



INFLUENCE OF FISCAL DECENTRALIZATION ON SERVICE DELIVERY IN NYERI COUNTY, KENYA

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Abstract:

Background: Kenya adopted a new Constitution on 27th August 2010 that introduced the devolution of political power, functions, and resources to the newly formed forty-seven county governments. This is what has been described as a devolved system of government in which the Kenyan people were determined to devolve governance and decision-making powers to counties so as to give them greater say on how their resources could be harnessed and utilized. This study aimed to establish the influence of decentralization on service delivery in Kenya. Specifically, the study sought to: establish the influence of fiscal decentralization in Nyeri County.

Materials and Methods: The study used descriptive survey design, the targeted population included 145 representatives from Nyeri County where a sample of 106 was drawn. The questionnaire was the main data collection instrument. A pilot study was conducted in Kiambu County where 10% of the sample was administered with questionnaire to check for validity and reliability. Both descriptive and inferential analysis was done using SPSS (24).

Results: The findings from the analysis established that decentralization explained 60.5% of variation in service delivery. The study found that the county government met the budget for the locally generated revenue in the last financial year and the county also has the authority to set rates and charges for devolved services. However, the study didn't find any evidence that the county government had sufficient power to make decisions on raising revenue; consultation made by the national government in regards to new taxes that affect the counties; the county government of Nyeri borrows from the national Government; the county had the authority to incur debt; and whether the county had powers to decide on how to spend the county revenue.

Conclusion: Based on the findings, the study concludes that, decentralization has a significant influence on service delivery. Fiscal decentralization significantly influences service delivery in Nyeri County though to some small extent. The study found significant statistical evidence to suggest Fiscal Decentralization positively influence Service delivery in Nyeri County.

Key Word: Decentralization; Fiscal Decentralization; Service Delivery.

I. Introduction

In Kenya, decentralization started after independence in 1963. Decentralization provided for devolution of government under a Lancaster Constitution which had provision for two houses of representatives; upper and lower houses as well as regional governments complete with legislative assemblies. Several other decentralization programs have been instituted since independence to combat growing regional disparities. Special Rural Development Program (1972), The District Focus for Rural Development (DFRD) in 1983, and Regional Development Authorities (RDA's). However, in Mid-90s, that the government introduced numerous decentralized initiatives, namely the Constituency Development Fund (CDF) and Local Authorities Transfer Fund (LATF), Poverty Eradication Fund (PEF) and Women Enterprise Fund (WEF) in bid to decentralize decision making and participatory governance (Khaunya, Wawire, & Chepng'eno, 2015). Decentralization in Kenya has been carried out in four major waves, namely: district focus for rural development; Kenya local government, CDF and devolution. In 2010, Kenya changed its Constitution and adopted devolved system of governance to work alongside the central government (Wangari, 2014). The Constitution of Kenya (2010) devolved many services to county governments. The promulgation of the Constitution in 2010 enhanced decentralization through creation of 47 county governments. The Constitution of Kenya defined the power of the 47 county governments (Constitution of Kenya, 2010).

Fiscal Decentralization

The World Bank (2018) defines fiscal decentralization is the transfer of the responsibilities related with the expenditure and revenue to the other lower levels of the government. The sub-national governments since are closer to the citizens than the central governments are more practical in meet the demands of goods and services to the citizens. Research has shown that fiscal decentralization has been linked to various outcomes which include: government size, service delivery, governance, economic growth, fiscal imbalances, and changes in patterns of public expenditure (The World Bank, 2018).

There are four pillars or to fiscal decentralization which include: revenue assignments, intergovernmental transfers, sub-national debt and borrowing, and expenditure responsibilities. History and politics are the major drivers of fiscal decentralization and determination of the sub-national government structure (Kaburu, 2013; The World Bank, 2018). Fiscal decentralization reforms have shifted the financial resources to the local governments though they have failed in management of the resources. Fiscal decentralization has many forms. Political autonomy is considered the most important element of a decentralization system. The decentralization units need to be autonomous where the leadership is elected directly by the people since an appointment by the higher government shifts the accountability upwards rather than downwards to the local population. Thus, efficiency gains that are central to decentralization are not realized (Kaburu, 2013).

Expenditure responsibility ensures functions are assigned to the different levels of the government. This includes a framework for divisions of functions between the central government and the sub units of the government where the financial resources are decentralized. The assignment of functions should be the lowest of government that has the capability of undertaking that function (Kaburu, 2013). Revenue assignment ensures the devolved units have adequate resources to enable them discharge their functions effectively (Mwakuni, 2019). This is achieved through a framework that gives the bower to the devolved units on taxation, transparency, and budget making. Expenditure needs must be established by the central government for each level of government. As for inter-governmental fiscal transfer the insufficient revenues to fund expenditure functions in the devolved units leaves them with budget deficiencies (Kaburu, 2013). Thus, a framework for funds transfer from the central government to the devolved units where the system focuses on

service delivery. Finally, sub-national borrowing involves a well-defined framework for borrowing by the devolved units. The framework should curb incurring of debts they are unable to pay to ensure there is responsible borrowing (The World Bank, 2018).

Fiscal Decentralization and Service Delivery

Kaburu (2013) did a comparative study fiscal decentralization in Kenya and South Africa. South Africa is African leaders in fiscal decentralization. The study was based on the pillars for effective fiscal decentralization. The study found Kenya decentralization system to be weaker in some aspects. The study found the weakness in Kenya is that minor functions are devolved to the county governments whereas bulk functions such as health and education expenditures are under the national government. Secondly, taxation powers are devolved to the county governments for taxes that were under local authorities' systems has been difficult to collect and yield low results. However, the study found Kenya to have a strong decentralization in equalization of fund through parliament and the commission on revenue allocation (CRA) (Kaburu, 2013). Olatona and Olomola (2015) analyzed the influence of fiscal decentralization on health and educational service delivery between 1999 and 2012. The study found that fiscal decentralization has positive correlation with educational service delivery, while high degree of fiscal decentralization is negatively related to health care delivery.

The World Bank (2018) reports a study done in India by the bank on fiscal decentralization to rural governments in Kerala and Karnataka did analysis of local governments in improving the design and monitoring of the rural fiscal decentralization. The study recommended: redesigning of transfers, enhancing of resources of the local governments, consolidation of schemes, creation of information systems on local finances, and clarification of expenditure assignments. In south Asia, despite several reforms in decentralization for the last 10 years, fiscal decentralization hasn't effectively reached effectively to the sub-national governments in most of the countries in the region. In India, Nepal, and Pakistan, despite great advances in decentralization the countries are faced with numerous problems in design of their intergovernmental fiscal relations. The problems include: overlapping expenditure responsibilities, weakness in design of the transfer system and not guided by clear objectives, lack of raising power by local governments, high dependence on transfers from the central government (The World Bank, 2018).

Statement of the Problem

Devolution allows the devolved governments to develop policies that are tailored to the needs of their areas, encouraging policy divergence, although this is countered by pressures to ensure that devolved approaches do not contradict those of the central state, promoting convergence. Through devolution of fiscal power, political power and administrative power, citizens expect county governments to deliver quality services, improve efficiencies and responsiveness (Abdumlingo & Mwirigi, 2014). There is limited empirical evidence on the effect of decentralization governance on service delivery in Kenya Devolve Systems of Governance.

The Constitution of Kenya (2010) established 47 county governments to improve efficiency in service delivery. The transition from a central to devolved governments in Kenya has not been smooth as several challenges such as inter-governmental relations, turf wars among leaders, corruption and strikes among others have threatened devolution. At present, research also indicates that over 53 % of citizens are dissatisfied with service delivery of county governments in Kenya. The few studies done in Kenya have given conceptual gaps since they focus on advantages and disadvantages of decentralization (Muriu, 2014), others separation of powers (Kobia & Bagaka, 2014), while other have looked at challenges of decentralization based on constituency (Abdumlingo & Mwirigi, 2014; Macharia, Wambua, & Mwangulu, 2014; Mwamuye & Nyamu, 2014).

It is from these conceptual, methodological and contextual gaps that the current study will investigate the effects of decentralization on services delivery in Kenya on service delivery in Nyeri County.

II. Material And Methods

Cooper and Schindler (2018) define research design as the plan and structure of investigation conceived to obtain answers to research questions. It included an outline of what the investigator will do from writing the hypotheses and their operational implications to the final analysis of the data (Cooper & Schindler, 2018). This study used descriptive survey research design to help identify, analyze, and describe the relationship between decentralization and service delivery in Kenya Devolved Systems of Governance. This study target population was 145 key respondents with key technical leadership and management mandate in devolution comprising of MCAs, and other arms of government in the county of Nyeri.

A sample size is the selection of a subject of individuals from within a population of making predictions based on statistical inference. Yamane formula (1967) was used to determine the sample size since the population was be less than 10,000 (Yamane, 1967).

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

Where:

n = Desired sample size for the population of less than 10,000.

e = sampling error at 95% confidence level assumed to be 0.05.

Therefore, sample size is arrived at as follows

$$= \frac{145}{1+145(0.05)^2} \quad (2)$$

Thus, 106 respondents constituted the sample in this study

The choice of data collection instrument is often very crucial to the success of a research and thus when determining an appropriate data collection method, one has to consider the complexity of the topic, response rate, time and the targeted population. An open and closed ended questionnaire was used to collect primary data.

It is a form of trial before the actual study where part of the population takes a test and provides results that show the mechanics of the pilot test. If there are any issues that can affect the actual study such as unclear information or other errors, they are corrected. The pilot test enhances the reliability and validity of the instruments of research. The pilot study was carried out on a study group comprising of 10% of the sample size i.e. 11 respondents in Kiambu county (Sekaran, 2013). The study generated qualitative and quantitative data due to the nature of the study instrument adopted which includes semi-structured questionnaires (Kothari, 2018). The researcher sorted the data after receiving the questionnaire from the field. The data was coded, merged and tabulated on a tabular sheet on SPSS (Statistical Package for Social Sciences). The reporting of the data was done through descriptive statistics consisting of simple graphs, charts, tables, means, percentages and frequency tables.

The study tested the significance level of each independent variable against the dependent variable at 95% confidence level using ANOVA, Correlation and regression techniques. A 95% confidence interval reflects a significance level of 0.05. This shows that for an independent variable to have significance effect on the dependent variable, the p- value should be below the significance level

of 0.05. Multiple regression analysis helped in the analysis of variable relationships. The regression equation was expressed as:

$$Y = \beta_0 + \beta_1 X_1 + e \quad (3)$$

Where;

Y = Service Delivery

β_0 = constant (coefficient of intercept)

X1 = Fiscal decentralization

β_1 = regression coefficient of four variables. E = error term

III. Result

Reliability

Reliability is the measure of the degree to which a research instrument yields consistent results or data after repeated trials. The reliability of the instrument was determined through analysis of the pilot study data where Cronbach alpha coefficient was used. The recommended alpha value is 0.7 and, in this study the same threshold was accepted (Tavakol & Dennick, 2011). Items that did not meet the threshold were removed. The reliability statistics is shown below. The study variables had Cronbach's Alpha of greater than 0.7 and were therefore accepted to be reliable.

Table 1: Reliability Analysis for the Study Variables

	Cronbach's Alpha	Number of items	Remarks
Service Delivery	0.825	7	Reliable
Fiscal Decentralization	0.824	7	Reliable

Validity

Exploratory factor analysis (EFA) using principal component analysis was used to assess construct validity of study variables. Factor analysis acts as a gauge of the substantive importance of a given variable to the factor and it was used to identify and remove hidden constructs or variable items that do not meet the objectives of the study and which may not be apparent from direct analysis (Leech, Barrett, & Morgan, 2014). A loading value of 0.7 is the rule of thumb and is believed to be satisfactory but due to the seemingly difficulties of meeting the 0.7 criterion a loading of up to 0.4 level is acceptable. In this study the cut-off point was 0.5 and items that fell below the threshold were removed (Leech, Barrett, & Morgan, 2014). In this study all items had factor loading of greater than 0.5 and were all retained to be used in the final analysis. Table 2 below shows the summary of the validity results.

Table 2: Validity Analysis for the Study Variables

	Number of items	Remarks
Service Delivery	7	All retained
Fiscal Decentralization	7	All retained

The researcher sought to establish the level of satisfaction of the respondents with regard to Fiscal Decentralization and service delivery in Nyeri County. The responses were important in establishing the influence of Fiscal Decentralization on service delivery in Nyeri County. From Table 3 below, the average for the variable was 3.38 and the standard deviation was 1.346. The mean of 3.38 translates to Neutral in our Likert scale which means that the study could not establish

the extent at which Fiscal decentralization influence Service delivery in Nyeri County. The standard deviation of 1.346 means there was minimal variations in the responses.

The World Bank (2018) defines Fiscal decentralization as the transfer of the expenditure and revenue responsibilities to the other levels of the government. This is because the sub-national governments are closer to the Citizens than the central governments and thus are in a much practical position to meet the demands and services on the citizens. Fiscal decentralization reforms have shifted the financial resources to the local governments though they have failed in management of the resources. Fiscal decentralization has many forms. Political autonomy is considered the most important element of a decentralization system. The decentralization units need to be autonomous where the leadership is elected directly by the people since an appointment by the higher government shifts the accountability upwards rather than downwards to the local population. Thus, efficiency gains that are central to decentralization are not realized (Kaburu, 2013). Expenditure responsibility ensures functions are assigned to the different levels of the government. Revenue assignment ensures the devolved units have adequate resources to enable them discharge their functions effectively (Mwakuni, 2019).

This is achieved through a framework that gives the bower to the devolved units on taxation, transparency, and budget making. Expenditure needs must be established by the central government for each level of government. As for inter-governmental fiscal transfer the insufficient revenues to fund expenditure functions in the devolved units leaves them with budget deficiencies (Kaburu, 2013). Thus, a framework for funds transfer from the central government to the devolved units where the system focuses on service delivery. Finally, sub-national borrowing involves a well-defined framework for borrowing by the devolved units. The framework should curb incurring of debts they are unable to pay to ensure there is responsible borrowing (The World Bank, 2018). In a comparative study by Kaburu (2013) between decentralization in Kenya and South Africa, found that decentralization system in Kenya to be weak since bulk expenditure functions are still under central government while minor functions are devolved. Secondly, taxation powers are devolved to the county governments for taxes that were under local authorities' systems has been difficult to collect and yield low results though Kenya has a strong decentralization in equalization of funds through parliament and commission on revenue allocation.

Table 3: Fiscal Decentralization

Fiscal Decentralization Indicators	Mean	Stdev
The county government has sufficient power to decide on how to raise revenue	2.56	1.529
The county government meet the budget for locally generated revenue in the last financial year	4.07	1.298
The county government has the authority to set the rates and charges for devolved services	4.09	1.322
The county government has significant power to decide on how to spent the county revenue	3.35	1.214
The county government borrows loans from national Government	3.11	1.410
The national government consults with county government on new taxes affecting counties	2.91	1.582
The county government has the authority to incur debt	3.48	1.068
Average Fiscal Decentralization	3.38	1.346

From the findings in Table 3 above, respondents were undecided on whether the county government had sufficient power to make decisions on raising revenue (M = 2.56, Stdev = 1.529). Further, respondents also were undecided on consultation made by the national government in

regards to new taxes that affect the counties ($M = 2.91$, $Stdev = 1.582$). In addition, the study did not clearly indicate on whether the county government of Nyeri borrows from the national Government ($M = 3.11$, $Stdev = 1.410$). The study found that the county government met the budget for the locally generated revenue in the last financial year ($M = 4.07$, $Stdev = 1.298$). The county also has the authority to set rates and charges for devolved services ($M = 4.09$, $Stdev = 1.322$). The study however, did not indicate whether the county had the authority to incur debt ($M = 3.35$, $Stdev = 1.214$) and whether it had powers to decide on how to spend the county revenue ($M = 3.35$, $Stdev = 1.214$).

Service Delivery

The general objective of the study is to establish the influence of decentralization on service delivery in Nyeri County. The average of 3.72 is an indication of agreement on Service Delivery in Nyeri County. The standard deviation of 1.165 is an indication of minimal variations in the responses. Service delivery is an essential function in the relationship between government and citizens. Government performance is measured through service delivery to its people. The best yardstick to measure government performance of good governance is through service delivery to the people. Government is expected to deliver better services to its people. They provided the indices of measuring service delivery to the people as low inflation, better education, provision of improved health care at affordable rates, provision of clean water, provision of good roads and good road networks to the rural areas for the transport of agricultural products and raw materials. This has pushed many governments across the world to turn to decentralized governance to enhance service delivery (Abe & Monisola, 2014).

Improving service delivery through increased accountability has been a significant implicit motivation behind the trend towards decentralization in developing countries (Hasnain, 2010). The standard theoretical argument for the transfer of responsibilities to lower tier of government is that the closer proximity of local policy-makers to citizens increases the flow of information and better enables the public to monitor, and to hold to account, government officials. Conversely, elected local policy-makers, responding to this greater citizen vigilance, focus on improving service delivery in order to get re-elected (Hasnain, 2010). Service delivery is an essential function in the relationship between government and citizens (Abe & Monisola, 2014). Government performance is measured service delivery to the people (The World Bank, 2018).

Table 4: Service Delivery

Service Delivery	Mean	Stdev
Through decentralization there is a clear framework on how devolution work	4.07	1.153
The quality of services rendered by the county government has greatly improved	3.40	.999
The public are oriented on decentralization mandate on service delivery in devolution	3.46	1.128
Through decentralization service delivery has been improved in devolve governance	3.35	1.463
Decentralization has promoted principle of separation of powers between the executive and the legislature	3.54	1.119
Devolution service has been clearly defined in the legal framework	4.20	1.077
Through decentralization there is a clear framework on how devolution work	4.03	1.215
Average Service Delivery	3.72	1.165

The findings from the study established that through decentralization there is a clear framework on how devolution work ($M = 4.07$, $Stdev = 1.153$). The study also found that decentralization has promoted principle of separation of powers between the executive and the legislature ($M = 3.54$, $Stdev = 1.119$). Further, devolution service has been clearly defined in the legal framework ($M = 4.20$, $Stdev = 1.077$). The study also established that through decentralization there is a clear framework on how devolution work ($M = 4.03$, $Stdev = 1.215$). However, the study could not establish on whether the quality of services rendered by the county government has greatly improved ($M = 3.40$, $Stdev = .999$). The study also could not establish on whether the public were oriented on decentralization mandate on service delivery in devolution ($M = 3.46$, $Stdev = 1.128$). In addition, it was not clear on whether through decentralization service delivery has been improved in devolve governance ($M = 3.35$, $Stdev = 1.463$).

Inferential Analysis

These are the statistics used by the researcher to test the relationship between the independent and the dependent variables of the study. The study will conduct some diagnostic and assumption tests including: correlation analysis, multicollinearity and Analysis of Variance. The tests help ensures there no violation of assumption and thus ensuring no biasness of the estimates. Regression analysis will also be done to determine the model of the study.

Multicollinearity Test

The study conducted Multicollinearity test to check the extent at which two or more independent variables in multiple regression models have similar characteristics or measure the same thing. Multicollinearity implies that for some set of explanatory variables, there is an exact linear relationship in the population between the means of the response variable and the values of the explanatory variables (Cohen, Cohen, West, & Aiken, 2013). Multicollinearity will be tested using Variance Inflation Factor (VIF) and Tolerance. For multicollinearity to exist the VIF has to be greater than equal to 10 while the Tolerance has to be less than 0.1 or 10% (Frost, 2017). Table 5 below shows the statistics.

Table 5: Multicollinearity Test

Model (Variables)	Collinearity Statistics	
	Tolerance	VIF
Fiscal Decentralization	.634	1.577

From Table 5 above the Tolerance for the independent Variable; Fiscal Decentralization, Political Decentralization, Administrative Decentralization, and Democratization were 0.634, 0.674, 0.592, and 0.703 respectively. The VIF were 1.577, 1.483, 1.688, and 1.423. Thus, the study variables did not indicate any multicollinearity which means they will not be bias with results.

Correlation Analysis

Correlation analysis was carried out in the study establish the existence of a relationship between the dependent variables and the independent variable. A positive value of the correlation coefficient shows that the two variables move together in the same trend, and when there is a negative value, it shows that the variables move in opposite direction or trend (Cohen, Cohen, West, & Aiken, 2013). Essentially, correlation analysis depicts to a given degree, the aspect of how one factor influences another although correlations do not imply a cause-effect relationship. The study thus carried out correlation analysis of the independent factors and the dependent factor and the findings were summarized and presented in Table 6. Pearson correlation product coefficient (r) was used to establish the relationship in term of its significance, magnitude, and the direction.

Table 6: Correlation Matrix

		Service Delivery	FD
Service Delivery	Pearson correlation	1	.342**
	Sig		0.001
	N	91	91
Fiscal Decentralization	Pearson correlation	.342**	1
	Sig	0.001	
	N	91	91

From Table 6 above, Fiscal decentralization has a positive significant weak correlation with Service Delivery ($r = .342$, $p\text{-value} = .001$). The association is also direct relationship where an increase in one may lead to an increase in the other. However, the relationship is also weak meaning it doesn't Fiscal decentralization does associate to a great extent with service delivery in Nyeri County.

The findings are also in line with Abe and Monisola (2014) who opine that lack of democracy hinders effective service delivery in Nigeria. Similarly, Kaumanga (2016) explains that lack of a participative democratic culture guarantees politicians in Kenya to play the same political game every 5 years.

Regression Analysis

Regression analysis is helpful in understand how a typical value of a dependent variable or criterion variable changes when any one of the independent variables is varied, while the other independent variables are held constant (Cohen, Cohen, West, & Aiken, 2013). Table 7 below shows the regression results.

Table 7: Regression Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.119	.322		.369	.000
Fiscal Decentralization	.003	.085	.003	.038	.032

a. Dependent Variable: Service Delivery

From the regression in equation (3):

The constant for the equation is ($\beta_0 = .119$, $P\text{-value} = .000$), Fiscal Decentralization has a significant positive relationship with service delivery ($\beta_1 = 0.003$, $p\text{-value} = 0.032$). However, a unit increase in Fiscal decentralization will lead to an increase in Service delivery by 0.003. Fiscal Decentralization had the least influence on Service Delivery (unstandardized Beta = .003) meaning it influences service delivery in Nyeri county by 0.3%. Thus, on Fiscal Decentralization, the study found a positive significant influence on Service Delivery in Nyeri County. The findings are also in line with Olatona and Olomola (2015) as well as Wagana (2017) that Fiscal Decentralization has a significant effect on Service Delivery. Kaburu (2013) in a comparative study between Kenya and South Africa found that Fiscal decentralization in Kenya to weak since minor functions are devolved to the county government while bulk functions such as education are still under national government.

IV. Conclusion

The objective of the study was to establish the influence of fiscal decentralization on service delivery in Nyeri County. The study sought to find out to what extent does fiscal decentralization

influence service delivery in Nyeri County? The descriptive did not provide significant evidence to suggest the influence of Fiscal decentralization in Nyeri County. The study found that the county government met the budget for the locally generated revenue in the last financial year and the county also has the authority to set rates and charges for devolved services. However, the study didn't find any evidence that the county government had sufficient power to make decisions on raising revenue; consultation made by the national government in regards to new taxes that affect the counties; the county government of Nyeri borrows from the national Government; the county had the authority to incur debt; and whether the county had powers to decide on how to spend the county revenue. The inferential analysis found a significant positive association between Fiscal decentralization and Service delivery. However, Fiscal decentralization had minimal influence on Service Delivery in Nyeri County. The Variable only manage to influence 0.3% of Service Delivery.

Based on the findings, the study concludes that, decentralization has a significant influence on service delivery. Fiscal decentralization, Administrative decentralization, Democratization, and Political decentralization explain 60.5% of service delivery in Nyeri County. Decentralization has become the cornerstone of development reforms in many countries. The normative rationale for decentralization is deeply rooted in the political economy argument that decentralization leads to better service delivery.

Decentralization has three fundamental dimensions of decentralization namely administrative, political and fiscal decentralization. Administrative decentralization implies transfer of civil servants and public functions to the lower level, fiscal is devolution of fiscal resources and revenue generating powers while political decentralization refers to devolution of decision-making powers. Political decentralization reflects whether sub-national governments are directly elected and thus share in the political functions of governance.

Fiscal decentralization significantly influences service delivery in Nyeri County though to some small extent. The study found significant statistical evidence to suggest Fiscal Decentralization positively influence Service delivery in Nyeri County. The findings are also in line with findings of Wagana (2017) and Olatona and Olomola (2015) who found Fiscal decentralization to have a significant influence on Service delivery.

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