere to national government policies, particularly on access to information and fiscal planning and implementation.

Similar sentiments were echoed by Wahyuningsih et al. (2021), who stated that internal systems for allocating and spending money guarantee that funds are directed towards the most critical areas, preventing wastage and overspending. Towards this, it is possible to infer that the county governments of Kisii and Kakamega have made strides in customer satisfaction and effective utilization of resources, which are key performance indicators.

In conclusion, this study argues that although progress has been witnessed in the Kisii and Kakamega county governments, the improvement results are yet to be seen. It was established that customer satisfaction was on the rise. However, it cannot be conclusive given that other sections of this study, such as public participation, indicated that the people's engagement on matters that touched on their well-being and livelihood was callous. Similarly, the study established that there was effective utilization of resources, which, in the view of this study, improved the transparency and accountability of public officials. However, such heightened cost-effectiveness has not adequately translated into results that can be seen.

Diagnostic Tests

Tests for Normality

The data underwent testing for normal distribution, as it is a crucial assumption in linear regression analysis to prevent misleading outcomes. This ensures that the data do not contain disruptive outliers that could distort the final results (Loperfido, 2024). To assess normality, the null hypothesis that the sample populations follow a normal distribution was computed using the Skewness- Kurtosis test (see Monter-Pozos & González-Estrada, 2024). With a p-value greater than 0.05, there was insufficient evidence to reject the null hypothesis, indicating that the data aligned with a Gaussian distribution. Table 17 illustrates the results of this analysis.

Table 17:Test of Normality

Variable	Obs	Pr (Skewness)	Pr (Kurtosis)	adj_chi2(2)	Prob>chi2
Organizational culture	191	0.034	0.789	4.600	0.100
Human capital	191	0.048	0.879	3.990	0.136
Organizational control	191	0.101	0.639	2.940	0.230
Government policies	191	0.031	0.749	4.800	0.091
Performance	191	0.093	0.411	3.540	0.171

Source: Survey data (2024).

Linearity Test

Stata's graphics Two-way graph was used to generate scatter plots illustrating the relationship between the dependent variable (Performance) and each of the three continuous predictor variables: Organizational Culture, Human Capital, and Organizational Control. As seen in Figure 6, each scatter plot includes a fitted linear regression line and a Lowess smoother to enhance visual interpretation. The plots demonstrate that the data points for each independent variable align reasonably well along a straight line, with minimal curvature or systematic deviation from linearity. This visual evidence supports the assumption that the relationships between Performance and the predictor variables were approximately linear, thus satisfying one of the key conditions for the application of linear regression analysis in this study.

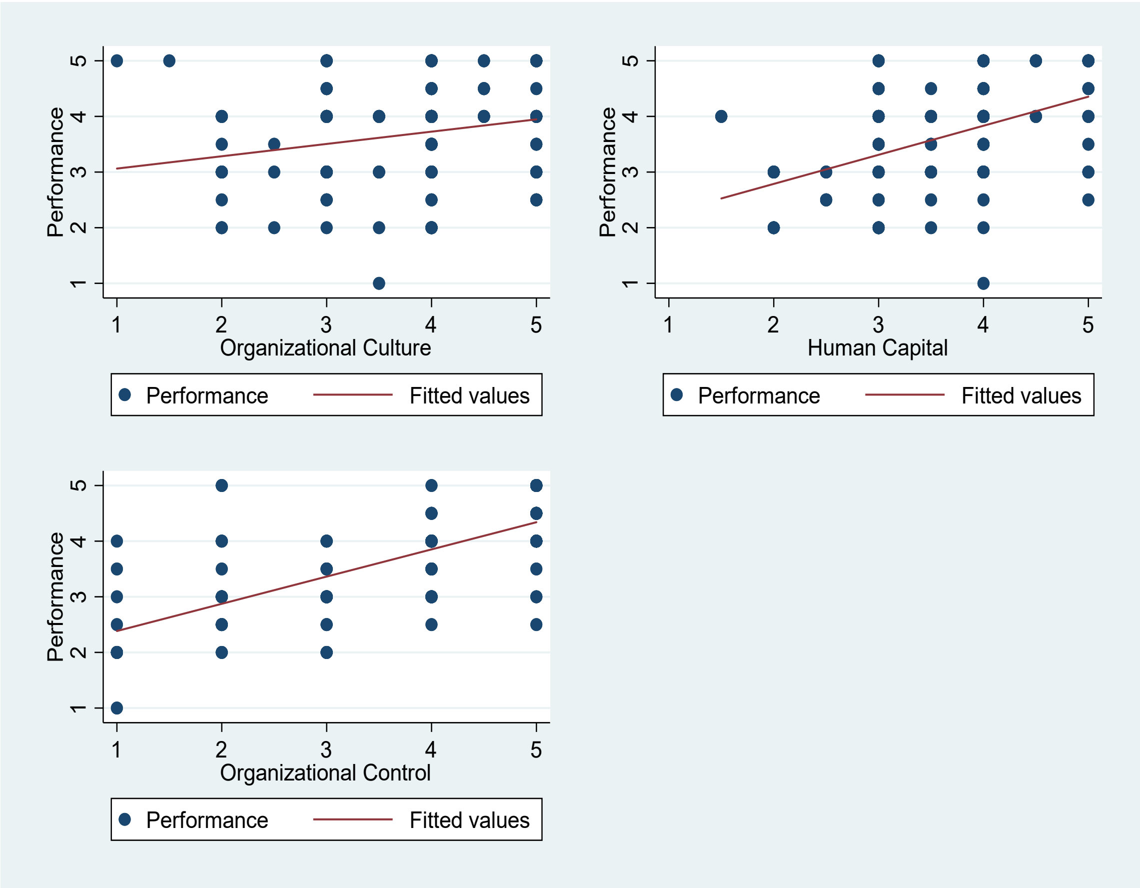

Figure 6: Linearity Test

Source: Survey data (2024).

Multicollinearity Tests

Before conducting linear regression analysis, it is essential to ensure that the assumption of multicollinearity is met. Multicollinearity occurs when predictor variables exhibit high levels of correlation (Aras et al., 2023). If there is a significant correlation among the predictor variables, it could lead to inaccurate regression results as their collinearity may influence performance outcomes. To assess multicollinearity, this study utilized the Variance Inflation Factor and formal detection-tolerance methods.

Tolerance values exceeding 0.1 indicate the absence of correlation among predictor variables, while Variance Inflation Factor values below 10 signify a lack of linear correlation among independent variables. According to the study's results, no multicollinearity was observed. Table 18 outlines the findings of the data analysis.

Table 18: Variance inflation factor

	VIF	1/VIF
Human Capital	1.744	.573
Organizational Control	1.655	.604
Organizational Culture	1.19	.84
Mean VIF	1.53	.

Source: Survey data (2024).

Heteroscedasticity test

Before conducting linear regression analysis, it is crucial to ensure that the assumptions of equal error variance are met. Violation of this assumption, where data points exhibit unequal variations from the line of best fit, undermines the validity of linear regression. To examine this assumption, the null hypothesis posits that the data display constant error variance (homoscedasticity), while the alternative hypothesis suggests otherwise (heteroscedasticity).

A significance level (p-value) below .05 rejects the null hypothesis, while a p-value above .05 fails to do so. The Breusch Pagan test was employed to assess the homogeneity of error variance, where the null hypothesis states that the data exhibit equal error variance (homoscedasticity). The results indicated homoscedasticity, as the null hypothesis was not rejected (p>.05). Table 19 presents the findings regarding heteroscedasticity.

Table 19: Heteroscedasticity test

Breusch-Pagan / Cook-Weisberg test for heteroskedasticity
Ho: Constant variance
Variables: Organizational Culture, Human Capital, Organizational Control
chi2(3) = 1.91
Prob > chi2 = 0.5907

Source: Survey data (2024).

Pearson Correlation Analysis

The Pearson correlation analysis was employed to determine the direction and strength of the association between the predictor variables and performance. In the analysis, government policies were treated as a part of the variables expected to influence performance of the county governments. Table 20 presents result of the analyzed data.

Table 20: Pearson Correlation Analysis

Variables	(1)	(2)	(3)	(4)	(5)
(1) Performance	1.000				
(2) Organizational Culture	0.623*	1.000			
	(0.000)				
(3) Human Capital	0.486*	0.337*	1.000		
	(0.000)	(0.000)			
(4) Organizational Control	0.645*	0.579*	0.265*	1.000	
	(0.000)	(0.000)	(0.000)		
(5) Government Policies	0.691*	0.666*	0.377*	0.503*	1.000
	(0.000)	(0.000)	(0.000)	(0.000)	

*** p<0.01, ** p<0.05, * p<0.1
Source: Survey data (2024).

Table 20 illustrates the Pearson correlation coefficients on the relationships between various factors and the performance of the county governments of Kisii and Kakamega. The results indicate that organizational culture has a strong positive association with the performance of Kisii and Kakamega county governments, r (191) =0.623, p<.05. This signifies that a positive organizational culture is significantly associated with better performance. Human capital has a moderate positive association with performance, r (191) =0.486, p<.05. This indicates that higher levels of human capital are significantly linked to improved performance. Organizational control has a strong positive association with performance, r (191) =0.645, p<.05. This suggests that effective organizational control is significantly associated with better performance. Government policies exhibit the strongest positive association with performance, r (191) =0.691, p<.05. This means that favourable government policies are significantly associated with enhanced performance. From the results, it is evident that the predictor variables were not correlated since the r was below 0.8.

Test of Hypothesis

The hypotheses tested in this study centred on its conceptual framework, which encompasses the effect of organizational culture, Human Capital, and organizational control on performance and the moderating influence of government policies on these relationships. Additionally, the study examined the combined effect of predictor variables and government policies on the performance of Kisii and Kakamega county governments. Hypotheses one through three were evaluated using a simple linear regression model ($Y = \alpha + \beta 1X + \varepsilon$), while hypothesis four, concerning the moderation effect, was tested using a moderation effect model

($Y = \beta 0 + \beta 1X + \beta 2Z + \beta 3X * Z + ẹ$).

Based on the formulation of the research hypotheses, the significance level was established at 95% ($P<.05$). Consequently, the determination of whether to reject or retain the null hypothesis relied on the probability value (p-value). A p-value below 0.05 ($p<.05$) led to the rejection of the null hypothesis, while a p-value exceeding 0.05 ($p>.05$) resulted in the retention of the null hypothesis. Additionally, the interpretation of results considered other factors, such as the coefficient of determination (R-Squared), beta values, and F-Statistic values.

R-Squared quantifies the extent to which changes in the outcome variable are explained by changes in the predictor variable, with a higher R-Squared indicating greater explanatory power of the model. F-Statistic values were compared against F-Critical values to guide hypothesis testing. Beta values (β) facilitated the explanation of the direction (negative or positive) of the relationship between predictor and outcome variables. The presentation of the analyzed data adhered to the research hypotheses and study objectives.

Organizational Culture

The study's first null hypothesis (H01) was tested in this sub-section using univariate linear regression. The $\boldsymbol{H_{01}}$ stated as follows:

H_{01}: Organizational culture has no significant effect on the performance of Kisii and Kakamega county governments in Kenya.

The study's first objective was to investigate the effect of organizational culture on the performance of the County Governments of Kisii and Kakamega in Kenya. To establish the effect of organizational culture, $\boldsymbol{H_{01}}$ was tested. Simple linear regression was applied to test the existence of the association or lack of it. The univariate linear regression model of organizational culture on performance stated: $Y = \alpha + \beta 1X + \varepsilon$, where α =constant (intercept), X= is the composite index of organizational culture, ε = Error term. The p-value corresponding to β1 was calculated and $\boldsymbol{Ho_1}$ tested through P-value ≤ α, reject H_0. Table 21 presents the results.

Table 21: Organizational Culture and Performance

Performance	Coef.	St.Err.	t-value	p-value	[95% Conf	Interval]	Sig
Organizational Culture	.489	.045	10.96	0.000	.401	.577	***
Constant	1.877	.169	11.11	0.000	1.544	2.211	***

Mean dependent var	3.654	SD dependent var	0.837
R-squared	0.389	Number of obs	191.000
F-test	120.096	Prob > F	0.000
Akaike crit. (AIC)	383.231	Bayesian crit. (BIC)	389.736

*** p<.01, ** p<.05, * p<.1

Source: Survey data (2024).

Before testing Ho_1, the model goodness of fit, that is, the explanatory power of the model, was tested using the F-test. As indicated in Table 21, the probability value of the F-test was less than the set significance level of 0.05. Results show that the model is statistically significant at all levels of significance (*** p<.01, ** p<.05, * p<.1). In other words, since the p-value is less than 0.01, there is 99% confidence that the model is fit to predict the effect of organizational culture on performance. If the p-value was greater than 0.05, the regression model could not be deemed fit to predict the association as the R-Squared will be equal to zero. From the coefficient of determination of 0.389, organizational culture explains a 38.9% variation in the performance of Kisii and Kakamega county governments.

The univariate linear regression $Y = \alpha + \beta 1X + \varepsilon$ is populated as follows:

$$Performance = 1.877 + 0.489\ Organizational\ Culture$$

The regression coefficients indicate that a unit change in organizational culture corresponds to an increase of 0.489 units in the performance of the Kisii and Kakamega county governments. The probability value of the t-statistic below 0.05 shows that the performance of the Kisii and Kakamega county governments is statistically influenced by organizational culture (t=10.96, p=0.000). Based on this result, the null hypothesis is rejected. The study concludes that organizational culture has a statistically significant effect on the performance of Kisii and Kakamega county governments in Kenya.

Human Capital

The study's second null hypothesis (H02) was tested in this sub-section using univariate linear regression. The $\boldsymbol{H_{02}}$ stated as follows:

H_{02}: Human capital has no significant effect on the performance of Kisii and Kakamega county governments in Kenya.

The study's second objective was to investigate the effect of human capital on the performance of the County Governments of Kisii and Kakamega in Kenya. To establish the effect of human capital, $\boldsymbol{H_{02}}$ was tested. Simple linear regression was applied to test the existence of the association or lack of it. The univariate linear regression model of human capital on performance stated: $Y = \alpha + \beta 1X + \varepsilon$, where α =constant (intercept), X= is the composite index of human capital, ε = Error term. The p-value corresponding to β1 was calculated and ***Ho₂*** tested through P-value ≤ α, reject H_0. Table 22 presents the results.

Table 22: Human Capital

Performance	Coef.	St.Err.	t-value	p-value	[95% Conf	Interval]	Sig
Human Capital	.523	.068	7.65	0.000	.388	.657	***
Constant	1.742	.255	6.82	0.000	1.238	2.246	***

Mean dependent var	3.654	SD dependent var	0.837
R-squared	0.237	Number of obs	191.000
F-test	58.551	Prob > F	0.000
Akaike crit. (AIC)	425.640	Bayesian crit. (BIC)	432.145

*** p<.01, ** p<.05, * p<.1

Source: Survey data (2024).

Before testing *Ho₂,* the model goodness of fit, that is, the explanatory power of the model was tested using the F-test. As indicated in Table 22, the probability value of the F-test was less than the set significance level of 0.05. Results show that the model is statistically significant at all levels of significance (*** p<.01, ** p<.05, * p<.1). In other words, since the p-value is less than 0.01, there is 99% confidence that the model is fit to predict the effect of human capital on performance. If the p-value was greater than 0.05, the regression model could not be deemed fit to predict the association as the R-Squared will be equal to zero. From the coefficient of determination of 0.237, human capital explains a 23.7% variation in the performance of the Kisii and Kakamega county governments.

The univariate linear regression $Y = \alpha + \beta 1X + \varepsilon$ is populated as follows:

$Performance = 1.742 + 0.523$ Human Capital

The regression coefficients indicate that a unit change in human capital corresponds to an increase of 0.523 units in the performance of the Kisii and Kakamega county governments. The probability value of the t-statistic below 0.05 shows that the performance of the Kisii and Kakamega county governments is statistically influenced by human capital ($t=7.65$, $p=0.000$). Based on this result, the null hypothesis is rejected. The study concludes that human capital has a statistically significant effect on the performance of Kisii and Kakamega county governments in Kenya.

Organizational Control

The study's third null hypothesis (H03) was tested in this sub-section using univariate linear regression. The $\boldsymbol{H_{03}}$ stated as follows:

H_{03}: Organizational control has no significant effect on the performance of Kisii and Kakamega county governments in Kenya.

The third objective of the study was to investigate the effect of organizational control on the performance of the County Governments of Kisii and Kakamega in Kenya. To establish the effect of human capital, $\boldsymbol{H_{03}}$ was tested. Simple linear regression was applied to test statistical association. The univariate linear regression model of organizational control on performance stated: $Y = \alpha + \beta 1X + \varepsilon$, where α =constant (intercept), X= is the composite index of organizational control, ε = Error term. The p-value corresponding to β1 was calculated and $\boldsymbol{Ho_3}$ tested through P-value ≤ α, reject H_0. Table 23 presents the results.

Table 23: Organizational Control

Performance	Coef.	St.Err.	t-value	p-value	[95% Conf	Interval]	Sig
Organizational Control	. 48885	.042	11.61	0.000	.406	.572	***
Constant	1.896	.158	11.97	0.000	1.584	2.209	***

Mean dependent var	3.654	SD dependent var	0.837
R-squared	0.416	Number of obs	191.000
F-test	134.727	Prob > F	0.000
Akaike crit. (AIC)	374.397	Bayesian crit. (BIC)	380.902

*** p<.01, ** p<.05, * p<.1
Source: Survey data (2024).

Before testing *Ho3,* the model goodness of fit, that is, the explanatory power of the model was tested using the F-test. As indicated in Table 23, the probability value of the F-test was less than the set significance level of 0.05. Results show that the model is statistically significant at all levels of significance (*** p<.01, ** p<.05, * p<.1). In other words, since the p-value is less than 0.01, there is 99% confidence that the model is fit to predict the effect of organizational control on performance. If the p-value was greater than 0.05, the regression model could not be deemed fit to predict the association as the R-squared will be equal to zero. From the coefficient of determination of 0.416, organizational control explains a 41.6% variation in the performance of the Kisii and Kakamega county governments.

The univariate linear regression $Y = \alpha + \beta 1X + \varepsilon$ is populated as follows:

$$Performance = 1.896 + 0.489 \text{ Organizational Control}$$

The regression coefficients indicate that a unit change in organizational control corresponds to an increase of 0.489 units in the Kisii county government and Kakamega's performance. The probability value of the t-statistic below 0.05 shows that the performance of the Kisii and Kakamega county governments is statistically influenced by organizational control (t=11.61, p=0.000). Based on this result, the null hypothesis is rejected. The study concludes that organizational control has a statistically significant effect on the performance of Kisii and Kakamega counties in Kenya.

The Moderating Effect of Government Policies

The study's fourth null hypothesis (H04) was tested in this sub-section using multivariate linear regression. The $\boldsymbol{H_{04}}$ stated as follows:

H_{04}: National government policies have no significant moderating effect on the relationship between organizational culture, Human Capital, organizational control and performance of Kisii and Kakamega county governments in Kenya.

The fourth objective of the study was to investigate the moderating effect of government policies on the relationship between organizational culture, Human Capital, organizational control and performance of Kisii and Kakamega counties in Kenya. To establish the moderating effect of government policies, $H0_4$ was tested. Hierarchical regression was applied to test statistical association. The equation of government policies on county performance stated: $Y = \alpha + \beta 1X + \beta 2Z + \beta 3X * Z + \varepsilon$, where α =constant (intercept), X= is the composite index of government policies, ε = Error term. The probability value corresponding to β_1- β_3 was calculated, and the hypothesis was determined through P-value ≤ α, reject H_0.

Government Policies and Performance

Before establishing the moderation effect of GP, the study aimed to determine if GP had a statistically significant effect on the performance of the County Governments of Kisii and Kakamega. This was assessed using simple linear regression analysis. The equation representing GP's effect on county performance was: $Y = \alpha + \beta 1X + \varepsilon$, where α is the constant (intercept), X is the composite index of IM, and ε is the error term. The p-value associated with β1 was calculated, and the hypothesis was tested using the criterion P-value ≤ α to decide whether to reject H0. The results are summarized in Table 24.

Table 24: Government Policies and Performance

Performance	Coef.	St.Err.	t-value	p-value	[95% Conf	Interval]	Sig
Government Policy	.509	.039	13.15	0.000	.432	.585	***
Constant	1.804	.147	12.24	0.000	1.513	2.094	***

Mean dependent var	3.654	SD dependent var	0.837
R-squared	0.478	Number of obs	191.000
F-test	173.019	Prob > F	0.000
Akaike crit. (AIC)	353.045	Bayesian crit. (BIC)	359.549

*** p<.01, ** p<.05, * p<.1

Source: Survey data (2024).

Before testing the null hypothesis, the model goodness of fit, that is, the explanatory power of the model, was tested using the F-test statistic. As indicated in Table 24, the probability value of the F-test was less than the set significance level of 0.05. Results show that the model is statistically significant at all levels of significance (*** p<.01, ** p<.05, * p<.1). In other words, since the p-value is less than 0.01, there is 99% confidence that the model is fit to predict the effect of government policies on performance. If the p-value was greater than 0.05, the regression model could not be deemed fit to predict the association as the R-squared will be equal to zero. From the coefficient of determination of 0.478, government policies explain a 47.8% variation in the performance of Kisii and Kakamega county governments.

The univariate linear regression $Y = \alpha + \beta 1X + \varepsilon$ is populated as follows:

$$Performance = 1.804 + 0.509 \text{ Government Polici}es$$

The regression coefficients indicate that a unit change in government policies corresponds to an increase of 0.509 units in the performance of Kisii and Kakamega county governments. The probability value of the t-statistic below 0.05 shows that the performance of the Kisii and Kakamega county governments is statistically influenced by government policies (t=13.15, p=0.000). Based on this result, the null hypothesis is rejected, and the study concludes that government policies have a statistically significant effect on the performance of Kisii and Kakamega county governments in Kenya.

Organizational Culture, Government Policies and Performance

The study aimed to determine the moderating effect of GP on the relationship between organizational culture and the performance of the County Governments of Kisii and Kakamega in Kenya. To test this, $\boldsymbol{H_0}$ was evaluated using regression to explore the presence or absence of the moderating effect. The regression equation used was:

$$Y = \alpha + \beta 1\, Organizational\ Culture + \beta 2\, Government\ Policies + \beta 3\, Organizational\ Culture * Government\ Policies + \varepsilon,$$

where α is the constant (intercept). The probability values for β1, β2, and β3 were calculated, and the hypothesis was tested using the criterion P-value ≤ α to decide whether to reject H_0. The results are detailed in Table 25.

Table 25:Organizational Culture, Government Policies and Performance

Performance	Coef.	St.Err.	t-value	p-value	[95% Conf	Interval]	Sig
Organizational Culture	.056	.052	1.08	.28	-.046	.159	
Government Policies	.213	.086	2.48	.014	.044	.381	**
Interaction	.053	.014	3.69	.000	.025	.082	***
Constant	1.926	.243	7.92	.000	1.446	2.406	***

Mean dependent var	3.654	SD dependent var	0.837
R-squared	0.522	Number of obs	191.000

F-test	67.972	Prob > F	0.000
Akaike crit. (AIC)	340.344	Bayesian crit. (BIC)	353.353

*** p<.01, ** p<.05, * p<.1

Source: Survey data (2024).

Table 25 demonstrates the results of a regression analysis investigating the influence of organizational culture, government policies, and their interaction on performance. The model's goodness of fit is evaluated by the R-squared value, which stands at 0.522, indicating that approximately 52.2% of the variance in performance is accounted for by the independent variables included in the model. The regression analysis becomes:

Perfomance=1.926+0.056Organizational Culture+0.213Government Policies+0.053 Organizational Culture*Government Policies

The coefficients denote the estimated change in performance for a one-unit increase in each independent variable while holding other variables constant. Organizational culture does not have a statistically significant effect on performance ($p = 0.28$), whereas government policies ($p = 0.014$) and their interaction with organizational culture ($p < 0.001$) both exhibits statistically significant positive effects on performance. Notably, given the statistically significant coefficient for the interaction term, it is evident that government policies moderate the relationship between organizational culture and performance.

Human Capital, Government Policies and Performance

The study aimed to determine the moderating effect of GP on the relationship between human capital and the performance of the County Governments of Kisii and Kakamega in Kenya. To test this, $\boldsymbol{H_0}$ was evaluated using regression to explore the presence or absence of the moderating effect. The regression equation used was:

$$Y = \alpha + \beta 1 \text{ human capital} + \beta 2\, Government\ Policies + \beta 3 \text{ human capital} * Government\ Policies + \varepsilon,$$

where α is the constant (intercept). The probability values for β1, β2, and β3 were calculated, and the hypothesis was tested using the criterion P-value ≤ α to decide whether to reject H_0. The results are detailed in Table 26.

Table 26: Human Capital, Government Policies and Performance

Performance	Coef.	St.Err.	t-value	p-value	[95% Conf	Interval]	Sig
Human Capital	.265	.056	4.75	.000	.155	.375	***
Government Policies	.164	.081	2.02	.045	.004	.324	**
Interaction	.051	.013	3.80	.000	.025	.078	***
Constant	1.371	.221	6.21	.000	.935	1.806	***

Mean dependent var	3.654	SD dependent var	0.837
R-squared	0.570	Number of obs	191.000
F-test	82.784	Prob > F	0.000
Akaike crit. (AIC)	319.781	Bayesian crit. (BIC)	332.790

*** p<.01, ** p<.05, * p<.1

Source: Survey data (2024).

Table 26 illustrates the results of a regression analysis examining the moderating effect of government policies on the relationship between human capital and performance. The model demonstrates a moderate fit to predict the relationship, as indicated by the R-squared value of 0.570, suggesting that approximately 57.0% of the variance in performance is explained by the independent variables. The linear regression model becomes:

*P*erformance=1.371+0.265Human Capital+0.164Government Policies+0.051Human Capital* Government Policies

From the equation, the coefficients represent the estimated change in performance for a one-unit increase in each independent variable, holding other variables constant. Human capital (Coef. = 0.265) and government policies (Coef. = 0.164) both exhibit statistically significant positive effects on performance ($p < 0.001$ and $p = 0.045$, respectively). This suggests that increases in both human capital and government policies are associated with improvements in performance. Moreover, the interaction term (Coef. = 0.051) also demonstrates a statistically significant positive effect on performance ($p < 0.001$), indicating that the combined influence of human capital and government policies significantly influences performance.

Organizational Control, Government Policies and Performance

The study aimed to determine the moderating effect of GP on the relationship between organizational control and the performance of the County Governments of Kisii and Kakamega in Kenya. To test this, $\boldsymbol{H_0}$ was evaluated using regression to explore the presence or absence of the moderating effect. The regression equation used was:

$$Y = \alpha + \beta 1 \text{ Organizational Control} + \beta 2\, Government\ Policies\ +$$
$$\beta 3 \text{ Organizational Control } * Government\ Policies\ + \varepsilon,$$

where α is the constant (intercept), the probability values for β1, β2, and β3 were calculated, and the hypothesis was tested using the criterion P-value ≤ α to decide whether to reject H_0. The results are detailed in Table 27.

Table 27: Organizational Control, Government Policies and Performance

Performance	Coef.	St.Err.	t-value	p-value	[95% Conf	Interval]	Sig
Organizational Control	.294	.039	7.55	.000	.217	.371	***
Government Policies	.098	.072	1.35	.178	-.045	.241	
Interaction	.059	.014	4.25	.000	.032	.087	***
Constant	1.43	.149	9.60	.000	1.137	1.724	***

Mean dependent var	3.654	SD dependent var	0.837
R-squared	0.632	Number of obs	191.000
F-test	107.016	Prob > F	0.000
Akaike crit. (AIC)	290.287	Bayesian crit. (BIC)	303.296

*** p<.01, ** p<.05, * p<.1

Source: Survey data (2024).

As illustrated in Table 27, the model demonstrates a strong fit to predict the moderating effect of government policies on the relationship between organizational control and performance, as evidenced by the R-squared value of 0.632. This indicates that approximately 63.2% of the variance in performance is explained by the independent variables in the model, suggesting a good fit.

The linear regression equation becomes:

P=1.43+0.294Organizational Control+0.098Government Policies+0.059 Organizational Control* Government Policies

The coefficients indicate the estimated change in performance for a one-unit increase in each independent variable, holding other variables constant. Organizational control (Coef. = 0.294) has a statistically significant positive effect on performance, suggesting that for each one-unit increase in organizational control, performance is estimated to increase by 0.294 units. However, government policies (Coef. = 0.098) alone do not have a statistically significant effect on performance. The interaction term (organizational control * government policies) (Coef. = 0.059) has a statistically significant positive effect on performance, indicating that the combined influence of organizational control and government policies significantly affects performance.

Effects of Organizational Culture, Human Capital, and Organizational Control on Performance

The study applied multiple linear regression to establish the effects of organizational culture, human capital, and organizational control on performance. The following linear regression model was adopted:

$$P = \beta 0 + \beta 1 \cdot OC + \beta 2 \cdot HC + \beta 3 \cdot OCtrl + \varepsilon$$

Where:

P represents the performance of the organization.

OC denotes the level of Organizational Culture.

HC signifies the level of Human Capital.

OCtrl indicates the level of Organizational Control.

$\beta 0$ is the intercept, representing the expected value of performance when all predictor variables are zero. $\beta 1$, $\beta 2$, $\beta 3$ are the respective coefficients associated with organizational culture, human capital, and organizational control, indicating the change in performance for a one-unit change in each predictor variable, holding other variables constant. $\varepsilon\varepsilon$ represents the error term, accounting for unexplained variability in performance not captured by the predictor variables. Table 28 presents the results.

Table 28: Organizational Culture, Human Capital and Organizational Control on Performance

Performance	Coef.	St.Err.	t-value	p-value	[95% Conf	Interval]	Sig
Organizational Culture	.234	.047	4.98	.000	.141	.327	***
Human Capital	.301	.054	5.55	.000	.194	.409	***
Organizational Control	.302	.044	6.81	.000	.214	.389	***
Constant	.616	.211	2.91	.004	.199	1.033	***

Mean dependent var	3.654	SD dependent var	0.837
R-squared	0.579	Number of obs	191.000
F-test	85.789	Prob > F	0.000

Akaike crit. (AIC)	315.866	Bayesian crit. (BIC)	328.875

*** p<.01, ** p<.05, * p<.1

Source: Survey data (2024).

Table 28 indicates the effects of organizational culture, human capital, and organizational control on performance. The model exhibits a strong fit to the data, with an R-squared value of 0.579, indicating that approximately 57.9% of the variance in performance is accounted for by the independent variables.

The multiple linear regression model becomes:

P=0.616+0.234Organizational Culture+0.301Human Capital+0.302Organizational Control

From the linear equation above, all predictors, organizational culture, human capital, and organizational control, demonstrate statistically significant effects on performance. Specifically, the coefficients for organizational culture, human capital, and organizational control are 0.234, 0.301, and 0.302, respectively. Among these, organizational control appears to have slightly more relative weight/importance due to its marginally higher coefficient value compared to the others. Specifically, for each one-unit increase in organizational control, performance is estimated to increase by 0.302 units, holding other variables constant.

Chapter Summary

This chapter covered the results of the data analysis and discussed the findings. It included the response rate, analysis of socio-demographic data, descriptive statistics using (percentage, mean, standard deviation and coefficient of variation), and inferential statistics (simple and multiple linear regression, chi-square, exploratory factor analysis, and Pearson correlation analysis). The findings from hypothesis testing using simple linear regression showed that organizational culture, human capital, and organizational control have a statistically significant effect on the performance of the county governments of Kisii and Kakamega ($p < .05$). It was established that government policies significantly moderated the relationship between organizational culture, human capital, organizational control and performance ($p < .05$). Multiple linear regression analysis revealed that predictor variables were significantly associated with the performance of the county governments of Kisii and Kakamega.

CHAPTER FIVE: SUMMARY OF FINDINGS, IMPLICATIONS, CONCLUSIONS, RECOMMENDATIONS, AND AREAS FOR FURTHER RESEARCH

Introduction

This chapter summarizes the study's findings, draws conclusions, and offers recommendations for policy action and further research. It also outlines the study's implications regarding theory, policy, and methodology, specifically how it contributes to existing theories, methodologies, and managerial practices.

Summary of Findings

The study aimed to determine the effect of organizational culture on county government performance, assess the effect of human capital on county performance, examine the effect of organizational control on county government performance, and determine the moderating influence of government policies on the relationship between organizational culture, human capital and organizational control and performance of Kisii and Kakamega counties in Kenya. The study was anchored on institutional theory, trait leadership theory and human capital theory. It adopted a positivism research philosophy and a cross-sectional survey research design, which yielded a quantitative approach that aided in the test of hypothesis. The target population comprises of chief officers, directors and assistant directors at various ministries, sub-county administrators and members of county assembly.

Organizational Culture

The study investigated the effect of organizational culture on the performance of Kisii and Kakamega county governments. Analysis of the collected data established that the management of the counties of Kisii and Kakamega valued and rewarded their staff's creativity and innovation. Furthermore, the two county governments had clearly defined goals and responsibilities of each staff in line with the objectives and principles of devolution. It was established that the values and beliefs of the Kisii and Kakamega county governments were moderately in tandem with the object and principles of implementation of devolution.

Data analysis indicated that county government employees who indicated higher levels of customer service were likely to be recognized and rewarded. The study found that the Kisii and Kakamega county governments had existing procedures that solved customer service delivery problems to their satisfaction within the specified time. It was established that the county governments of Kisii and Kakamega essentially prioritised the customers' needs. Furthermore, results revealed that the staff in the county governments believed in working together collaboratively, preferring cooperation over competition in addition to believing in influencing and affecting work through ideas and involvement. Notably, findings indicated that county governments encouraged their staff to make service delivery decisions based on facts, not just perceptions or assumptions. Politics strongly shaped how things were done in the sample counties and affected performance, whereas interpersonal relations between leaders significantly affected the efficiency of public service delivery.

It was established that openness and accountability played a significant role in how well county governments performed, especially considering the political situation. Overall, most of the respondents agreed and strongly agreed with the organizational culture of the county governments of Kisii and Kakamega.

Focusing on the summary of hypothesis one, findings from the simple linear regression that was applied to test the hypothesis indicated P=0.000 and a linear regression coefficient of 0.489. From this result, it was evident that the p-value was less than the alpha level of significance. The deduction is that the null hypothesis is rejected and the study concludes that organizational culture has a statistically significant effect on the performance of Kisii and Kakamega counties in Kenya. Regarding the Pearson Correlation, results revealed that organizational culture has a strong positive association with the performance of Kisii and Kakamega county governments, r (191) =0.623, $p<.05$.

Human Capital

The study investigated the effect of human capital on the performance of the County Governments of Kisii and Kakamega. Analysis of the collected data established that county governments' statements about the composition, management and satisfaction of human resources were clearly articulated and effectively applied. Notably, it was established that the county governments of Kisii and Kakamega's statements about the composition, management and clients' satisfaction were clearly articulated and effectively applied.

The study results revealed that the county governments of Kisii and Kakamega statements about the scope, function and application of information technology systems were clearly articulated and effectively applied and that county governments encouraged and had health social capital and underlined the need to bridge it. It was established that there were healthy relations between staff/management at different levels of hierarchy and that the county governments of Kisii and Kakamega had clear devolved structures for the delivery of customer services.

Furthermore, results underlined the existence of clear processes for delivering customer services and that there was moderately clear innovative infrastructure for delivering customer services. Findings revealed that a lack of political-neutral incentives hindered the optimal performance of county government human resources as political interference in hiring and promotions was a crucial factor influencing the performance of county governments' workforce. Simply put, political management of HR practices shaped the performance of county governments. Overall, the majority of the respondents agreed and strongly agreed that human capital influences the performance of the county governments of Kisii and Kakamega.

Focusing on the summary of hypothesis two, findings from the simple linear regression applied to test the hypothesis indicated P=0.000 and a linear regression coefficient of 0.523. This result showed that the p-value was less than the alpha level of significance set at 0.05 (95% confidence level). The deduction is that the null hypothesis is rejected and the study concludes that human capital had a statistically significant effect on the performance of Kisii and Kakamega counties in Kenya. Regarding the Pearson Correlation, results revealed that human capital had a moderate positive association with performance, r (191) =0.486, p<.05.

Organizational Control

The study investigated the effect of organizational control on the performance of the County Governments of Kisii and Kakamega. Analysis of the collected data established that the county governments of Kisii and Kakamega did not have well-documented standard operating procedures (SOPs) for performing the delivery of all significant services. It was established that the county governments of Kisii and Kakamega had moderately well-documented internal policies and procedures that were related to performing all significant administrative processes specific to service delivery, whereas respondents stated that they were moderately well-versed with internal policies and procedures guiding the delivery of our services. On the other hand, there was a clear segregation of duties with clear responsibilities for accountability and relatively clear performance contracting for guiding and evaluating staff output.

It was revealed that the county governments of Kisii and Kakamega often evaluated management/staff performance based on the performance contracting agreement and that sufficient training opportunities were provided to improve employee work-related competencies necessary for the delivery of services. Findings indicated that annual performance feedback was provided on time to allow for adjustment, appropriate corrective actions, and clear, continuous quality programs. Notably, it was established that political influence on budgetary control hampered financial management, which influenced county performance and, among others, disrupted HR organizational control. Overall, most respondents agreed and strongly agreed that organizational control influenced the performance of the county governments.

Focusing on the test of hypothesis three, findings from the simple linear regression applied to test the hypothesis indicated P=0.000 and a linear regression coefficient of 0. 48885. From this result, it was evident that the p-value was less than the alpha level of significance. The deduction is that the null hypothesis is rejected, and the study concludes that organizational control has a statistically significant effect on the performance of Kisii and Kakamega counties in Kenya. Regarding the Pearson Correlation, results revealed that organizational control has a strong positive association with performance, r (191) =0.645, p<.05.

Moderating Effect of Government Policies

The study investigated the moderating effect of government policies on the relationship between organizational culture, Human Capital, and organizational control on the performance of the County Government of Kisii and Kakamega. Results established that collaboration with the national government was efficient and county-level policies mirrored the population's desires. It was established that regular public participation sessions were never conducted as much as the public was actively engaged in ongoing projects. This was interpreted as negating the citizens' input, thus increasing the risk of prioritizing projects that do not address the community’s most pressing needs.

Notably, it was established that the county governments of Kisii and Kakamega possessed well-defined service charters, that timely responses were provided to the needs of service seekers, and that effective coordination existed among departments in the county governments. It was established that the Kisii and Kakamega county governments had an open-door policy to support access to information. They consistently gathered feedback regarding the public’s perspectives on the county government. Results indicated that alignment between county government strategies and government policies significantly influenced performance outcomes. It was revealed that government policies play a crucial role in determining the efficiency and effectiveness of county government performance and that formulation and implementation of public policies, such as fiscal and economic policies, directly impact the performance of county governments. Overall, a majority of the respondents agreed and strongly agreed that government policies moderate how county governments perform.

Results on hypothesis four revealed that government policies, first, significantly influence performance ($t=13.15$, $p=0.000$). On the test of moderation effect, it was established that government policies moderate the relationship between organizational culture ($t=3.69$, $p=0.000$), human capital ($t=13.15$, $p=0.000$), organizational control (t=4.25, p=0.000) and performance. From this result, it was evident that the p-value was less than the alpha level of significance. The deduction is that the null hypothesis is rejected, and the study concludes that government policies moderate the relationship between organizational culture, human capital, organizational control and performance. Regarding the Pearson Correlation, results revealed that government policies exhibit a strong positive association with performance, r (191) =0.691, p<.05. This means that favourable government policies are significantly associated with enhanced performance.

Implications of the Study

The study's results yield several critical implications. The study guides the formulation of policy recommendations aimed at embedding effective management practices in the day-to-day operations of public-sector organizations and privately-owned entities, which is crucial for improving performance and achieving organizational goals. It also highlights that leadership theories provide essential constructs that explain the theoretical foundations of different management styles and offer vital insights into how various leadership approaches can impact organizational performance. Additionally, the research offers significant entry points for studying organizational culture, human capital, and organizational control, particularly in the context of county governments.

Given the scarcity of studies on these factors and devolved units in Kenya since the new constitution of 2010 and eventually operationalized in 2013, this study fills a critical gap in the existing literature and provides valuable insights into what can enhance the performance of decentralized units. The quantitative approach used in the study raised various merits and demerits, which underscores the importance of this methodology in understanding the effects of organizational culture, human capital, and organizational control on performance.

Theoretical Implications

The study contributes significantly to the advancement of several leadership theories, particularly focusing on institutional theory, trait leadership theory, and human capital theory. It extends these theories by emphasizing the critical role of organizational culture, human capital, and organizational control in enhancing performance, especially in the context of county governments. The study reinforces institutional theory by highlighting the importance of established norms, values, and routines within organizations, suggesting that a well-defined organizational culture aligned with institutional norms and practices significantly enhances performance. This supports the idea that institutions provide a framework for organizational behaviour, influencing the effectiveness of governance structures in Kisii and Kakamega counties.

The study contributes to trait leadership theory by identifying specific traits essential for effective leadership in county governments, such as integrity, empathy, and a strong commitment to public service. These traits are crucial for fostering a positive organizational culture and enhancing performance, adding depth to trait leadership theory in the public sector context. The findings also have significant implications for human capital theory, demonstrating that human capital, in the form of employee skills, knowledge, and competencies, is a critical determinant of organizational performance. The research highlights the need for continuous professional development and training programs to enhance employee performance, supporting the premise of human capital theory that investments in human resources lead to improved organizational outcomes.

The study emphasizes the role of public officials as stewards of organizational resources, aligning with stewardship theory by underlining the importance of aligning individual goals with organizational goals to foster a sense of collective responsibility and accountability. It also supports good governance theory by demonstrating the importance of transparency, accountability, and public participation in governance, suggesting that effective governance structures and policies are essential for improving performance in county governments. The study underlines the essentials of both task-oriented and people-oriented behaviours in leadership, suggesting that leaders who balance these behaviours can effectively guide their organizations towards achieving set goals. This reinforces the idea that effective leadership behaviour is central to organizational performance, aligning with the core tenets of behavioural leadership theory.

Methodological Implications

The study makes significant observations on using quantitative methods, where it established that drawing causal links can be effectively enhanced through numeric data. Quantitative methods are particularly adept at uncovering trends and patterns within the phenomenon under study. This study supports applying quantitative methods as a crucial approach to minimizing biases inherent in qualitative research. Through quantitative methods, the study managed to control for the Hawthorne Effect, where respondents might alter their behaviour due to the awareness of being observed.

While prior research has extensively explored the relationship between leadership elements and organizational performance, few studies have examined the moderating variables in this dynamic. The current study emphasizes the importance of testing for moderation effects, where it recognizes that many statistical associations are influenced by moderating or mediating variables. Incorporating these variables helps to avoid spurious results, misleading conclusions, and flawed generalizations. This study underscores the necessity of integrating contingent variables to enhance spatial-temporal reasoning in research. This is thought to provide a more comprehensive understanding of the factors influencing county government performance.

Policy Implications

The study’s findings raise many policy implications that are anticipated to guide the practice and the development of human capital and organizational control. While the study's findings add to the existing evidence on the influence of organizational culture on performance, they also provide indispensable reflections on what can be done to enhance the existing policies for desired outcomes. For instance, the study’s findings mirrored the criticality of leaders making an effort to know the conditions of their followers/subordinates. This finding has important decision-making implications as there is a need for those in leadership or top management teams to constantly seek to understand and meet the welfare of their employees and thus improve employee citizenship behaviour.

Furthermore, the study established that leaders should offer personal attention and recognition to those who are rejected. This finding elucidates the essentials of leaders in organizations to personalize the needs of their workforce since each employee has unique demands or needs that should be met at the individual level. Thus, creating a culture that considers the individual needs of the employees is a critical step towards the realization of desired organizational results. The study reflected on the importance of offering personal compliments and rewards for exemplary performance. This finding demonstrates the value of providing personalized rewards and incentives for employees since employees are assigned different roles in the organization. Notably, the study inferred the need for leaders to spend time teaching and coaching their workforce and providing learning opportunities. This implies that organizations should formulate sound management strategies to provide practical guidance to the employees through competence training and training outside the core duties.

The study results demonstrated the need for organizations to assign employees roles for which they qualify. This finding has decision-making implications for organizations where top management teams should place talent where it is best suited for optimum employee performance. Furthermore, the findings of the study noted the significance of offering a few details on what needs to be done. This study result points to the importance of policy changes in many organizations; for instance, organizations should provide less detailed and comprehensive instructions on what needs to be done and by who. Thus, clear job descriptions will ameliorate this particular challenge. The study mirrored the necessity of a shared vision between employees and their leaders/managers. This finding provides indispensable snapshots of what organizations need to do to bring everybody on board. One way to ensure the vision is shared is by helping employees find meaning in their work. This will increase the intrinsic motivation among employees, leading to better organizational citizenship conduct.

The study underlined the rationale for top management teams (leaders) to have faith and trust in their workforce/subordinates/followers. This study result elucidates the gravity of motivation, where leaders should give autonomy to their employees to make decisions. The autonomy in decision-making improves job satisfaction and intrinsic drive among employees. Commitment and loyalty were mooted by the study's findings as one of the indispensable panaceas for organizational growth. Thus, this study argues that organizations should constantly seek to establish the level of loyalty and commitment of their workforce since this influences the extent to which employees will go beyond self-regard to boost organizational performance. The study results underlined the value of passion among employees, signifying the rationale for leaders to inculcate passion in their workforce by doing, among others, placing talent or qualification where best suited.

The study findings noted the need for leaders to assist employees in achieving the set goals. This study argues that this can be done by leaders demonstrating confidence in their employees, while followers should voluntarily follow their seniors/leaders/supervisors at work. The study's findings underscored the resourcefulness of having a clear vision that everyone well understands. Furthermore, the study revealed the essence of leaders prioritizing the requests of their workforce. This implies that the conduct of the leaders should inspire the employees to follow their leaders, which will enhance respect between the leader and the follower. Thus, organizations can enhance their reputation and organizational citizenship behaviour by letting employees emulate the leader because of their trust in them (leaders).

The findings in this study have resourceful decision-making implications for leaders and organizations by identifying, among others, a culture that aligns with the vision of the county governments. Putting in place an organizational culture that prioritizes service delivery and the development of a good rapport is crucial in public sector management. Formulating sound organizational control and adhering to government policies, such as public procurement and employing a qualified workforce, will improve service delivery and inculcate a culture of transparency and accountability.

Conclusions

In light of the research hypotheses, the study makes the following conclusions:

i. It is concluded that organizational culture has a statistically significance effect on the performance of the county governments of Kisii and Kakamega (P=0.000). It is further concluded that institutional values, belief systems, procedures, and traditions are the cornerstone of employee behaviour, empathy, and teamwork. Additionally, organizational culture has a strong positive association with the performance of Kisii and Kakamega county governments (r =0.623, p<.05).

ii. It is concluded that human capital has a statistically significant effect on the performance of the county governments of Kisii and Kakamega (P=0.000). It is concluded that interpersonal relations, skills, expertise, experience, and knowledge are crucial performance enablers. Moreover, human capital has a moderate positive association with performance (r=0.486, p<.05), indicating that higher levels of human capital are significantly linked to improved performance.

iii. It is concluded that organizational control has a statistically significant effect on the performance of the Kisii and Kakamega county governments (P=0.000). It further concluded that institutional controls, such as internal controls and standard operating procedures, significantly predict the extent to which county governments translate formulated policies into action and final results. The study concludes that organizational control has a strong positive association with performance (r=0.645, p<.05), signifying that effective organizational control is significantly associated with better performance.

iv. It is concluded that government policies moderate the relationship between organizational culture (t=3.69, p=0.000), human capital (t=13.15, p=0.000), organizational control (t=4.25, p=0.000) and performance of the county governments of Kisii and Kakamega. It is further concluded that government policies exhibit a strong positive association with performance (r =0.691, p<.05.), suggesting that favourable government policies are significantly associated with enhanced performance.

Recommendations

Policy Recommendations

The study arrives at the following policy recommendations in light of the study findings:

i. It is recommended that the County Governments of Kisii and Kakamega prioritize strengthening their organizational culture by enhancing reward systems for innovation and creativity, clearly communicating goals, and promoting a collaborative and inclusive work environment. Leaders should embody empathy, openness, and accountability values, leading by example to inculcate a culture that prioritizes customer needs and data-driven decision-making. Additionally, improving inclusivity and transparency and minimizing political interference will be crucial in creating value systems to improve service delivery to the constituents.

ii. It is recommended that the County Governments of Kisii and Kakamega prioritize improving their human capital by implementing performance contracting to ensure accountability and clear expectations for all employees. Investing in robust innovation infrastructure is essential to support the delivery of customer services. Additionally, it is crucial to eliminate political patronage in hiring, remuneration, and promotion processes to foster a merit-based system. Leaders should build healthy social capital and maintain strong staff-management relations at all levels.

iii. It is recommended that the County Governments of Kisii and Kakamega develop and implement well-documented standard operating procedures (SOPs) for all significant service delivery processes. These SOPs should be clearly communicated to all employees to ensure they are well-versed in the internal policies and procedures guiding their work. Additionally, top county government executives should prioritize regular training opportunities to improve staff competencies and ensure effective performance contracting.

iv. It is recommended that the Kisii and Kakamega county governments embrace public participation processes to ensure that government policies reflect the needs of all citizens, especially those at the bottom of the pyramid and the vulnerable. This could involve conducting regular public participation sessions and actively engaging the community in ongoing projects to gather their input and prioritize projects accordingly. Additionally, the counties should ensure transparency and accountability in their governance by maintaining well-defined service charters, providing timely responses to service seekers' needs, and adopting an open-door policy to facilitate access to information. It is further recommended to strengthen mechanisms for monitoring and adjusting alignment between county government strategies and government policies to optimize performance outcomes.

Recommendations for further research

The research focused on the effect of organizational culture, human capital, and organizational control on the performance of Kisii and Kakamega county governments in Kenya, revealing that these variables contributed to 57.9% of the variance in performance. It is recommended that the study be extended to all 47 county governments in Kenya to better understand the effectiveness of these factors on the performance of devolved units. The study found that these variables account for a significant portion of the performance of Kisii and Kakamega counties, indicating that additional factors outside this study influence the remaining 42.1% of performance. Furthermore, the research relied on primary cross-sectional data, highlighting the need to utilize other forms of data and research designs, such as longitudinal or panel data, to provide a more comprehensive perspective on the performance of county governments in Kenya.

Contribution to Knowledge

This study contributes to new knowledge by empirically examining the interplay between organizational culture, human capital, and organizational control, and how these variables influence the performance of Kisii and Kakamega county governments within Kenya's devolved system. By introducing government policies as a moderating variable, the study provided a nuanced understanding of how external regulatory frameworks define internal organizational dynamics and performance outcomes. Unlike prior studies that have broadly addressed devolution, this research offered a context-specific framework that operationalized these constructs in a devolved governance context, thereby bridging both conceptual and contextual knowledge gaps. The study advances theory by revealing how institutional policy environments can either enhance or constrain organizational effectiveness, contributing to literature in public administration, organizational performance, and institutional governance.

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APPENDICES

APPENDIX I: LETTER OF INTRODUCTION

Dear Sir/Madam,

Subject: Invitation to Participate in a Research

I am a PhD candidate at Pan Africa Christian University, conducting research on the "effect of organizational culture, Human Capital and organizational control on the performance of Kisii and Kakamega Counties in Kenya.". It is expected that this study will help to determine the effect of organizational culture and control and human capital on the performance of counties. This would assist leaders and top management teams to adopt an organizational culture that encourages effective leadership.

In a humble way, I appeal to you to fill out the questionnaire in the way you judge the statements under each questionnaire item. The answers you provide will be used only for academic purposes. The answers you provide will be handled with strict confidentiality. Not even the researcher will know the identity of the respondents since questionnaires will be given random codes.

Thank you for taking the time to participate in the study. Your input is appreciated. The findings of the study will be disseminated to you should you need them.

Yours faithfully,

ONDUSO SALOME BOSIBORI (ADM NO. POLD/14778/0/19)

Pan African Christian University (PAC-University)

APPENDIX II: QUESTIONNAIRE

This research instrument seeks to solicit data/information on selected strategic leadership elements and implementation of devolution within counties in Kenya. Your county has been selected for the survey, and you're among the respondents identified for data collection. The study has been approved by the relevant county leadership (see attached authority) and research regulating body NACOSTI (see attached permit). You are kindly requested to provide an honest response/answer to the posed questions by marking the box provided with a tick (√) or filling in the provided blank spaces. The questionnaire takes, on average, 10 minutes to fill in. The responses you provide will be strictly confidential, and no reference will be made to any individual(s) in the report of the study. In addition, your participation is voluntary, and you are free to abandon the exercise at will. Thank you for your cooperation.

Respondents Consent:

Please consent that you are willing to participate in the study by selecting the Yes box below:

Yes [ ] No. [ ]

SECTION A: Demographic information

For each of the following questions, please tick OR fill as appropriate

Which county government do you work with? Kakamega [ ] Kisii [ ]

1. What is your highest level of educational qualification?

PhD ▭

Masters

Degree

Diploma/Certificate

Others (Specify) …………………………

2. Cumulative years you have worked at the county government and/or public service:

Less than 5 years

5-10 years

10-15 years

Above 15 years

3. What is your designation (e.g. chief officer, director, etc)

   ……………………………………………………………………………

4. To what extent are you inspiring others to go the extra mile to achieve county's strategic goals. 1-not extent; 2-small extent; 3-moderate extent; 4-large extent; 5-very large extent.

1	2	3	4	5

SECTION B: ORGANISATION CULTURE (OC)

This section contains questions relating to the influence of organizational culture (OC) performance of county governments. Kindly use the provided scale of 1-5 (5-Strongly agree, 4-Agree, 3-Moderate, 2-Disagree and 1-Strongly disagree) to rate your opinion by selecting the most appropriate option.

Code	Statements	Rating				
		SA (5)	A (4)	I (3)	D (2)	SD (1)
OC1	Management values and rewards our (staff's) creativity and capacity to innovate for the organisation.					
OC2	There are clearly defined goals and responsibilities of each staff in line with the objectives and principles of devolution.					
OC3	The organization's values and beliefs are in tandem with the object and principles of implementation of devolution.					
OC4	In the organization, staff who do the best job of serving customers are more likely than other employees to be recognized or rewarded.					
OC5	In our organization, customer service delivery problems are almost always					

	resolved to their satisfaction within the specified time.					
OC6	In my organization, I give the highest priority and support towards meeting the needs of citizens' service delivery.					
OC7	In the organization, staff believe in working together collaboratively, preferring cooperation over competition.					
OC8	In our organization, we believe we can influence and affect our work through ideas and involvement					
OC9	The organisation always encourages us to make service delivery decisions based on facts, not just perceptions or assumptions.					
OC10	Politics strongly shape how things are done in our county, affecting how well we perform					
OC11	The agreement between leaders significantly impacts the efficiency of public service delivery in our county					
OC12	Being open and accountable plays a big role in how well our county performs,					

	especially considering the political situation					

SECTION C: HUMAN RESOURCE CAPITAL (HRC)

This section contains questions relating to the influence of Human Capital (HRC) performance of county governments. Kindly use the provided scale of 1-5 (5-Strongly agree, 4-Agree, 3-Indifference, 2-Disagree and 1-Strongly disagree) to rate your opinion by selecting the most appropriate option.

Code	Statements	Rating				
		SA (5)	A (4)	I (3)	D (2)	SD (1)
HRC1	In my organization, statements about the composition, management and satisfaction of human resources are clearly articulated and effectively applied.					
HRC2	My organization's statements about the composition, management and satisfaction of the clients are clearly articulated and effectively applied.					
HRC3	In my organization, statements about the scope, function and application of the					

	information technology systems are clearly articulated and effectively applied.					
HRC4	In my organization, the bonding social capital (relations within the work team) in the department is healthy and highly encouraged.					
HRC5	In my organization, bridging social capital (relations work teams) in the department is healthy and highly encouraged.					
HRC6	In my organization, linking social capital (relations between staff/management at different levels of hierarchy) in the organisation is healthy and highly encouraged.					
HRC7	In my organization, there are clear devolved structures for the delivery of customer services.					
HRC8	In my organization, there are clear processes for the delivery of customer services.					

HRC9	In my organization, there is clear innovative infrastructure for the delivery of customer services.					
HRC10	The lack of political-neutral incentives hinders the optimal performance of county government human resources.					
HRC11	The impact of political interference in hiring and promotions is a crucial factor influencing the performance of county governments.					
HRC12	The political management of HR practices shapes the performance of county governments.					

SECTION D: ORGANISATION CONTROL (OrgC)

This section contains questions relating to the influence of organization control (OrgC) performance of county governments. Kindly use the provided scale of 1-5 (5-Strongly agree, 4-Agree, 3-Indifference, 2-Disagree and 1-Strongly disagree) to rate your opinion by selecting the most appropriate option.

Code	Statements	Rating				
		SA (5)	A (4)	I (3)	D (2)	SD (1)

OrgC1	My organization has well-documented standard operating procedures (SOP) for performing the delivery of all significant services.					
OrgC2	My organization has well-documented internal policies and procedures that are related to performing all significant administrative processes specific to service delivery.					
OrgC3	In my department, we are well-acquired with internal policies and procedures guiding the delivery of our services.					
OrgC4	In my organization, there is a clear segregation of duties with clear responsibilities for accountability.					
OrgC5	In my organization, there is clear performance contracting for guiding and evaluating staff output.					
OrgC6	The organization often evaluation management/staff performance based on the performance contracting agreement.					
OrgC7	In my organization, there are sufficient training opportunities provided to					

	improve employee work-related competencies necessary for the delivery of services.					
OrgC8	In my organization, annual performance feedback is provided on time to allow us to adjust and take appropriate corrective actions.					
OrgC9	In my organization, there are clear continuous quality continuous programs for public service delivery.					
OrgC10	Political influence on budgetary control hampers financial management, which influence county performance					
OrgC11	Political influences disrupt HR organizational control, affecting county government performance.					
OrgC12	Political influence on budgetary control hampers financial management, impacting county performance					

SECTION E: GOVERNMENT POLICIES (GPs)

This section contains questions relating to the influence of government policies on performance of county government. Kindly use the provided scale of 1-5 (5-Strongly agree, 4-Agree, 3-Indifference, 2-Disagree and 1-Strongly disagree) to rate your opinion by selecting the most appropriate option.

Code	Statements	Rating				
		SA (5)	A (4)	I (3)	D (2)	SD (1)
GPs1	Our collaboration with the national government proves to be efficient.					
GPs2	County-level policies mirror the desires of the population.					
GPs3	Regular public participation sessions are conducted.					
GPs4	The public actively engages in our ongoing projects.					
GPs5	The county possesses a well-defined service charter.					
GPs6	Timely responses are provided to the needs of service seekers.					
GPs7	Effective coordination exists among departments within our county.					

GPs8	An open-door policy is in place for information access.					
GPs9	We consistently gather feedback regarding the public's perspectives on the county government.					
GPs10	The alignment between county government strategies and government policies significantly impacts performance outcomes.					
GPs11	Government policies play a crucial role in determining the efficiency and effectiveness of county government performance					
GPs12	The formulation and implementation of public policies, such as fiscal and economic policies, have a direct impact on the performance of county governments					

SECTION F: PERFORMANCE OF COUNTY GOVERNMENT

This section contains questions relating to the performance of the county governments of Kenya. Kindly use the provided scale of 1-5 (5-Strongly agree, 4-Agree, 3-Indifference, 2-Disagree and 1-Strongly disagree) to rate your opinion by selecting the most appropriate option.

Code	Statements	Rating				
		SA (5)	A (4)	I (3)	D (2)	SD (1)
PCG1	My department has been allocated adequate resources towards the delivery of services.					
PCG 2	In my department, we've always utilized the provided resources effectively in the delivery of services.					
PCG 3	My organization has enhanced its resource acquisition ability through diverse channels.					
PCG 4	My organization has fully complied with fiscal regulations governing the implementation of devolution.					
PCG 5	My organization has developed an internal mechanism for enhancing					

	compliance with regulations and fiscal requirements.					
PCG 6	My department has developed an internal mechanism for enhancing compliance with regulations and fiscal requirements.					
PCG 7	In my department, we have been regularly tracking customer satisfaction concerning the services we offer.					
PCG 8	My organisation regularly tracks customer satisfaction concerning public services delivered.					
PCG 9	Overall customer satisfaction has been on the rise for services delivered by the organization.					
PCG 10	Our county's unique way of working and shared values significantly enhances the delivery of essential services to citizens					
PCG 11	Investing in the skills and development of our workforce has a direct positive impact on the achievement of intended goals					

PCG 12	Our effective financial control measures directly contribute to transparency and accountability.					

………………………Thank you for participating………………………

Appendix III: Time Plan

WEEK	1-2	3	4-10	11-15	16-17	18-25	26-30	31-36	37-38
Writing, submission and discussion of concept paper									
Meeting the supervisor									
Proposal writing									
Making corrections on proposal									
Proposal Defense & Correction									
Instrument testing and data collection									
Data entry, analysis and presentation									
Final defense and correction									
Colloquium presentation and journal publishing									

APPENDIX IV: BUDGET SCHEDULE

S/N	ITEM DESCRIPTION	AMOUNT (KSH)
1	Stationary/toners	15,000.00
2	Airtime	3,000.00
3	Concept Paper	10,000.00
4	Proposal Development- editor, printing,	25,000.00
5	binding	2,000.00
6	NACOSTI Permit	2,000.00
7	Photocopy of Questionnaire	210,000.00
8	Data Collection-flights, taxi &	70,000.00
9	accommodation	28,000.00
10	Research Assistants- data collection (2)	110,000.00
11	Data analysis entry clerk	20,000.00
12	Data analysis/Statistician	20,000.00
13	Editorial service	30,000.00
14	Dissertation hard cover Binding	50,000.00
	Publishing journals -2@15,000	
	Contingency provision	
	Total	Ksh. 595,000.00

APPENDIX V: NACOSTI RESEARCH LICENSE

REPUBLIC OF KENYA

NATIONAL COMMISSION FOR SCIENCE,TECHNOLOGY & INNOVATION

Ref No: 875426

Date of Issue: 16/January/2024

RESEARCH LICENSE

This is to Certify that Miss.. Salome Bosibori Onduso of Pan Africa Christian University, has been licensed to conduct research as per the provision of the Science, Technology and Innovation Act, 2013 (Rev.2014) in Kakamega, Kisii on the topic: "The effect of Organizational Culture, Human Capital, Controls and Organizational Learning on implementation of Devolution in Kenya: A case study of Kakamega and Kisii Counties" for the period ending : 16/January/2025.

License No: **NACOSTI/P/24/32476**

875426

Applicant Identification Number

Director General

NATIONAL COMMISSION FOR SCIENCE,TECHNOLOGY & INNOVATION

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See overleaf for conditions

APPENDIX VI: PAC RESEARCH AUTHORIZATION AND ETHICS CLEARANCE LETTER

PAN AFRICA CHRISTIAN
PAC
UNIVERSITY
Where Leaders are Made

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Christian University

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enquiries@pacuniversity.ac.ke www.pacuniversity.ac.ke

18th December 2023

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

RE: RESEARCH AUTHORIZATION & ETHICS CLEARANCE LETTER FOR BOSIBORI SALOME ONDUSO REG. NO: POLD/14778/0/19

Greetings! This is an introduction letter for the above named person a final year student at Pan Africa Christian University (PAC University), pursuing a Doctor of Philosophy in Organizational Leadership (Phd).

She is at the final stage of the programme and she is preparing to collect data to enable her finalize on the dissertation. The dissertation title is ***"The Effect Organizational Culture, Human Capital, Controls and Organizational Learning on implementation of Devolution in Kenya. A case study of Kakamega and Kisii Counties"***

We kindly request that you allow her obtain a research permit so as to proceed and collect data from selected directors at Kakamega and Kisii Counties.

Warm Regards,

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REGISTRAR
P.O. Box 56875 – 00200.
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