

The Effect of Accountability on Service Delivery at the State Department for Public Service

Chepkirui Sharon¹ Weldon Kibet Ng'eno²

Department of Public Policy and Administration of Kenyatta University¹

Department of Public Policy and Administration Kenyatta University²

Abstract: The study focused on the effect of accountability on service delivery at the state department for public service. The study was based on the new public management theory. Targeting 173 individuals from the State Department of Public Service, from different directorates and divisions, this study employs descriptive research design. A structured questionnaire was utilized. Stratified random sampling was used to identify the size of the sample from each stratum but then simple random was used to identify the specific respondents for the study. The reliability of the questionnaire was tested using Cronbach alpha, while construct and content validity was done using expert opinion with the help from the supervisor. Regression and correlation, Chi-square, Fisher's test and ANOVA was used. Frequency tables, percentages, pie charts, bar graphs and the regression and correlation model will be used to present the analyzed data. In addition, the study's conduct guarantee anonymity, confidentiality, neutrality, and informed consent. From the findings the study concluded that there exists a positive and significant relationship between accountability and service delivery at the State Department for Public Service. The study recommended that implementing integrated financial systems with built-in controls, audit trails, and data analytics capabilities can help identify irregularities, prevent fraud, and ensure compliance with budgetary allocations and regulatory requirements. The study also recommended concerning target setting the study recommended that public institutions should regularly review and adjust targets based on changing circumstances, emerging priorities, and lessons learned from performance assessments.

Keywords : Accountability, Service Delivery

I. INTRODUCTION

Accountability in service delivery refers to the obligation of public service entities and their representatives to be answerable for their actions, decisions, and use of resources. It ensures that public officials are responsible for delivering quality services to citizens, adhering to legal, ethical, and professional standards, and managing resources efficiently (Bovens, 2018). Accountability mechanisms include transparency, evaluation, and the application of sanctions for misconduct. This concept encompasses various dimensions such as financial accountability, which pertains to the management of public funds; performance accountability, which involves assessing the effectiveness of public service delivery; and political accountability, which refers to the responsiveness of service providers to the needs and demands of citizens (Kluvers & Tippett, 2020). Accountability is crucial in the public sector as it ensures that the government and its entities meet their responsibilities and uphold public trust.

Accountability is critical for improving service delivery, as it enhances the effectiveness, efficiency, and transparency of public services. Effective accountability mechanisms ensure that public services are delivered in a timely, fair, and equitable manner, thus improving public satisfaction and trust in government institutions (Schillemans & Bovens, 2019). Accountability also helps to reduce corruption and misuse of public resources by enforcing rules and norms that require officials to act in the public's interest. Measurement of accountability generally involves several indicators, such as service delivery outcomes, citizen feedback, performance evaluations, and adherence to set standards and guidelines (Harrison & Sayogo, 2020). In the context of the State Department for Public Service, accountability on service delivery can be measured through performance appraisals, compliance with service charters, public satisfaction surveys, and audits that evaluate whether services meet established benchmarks (National Audit Office, 2019). These measures help to identify gaps, improve policy implementation, and ensure that public resources are utilized effectively.

The Effect of Accountability on Service Delivery at the State Department for Public Service

In the United States, accountability on service delivery in government is grounded in strong institutional frameworks, performance management systems, and legal obligations that ensure public officials and entities are answerable for their actions. The Government Performance and Results Act (GPRA) of 1993 mandates federal agencies to set performance goals, measure results, and report on progress, which enhances transparency and accountability (Moynihan, 2008). For example, the U.S. Department of Veterans Affairs regularly publishes performance reports detailing how it meets healthcare service delivery targets for veterans, improving oversight and accountability (US Department of Veterans Affairs, 2022). Citizen feedback is also integral to measuring accountability, as seen in the widespread use of public satisfaction surveys, such as the American Customer Satisfaction Index (ACSI), which assesses the quality of government services (Van Ryzin, 2006). The U.S. Government Accountability Office (GAO) plays a significant role in auditing and evaluating government programs, ensuring that public funds are used efficiently and that agencies comply with federal standards.

Singapore is renowned for its high standards of accountability in public service delivery, achieved through stringent regulatory frameworks, performance monitoring, and a culture of meritocracy. The Singaporean government employs a results-oriented approach, where agencies are required to set clear goals, measure performance, and be accountable for their outcomes (Neo & Chen, 2007). The Public Service Division (PSD) oversees the performance management of civil servants, ensuring that accountability is upheld across all levels of government. Singapore also employs rigorous financial controls and audits conducted by the Auditor-General's Office (AGO), which scrutinizes the use of public funds and reports irregularities to parliament (Auditor-General's Office Singapore, 2021). Furthermore, public feedback mechanisms, such as the REACH platform, allow citizens to provide input on government services, enhancing accountability and public engagement (Singapore Government, 2022).

In Uganda, accountability on service delivery has been a focus of government reforms aimed at improving transparency, reducing corruption, and enhancing public sector performance. The Ugandan government has implemented the Financial Management and Accountability Programme (FINMAP), which aims to strengthen public financial management and accountability systems across various sectors (Ministry of Finance, Planning and Economic Development, 2020). The Office of the Auditor-General of Uganda conducts audits of public entities and reports on the efficiency and effectiveness of service delivery, contributing to greater accountability (OAG Uganda, 2021). Additionally, initiatives such as the Anti-Corruption Court and the Inspectorate of Government have been instrumental in addressing accountability challenges, although enforcement remains inconsistent (Tangri & Mwenda, 2021).

In Kenya, accountability on service delivery has been a critical issue, with various measures implemented to improve transparency, efficiency, and responsiveness in the public sector. The Kenyan Constitution of 2010 lays the foundation for accountability by mandating public participation, transparency, and adherence to the rule of law in all public service operations (Republic of Kenya, 2021). The Ethics and Anti-Corruption Commission (EACC) is tasked with promoting integrity and combating corruption in the public service, playing a crucial role in holding public officials accountable (EACC, 2021). Kenya has also adopted the Integrated Financial Management Information System (IFMIS), which is designed to improve financial management and accountability in government operations (National Treasury, 2019). However, challenges such as bureaucratic inefficiencies, corruption, and limited enforcement of accountability mechanisms continue to impede effective service delivery in Kenya (Kangethe, 2020). Efforts to address these challenges include the implementation of performance contracts in public institutions, which set specific service delivery targets and provide a basis for evaluating the performance of public officials (Muraguri, 2021).

1.2 Statement of the Problem

According to the Public Service Commission (PSC), the performance in the public services has been below expectation over the years. The 2018/2019 PSC report established the service provider assessment at 31.2%, compared to the citizen satisfaction index which stood at 42.6%. Overall, the responsiveness of services received, attained the lowest approval rating of 49.8% compared to the Teachers Service Commission whose responsiveness of services attained the highest approval rating of 91.2%. This can be attributed to poor service delivery by the public service (Public Service Commission (PSC), 2019).

Ndubai (2016) established that global competitiveness explains 2.5% of customer satisfaction levels; political instability explains 1.8% whereas 73.6% explains performance measurement and that all the three variables explain 78.5% of satisfaction levels of customers. (Nyongesa, *et al.*, 2012) investigated the challenges facing performance contracts implementation in the Kenyan State Corporations, and found that performance contracts led to increase in accountability, commitment, responsibilities of the workers and they were enthusiastic about performance contracts. However, the studies above did not investigate the effects of performance contracts applied by the Civil Service substantially.

The Effect of Accountability on Service Delivery at the State Department for Public Service

Therefore, this indicates a non-optimal persistence of delivery of service by the public sector which has necessitated performing a study to assess the role of performance contract on service delivery in Public Service in Kenya.

1.3 Objectives of the Study

The objective of the study was to assess the effect of accountability on service delivery at the state department for public service.

II. LITERATURE REVIEW

2.1 Theoretical Review

2.1.1 New Public Management Theory

New public management first developed by Hood and Jackson (1991). This theory was developed to address inefficiency of service delivery by the Government utilizing private sector concepts, ideas and management models and making the public sector more business-like. It emphasized the citizens' centrality who were the customers to the public or recipients of services of the public sector. The theory also proposed that more decentralized resource management and the exploration of various service delivery methods are needed to get improved results including a planned-market structure where the providers of private and public services compete with one another to offer services that are quicker and better. The importance of organizational culture influenced the new public management as more and more work was done in the Human Resource areas (Hood & Jackson, 1991).

This theory therefore helps organizations not to focus on outputs but on the inputs. Each individual becomes responsible for the evaluation, monitoring and evaluation. There is need for managerial since private organizations have become competing entities with the Government institutions, hence. In the delivery of services, NPM theory plays a very significant role. Gave rise to most organizations putting clear distinction between administration and management. The majority of first and third world countries started implementing the new public management reforms because of attacks on the public sector that came from the people (Hood & Jackson, 1991).

New public management has two main facets: corporate management and marketization. Privatization is the most extreme form of marketization. The transfer of assets or leadership, either partly or fully from the state to the private sector is privatization. Various nationalized industries were sold by some states by floating them on the stock exchange. Other enterprises owned by the state were bought by their employees through management payouts (Dunleavy & Hood, 1994).

In this study, accountability and cost management are two independent variables that the theory supports. It supports the agreement that the public service makes with the public regarding services delivery, and on the other hand, accountability and cost management are introduced by means of the public service and the public's breach of their contractual agreement regarding service delivery to the Kenyan citizen.

2.2 Accountability and Service Delivery

A study on the impact of local authority transfer funds on efficient service performance in Kenyan local authorities was conducted by Kageri (2010). The study targeted Nyeri County Council elected and nominated councilors using a descriptive study design. The researcher employed a census approach to sample 51 councilors, of which 11 were appointed whereas the 40 were elected to the council. It was concluded that the Local Authorities Transfer Fund distribution criteria were unsatisfactory and that the allocation amounts were insufficient to guarantee efficient service delivery. The State Department for Public Service study will apply the simple random sampling design focused on the entire target population.

Muna *et al.* (2018) undertook a study on the impact of county budgeting forums on the provision of services in Kenya. The study was guided by Agency and Stakeholders Theories. Using random and stratified sampling technique, a sample size of 107 respondents was identified out of the 889 persons targeted. This sample size was then distributed proportionally in the strata as per Pedhazur and Schmelkin and Kyamanywa (2018) formula. The study outcomes indicated that the respondents had very low satisfaction levels with the county government of Kajiado's delivery of services in terms of their effectiveness, responsiveness, inclusivity, accountability, and efficiency. The current study sought to understand how public service delivery is affected by accountability using questionnaires to collect the data.

2.3 Conceptual Framework

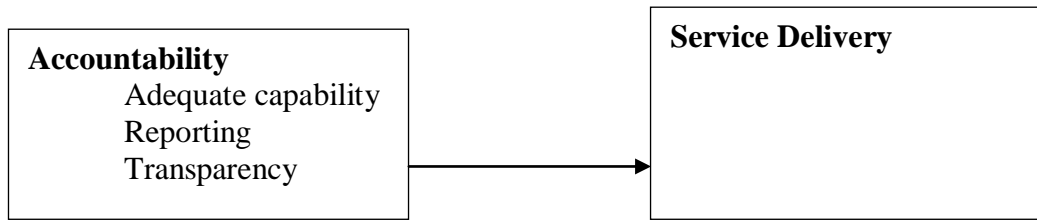


Figure 1: Conceptual Framework

III. RESEARCH METHODOLOGY

The study utilized a descriptive research design. This research design involves segmenting the overall research problem into more manageable variables that are then combined to create a single variable to help understand a particular phenomenon. The descriptive research design was pertinent because, in order to gain insight into the problem, there was need to divide the problem of the study into parts which are referred to as study variables and later be the pieces be subsequently put back together for a general grasp of the research problem. The study targeted all the 173 employees working in the positions of top management, senior management, mid-level management, lower management, technically skilled staff and junior staff at the State Department for Public Service. Slovins’ formula was employed in calculating the sample size of the study.

$$n = \frac{N}{1+Ne^2}$$

Where: n = sample size

N = population size

e = margin of error

1 = is a constant value

$$n = \frac{173}{1+173(0.05)^2} = \frac{173}{1.4325}$$

$$n = 120.767 = 121$$

The study employed primary data which was gathered using questionnaires. The reliability of the questionnaire was tested using Cronbach alpha, while construct and content validity was done using expert opinion with the help from the supervisor. Regression and correlation, Chi-square, Fisher’s test and ANOVA was used. Frequency tables, percentages, pie charts, bar graphs and the regression and correlation model will be used to present the analyzed data. In addition, the study's conduct guarantee anonymity, confidentiality, neutrality, and informed consent.

IV. FINDINGS

4.21 Response Rate

The research project distributed 121 questionnaires and received 93 responses – 77%. According to Babbie (2002), 65%+ responses are sufficient for analysis. Achieving a 100% response rate was hindered by factors such as non-response bias, difficulties in reaching participants due to address changes or lifestyle constraints, privacy concerns, and lack of interest and motivation. This research's general data included gender, age, and education.

4.2 Gender of the Respondents

The respondents were requested to indicate the gender distribution of the respondents.

Table 1: Gender of the Respondents

Gender	Frequency	Percentage
Female	56	60

Male	37	40
Total	93	100

From the findings 60% of the respondents were female while 40% of the respondents were male. This implies that majority of the respondents were female who are involved with service delivery at the state department for public service. The findings also indicated that the state department for public service has adhered to the two third gender rule. Gender equality in the public sector promotes representation and diversity within government institutions (Mbugua & Njoroge, 2018). By having a balanced representation of men and women in decision-making roles, the government can better reflect the diverse needs, perspectives, and experiences of the population it serves. This can lead to more inclusive policies and programs that address the needs of both men and women, ultimately improving service delivery for all citizens. The public sector mirrors the diversity of the society it serves. Gender balance ensures that the perspectives and needs of both men and women are taken into account in decision-making processes (Wangui, 2022). A gender-balanced workforce is more likely to develop and implement inclusive policies that address the needs of all citizens, contributing to social cohesion.

4.3 Length of Service in the Current Department

The respondents were requested to indicate the length of service in their current department. The findings are indicated in Table 2

Table 2: Length of Service in the Current Department

Length of Service	Frequency	Percentage
1-4 Years	34	37
5-9 Years	8	9
10-14 Years	7	8
15-19 Years	7	8
Over 20 Years	37	38
Total	93	100

The findings in table 2 revealed that 37% of the respondents have worked in the current department for 1-4 years, 9% have worked in the current department for 5-9 years, 8% have worked in the current department for 10-14 years, 8% have worked in the current department for 15-19 years while 38% have worked in the current department for over 20 years. This implies that majority of the employees have worked in their current department for 10-14 years and 15-19 years. Employees from diverse age groups bring different perspectives, experiences, and insights to the workplace (Ogindi, 2020). Younger employees may bring fresh ideas. By harnessing these diverse perspectives, the public sector can foster creativity, innovation, and continuous improvement in service delivery. Older employees within the public sector possess valuable knowledge, skills, and experience accumulated over their careers. By fostering mentorship and knowledge transfer programs, organizations can ensure that this wealth of expertise is passed down to younger generations, thus facilitating succession planning and continuity in service delivery amidst workforce turnover and retirements (Kihara, 2019). The length of service of employees in the public sector is significant for maintaining organizational stability, fostering a positive work culture, and ensuring the continuity of essential knowledge and expertise. Recognizing and leveraging the contributions of long-serving employees is essential for sustained success in the Public Service.

4.4 Accountability on Service Delivery

The study also sought to assess the effect of accountability on service delivery at the State Department for Public Service and the results are as tabulated in table 3

Table 3: Accountability on Service Delivery

Statements on Accountability	SA (%)	A (%)	N (%)	D (%)	SD (%)	Mean	Std. Deviation
Accountability instills trust in the workforce by outlining goals and successfully enforcing them to surpass previous performance.	49	39	10	2	0	4.351	.767
The employees effectively teach themselves the value of hard effort when	48	39	6	4	3	4.345	.692

The Effect of Accountability on Service Delivery at the State Department for Public Service

they hold themselves accountable for their decisions.

Accountability lessens conflict among the employees in the State Department for Public Service	44	38	7	7	4	4.273	.689
Accountability improves performance among the civil servants in the State Department for Public Service	62	32	3	3	0	4.604	.670
Accountability helps measure progress among the staff in the State Department for Public Service	40	42	9	3	6	3.873	1.037
Accountability instills trust in the workforce by outlining goals and successfully enforcing them to surpass previous performance.	53	44	3	0	0	4.145	0.807

49% strongly agreed that accountability instills trust in the workforce by outlining goals and successfully enforcing them to surpass previous performance while 39% agreed that accountability instills trust in the workforce by outlining goals and successfully enforcing them to surpass previous performance. On average the respondents agreed that accountability instills trust in the workforce by outlining goals and successfully enforcing them to surpass previous performance (mean = 4.351 and Standard deviation = 0.767).

The findings agree with Jelenic (2019) who argue that accountability plays a crucial role in instilling trust within a workforce by promoting transparency, fairness, recognition, and a commitment to organizational values. A culture of accountability contributes to a positive work environment where employees feel confident in their leaders, their contributions are valued, and mutual success is a shared goal.

According to the findings 49% strongly agreed that accountability instills trust in the workforce by outlining goals and successfully enforcing them to surpass previous performance while 39% agreed that accountability instills trust in the workforce by outlining goals and successfully enforcing them to surpass previous performance. On average the respondents agreed that accountability instills trust in the workforce by outlining goals and successfully enforcing them to surpass previous performance (mean = 4.351 and Standard deviation = 0.767).

When employees hold themselves accountable for their decisions, they naturally teach themselves the value of hard work. This intrinsic motivation and commitment to personal responsibility contribute to a positive work environment and a workforce that understands and appreciates the direct relationship between effort and success. The study findings concur with the findings of Kageri (2010) who revealed that encouraging employees to hold themselves accountable for their decisions is a powerful way to instill a sense of responsibility and teach the value of hard work within an organization. When employees take ownership of their actions, it often leads to increased motivation, improved performance, and a stronger work ethic.

In addition, 44% strongly agreed that accountability lessens conflict among the employees in the State Department for public service while 38% agreed that accountability lessens conflict among the employees in the State Department for Public Service. On average the respondents agreed that Accountability lessens conflict among the employees in the State Department for Public Service (mean = 4.273 and Standard deviation = 0.689). The findings agree with Fiala and Premand (2018) who argue that fostering accountability within the public sector can significantly contribute to minimizing conflicts among employees. By promoting clear communication, building trust, and encouraging positive team dynamics, accountability creates a work environment where conflicts are addressed constructively and proactively.

According to the findings 62% strongly agreed that accountability improves performance among the civil servants in the state department for public service while 32% agreed that accountability improves performance among the civil servants in the State Department for Public Service. On average the respondents agreed that accountability improves performance among the civil servants in the State Department for Public Service (mean = 4.604 and Standard deviation = 0.670). The findings agree with Ngwakwe (2019) who argue that accountability is a powerful tool for improving performance among civil servants in the State Department for Public Service. By promoting clarity, goal alignment,

The Effect of Accountability on Service Delivery at the State Department for Public Service

motivation, recognition, and continuous improvement, accountability contributes to a high-performing and results-driven organizational culture.

Furthermore 40% strongly agreed that accountability helps measure progress among the staff in the State Department for Public Service while 42% agreed that accountability helps measure progress among the staff in the State Department for Public Service. On average the respondents agreed that accountability helps measure progress among the staff in the State Department for Public Service (mean = 3.873 and Standard deviation = 1.037). The fairness of an election process is an ongoing consideration, and improvements and adjustments may be needed over time. Continuous monitoring, public engagement, and adherence to democratic principles contribute to maintaining and enhancing the fairness of the process of electing leaders.

In addition, 53% strongly agreed that accountability instills trust in the workforce by outlining goals and successfully enforcing them to surpass previous performance while 44% agreed that accountability instills trust in the workforce by outlining goals and successfully enforcing them to surpass previous performance. On average the respondents agreed that the work plans are cascade to realistic individual targets (mean = 4.145 and Standard deviation = 0.807). Accountability serves as a foundation for measuring progress among staff in the State Department for Public Service. It provides a structured and transparent framework for setting, tracking, and evaluating goals, contributing to the ongoing improvement of individual and collective performance. The study findings agree with the findings of Muna (2018) who revealed that accountability in the workplace plays a crucial role in measuring progress among the staff. When individuals and teams are held accountable for their responsibilities and outcomes, it provides a framework for assessing performance and tracking advancements toward organizational goals.

4.5 Service Delivery

The researcher also sought to establish service delivery at the State Department for Public Service. The findings were as indicated table 4

Table 4: Service Delivery

Statements on Service Delivery	SA	A	N	D	SD	Mean	Std. Deviation
Performance-based contracts increase output.	58	24	8	4	6	4.177	0.912
Performance contracts allow for employee flexibility in their work schedules.	40	48	4	8	0	3.984	1.032
Performance agreements are essential to achieving the organization's mission.	50	34	8	4	4	4.145	0.921
Performance-based contracts increase client happiness	54	36	2	5	3	4.563	0.608
Performance contracts allow for adequate turnaround times.	48	44	0	5	3	4.307	0.738
Over the past few years, State Department for Public Service has seen service levels steadily increase.	64	29	2	5	0	4.403	0.778

According to the findings 58% strongly agreed that performance-based contracts increase output while 24% agreed that performance-based contracts increase output. On average the respondents agreed that performance-based contracts increase output (mean = 4.177 and Standard deviation = 0.912). The findings agrees with Korir., Rotich and Bengat (2018) who argue that performance-based contracts create a results-driven framework that incentivizes contractors to optimize their output. By aligning incentives, fostering innovation, and emphasizing quality, these contracts contribute to increased productivity, efficiency, and overall success in delivering contracted services.

Furthermore 40% strongly agreed that performance contracts allow for employee flexibility in their work schedules while 48% agreed that performance contracts allow for employee flexibility in their work schedules. On average the respondents agreed that performance contracts allow for employee flexibility in their work schedules (mean = 3.984 and Standard deviation = 1.032). Performance contracts that incorporate flexible work schedules can create a more supportive and adaptable work environment. The findings are in line with Hope, (2019) who stated that flexibility benefits employees by promoting work-life balance, reducing stress, and enhancing overall well-being, all of which contribute to improved performance and job satisfaction.

In addition, 50% strongly agreed performance agreements are essential to achieving the organization's mission while 34% agreed that performance agreements are essential to achieving the organization's mission. On average the respondents agreed that performance agreements are essential to achieving the organization's mission (mean = 4.145 and Standard deviation = 0.921). The findings agrees that Wambugu., Wachira and Mwamba (2019) who argue performance agreements serve as a foundational tool for ensuring that individual and organizational efforts are purposefully directed toward achieving the mission. They provide clarity, accountability, and motivation, fostering a collaborative and focused environment that is essential for realizing an organization's overarching goals and aspirations.

According to the findings 54% strongly agreed that performance-based contracts increase client happiness while 36% agreed that performance-based contracts increase client happiness. On average the respondents agreed that Performance-based contracts increase client happiness (mean = 4.563 and Standard deviation = 0.608). Performance-based contracts can contribute significantly to client happiness by promoting accountability, transparency, and a results-oriented approach. The findings are in line with Ndubai, Mbeche and Pokhariyal (2016) who argues that when both the service provider and the client are aligned in their goals and expectations, the likelihood of a successful and satisfying client-provider relationship increases.

Furthermore 48% strongly agreed that performance contracts allow for adequate turnaround times while 44% agreed that performance contracts allow for adequate turnaround times. On average the respondents agreed that performance contracts allow for adequate turnaround times (mean = 4.307 and Standard deviation = 0.738). The findings agree with Endeki and Minja (2021) who argue that performance contracts can be effective tools for ensuring adequate turnaround times by setting clear expectations, incorporating performance metrics, providing incentives for timely delivery, and promoting ongoing monitoring and collaboration. When designed thoughtfully, these contracts contribute to a structured and accountable framework that supports the timely completion of tasks and the delivery of services.

In addition, 64% strongly agreed that over the past few years, State Department for Public Service has seen service levels steadily increase while 29% agreed that over the past few years, State Department for Public Service has seen service levels steadily increase. On average the respondents agreed that over the past few years, State Department for Public Service has seen service levels steadily increase (mean = 4.403 and Standard deviation = 0.778). It's important for the State Department for Public Service to continue monitoring and evaluating its performance, seeking opportunities for further improvement, and adapting to the evolving needs of its stakeholders to sustain and enhance the positive trend in service levels. State Department for Public Service has seen service levels steadily increase. According to Serebwa (2017), performance contracts can indeed contribute to providing adequate turnaround times in various organizational settings. A performance contract is a formal agreement that outlines specific performance expectations, goals, and outcomes between parties, such as employees and employers, service providers and clients, or contractors and government entities.

4.6 Inferential Results

4.6.1 Correlation Analysis

The researcher used correlation analysis to determine the strength of the links between the study's independent and dependent variables.

Table 5: Correlation between Accountability and Service Delivery

	Service Delivery	
Accountability	Pearson Correlation	.597*
	Sig. (2-tailed)	.018
	N	93

*. Correlation is significant at the 0.05 level (2-tailed).

As shown in Table 5, the study also sought to determine the nature of the relationship between accountability and service delivery at the State Department for Public Service. The correlation coefficient (r=0.597, p=0.018) point out a strong, optimistic, and statistically significant relationship between accountability and service delivery at the State Department for Public Service. This implies that accountability influences service delivery at the State Department for Public Service. Accountability is a critical factor influencing service delivery at the State Department for Public Service, and efforts to enhance accountability are associated with positive outcomes. This understanding can guide strategic planning, policy development, and ongoing initiatives aimed at improving both accountability practices and service

delivery. The study findings concur with those of Pedhazur, Schmelkin and Kyamanywa (2018) who indicated that there was a very low satisfaction levels with the county government of Kajiado's delivery of services in terms of their effectiveness, responsiveness, inclusivity, accountability, and efficiency.

V. CONCLUSIONS AND RECOMMENDATIONS

5.1 Conclusion

The study also concluded that there is a strong, positive, and statistically significant relationship between accountability and service delivery at the State Department for Public Service ($r=0.597$, $P=0.018$). Accountability fosters trust and confidence in government institutions among citizens, stakeholders, and the international community. When public officials are held accountable for their actions, decisions, and use of resources, it demonstrates a commitment to transparency, integrity, and ethical conduct. This, in turn, enhances public trust in government institutions and promotes civic engagement, cooperation, and support for service delivery initiatives.

Accountability drives efficiency and effectiveness in service delivery by ensuring that public resources are used efficiently and effectively to achieve desired outcomes. When public officials are accountable for achieving performance targets, meeting service delivery standards, and delivering results, it incentivizes them to allocate resources wisely, implement best practices, and adopt innovative approaches that maximize the impact of interventions and deliver value for money.

5.2 Recommendations

Concerning accountability on service delivery, it is recommended that public institutions should strengthen oversight mechanisms to monitor and evaluate performance, compliance, and adherence to established policies and procedures. This may include establishing internal audit units, audit committees, or independent oversight bodies to conduct regular reviews and assessments of institutional operations and financial management practices.

REFERENCES

- [1] Auditor-General's Office Singapore. (2021). Auditor-General's Office Singapore annual report 2021. Singapore Government. <https://www.ago.gov.sg/>
- [2] Bovens, M. (2018). Public accountability. In E. Ongaro & S. Van Thiel (Eds.), *The Palgrave Handbook of Public Administration and Management in Europe* (pp. 153-172). Palgrave Macmillan. https://doi.org/10.1057/978-1-137-55269-3_8
- [3] Dunleavy, P., & Hood, C. (1994). From old public administration to new public management. *Public Money & Management*, 14(3), 9-16. <https://doi.org/10.1080/09540969409387823>
- [4] Ethics and Anti-Corruption Commission (EACC). (2021). EACC annual report 2021. Ethics and Anti-Corruption Commission, Kenya. <https://www.eacc.go.ke/>
- [5] Harrison, T. M., & Sayogo, D. S. (2020). Transparency, participation, and accountability practices in open government: A systematic review. *Government Information Quarterly*, 37(2), 1-15. <https://doi.org/10.1016/j.giq.2020.101473>
- [6] Hood, C., & Jackson, M. (1991). *Administrative argument*. Dartmouth Publishing.
- [7] Kageri, L. (2010). Impact of local authority transfer funds on efficient service performance in Kenyan local authorities. *Journal of Public Administration and Policy Research*, 2(2), 47-53.
- [8] Kangethe, G. (2020). Bureaucratic inefficiencies, corruption, and the enforcement of accountability mechanisms in Kenya. *African Journal of Governance and Development*, 8(3), 58-67.
- [9] Kharroubi, S. (2015). Governance and accountability in public sector institutions in Morocco: The role of the Court of Auditors. *International Journal of Public Administration*, 38(1), 23-39. <https://doi.org/10.1080/01900692.2014.956859>

The Effect of Accountability on Service Delivery at the State Department for Public Service

- [10] Kluvers, R., & Tippett, J. (2020). Accountability in public sector organizations: A case study. *Public Management Review*, 22(3), 344-361. <https://doi.org/10.1080/14719037.2019.1584233>
- [11] Ministry of Finance, Planning and Economic Development (MoFPED). (2020). Financial management and accountability programme (FINMAP). Government of Uganda. <https://www.finance.go.ug/>
- [12] Moynihan, D. P. (2008). The dynamics of performance management: Constructing information and reform. *Georgetown University Press*.
- [13] Muna, C., Kamau, A., & Njoroge, S. (2018). Impact of county budgeting forums on the provision of services in Kenya. *International Journal of Social Science and Humanities Research*, 6(1), 14-23.
- [14] Muraguri, M. (2015). Performance contracts and service delivery in the public sector in Kenya. *Public Service Commission of Kenya*.
- [15] Muraguri, M. (2021). Performance contracts and accountability in Kenyan public institutions. *Kenya Law Review Journal*, 12(1), 22-30.
- [16] National Audit Office (NAO). (2019). Measuring and improving accountability in public service delivery. Government of the United Kingdom. <https://www.nao.org.uk/>
- [17] National Treasury. (2019). Integrated financial management information system (IFMIS) report. Government of Kenya. <https://www.treasury.go.ke/>
- [18] Neo, B. S., & Chen, G. (2007). Dynamic governance: Embedding culture, capabilities, and change in Singapore. *World Scientific Publishing*.
- [19] Ndubai, M. (2016). Global competitiveness and customer satisfaction in Kenyan public services. *Journal of Public Administration and Governance*, 6(4), 110-122.
- [20] Nyongesa, S., Omosa, M., & Nyamongo, I. (2012). Challenges facing performance contracts implementation in the Kenyan State Corporations. *International Journal of Humanities and Social Science*, 2(17), 213-224.
- [21] OECD. (2020). Public financial management and accountability in Morocco: Key reforms and strategies. *Organisation for Economic Co-operation and Development*. <https://www.oecd.org/>
- [22] Public Service Commission (PSC). (2019). Public service performance report 2018/2019. Government of Kenya. <https://www.publicservice.go.ke/>
- [23] Republic of Kenya. (2021). The Constitution of Kenya, 2010. Government Printer.
- [24] Schillemans, T., & Bovens, M. (2019). Governance, accountability, and the future of the public sector. *Public Administration Review*, 79(5), 711-716. <https://doi.org/10.1111/puar.13108>
- [25] Singapore Government. (2022). REACH platform: Public feedback mechanism. <https://www.reach.gov.sg/>
- [26] Tangri, R., & Mwenda, A. M. (2021). Political change and the fight against corruption in Uganda. *Third World Quarterly*, 22(2), 287-306. <https://doi.org/10.1080/713701142>
- [27] US Department of Veterans Affairs. (2022). Performance reports and accountability measures. U.S. Government. <https://www.va.gov/>
- [28] Van Ryzin, G. G. (2006). Testing the expectancy disconfirmation model of citizen satisfaction with local government. *Journal of Public Administration Research and Theory*, 16(4), 599-611. <https://doi.org/10.1093/jopart/mui058>
- [29] World Bank. (2021). Morocco's New Development Model: Governance and accountability reforms. *World Bank Publications*. <https://www.worldbank.org/>