

Government Accountability Branding Strategy and SME Service Delivery Satisfaction in Bungoma, Kenya

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Abstract

Branding strategies have emerged as critical tools for strengthening public sector service delivery and enhancing stakeholder satisfaction in decentralized governance systems. This study examined the effect of government accountability branding strategies on service delivery satisfaction among Small and Medium Enterprises (SMEs) in Bungoma County, Kenya. The rationale stems from the recognition that effective branding initiatives foster trust, transparency, and accountability, thereby shaping a conducive environment for SMEs that depend on county governments for infrastructure, regulatory support, and market access. County governments, as central actors in local economic development, are increasingly adopting branding strategies to improve visibility, credibility, and stakeholder engagement. However, gaps exist in aligning these strategies with SMEs' expectations and needs, particularly in counties where service inefficiencies, bureaucratic bottlenecks, and weak accountability frameworks hinder enterprise satisfaction. The study adopted a mixed-methods research design, targeting 1000 registered SMEs in Bungoma County, with a representative sample of 287 respondents selected through stratified random sampling. Structured questionnaires captured SMEs' perceptions of branding and accountability practices, while semi-structured interviews with key policymakers—including county ministers, Members of the County Assembly, and Members of Parliament—provided deeper insights into governance perspectives. Quantitative data were analyzed using SPSS Version 24, employing descriptive statistics, correlation, and regression to test hypothesized relationships, while qualitative data were analyzed thematically to identify patterns and emerging themes. Findings revealed that government accountability mechanisms, particularly transparency in financial records and decision-making processes, sig-

nificantly influence SME satisfaction with service delivery. Timely and accessible communication from government actors was also found to be crucial, though inconsistencies highlighted the need for improvement. The adoption of digital platforms to streamline services was positively associated with enhanced SME satisfaction, indicating that technological innovation is an effective branding strategy. Nevertheless, lingering skepticism among SMEs underscores the necessity of reinforcing accountability practices to build long-term trust and legitimacy. The study concludes that accountability branding is a vital determinant of SME service delivery satisfaction in Bungoma County. It recommends strengthening transparency initiatives, improving clarity and accessibility of government communications, and expanding the use of digital platforms to deliver more responsive and efficient services. By embedding accountability into its branding framework, the Bungoma County Government can foster stronger trust relationships with SMEs, thereby advancing local economic growth and sustainable development.

Keywords

Government Accountability, Branding Strategy, Small and Medium Enterprises, Service Delivery

1. Introduction

Small and Medium Enterprises (SMEs) play a pivotal role in economic growth, job creation, and poverty alleviation globally (OECD, 2021; UNCTAD, 2022). Their contributions are particularly vital in emerging economies, where they constitute the backbone of entrepreneurial activity and innovation. Recognizing this significance, governments increasingly adopt strategic branding approaches to enhance service delivery and strengthen SME satisfaction. Government accountability branding—defined as the deliberate effort by governments to foster trust, credibility, and transparency through service delivery—has become central in shaping enabling business environments (Asare et al., 2020; Kalimullah et al., 2022).

Countries such as Singapore, Canada, and Australia have demonstrated how successful government branding strategies, anchored in accountability and regulatory transparency, can improve SME competitiveness and service satisfaction (Anholt, 2020; Dinnie, 2022). Although research on general government branding is growing, there is still limited empirical evidence on the specific impact of government accountability branding on SMEs' satisfaction with public service delivery. With SMEs contributing significantly to national GDPs worldwide, particularly in low- and middle-income economies, understanding this relationship is critical for policy formulation and sustainable economic development (World Bank, 2020; Ayyagari et al., 2022).

Despite notable progress, challenges persist in aligning SME expectations with

government service delivery. Bureaucratic inefficiencies, weak accountability mechanisms, and inadequate policy implementation often undermine trust and satisfaction among SMEs (Chepkemoi & Towett, 2021; Muriithi, 2022). Furthermore, gaps between branding commitments and actual performance highlight the need for governance frameworks that integrate accountability values into public sector operations (Leijerholt et al., 2019; Christensen & Lægheid, 2020). Effective government branding therefore requires not only strategic communication but also consistent delivery of transparent, efficient, and responsive services.

Public trust in government remains a cornerstone of effective governance, particularly in democratic systems where accountability and transparency shape citizen and business satisfaction (Beshi & Kaur, 2020; Park & Kim, 2022). Achieving this alignment between branding strategies and service delivery outcomes is critical for SMEs, whose growth and sustainability depend on predictable, reliable, and efficient government support. This study, therefore, seeks to investigate how government accountability branding strategies influence SMEs' satisfaction with service delivery in Bungoma County, Kenya.

In Kenya, the devolved system of governance introduced by the 2010 Constitution sought to bring services closer to citizens, promote accountability, and support local economic development (IEA Kenya, 2019). However, many counties—including Bungoma—continue to face challenges such as weak coordination, leadership conflicts, mismanagement of resources, and bureaucratic bottlenecks, which affect SMEs' access to efficient services (Nasioku et al., 2021; Nyang'au & Oduol, 2020). These challenges undermine the trust and confidence SMEs place in county governments. By examining the accountability branding strategies of Bungoma County, this study aims to identify how transparency, performance measurement, and responsiveness can be leveraged to improve SMEs' satisfaction with public service delivery.

By drawing from international best practices in public sector branding and accountability, this research will not only contribute to academic discourse on government branding but also offer practical policy insights for strengthening local governance and enhancing SME service satisfaction.

1.1. Statement of the Problem

In today's competitive business landscape, Small and Medium Enterprises (SMEs) play critical roles in economic growth and job creation in many locations, including Bungoma County, Kenya. The efficiency and efficacy of government services are critical in promoting the growth and success of SMEs (Douglas et al., 2017). In Bungoma County, the local government's branding strategies play a crucial role in shaping the fulfillment and satisfaction of small and medium-sized enterprises (SMEs) regarding service delivery. Effective branding by the county government can enhance SMEs' trust and engagement, leading to improved service delivery satisfaction and, ultimately, better economic performance (Muteti, 2022). However, there is growing concern that the existing branding strategies are not ade-

quately aligned with the needs and expectations of SMEs, resulting in sub-optimal service delivery satisfaction. Many SMEs in Bungoma report dissatisfaction with government services, citing issues such as inadequate communication, unclear branding messages, and inconsistent application of branding initiatives. Inadequate communication is a significant concern among SMEs, reflecting gaps in how government services and initiatives are conveyed to business owners.

Many SMEs report that the lack of timely and clear communication hampers their ability to take full advantage of available support (Nabutola, 2015). A national survey conducted by the *Micro and Small Enterprise Authority (MSEA) (2024)* indicated that up to 72% of SMEs are dissatisfied with the services provided by county governments in Kenya, as characterized by delayed responses, limited accessibility of communication channels, and insufficient updates on policy changes and available programmes. The clarity of branding messages from the government is another area where SMEs express dissatisfaction. There appears to be a disconnect between government branding efforts and SMEs' understanding of these initiatives, with 65% of SMEs dissatisfied due to ambiguity in the objectives of government programs, lack of targeted messaging for different business sectors, and overly technical language that is not easily comprehensible by SMEs. SMEs also face challenges due to the inconsistent application of government branding initiatives, leading to confusion and inequity in how support is distributed or accessed, with 58% dissatisfaction regarding variability in the implementation of initiatives across different regions, discrepancies in service quality and availability, and unequal access to resources and support programmes. This dissatisfaction may hinder the growth and sustainability of SMEs, which are vital to the local economy.

Despite the significance of this issue, there is a lack of comprehensive research examining how the Bungoma County Government's branding strategies specifically impact the satisfaction of SMEs with service delivery. This gap in knowledge limits the ability to develop targeted interventions that could enhance the effectiveness of branding strategies and improve service delivery outcomes for SMEs. Therefore, this study aims to investigate the effects of accountability branding strategies by the Bungoma County Government on the satisfaction of SMEs with service delivery.

1.2. Objective of the Study

The study sought to determine the effect of the Government accountability branding strategy on Small and Medium Enterprises' service delivery satisfaction in Bungoma County.

1.3. Research Hypothesis

The study tested the following hypothesis:

H₀₁: Government accountability branding strategy has no statistically significant effect on SME satisfaction in the county government of Bungoma, Kenya.

2. Literature Review

2.1. Theoretical Literature Review

The study adopted the New Public Management (NPM), introduced by Christopher Hood in 1991, as a theoretical backing. The theory remains a key theoretical framework in public administration reforms. It emphasizes efficiency, accountability, decentralization, and the adoption of private-sector management principles in the public sector. The central tenet is that government institutions can improve service delivery by adopting business-like approaches, such as performance measurement, customer orientation, and competition among service providers (Lapuente & Van de Walle, 2020). Decentralization within NPM allows localized governance units to make context-specific decisions, enhancing responsiveness and flexibility in service delivery. By aligning services to citizens' needs, NPM promotes a customer-centric orientation where citizens are treated as clients deserving efficiency and timeliness (De Vries et al., 2021).

The introduction of market mechanisms—such as contracting out, privatization, and performance-based incentives—is another significant element. These strategies are believed to increase efficiency by encouraging competition while holding service providers accountable (Mouritzen & Opstrup, 2020). Performance measurement systems within NPM further enhance accountability by requiring governments to set clear objectives and monitor outcomes against predetermined benchmarks (Pollitt, 2019).

Despite its advantages, NPM has faced criticism for overemphasizing efficiency at the expense of equity and long-term sustainability. Contemporary reforms increasingly advocate for hybrid models that balance market mechanisms with strong public oversight, ensuring inclusivity and equity in essential services such as healthcare and education (Dunleavy & Carrera, 2022). Moreover, public value theory has emerged as a complement to NPM, re-centering governance on fairness, social equity, and the public interest rather than profit-driven motives (Moore, 2021).

The study adopted the New Public Management (NPM), introduced by Christopher Hood in 1991, as its theoretical foundation. NPM remains a central framework in public administration reforms, emphasizing efficiency, accountability, decentralization, and the adoption of private-sector management principles in the public sector. Its core proposition is that government institutions can improve service delivery by embracing business-like approaches such as performance measurement, customer orientation, and competition among service providers (Lapuente & Van de Walle, 2020).

In relevance to this study, a defining principle of NPM is customer focus, where citizens are viewed as clients entitled to timely, responsive, and high-quality services. In this study, this orientation is directly connected to SME satisfaction, as government institutions that adopt a customer-centric approach are better positioned to align services with SMEs' needs and expectations. Similarly, accountability branding—through transparency and openness—echoes NPM's call for

governments to demonstrate responsiveness and integrity in dealing with their stakeholders (De Vries et al., 2021). Performance measurement, another NPM pillar, requires governments to set clear service standards and monitor outcomes against benchmarks. In the study context, performance-based branding signals a government's commitment to results and efficiency, thereby reinforcing SMEs' trust and satisfaction in public service delivery. Furthermore, NPM's decentralization principle, which empowers localized governance units to make context-specific decisions, supports accountability branding strategies that highlight proximity, responsiveness, and inclusivity. For SMEs in Bungoma County, this responsiveness not only strengthens perceptions of government accountability but also improves their satisfaction with public services that are tailored to local realities.

2.2. Empirical Literature Review

Empirical studies underscore the importance of accountability in governance as a driver of transparency, efficiency, and service satisfaction. Recent research emphasizes that accountability is multidimensional, involving answerability, transparency, and enforceability mechanisms (Fox, 2018). Weak enforcement often undermines answerability, resulting in poor service delivery outcomes. Decentralization reforms in Kenya and other African contexts have demonstrated that transferring decision-making authority and resources to subnational governments enhances responsiveness and efficiency (Cheeseman et al., 2020). For instance, county governments adopting participatory and transparent accountability systems have shown improved public trust and service satisfaction (Abuya et al., 2021).

Studies also show that branding strategies tied to accountability can strengthen public sector performance. Transparency branding, for example, enhances trust and legitimacy by improving information access and communication (Kalimullah et al., 2022). Similarly, accountability branding linked to performance contracting ensures that service providers meet standards, directly influencing citizens' and SMEs' satisfaction (Mutinda & Njoroge, 2020). In Kenya, evidence indicates that SMEs often rely heavily on efficient government service delivery for licensing, infrastructure, and market access. Poor accountability undermines SMEs' growth, while effective branding strategies that promote openness and responsiveness foster trust and service satisfaction (Githinji & Omolo, 2021).

Nevertheless, there is a research gap in exploring accountability not only as a governance mechanism but also as a branding strategy for enhancing service delivery among SMEs. This study, therefore, extends empirical evidence by focusing on how government accountability branding strategies affect SMEs' satisfaction with services in Bungoma County, contributing to both governance and entrepreneurship literature.

3. Research Methodology

This study adopted a mixed-methods research design, integrating both quantita-

tive and qualitative approaches to investigate the effect of government accountability branding strategies on SMEs' service delivery satisfaction in Bungoma County. Mixed-methods designs are increasingly encouraged in governance and education research because they enhance the validity and depth of findings by combining numerical evidence with contextual insights (Creswell & Creswell, 2023; Omariba, 2023). The target population consisted of 1000 registered SMEs in Bungoma County, from which a sample of 287 respondents was determined using Krejcie and Morgan's sampling framework. The sample was selected through a stratified proportionate sampling approach. Specifically, the SMEs were distributed through stratified proportionate random sampling procedures across the nine Sub-Counties, then randomly selected in each sub-county.

Stratified random sampling ensured proportional representation across trade, manufacturing, and service sectors, reducing bias and increasing the generalizability of results (Mugenda & Mugenda, 2021). For the qualitative component, purposive sampling was used to select key informants, including the Minister for Finance, Minister for Trade & Industry, Minister for Youth Affairs, five Members of the County Assembly on the Finance and Business Committee, and Members of Parliament representing the nine constituencies of Bungoma County.

Data collection involved structured questionnaires administered to SME owners and managers to capture perceptions of government branding, accountability practices, and satisfaction with service delivery. Questionnaires remain reliable for collecting standardized data across large populations (Bryman, 2021). Semi-structured interviews were conducted with policymakers and legislators to provide deeper insights into government branding and accountability, as they allow flexibility in probing emerging issues (Patton, 2020). Quantitative data were analyzed using SPSS Version 24 through descriptive statistics, correlation, and regression to test the relationships between government brand image, branding strategies, and SME satisfaction (Field, 2021). Qualitative data were transcribed and analyzed thematically to identify recurring patterns and emerging themes, complementing the quantitative results (Nowell et al., 2022). Ethical approval was obtained, and participants provided informed consent with assurances of confidentiality and voluntary participation, consistent with best practices in research ethics (Resnik, 2021).

4. Data Analysis, Presentation, and Interpretation

4.1. Government Accountability Branding Strategy

Descriptive analysis included the description of frequencies, percentages, mean, and standard deviation, and the findings were presented in **Table 1** as below. The statements were anchored on a five-point Likert-type scale ranging from 5 = Strongly Agree (SA), 4 = Agree (A), 3 = Undecided, 2 = Disagree (D), and 1 = Strongly Disagree (SD), and respondents were asked to indicate the extent to which they agreed with the questionnaire statements during data collection. Descriptive statistics included percentage, frequency, mean, and standard deviation.

Table 1. Government accountability branding strategy.

S/No	Statements of accountability mechanisms for public officials	Strongly Agree	Agree	Moderately Agree	Disagree	Strongly Disagree	Mean	Std. Dev
1	The county government regularly shares information with the public relating to projects affecting SMEs being implemented.	18 (7%)	36 (15%)	70 (29%)	84 (35%)	34 (14%)	2.85	1.22
2	As SMEs, we access information on the level of service delivery by our county government.	10 (4%)	22 (9%)	80 (33%)	98 (41%)	32 (13%)	2.73	1.18
3	The county government has provided us with various complaint methods (e.g., complaint boxes, hotlines).	12 (5%)	28 (12%)	55 (23%)	95 (39%)	52 (21%)	2.63	1.25
4	SMEs (opinion leaders) closely follow the implementation of services to ensure they are according to plans and that resources are used properly.	8 (3%)	18 (7%)	64 (26%)	104(43%)	48 (20%)	2.49	1.20
5	The county government occasionally organizes public hearings for us to articulate our preferences and disappointments.	14 (6%)	26 (11%)	82 (34%)	78 (32%)	42 (17%)	2.82	1.21
6	County government has been accountable to SMEs in the last 2 years.	15 (6%)	30 (12%)	65 (27%)	88 (36%)	44 (18%)	2.75	1.18
7	The County Government is sensitive to SMEs' opinions.	12 (5%)	20 (8%)	70 (29%)	90 (37%)	50 (21%)	2.61	1.22
8	County Government responds to SMEs' requests quickly.	10 (4%)	22 (9%)	78 (32%)	104(43%)	28 (12%)	2.66	1.17
9	The county government is making a sincere effort to support those SMEs that need help.	12 (5%)	30 (12%)	75 (31%)	92 (38%)	33 (14%)	2.72	1.19
10	SMEs' appeals to the county government are treated properly within a reasonable period of time.	11 (5%)	28 (12%)	82 (34%)	99 (41%)	22 (9%)	2.69	1.15
11	County government has a regular reporting system on the achievements and results of the SMEs program against its objectives.	14 (6%)	25 (10%)	70 (29%)	100(41%)	33 (14%)	2.72	1.18
12	The government recognizes its responsibility toward SMEs.	20 (8%)	40 (16%)	65 (27%)	80 (33%)	37 (15%)	2.76	1.18
13	The county government follows treasury rules and regulations in all circumstances.	9 (4%)	24 (10%)	68 (28%)	100(41%)	41 (17%)	2.60	1.21
14	The government ensures the proper usage of its budget in an authorized manner.	12 (5%)	30 (12%)	70 (29%)	100(41%)	30 (12%)	2.69	1.18

The county government regularly shares information with the public relating to projects affecting SMEs being implemented. The findings show that 18 respondents (7%) strongly agreed, 36 respondents (15%) agreed, 70 respondents (29%) were neutral, 84 respondents (35%) disagreed, and 34 respondents (14%) strongly disagreed. The majority, 35%, disagreed with the statement, indicating

dissatisfaction with the frequency and access to public financial records and decision-making transparency of information sharing. However, 7% strongly agreed, suggesting that some respondents perceive the information sharing as regular. This suggests a general need for improved clarity, timeliness, and accessibility of government communications from the county government. This aligns with studies like those by [Rice and Atkin \(2009\)](#), which emphasize the importance of consistent and transparent clarity, timeliness, and accessibility of government communications in public administration.

As SMEs, we access information on the level of service delivery by our county government. According to the results, 10 respondents (4%) strongly agreed, 22 respondents (9%) agreed, 80 respondents (33%) were neutral, 98 respondents (41%) disagreed, and 32 respondents (13%) strongly disagreed. The majority, 41%, disagreed about accessing information on service delivery, indicating a gap in information availability. A minority of 4% strongly agreed, reflecting that only a small group feels well-informed. This result is supported by findings from [Blackburn \(2016\)](#), which highlights challenges SMEs face in obtaining relevant service delivery information.

The county government has provided us with various complaint methods (e.g., Complaint Boxes, Hotlines). The results show that 12 respondents (5%) strongly agreed, 28 respondents (12%) agreed, 55 respondents (23%) were neutral, 95 respondents (39%) disagreed, and 52 respondents (21%) strongly disagreed. The majority of 39% disagreed about the availability of complaint methods, indicating that many SMEs feel inadequate access to complaint channels. Only 5% strongly agreed, suggesting limited satisfaction with the available methods. This is consistent with research by [Li, Wang and Qu \(2025\)](#) which discusses the importance of accessible complaint mechanisms for stakeholder satisfaction.

SMEs (Opinion Leaders) closely follow up the implementation of services to ensure they are according to plans and that resources are used properly. The findings indicate that 8 respondents (3%) strongly agreed, 18 respondents (7%) agreed, 64 respondents (26%) were neutral, 104 respondents (43%) disagreed, and 48 respondents (20%) strongly disagreed. The majority of 43% disagreed with the statement, suggesting that a significant portion of SMEs do not actively follow up on service implementation. Only 3% strongly agreed, reflecting limited engagement among SMEs. This suggests a need for increased involvement and oversight from SMEs, supported by studies such as those by [Zwane and Matsiliza \(2022\)](#) which emphasize stakeholder engagement in ensuring effective service delivery.

The county government occasionally organizes public hearings for us to articulate our preferences and disappointments. The results show that 14 respondents (6%) strongly agreed, 26 respondents (11%) agreed, 82 respondents (34%) were neutral, 78 respondents (32%) disagreed, and 42 respondents (17%) strongly disagreed. The majority, 32%, disagreed about the frequency of public hearings, indicating that public engagement opportunities are perceived as insufficient. How-

ever, 6% strongly agreed, suggesting that some SMEs find these hearings valuable. This aligns with the findings by [Macnamara \(2025\)](#) which discuss the importance of regular public hearings for effective stakeholder engagement.

The county government has been accountable to SMES in the last 2 years. The findings indicate that 15 respondents (6%) strongly agreed, 30 respondents (12%) agreed, 65 respondents (27%) were neutral, 88 respondents (36%) disagreed, and 44 respondents (18%) strongly disagreed. The majority of 36% disagreed with the statement, reflecting concerns about the county government's accountability mechanisms for public officials. Only 6% strongly agreed, showing limited confidence in accountability mechanisms for public officials. This result is consistent with research by [Kluvers and Tippett \(2010\)](#) which highlights the challenges in maintaining accountability mechanisms for public officials in local government operations.

The county government is sensitive to SMEs' opinions. According to the results, 12 respondents (5%) strongly agreed, 20 respondents (8%) agreed, 70 respondents (29%) were neutral, 90 respondents (37%) disagreed, and 50 respondents (21%) strongly disagreed. The majority, 37%, disagreed about the sensitivity of the Nairobi County Government to SME opinions, indicating perceived insensitivity. A minority of 5% strongly agreed, reflecting limited satisfaction. This finding aligns with research by [Jahansoozi \(2006\)](#) which discusses the importance of responsiveness to stakeholder opinions in enhancing trust and cooperation.

The county government of Bungoma responds to SME requests quickly. The results show that 10 respondents (4%) strongly agreed, 22 respondents (9%) agreed, 78 respondents (32%) were neutral, 104 respondents (43%) disagreed, and 28 respondents (12%) strongly disagreed. The majority of 43% disagreed about the promptness of responses to SME requests, suggesting dissatisfaction with response times. Only 4% strongly agreed, indicating a limited perception of efficiency. This is consistent with studies such as those by [Zwane and Matsiliza \(2022\)](#) which highlight the importance of timely responses to stakeholder requests.

The county government is making a sincere effort to support those SMEs who need help. The findings indicate that 12 respondents (5%) strongly agreed, 30 respondents (12%) agreed, 75 respondents (31%) were neutral, 92 respondents (38%) disagreed, and 33 respondents (14%) strongly disagreed. The majority of 38% disagreed about the sincerity of the county government's efforts to support SMEs, reflecting concerns about the effectiveness of support measures. A minority of 5% strongly agreed, suggesting limited confidence in support efforts. This aligns with research by [Nabutola \(2015\)](#) which discusses challenges in providing effective support to SMEs.

SMEs' appeals to the county government are treated properly within a reasonable period of time. According to the results, 11 respondents (5%) strongly agreed, 28 respondents (12%) agreed, 82 respondents (34%) were neutral, 99 respondents (41%) disagreed, and 22 respondents (9%) strongly disagreed. The majority of

41% disagreed with the statement, indicating that many SMEs feel their appeals are not handled properly or in a timely manner. Only 5% strongly agreed, reflecting limited satisfaction with appeal processes.

The county government has a regular reporting system on the achievements and results of the SMES program against its objectives. The findings show that 14 respondents (6%) strongly agreed, 25 respondents (10%) agreed, 70 respondents (29%) were neutral, 100 respondents (41%) disagreed, and 33 respondents (14%) strongly disagreed. The majority of 41% disagreed with the presence of a regular reporting system, suggesting a lack of access to public financial records and decision-making transparency in reporting achievements. Only 6% strongly agreed, indicating a limited perception of effective reporting. This is consistent with research by [Macnamara \(2025\)](#) which highlights the importance of regular reporting for maintaining accountability mechanisms for public officials and access to public financial records and decision-making transparency.

The government recognizes its responsibility towards SMEs. The results indicate that 20 respondents (8%) strongly agreed, 40 respondents (16%) agreed, 65 respondents (27%) were neutral, 80 respondents (33%) disagreed, and 37 respondents (15%) strongly disagreed. The majority of 33% disagreed about the government's recognition of its responsibility towards SMEs, indicating perceived shortcomings in recognizing and addressing SME needs. A minority of 8% strongly agreed, reflecting limited confidence in the government's commitment.

The county government follows treasury rules and regulations in all circumstances. The findings show that 9 respondents (4%) strongly agreed, 24 respondents (10%) agreed, 68 respondents (28%) were neutral, 100 respondents (41%) disagreed, and 41 respondents (17%) strongly disagreed. The majority of 41% disagreed with the adherence to treasury rules and regulations, suggesting concerns about financial management practices. Only 4% strongly agreed, indicating limited confidence in adherence. This is consistent with research by [Tylchyk et al. \(2022\)](#) which emphasizes the importance of strict adherence to financial regulations in public administration.

The government ensures the proper usage of its budget in an authorized manner. The results indicate that 12 respondents (5%) strongly agreed, 30 respondents (12%) agreed, 70 respondents (29%) were neutral, 100 respondents (41%) disagreed, and 30 respondents (12%) strongly disagreed. The majority of 41% disagreed about the proper usage of the budget, reflecting concerns about financial management and oversight. A minority of 5% strongly agreed, suggesting limited confidence in budget management practices. This aligns with findings by [Jako et al. \(2023\)](#) which discuss the need for effective budget management and oversight in public sector organizations. These findings indicate several areas where improvements in accountability mechanisms for public officials, access to public financial records, and decision-making transparency are needed. Addressing these issues could enhance stakeholder trust and ensure more effective public admin-

istration.

SME owners, managers, and employees shared mixed feelings about the influence of government accountability mechanisms for public officials on their satisfaction with services. The qualitative findings suggested a pattern of limited accountability, weak follow-up, and symbolic mechanisms, tempered by emerging but slow improvements via digital tools. While SMEs recognize some progress, the overarching perception is that government systems lack the clarity, responsiveness, and accessibility needed to fully support their interests. These sub-themes reinforce the quantitative findings and suggest that building robust, transparent, and user-friendly accountability systems is essential for enhancing SME satisfaction and trust in government services. Among the key themes emerging from the discussion with key informants were access to information and transparency, complaint mechanisms and stakeholder voice, accountability mechanisms for public officials, responsiveness and service delivery, and recognition of SMEs' role and government sensitivity as presented and discussed in the sub-sections.

Perceived Lack of Accountability in Government Processes

Many SMEs expressed frustration that accountability mechanisms for public officials were either absent or ineffective. The absence of clear responsibility when issues arise was a recurring complaint. As one SME owner from Bungoma County lamented,

“It feels like no one is really accountable when things go wrong.”

This perception reflects a systemic weakness in enforcing responsibility and highlights a trust deficit between SMEs and local governments.

Ineffectiveness of Complaint and Follow-up Mechanisms

Respondents emphasized that, while they can raise complaints, there is little follow-up or tangible resolution. A manager from Nairobi illustrated this gap, stating,

“There’s no follow-up when issues are raised. We report problems, but it’s as if they disappear into thin air.”

This theme underscores dissatisfaction with feedback loops, suggesting that SMEs feel their voices are not acted upon, thereby weakening confidence in governmental responsiveness.

Link Between Accountability and Service Efficiency

Several SMEs connected the effectiveness of accountability mechanisms directly to the efficiency of government services. A director from Kakamega County argued,

“If there were more accountability mechanisms for public officials, we wouldn’t have to deal with the constant delays and inefficiencies.”

This highlights the broader implication that poor accountability not only erodes trust but also undermines timely and effective service delivery, which is critical for SME growth.

Emerging Improvements through Digital Platforms

Despite the criticisms, a few respondents acknowledged efforts to modernize accountability through digital tools. For instance, an SME employee from Nairobi remarked,

“I have seen some improvements in accountability mechanisms for public officials, especially with new digital platforms for reporting issues.”

Though they noted that “response times were still slow”. This suggests that while technology is improving access, it has not yet fully translated into faster resolution or stronger institutional accountability.

Symbolic Versus Practical Accountability

A recurring critique was that accountability systems often exist only in theory but lack practical enforcement. An SME owner from Busia County commented,

“Accountability mechanisms for public officials are only on paper—real actions are rare.”

This reflects the view that government accountability measures are more symbolic than substantive, further reinforcing skepticism among SMEs.

Weak Communication and Accessibility of Systems

Finally, poor communication and accessibility of accountability structures emerged as another theme. A respondent from Bungoma shared,

“We need better ways to hold officials accountable, but there is no system in place for that.”

This reveals a gap not only in mechanisms but also in their visibility and usability, leaving SMEs feeling excluded from holding officials to account.

4.2. Regression Analysis

Regression analysis was conducted to establish the relationship between the study variables.

4.2.1. Model Summary

The regression model summary, which provides the coefficient of determination (R-square), is as presented in **Table 2**.

Table 2. Government accountability model summary.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.716 ^a	0.513	0.511	0.26107

Predictors: (Constant), Government accountability.

The regression results demonstrated that government accountability branding accounts for up to 51.3% of the variation in SMEs’ satisfaction with service delivery (R-square = 0.513). This shows that accountability branding explains a significant proportion of the variation in SMEs’ satisfaction with service delivery.

4.2.2. Model Fitness (ANOVA)

The regression model fitness was also established, as shown in **Table 3**.

Table 3. ANOVA.

	Model	Sum of Squares	df	Mean Square	F	Sig.
	Regression	17.960	1	17.960	263.508	0.000 ^b
1	Residual	17.040	250	0.068		
	Total	35.000	251			

Dependent Variable: SME's service delivery satisfaction. Predictors: (Constant), government accountability.

Regarding model fitness, ANOVA findings indicated that the regression model was significant and a good fit (Sig < 0.05). This therefore implies that the model was a good predictor of SMEs' satisfaction with service delivery.

4.2.3. Model Coefficients

The regression model coefficient was established as presented in **Table 4**.

Table 4. Model coefficients.

	Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
	(Constant)	-0.839	0.309		-2.718	0.007
1	Government Accountability Strategy	1.113	0.069	0.716	16.233	0.000

Dependent Variable: SME's satisfaction with service delivery.

The results of the coefficients table are summarized in **Table 4**. The corresponding regression equation for the model is as follows:

$$\hat{Y} = -0.839 + 1.113 (\text{Government Accountability Strategy})$$

where: \hat{Y} = SME's Service Delivery Satisfaction

-0.839 = is the intercept representing the predicted value of SME's Service Delivery Satisfaction when Government Accountability is zero (0). **1.113** = is the unstandardized coefficient for Government transparency, indicating that for every unit increase in Government accountability, SME's Service Delivery satisfaction is predicted to increase by 1.113 units, holding other variables constant. Practically, this suggests that without accountability mechanisms in place, SMEs would begin from a point of dissatisfaction, reflected in the negative value. In other words, the absence of transparency, responsiveness, and clear accountability structures creates a default environment where SMEs perceive government service delivery unfavorably. This highlights that accountability measures are not just incremental enhancers of satisfaction but rather fundamental prerequisites—without them, SMEs are likely to hold a negative perception of government services from the outset.

Hypothesis Testing

The study tested the following hypothesis:

H₀₁: Government accountability branding strategy has no statistically significant effect on SME satisfaction in the County Government of Bungoma, Kenya.

Based on the results as shown in **Table 4**, it was established that government accountability branding positively and significantly affects SME's satisfaction with service delivery ($\beta = 1.113$; P -value < 0.05). This indicates that for every one-unit increase in accountability branding (e.g., clearer procedures, open access to procurement, transparent reporting), SME satisfaction with service delivery increases by approximately 1.113 units. The findings imply that enhancing government accountability branding can meaningfully improve the targeted outcome, highlighting the importance of transparent, consistent, and trustworthy branding strategies in influencing stakeholder perceptions and engagement. These findings are consistent with those established in a study by **Lamsal and Gupta (2022)**, who found that compliance with the rule, responsiveness, prompt service delivery, receiving service oneself, and hassle-free service have a positive effect on citizen satisfaction. Hence, cautious intervention in these factors is pivotal to ensure higher citizen satisfaction with public service.

5. Conclusion and Recommendations

5.1. Conclusion

The study also concludes that, while some accountability mechanisms exist, SMEs perceive them as inconsistently applied and insufficient, undermining trust and satisfaction with county service delivery. Strengthening transparent reporting, effective grievance systems, inclusive decision-making, and fair resource management is essential to enhance SME confidence, ensure equitable service delivery, and build stronger trust in county governance.

5.2. Recommendations

Based on the findings of this study, the following recommendations are proposed:

1) Enhance access to public financial records and decision-making transparency initiatives: The County Government of Bungoma should develop and implement robust access to public financial records and decision-making transparency initiatives, such as clear and regular clarity, timeliness, and accessibility of government communications of policies and decisions, to improve SME satisfaction. By ensuring that information is accessible and easily understandable, the government can build trust and credibility with SMEs.

2) Strengthen accountability mechanisms for public officials Mechanisms: To address concerns about accountability mechanisms for public officials, the County Government should establish clear accountability mechanisms for public officials' frameworks and processes for addressing SME grievances. Regular audits and transparent reporting on government actions related to SMEs will help reinforce accountability mechanisms for public officials and build confidence among busi-

ness owners.

3) Improve clarity, timeliness, and accessibility of government communications channels: The government should enhance the clarity, timeliness, and accessibility of government communication strategies by employing diverse channels and ensuring timely and accurate information dissemination. Creating feedback mechanisms to understand SME concerns and improve the effectiveness of clarity, timeliness, and accessibility of government communications will help address issues and improve satisfaction.

Conflicts of Interest

The authors declare no conflicts of interest regarding the publication of this paper.

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