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**CORPORATE GOVERNANCE PRINCIPLES AND THEIR EFFECTS ON WATER
POLICY IMPLEMENTATION IN SELECTED WATER INSTITUTIONS IN
NAIROBI COUNTY**

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MPPM/ 123971

**THIS RESEARCH DISSERTATION IS SUBMITTED IN PARTIAL FULFILMENT
OF THE REQUIREMENT FOR THE DEGREE OF MASTER OF PUBLIC POLICY
AND MANAGEMENT**



STRATHMORE UNIVERSITY

JUNE 2023

DECLARATION

I declare that this work has not been previously submitted and approved for the award of a degree by this or any other University. To the best of my knowledge and belief, the dissertation contains no material previously published or written by another person except where due reference is made in the dissertation itself.

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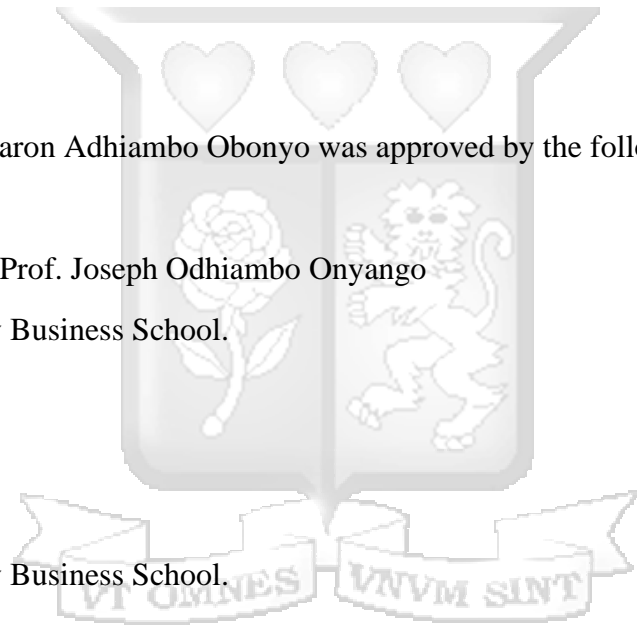
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ABSTRACT

Water sector in Kenya has undergone major reforms with a vision of having a sustained and efficient delivery of services to consumers. The enactment of the Water Act in 2002 was the start of the great revolution, with a new structure and framework to govern operations around water and sanitation. The establishment of the Water Services Regulatory Board which has the mandate to make rules and enforce them so as to make the sector offer better services to consumers in an effective and sustainable way and protect their interests as well. This study assessed the corporate governance principles and their effects on water policy implementation in the selected three water institutions in Nairobi County, Kenya. The objectives included assessing how accountability contributes to the success of water policy implementation, establish the extent to which transparency contributes to the success of water policy implementation, determine how the principles of responsibility contributes to the success of water policy implementation and establish whether fairness contributes to the success of water policy implementation. Theories used included Agency, Stewardship and Stakeholders. This study used explanatory research design targeting the study participants. A sample size of 250 respondents was targeted. The sampling procedure used was the stratified random sampling method. Questionnaires comprising both open and closed-ended questions were the research instrument used to collect data and statistical package for social sciences (SPSS) version 27 was used for data analysis. Data was summarized under common themes and presented in form of percentages, pie charts, frequency tables and graphs. Results of the study indicates that accountability, responsibility, transparency and fairness have statistically positive effect on water policy implementation. The study concludes that, the governance principles which include accountability, transparency, responsibility, and fairness do have a significant role to play on the implementation of water policy and the various institutions. A positive effect is seen when the institutions have an accountability policy and the leadership is held accountable to the performance of the institution. On the other hand, lack of audit committees was found to have a negative impact on the implementation of water policy due to lack of a check system. The study recommends that relevant implementation policies should be put in place as well as the committees to increase the transparency, accountability and just treatment of everyone during implementations.

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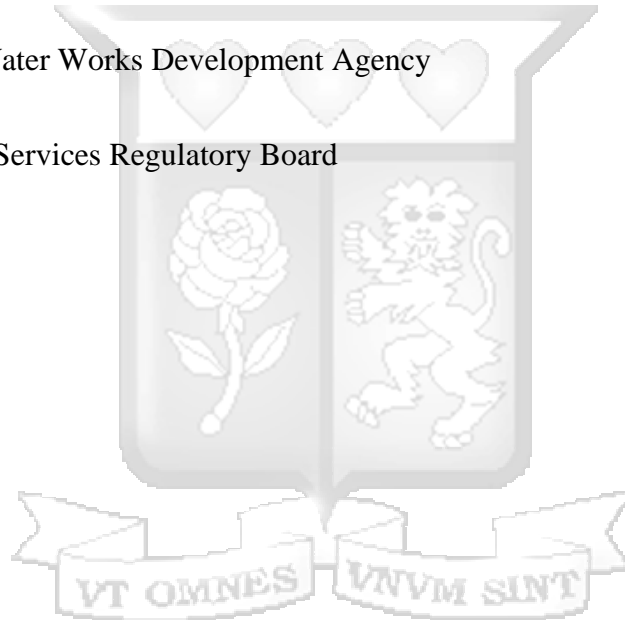
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ABBREVIATIONS AND ACRONYMS

CEO	Chief Executive Officer
NACOSTI	National Commission of Science, Technology and Innovations
NWHSA	National Water Harvesting and Storage Authority
NWCPC	National Water Conservation and Pipeline Conservation
SCs	State Corporations
NW&SC	Nairobi City Water & Sewerage Company
AWWDA	Athi Water Works Development Agency
WASREB	Water Services Regulatory Board



DEFINITION OF TERMS

Corporate Governance System of rules practices and processes for which a company is directed and controlled so as to achieve the organizational goals and objectives.

Parastatal This refers to a state owned industry, institution or organization, within the set up of African countries.

Policy A course or principle of action adopted or proposed by an organization or individual to guide specific functions.

Policy Implementation A series of activities undertaken by government and others to achieve the goals and objectives articulated in policy statements



CHAPTER ONE: INTRODUCTION TO THE STUDY

1.1 Background of the Study

To fulfill its wide range of functions, a public sector entity must satisfy a complex range of political, economic, social and environmental objectives which affects its governance arrangement. The function of governance in public sector is to ensure that entities act in public interest at all times. The public sector is normally responsible for using a significant proportion of national resources raised through taxation to provide services to citizens. Public sector entities are accountable for how much they spend and how they use the resources with which they have been entrusted. In addition, they have an overarching mission to serve the public interest in adhering to the requirements of legislation and government policies (IFAC & CIPFA, 2019).

As the 21st century dawned, corporate governance seemed to be developing well around the world and the importance of good corporate governance was well recognized. The new century had hardly begun when disaster struck, Enron one of the largest companies in the United States collapsed on the back of heavy unreported indebtedness and dubious corporate governance attitudes among the executive directors. In addition to Enron, Waste Management, Tyco and WorldCom also collapsed and so did their auditor Arthur Anderson, one of the big five global accounting firms as their clients' changed auditors and partners changed firms. Corporate governance problems also appeared in companies in other parts of the world. In the United Kingdom, Marconi, British Rail Independent Insurance and Tomkins faced governance problems as did Health International Holdings Limited Insurance in Australia, Parmalat in Italy and Vodaphone Mannesmann in Germany (Tricker, 2020).

The interest and focus in the modern corporate governance practices, especially on matters accountability received much attention following the high-profile collapses of mega firms (Kogut, 2022). Corporate scandals of various forms such as those of include Enron and MCI Inc. in the US attracted both public and political interests in the regulation of corporate governance (Nicholson and Kiel, 2020). Notably, was the adoption of the Sarbanes-Oxley Act by the U.S.

Federal Government, which was intended to restore the public confidence in the management of companies. Comparable demise of companies in Australia are associated with the passage of corporate governance reforms notably the CLERP 9 (Lee and Shailer, 2018).

In Africa corporate governance needs to be improved and that the challenge is to take cognizance of the peculiarities of the sub-region and develop mechanisms and strategies to achieve this. Developing unique principles for corporate governance in Africa does not mean that a different standard of corporate governance applies to Africa ,what makes the African situation difficult is the fact that African economies are very much transition economies with some of the peculiarities being large number of state owned enterprises, culture of corruption or pursuit of easy wealth , weak nature of business environment and low financial intermediation among others (Okeahalam and Akinboade, 2021).

In Kenya corporate governance is now gaining some level of recognition with very little work in the area even in the well-regulated institutions and sectors. They further elucidate that state corporations have tremendous governance problems and some of these corporations have folded up partly as a result of governance problems (Miringu and Muoria, 2019). Corporate failures and regulatory initiatives have also placed corporate governance systems under closer scrutiny than ever, such as CMC Motors and National Hospital Insurance Fund (Lekaram, 2017). We also have cases of Uchumi Supermarkets, Mumias Sugar company limited and Nakumatt supermakets whose downfall was caused by management failures (Mugo, 2019). The water harvesting and storage is critical in responding to the sustainable development goal number 6 for clean water and sanitation for all and conducting this study was key to unvailing the implementation of policies in the water sector in Kenya.

1.1.1 Corporate Governance Principles

The basic concept of corporate governance principles lies in the manner in which the activities of the organization are directed, managed and controlled with a view to providing guarantee to investors that their invested resources are managed to achieve profitability and efficiency. It therefore includes all the principles of open and responsible management, it is a way of ensuring

that a company keeps within clear ethical lines. It has been top of the policymaker's agenda for some time now, but can be a challenge for businesses on several levels (Thompson, 2018).

According to Mwingozo code of governance for state corporations, at independence, state corporations were established to implement government policies and execute programs for economic and social development of the country however over the years and with new challenges coming up, it became clear that the state corporations had not operated at expected levels due to weak governance structures as well as other external factors. To address the challenges of governance in State Corporations, the Government developed Mwingozo as a critical building block in entrenching principles and values of public service and best practices in corporate governance (Mwingozo, 2020).

Principles of Corporate Governance is intended to assist public company boards and management in their efforts to implement appropriate and effective corporate governance practices and serve as spokespersons for the public dialogue on evolving governance standards. Accordingly, Companies should disclose not only the types of practices they employ but also their basis for selecting those practices (Business Roundtable , 2016).

1.1.1.1 Accountability

Accountability is where the Board of Directors and management are expected to justify their decisions in the use of resources in accordance with applicable laws and in the case of the Board of Directors, in making decisions, monitoring the activities of the executive bodies (Inter Rao Ues, 2022). The principle of accountability relates to the Board's ability to ensure it conducts and presents a fair, balanced and understandable assesment of the Company's position and prospects (Lowe, 2019). Accountability as a relationship involves one individual or agency being held to answer for performance expected by some significant other. Accountability relationships in the public sector have distinct and empirically observable phenomena associated with them. To understand accountability both historically and functionally people can view it as a sequence of problems facing rulers. These include problems related to

delegating tasks and establishing expectations; verifying the performance of those tasks; maintaining the responsiveness of accountable agents; assessing blame for accountable actions; sorting out responsibility among many agents; determining the master; and managing under conditions of multiple accountability systems (Romzek and Dubnick, 2021).

1.1.1.2 Transparency

Transparency is a critical component of corporate governance because it ensures that all of a company's actions can be checked at any given time by an outside observer. This makes its processes and transactions verifiable, so if a question does come up about a step, the company can provide a clear answer (Maroun, 2019). Transparency has a wide meaning but essentially entails the availability of reliable and relevant information about the financial performance, investment opportunities, periodic performance, governance, risk and value of the company. This enables the company to be evaluated and the board to perform more efficiently. The principle of transparency is embedded in the constitutional principles and values of an open and democratic society, which is also the apex of the corporate governance approach (Sandilands , 2018).

1.1.1.3 Responsibility

Responsibility principles is the specific terms of reference for each key players in the industry. The Board of Directors are given authority to act on behalf of the Company and therefore are expected to accept full responsibility for the powers it is given and the authority that it exercises. The Board of Directors is responsible for overseeing management of the business (Pearse Trust, 2020).

1.1.1.4 Fairness

Fairness refers to where the company undertakes to protect shareholders rights and ensure equal treatment of shareholders (Inter Rao, 2022). It requires Organisations to provide an opporutnity for shareholders to vocalise their grievances and address any issues concerning a violation of

shareholder rights (Price , 2018) According to Sadubun 2020, implies that corporate governance guides management to carry out company activities in the corridor of justice, she subsequently states that in the ownership of a company there are private individuals who own minority, majority and medium shares and that equality dictates that even though they are “caste” due to disparity in number of shares , they have invested in the company and therefore management must treat them fairly and equally (Sadubun, 2020).

1.1.2 Water Companies in Kenya

Water sector in Kenya has undergone a major revolution for reforms with a vision of having a sustained and efficient delivery of services to consumers. Since independence, Kenya has developed policy, regulatory and legislative frameworks to guide the Water Sector towards enhancing its role in social and economic development of the country. The enactment of the Water Act in 2002 was the start of the great revolution, with a new structure and framework to govern operations around water and sanitation. The establishment of the Water Services Regulatory Board (WASREB) which has the mandate to make rules and enforce them so as to make the sector offer better services to consumers in an effective and sustainable way and protect their interests as well. This board has therefore, led to water service providers adhere to the set and existing e corporate governance guidelines (Nyaboke et al., 2021).

As with other affected sectors in the country, the promulgation of the Constitution of Kenya 2010 inevitably had a myriad of implications on the Water Sector in Kenya. Though a scarce resource, the right to clean and safe water is guaranteed in Chapter Four of the Constitution under the Bill of Rights. Against this backdrop, there was an obvious need for Kenya to review its policy, institutional and other approaches for governing and managing the entire Water Sector, and it is for this reason that this Sessional Paper No.1 on National Water Policy 2021 was developed. The objective of the Sessional Paper is to take cognizance of the existing situation, and propose legal and institutional frameworks as well as a plan of action for coordinating the various sub-sectors involved in water resources, development and management including planning and implementation (Sessional Paper No.1 on National Water Policy 2021).

Kenya has five major water catchment towers that continue to face severe degradation due to uncontrolled environmental degradation. The notable drivers of this environmental degradation include high rates of population growth, use of inappropriate technology, unsustainable consumption and production patterns, increased incidences of poverty and adverse effects of climate change. Without protection and conservation of water resources, this trend will worsen, intensifying the negative effects on the socioeconomic development of Kenya, and reversing gains made on the living conditions of the population (Sessional Paper No.1 on National Water Policy 2021).

The Water Act 2002 establishes the Water Resources Management Authority and defines its duties, regulates the ownership and control of water and makes provision for the conservation of surface and groundwater and the supply of services in relation with water and sewerage. The County governments do own the subsidiary water service companies and they are governed by the Water Act, 2002 and the board regulates them. The overall objective is to provide clean water and sewerage services to the residents in their areas of jurisdiction in a manner that is financially sustainable and within the government regulations (Lekaram, 2017). To realize the above objective, the management of the companies is required to adopt measures that ensure that the available resources are wisely used to realize value for money from these resources. The management must also develop operational data to use in the evaluation of efficiency and effectiveness of its activities. Under management stewardship responsibility, the management should give the stakeholders reasonable assurance that their companies are effectively managed towards achieving their goals and that the information supplied to them is accurate and dependable. Developing good corporate governance practices will help them achieve their objective (Miringu and Muoria, 2019).

Water Act No. 43 of 2016 states that every person in Kenya has the right to clean and safe water in adequate quantities and to reasonable standards of sanitation. This Act provides for the regulation, management and development of water resources and water and sewerage services in line with the Constitution. Authorities shall, in administering or applying this Act, be guided by the principles and values set out in Articles 10,43. 60 and 232 of the Constitution. It establishes

the National Water Harvesting and Storage Authority (Water Act No. 43 of 2016). The implementation of the various thematic areas of the policy in the selected water institutions in Nairobi gave a clear picture of how the situation is this far.

1.1.3 Water Policy Implementation

Water is a crosssectional issue and water policy is thus by definition a cross sectional policy that influences and affects all levels of society meaning that achievement of water policy goals requires collaboration, co-ordination and joint effort amongst the agencies responsible for other sectoral policies that affect or are affected by water (MacKay and Ashton, 2020). Over the past 20 years, there has been significant investment in water policy reform and supportive institutions in both developed and developing countries to improve water service delivery and promote investments (Menard, *et al.*, 2017).

Seppala (2019), posits that the concept of water policy is not universal and cannot be generalized, it must be appropriate to a particular social, environmental and economic context in which it is implemented. Glenn and Gordon in there study, they assert that it is fairly easy to formulate policies and relatively easy to pass legislation but much more difficult to change informal institutions such as attitudes, human and organizational behavior and codes of conduct (Glenn and Gordon, 2021).

According to Sessional Paper No.1 on National Water Policy 2021, water harvesting and storage has been undertaken in Kenya throughout various generations, including artisanal options for harvesting stream and river water using small earth embankments and dams, by both the public and private sectors. On a small scale, communities and households in Kenya have also implemented various rainwater harvesting strategies, from roofs, and rainwater run-off. However, surface run-off remains high as evidenced during perennial cycles of flooding. The aquifers are being depleted due to unsustainable ground water exploitation and low rates of groundwater recharge. The options for water harvesting and storage include using domestic level roof catchment devices, small ponds, water pans, shallow wells, boreholes, dams and groundwater infiltration or ecosystem storage (Gitau, 2021).

1.2 Problem Statement

Water is one of the basic needs and every household should be connected to a water source. The water demand is high and naturally it's expected that water companies be performing well, but that is not the case. Major corporations in Kenya have collapsed, majorly due to poor governance and they include; Uchumi supermarkets, Kenya Railways, and the nearly collapsed Kenya Airways. Though, there were not in water sector, been public or state owned their failure may signal corporate challenges that may have implications on implementation of policies. Such failures are attributed to poor leadership and governance, financial mismanagement, audit malfunctioning, and large board compositions which do compromise on quality and efficiency (Carroll & Shabana, 2019).

Kenya faces serious challenges with regard to water services (water and sanitation). Despite the efforts of investments provided in the past years by the Government and development partners, existing facilities have continued to deteriorate and fail to meet the demand of the increasing population, particularly in many rural areas and the very rapidly growing settlements of the urban poor (Ministry of Water and Irrigation, 2017). The country has not exploited the full potential of water harvesting and storage, partly due to absence of clear policy, coordinated investment, and application of inappropriate technology (Sessional Paper No.1 of 2021).

Good corporate governance structures are critical to corporations due to enhanced performance (Campbell, 2017). A number of studies have been done focusing on the performance of corporations in the private and public water companies, financial institutions and other sectors, applying various study designs such as cross-sectional study design, secondary data reviews and this has involved quantitative, qualitative and observations (Kamonji, 2020; Fredrick, 2019; Ahmed, 2017). Even though, these studies had inconclusive findings they posed methodological, conceptual and contextual gaps. For instance, those studies that deployed parametric statistical approaches did not disclose on normality diagnostic tests, others fitted multiple regression models in absence of diagnostic tests. Conceptual heterogenous aspects have been examined as

antecedents of water policy implementation. Contextually, several studies were drawn from non-water sector an aspect that may have failed to consider unsystematic risks.

Despite this, no studies on corporate governance have been done focusing on the principles of corporate governance on water policy implementation. The national water harvesting and storage authority and the subsidiary independent water bodies at the counties in Kenya are mandated to implement the National Water Policy. The selection of these bodies was key to having the national and county level implementation levels of the act focusing on the water resources management as per the Water Act and being that no study has been done here to ascertain the level of implementation and the impact. Therefore, this study aimed at assessing the corporate governance principles and its effects on water policy implementation, focusing on the three selected water bodies in Nairobi County.

1.3 Research Objectives

1.3.1 General Objective

The general objective of the study was to examine the effect of corporate governance principles on water implementation policy in selected water institutions in Nairobi County, Kenya.

1.3.2 Specific Objectives

- i. To assess how accountability affect water policy implementation in selected water institutions in Nairobi County, Kenya.
- ii. To establish the effect of transparency on water policy implementation in selected water institutions in Nairobi County, Kenya.
- iii. To determine the effect of principle of responsibility on water policy implementation in selected water institutions in Nairobi County, Kenya.
- iv. To establish the effect of fairness on water policy implementation in selected water institutions in Nairobi County, Kenya.

1.4 Research Questions

- i. To what extent does accountability affect water policy implementation in selected water institutions in Nairobi County, Kenya?
- ii. How does transparency affect water policy implementation in selected water institutions in Nairobi County, Kenya?
- iii. What is the effect of principle of responsibility on water policy implementation in selected water institutions in Nairobi County, Kenya?
- iv. To what extent does fairness affect water policy implementation in selected water institutions in Nairobi County, Kenya?

1.5 Scope of the Study

The study focused on corporate governance principles and its effect on water policy implementation in national water harvesting and storage authority, Nairobi water and sewerage company and the athi water works development agency. The target group will be the Board of directors and Senior Management of the NWHSA and the selected two institutions. NWHSA is the only Agency under the Ministry of Water Sanitation and Irrigation that is mandated under section 32 (1)(a) of the Water Act 2016 to undertake on behalf of the National government, the development of national public water works for water resources storage and flood control.

Nairobi City Water and Sewerage Company (NCWSC) was incorporated in December 2003 under the Companies Act cap 486. It is a wholly-owned subsidiary of Nairobi City County with the main responsibility of providing and managing water and sewerage services in Nairobi, while the asset holding body, Athi Water Works Development Agency (AWWDA) is charged with the responsibility of developing key water and sewerage infrastructure.

Athi Water Works Development Agency (AWWDA) is one of the nine (9) Water Works Development Agencies (WWDA) established under the Ministry of Water, Sanitation & Irrigation. It was established under the Water Act 2016 vide Legal Notice No. 28 of 26th April

2019. The Agency is responsible for the development, maintenance and management of water and sewerage infrastructure in the counties of Nairobi, Kiambu and Murang'a Counties.

1.6 Significance of the Study

To policy makers: The study is helpful to the National Water Harvesting and Storage Authority, Nairobi Water and Sewerage Company and the Athi Water Works Development Agency, It informs the organizations on whether corporate governance principles affect implementation of water policies. It also acts as a reference tool to other organizations on improvement of systems and policies at the board level and senior management level as the main players who are responsible for governance on how to improve on their organizational policy and at the same time strengthen their policy implementation process by highlighting the areas of improvement.

To practitioners: The insights from this study is useful in informing other players in the water sector on possible areas of concern in terms of water policy implementation as they fulfil their mandate. The findings from the study is useful by practitioners in governance as a reference point and the gaps from the study would be used as an improvement point while dealing with corporate governance principles in achievement of policy implementation.

To academicians: The study contributes to the thought process of other researchers and academicians as part of their study materials and reference point. Researchers and Academicians in the field of corporate governance shall be able to understand the gaps experienced in the implementation of policy in the water sector and can further use them in other research studies to contribute to a wider study of the governance field. The conclusion of this study has provided additional knowledge in National Water Harvesting and Storage Authority, Nairobi Water and Sewerage Company and the Athi Water Works Development Agency and has formed the basis for further research that may be conducted in the future.

CHAPTER TWO: LITERATURE REVIEW

2.1 Introduction

An in-depth dive to literature both empirical and theoretical on corporate governance principles and its effects on water policy implementation was used to build into the literature review. The focus was both local and international scholars to point out the gaps on the research done previously, and thus guide the current study to be able to fill into these gaps. The chapter focused on the corporate governance principles and the gaps in the literature review.

2.2 Theoretical Review

2.2.1 Agency Theory

Agency theory is defined by Jensen and Meckling (1976) as a contract under which one party, the principle engages another party, the agent to perform some service on their behalf. According to Delves and Patrick (2020), Agency Theory is the study of the agency relationship and the issues that arise from this, particularly the dilemma that the principle and agent while nominally working towards the same goal may not always share the same interests. Delves and Patrick (2020) also posits that while the agent/principle dilemma in a corporate context had been pondered as early as the 18th century by Adam Smith and many of its key concepts developed in the literature of the firm, organizations and on incentives and information, a separate theory of agency did not emerge until the early 21st century when, Stephen et al., presented a theory of agency (Stephen *et al.*, 2019).

McColgan, (2021) in his paper Agency Theory and Corporate Governance: A review of the literature from a United Kingdom perspective concluded that the scope of each type of agency conflict differs from one firm to another, as will the effectiveness of governance mechanisms in reducing them. He argues that as has been proved and often questioned each type of governance mechanism can be important in reducing the agency costs of the separation of ownership and control and that what is required is a more detailed understanding of what makes these

mechanisms important for some firms and ineffective for others (McColgan, 2021). This links to the study under which the corporate governance principles of transparency and accountability are key in the implementation of the water policy. It helped in guiding if the implementing agencies of the water policies are working towards the same goal.

2.2.2 Stewardship Theory

The stewardship theory takes a different view on the nature of human beings from the agency theory (Marris, 2017). While the agency theory is built on the assumption of self-interest human behaviour to assert that managers as agents cannot be trusted and should be fully monitored, the stewardship theory criticizes it as a false premise and claims instead the managers are good stewards of the corporation (Nichols, 2019). Based on a traditional legal view of the corporation as a legal entity in which directors have a fiduciary duty to the shareholders, the stewardship theory argues that managers are actually behaving just like stewards to serve the shareholders interest and diligently work to attain a high level of corporate profit and shareholders returns. Thus, the separation of ownership from control does not inherently lead to a goal and interest conflict between shareholders and managers. The separation actually promotes the development of managerial profession, which is certainly beneficial for corporate performance and shareholders wealth. In this regard, empowering managers to exercise unencumbered authority and responsibility is necessary for the maximization of corporate profit and shareholders' value (Etzioni, 2018).

The theory further points out that the stewards get satisfied and motivated when they attain corporate goals and success. Stewardship theory also asserts that even when left alone, the managers act as responsible stewards of the resources under their control, which is the opposite of the agency theory that argues that managers may disregard shareholders' interest and instead act in their own self interests. It specifies some mechanisms to reduce agency loss such as tying executive compensation, benefits and managers' incentive schemes to the company's performance to align their financial interests and motivate them to perform better (Jaskiewicz, & Klein, 2017). This theory clearly outlined the views and goals of a steward which speaks to the

principle of transparency and responsibility under this study. The desirable effect of implementing the water policy was felt at completion of the study.

2.2.3 Stakeholders Theory

Stakeholder theory was derived from a combination of the sociological and organizational disciplines. Stakeholder theory can be defined as any group or individual who can affect or is affected by the achievement of the organization's objectives. Stakeholder theorists suggest that managers in organizations have a network of relationships to serve, this include the suppliers, employees and business partners (Wheeler *et al.*, 2017). Organizations should consider the interests of stakeholders because they influence the performance of firms in various ways (Friedman and Miles, 2006). Stakeholders bear some risks as a result of their direct or indirect investment in a particular organization. A firm is therefore an interrelationship of various stakeholders who influence the organization both externally and internally (Mitchell *et al.*, 2016). The stakeholder theory basically aims at striking a balance between the interests of a corporation's stakeholders and their satisfaction. It tries to identify the purpose of the firm. Identification of the firm's purpose therefore becomes the driving force underlying its activities (Freeman *et al.*, 2004). The principle of fairness, which is a key objective in the current study came in hand on how the involvement of stakeholder during implementation and the outcomes therefore.

2.3 Empirical Review

2.3.1 Accountability and Water Policy Implementation

Madhani (2019) conducted a cross-sectional study on the effects of corporate governance, focusing on senior management in government organizations Jordan. Data was collected from participants and analyzed to as per the study objectives. The results from the analysis indicated that the outcome of a good corporate governance practice is an accountable board of directors who ensure that the investors' interests are not jeopardized. He also states that the board of directors is one of the most important internal corporate governance mechanisms used by the

shareholders to monitor management. The study did not clearly outline the accountability mechanisms put in place to assess the senior management, which was one of the key focus areas of this study.

A descriptive research study was conducted focusing on the effect of corporate governance on the financial performance of SMEs in Kenya. Data was collected using questionnaires from 198 respondents. The data was analyzed per objective and relationships made on significance. The findings were that a positive link between corporate governance and financial performance and managers being able to account for all the resources of the enterprises. Accountability was found to be one of the duties of the directors, although a gap was noted in the aspect of having an even number of board members which is not ideal for decision making (Maranga, 2020).

In the Gaza strip, a descriptive research design was conducted looking into the performance government institutions. Data was collected using a self-administered questionnaire and analyzed. The findings from the perspective of public service accountability, assurance that processes of accountability actually address issues of performance so defined is especially critical given the need to secure and maintain, and in some cases to rebuild, public confidence in the institution of a professional and non-partisan public service. On the other hand, some findings indicated that accountability can have a negative connotation because many people associate it with blame, they also emphasize that accountability is more than that as it is about having ownership over one's actions whether the consequences of those actions are good or bad (Aucoin and Heintzman, 2019).

A cross-sectional study was conducted in 347 Malaysian listed companies on governance and management in both public and private sector. Data was collected and respondents who self-reported using questionnaires and analysis was done. The findings indicate that accountability is the cornerstone because it constitutes the principle that informs the processes whereby those who hold and exercise public authority are held to account. Accountability brings the sense of being accountable to public and private resources, it controls the abuse and misuse of public authority and provides assurance in respect to the use of public resources and adherence to the law and

public service value, and to encourage and promote learning in pursuit of continuous improvement in governance and public management. They further state that because accountability is an integral dimension of governance and public management it cannot be affected by the extent to which governance and public management are subject to ever increasing complexity. The gap being on establishing the accountability of the public or consumers in this two sectors (Haniffa and Hudaib, 2021).

A descriptive study investigated the effect of corporate governance practices' and accountability in adopting financial performance of public sector Saccos in Nairobi County. A sample of 39 respondents drawn from 13 SACCOs out of the 71 SACCOs registered in Nairobi County was taken for the study. The data was analyzed and the findings indicated that smaller boards were more accountable and effective in reducing the opportunities for free riding by some board members and increase their participation in the decision-making process. The study also found out that transparency and disclosure was positively influencing the performance of Saccos. The study gap was on the role of other stakeholders on the accountability chain (Kamonjo, 2020).

2.3.2 Transparency and Water Policy Implementation

Greater transparency is usually very effective in triggering further support for and there are two vitally important reasons for corporate boards to practice transparency as part of good corporate governance. First and foremost, transparency holds board of directors and managers accountable for their decisions and mistakes and prevents them from knowingly or willingly participating in fraud. Secondly, it provides a platform where shareholders can build trust with a company and make better decisions, which will result in a better return on their investment. The broader objectives of corporate governance are to protect the interests of shareholders and various other stakeholders including customers, suppliers, employees and society at large, to ensure full transparency and integrity in communication and to make available complete, accurate and clear disclosure to all concerned (Madhani, 2019; Price, 2018).

A study was conducted in India in the bid to monitor the performance of board within institutions. This was a cross-sectional study that collected data from 198 participants using

questionnaires and data analyzed to show the relationships. The findings indicated that companies with large boards posted better performance since they had wider access and transparency to finances. The study did not look into the transparency at lower managerial levels, which will be one of the key focus of this study (Jackling & Johl, 2019).

A similar cross-sectional study focusing on the performance of board within institutions was conducted in 240 Iranian companies for 2015 and 2016. Data was collected from the study participants via self-reporting questionnaires and upon data analysis, the findings established that larger boards impacted negatively on the value of these firms. Specifically, large boards were associated with lower levels of transparency on revenue due to no clear roles and responsibilities and no one to blame (Mashayekhi and Bazaz, 2018). Similar results were obtained in Nigeria in which the study findings noted that larger boards in the 93 selected companies in the Nigerian stock market between 2016 and 2020 impacted negatively on their performance due to lack of transparency (Sanda, Mikailu, & Garba, 2020).

A study was conducted in 318 Chinese listed firms focusing on the transparency of board members. The study was descriptive and data collection was both quantitative and qualitative. Data was analyzed and comparisons made. The findings indicated that due to poor transparency from board members, this negatively affected the returns on investments. Further results found that lack of transparency on the procedure, roles and finances of institutions caused a decrease in the performance of these entities. The gap of the study was not focusing on the implementation aspect of policies to see the extent of adherence, which was focused in this study (Ntim & Soobaroyen, 2021).

According to Coles, Daniel and Naveen (2021) in a study conducted to assess the impact of transparency on staffing on performance in water companies. The data was collected using self-administered questionnaires to 257 participants and data analyzed. The findings reflected that a large number of staffing improves an entity's performance, the study argues that, there arises issues with transparency that affect the general performance. On the contrary, given the complexity of business environment and the organizational culture, it is noted that a large board

size is good as it supports and advises the management more effectively, focuses on transparency and thus increased performance (Pieper & Klein, 2019).

A study investigating the effect of corporate governance practices was done on print media houses in Kenya. A study covering a four-year period beginning 2016 through to 2019 focused on the top managers in all the 11 companies in the print media. Data collected over this period was analyzed and the study established that the better performance in terms of the corporate governance practices over the last few years can be said to be as a result of transparent government's concerted efforts to ensure that all firms observe good corporate governance practices. The gap that this study addressed was practices on the adherence of corporate principles to policy implementation (Nyamamu, 2020).

2.3.3 Responsibility and Water Policy Implementation

The Board of Directors are given authority to act on behalf of an institution. They should therefore accept full responsibility for the powers that it is given and the authority that it exercises. The Board of Directors are responsible for overseeing the management of the business, affairs of the company, appointing the chief executive and monitoring the performance of the company. In so doing, it is required to act in the best interests of the company (Pearse Trust, 2020).

To address the agency problems between responsibility of shareholders and the management, Bebchuk and Weisbach (2020) argued that the independent directors in the board serves the role of mediation. The study was focusing on the role shareholders and managers play in mediation. The findings further indicated that non-executives are extra resources in terms of skills, knowledge, expertise, prestige and contacts and have the responsibility of ensuring the performance of institutions is in line with corporate governance. As a result, these additional resources have the responsibility of supporting the board of directors in improving the company's competitive advantage (Bebchuk and Weisbach, 2020).

In another cross-sectional study conducted on management of water companies in Zambia, data was collected from 205 participants using questionnaires and key informants' guides. Upon

analysis, the findings indicated that corporate managers' responsibilities are not only limited to producing truthful financial reporting, carrying out the core functions of conducting business and obeying the various applicable laws but businesses also have to respond to the expectations of the democratic societies in which they operate. Responsible management would, when necessary, put in place what it would take to set the company on the right path. While the board is accountable to the company, it must act responsively to and with responsibility towards all stakeholders of the company. The board takes collective responsibility for the company's long-term success and it goes about its business with the characteristics of good governance. The study gap was not focusing on the roles of junior staff in implementation and management of policies, which this study focused on (Witherell, 2022).

Aguilera and Cuervo-Cazurra (2020), conducted a descriptive study to assess the knowledge on the roles of the management in water companies. The data collected was analyzed and the results indicated that non-executive directors tend to be less knowledgeable about the nature of the activities of companies but have a responsibility to oversee. On the same note, the responsibility of a large number of such non-executive directors is likely to increase monitoring, which in turn can increase performance of the corporations. The independent members do have adequate time to commit to the affairs of the company, which positively affects the performance. The gap was not focusing on the executive members and thus this study explored that. (Aguilera and Cuervo-Cazurra, 2020).

Njagi (2021) did a study on sugar firms in Kenya, extracting data from their 7 years annual reports and financial statements all totaling to forty-nine firm years. This study was looking into the responsibility of policy implementation in firms and the analyzed data confirmed that consistent results on the association between the corporate governance variables, and the responsibility of policy implementation and fairness in treating all the stakeholders. Additionally, the findings indicated that the responsibility of the firms was to ensure all the policies are adhered to and this positively influenced the performance of the studied listed companies. The gap was not bringing out the responsibility of the middle and junior staff in management of and adherence to policies which this study focused on (Ngulumbu, 2020).

2.3.4 Fairness and Water Policy Implementation

According to Price, (2018), he conducted a study to assess corporate governance principles among shareholders. Data was collected using questionnaires and key informant guides and analyzed. The findings indicated that good corporate governance principles protect all shareholders and their rights. He goes on to state that Fairness in shareholder rights should extend to include all minority and foreign shareholders and that Fairness requires corporations to provide an opportunity for shareholders to vocalize their grievances and address any issues concerning a violation of shareholder rights. He concludes that fairness in the policy process can be seen as an ethical obligation to take a plurality of social values, perspectives and interests into account. This means that fairness is very much linked to the concept of democracy. The gap was not focusing on the fairness on policies to stakeholders, one of the focus of this study (Giuseppe, 2021).

Core et al. (2020) conducted a cross-sectional study to assess the impact of governance on policy implementation in water companies. Data was collected from 317 participants and the analysis was done to generate findings. It is noted that weaker governance structure was associated with greater agency problems and consequently poorer performance and a link to unfair and unjust treatment. Generally, companies with better governance posted equal and fair treatment and so better performance. A gap was not focusing on the external governance mechanisms on the success of the water companies (Core *et al.*, 2020).

A research was conducted in workplaces in water companies in Cambodia to assess the level of implementing the policies and level of compliance. Data was collected from 187 participants and analyzed to indicate that people are sensitive to the fairness of decisions made or the treatment they receive. The results indicated that it is important for processes like personnel selection, performance appraisal and compensation to be perceived as fair, because fairness perceptions influence how people react to situations and their leaders. This also applies to public policy implementation and public engagement efforts. Organizations create policies in an effort to reduce injustice, as well as address the needs and interests of organizational members. The gap

was on the clear process of involvement of employees in fair decision-making process of the policies being implemented, which this study focused on (Chih, et al., 2018).

2.4 Research Gaps

Corporate governance has become a very important process and plan in the modern business world because it is used to direct and manage company's strategies for prosperity and corporate accountability leading to the attainment of the set objectives and interest of all stakeholders. Corporate performance is a core concept that addresses how resources of a company are prudently utilized to attain its overall corporate objective. If effectively implemented it will sustain the organization and also create a greater prospect for future opportunities. Organizations with good corporate governance structures are more likely to attain organizational goal.

Table 2.1 Research Gaps

Variable	Author (year)	Methodology used	Findings	Knowledge Gaps
Accountability and corporate governance	Haniffa and Hudaib (2021)	The studies adopted cross-sectional survey design	Accountability allows for managers to account and protect shareholders' interest.	The utilization of managers for accountability has overshadowed the lower levels of implementation.
	Maranga, (2020)		Accountability has a positive effect on holding managers account for resources	The oversees of public resources are not fully involved in the responsibility of accounting for resources.
Transparency and corporate governance	Mashayekhi and Bazaz, (2018)	The studies employed cross-sectional survey design	Large boards were associated with lower levels of transparency on revenue due to no clear roles and responsibilities and no one to blame.	Overlapping of roles and no one to point to during underperformance affects transparency.
	Sanda et al., 2020		Companies negatively	Stakeholders do not know their clear roles and

Responsibility and corporate governance	Bebchuk and Weisbach (2020)	The studies employed cross-sectional survey design	impacted on their performance due to lack of transparency.	involvement thus lacking transparency in processes.
Fairness and corporate governance	Witherell, (2022)	The studies employed descriptive research design	The study findings indicated the independent directors in the board serves the role of mediation thus influencing performance. The study indicated that corporate managers' responsibilities are not only limited to producing truthful financial reporting but respond to the public need for responsibility. The study findings are indicative that weaker governance structure was associated with poorer performance and a link to unfair and unjust treatment. Companies with better governance posted equal and fair treatment and so better performance	The gap identified in the study was; the inadequate involvement and definition of responsibility of medium and junior managers, the component of consistency and sustainability came out clear that this has not yet been fully implemented thus providing knowledge gap. Additionally, the professionalism in execution of the roles and responsibilities was also minimal or lacking.
	Core et al., (2020)			The gap identified in the study was the insufficient governance that has fair and equal treatment to all.
	Harford et al., (2022)			Need to update the policies to reflect the current equality and equity for resources and power in companies.

2.5 Conceptual Framework

The figure 2.1 below, shows the independent variables and the dependent variable. The representation was clearly revealing the consanguinity linking the independent and dependent variables being studied. The independent variables included the accountability, transparency, responsibility and fairness and how they had an effect on the dependent variable which was water policy implementation in the national water harvesting and storage authority. This affinity was reflected in the figure below:

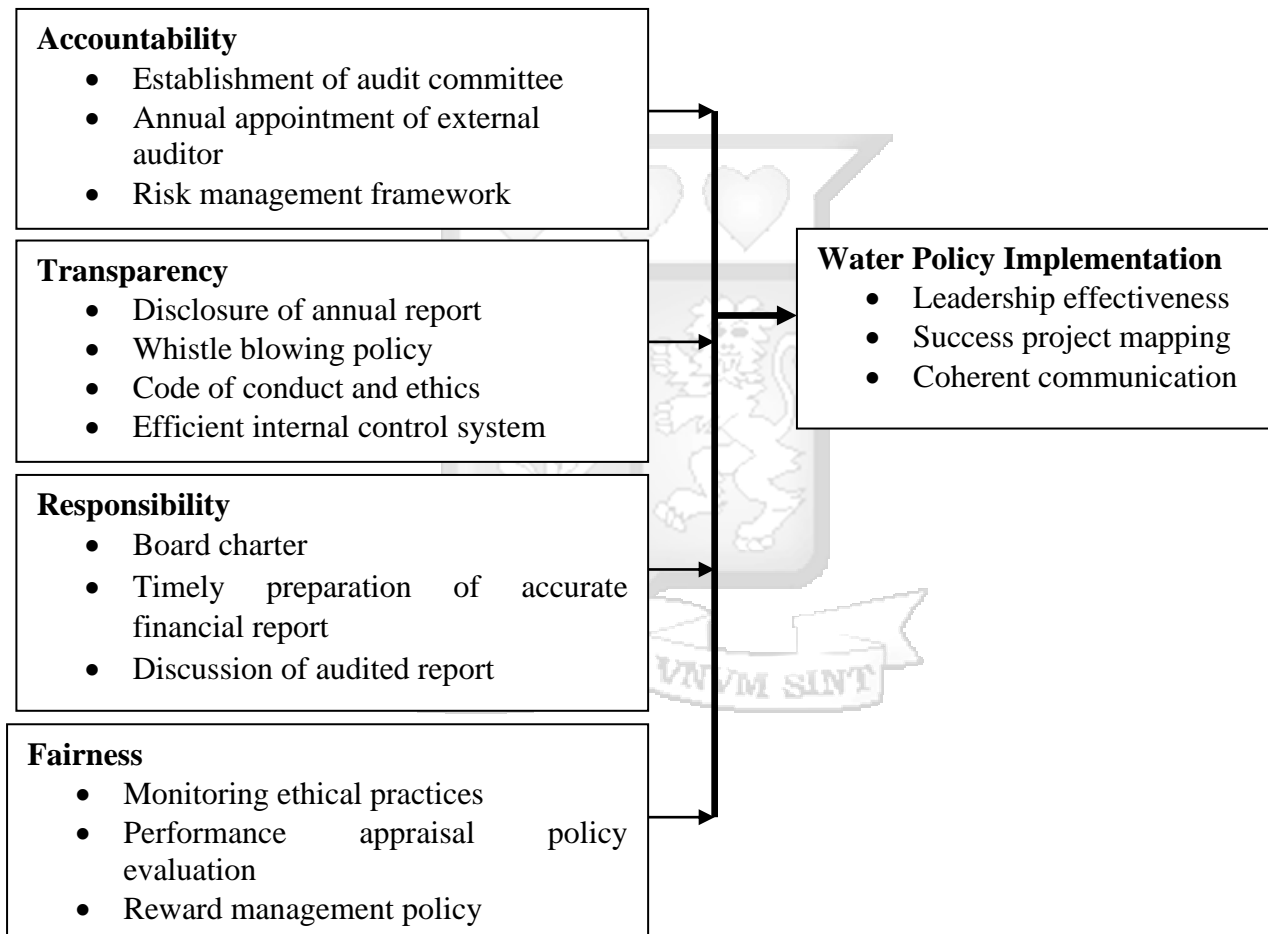


Figure 2.1 Conceptual Framework

2.6 Operationalization of Variables

Operationalization as defined by Shuttleworth, (2022) is the process of strictly defining variables into measurable factors.

Table 2.2 Operationalization and Measurement of Variables

Variable	Indicators	Measurement	Data Collection Method	Source
Water Implementation Policy	<ul style="list-style-type: none"> • Leadership effectiveness • Success project mapping • Coherent communication 	5-point Likert scale	Questionnaire	Mwongo zo, 2015 Board
Accountability	<ul style="list-style-type: none"> • Establishment of an Audit Committee • Annual Appointment of an independent External Auditor • Establishment of an Audit committee • Risk Management Framework 	5-point Likert scale	Questionnaire	Mwongo zo, 2015 Board
Transparency	<ul style="list-style-type: none"> • Disclosure of annual report • Whistle Blowing Policy • Develop Code of conduct and Ethics • Establish and effective and efficient system of internal control 	5-point Likert scale	Questionnaire	Mwongo zo 2015
Responsibility	<ul style="list-style-type: none"> • Board Charter • Ensure timely preparation of accurate financial report 	5-point Likert scale	Questionnaire	Mwongo zo 2015
Fairness	<ul style="list-style-type: none"> • Monitoring of organizations ethical practices • Policy on performance appraisal • Policy on Reward Management 	5-point Likert Scale	Questionnaire	Mwongo zo 2015

Source (Author, 2022)

CHAPTER THREE: RESEARCH METHODOLOGY

3.1 Introduction

The brief description of this chapter is an indication of the various sub-topics ranging from the study design, the variables of the study, where the study was done, whom the participants were, the sampling size and techniques used, the data collection instruments and techniques and well as the logical and ethical considerations.

3.2 Research philosophy

A research philosophy is a framework that guides how research should be conducted based on ideas about reality and the nature of knowledge. The study adopted the positivism philosophy which represents fundamental ways that we as humans make sense of the world around us. Reality is independent of us and researchers can therefore observe reality objectively (Collis and Hussey, 2014). This philosophy was used because it has a social approach for human behavior, believes that human behavior is based on social norms, discovers the laws that govern human behavior and it uses quantitative methods of data collection such as questionnaires. This study was looking at the corporate governance principles which rely on human behavior for implementation.

3.3 Research Design

This study used an explanatory research design to guide in determining the relationship between corporate governance principles and water policy implementation in the 3 selected water companies. A descriptive study helped the researcher discover answers to questions who, what, when, where and sometimes how (Cooper & Schindler, 2014). The use of quantitative and qualitative methods was key in this study, as this design does measure a condition or diseases and its related factors at a specific point in time among our chosen population. The data collected during the study period, was critical in giving evidence for the study.

3.4 Target Population

The study population targeted all the members in the NWHSA, AWWDA and NWSC. The respondents included directors, senior, middle, lower-level managers and the non-managerial staff.

Table 3.1 Target Population

Group	Total
NWHSA	48
Nairobi water and sewerage company	227
Athi river service board	153
Total	428

Source (National water harvesting and storage authority, 2022)

3.5 Sample Size and Sampling Technique

The Yamane (1967) formula was used to arrive at 250 respondents. Purposive sampling technique was used to inform the sampling frame for the study respondents. The sampling frame was informed based on the special knowledge of the researcher on the capacity as well as the willingness to be involved in the research. This helped in collecting focused information that was beneficial to build up into the knowledge gaps being addressed by the study. In this study a preferred number of respondents were used as follows:

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

N= Preferred sample size and e was the error = 0.05

$$n = \frac{527}{1+527 (0.05^2)}$$
$$= 227$$

Non-response was factored in at a rate of 10% of the preferred sample and this brought the sample size to 250 respondents. Stratified random sampling method was adopted in this study. First the target group was put into strata based on their cadre and area of operation. Then the

sample unit was done per stratum. The use of this sampling procedure was due to its nature of giving all members an equal chance of selection within the targeted population.

Table 3.2 Sample size

Group	Total	Percentage	Sample size
NWHTA	48	58.4	28
Nairobi water and sewerage company	227	58.4	133
Athi river service board	153	58.4	89
Total	428		250

3.5 Data Collection Methods

This study used one main data collection instruments which was the questionnaire to generate information that answered the objectives of the study. They were structured as per the study objectives to elicit the required information for this study. The questions were both open and close ended. The questionnaires allowed the researcher to ask more in-depth questions and allowed for immediate follow up question to the respondent and at the same time guarantee the relevance of information to be collected (Sekaran & Bougie, 2013).

3.6 Data Processing and Analysis

Data analysis was done, first through conducting data cleaning for the collected data to check for accuracy and completeness. Descriptive statistics was used to summarize the data so as to have a meaningful description. Mean and standard deviation was also used. Inferential statistics will be carried to show bivariate and multivariate relationship among variables under examination. Spearman's rank correlation was carried out to show the strength of the effect of corporate governance principles on water policy implementation in selected water bodies in Nairobi County. Further, multiple regression was carried out to show the strength of the effect of corporate governance principles on water policy implementation in selected water bodies.

Regression modelling is anchored on several assumptions on normality, multicollinearity and heteroskedasticity. Normality of the error term was evaluated through use of graphical method.

Heteroskedasticity was evaluated using Breusch-pagan test whose null hypothesis was that the error term was homoscedastic. Its presence may call for adoption of robust standard errors (Baltagi, 2005). Multicollinearity was evaluated using Variance Inflation Factors (VIFs) and if they were greater than 10 then there was need for model respecification. The model of the study was of the form:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$$

Where, Y = Water policy implementation, X₁ = Accountability, X₂ = Responsibility, X₃ = Transparency, X₄ = Fairness, β_{1...4} = Slope coefficient measuring change in water policy implementation per unit change in respective predictors, α = value of water policy implementation in absence of corporate governance principles, ε = Error term

3.7 Research Quality

3.7.1 Validity of Research Instrument

Construct validity defines how well a test or experiment measures up to its claims. It refers to whether a variable's operational definition actually reflects a concept's true theoretical meaning (Shuttleworth, 2022). The researcher ensured that all items in the questionnaire were written in clear and precise words to avoid ambiguity and confusion amongst the respondents and that they were based on the study's objectives. The validity of the questionnaire was established through face validity, whereby an expert review from the supervisors on the items in the questionnaire, was able to tell the true measure of the concept being evaluated. Content validity was used to rate the questionnaires' readability, clarity and comprehensiveness. This therefore, tested the study subject being studied.

3.7.2 Reliability of Research Instruments

Reliability refers to how consistently a method measures something. If the same result can be consistently achieved by using the same methods under the same circumstances, the measurement is considered reliable (Middleton, 2022). Cronbach's alpha, α developed by Lee Cronbach in 1951, measure's reliability, or internal consistency (Glen, 2022). Cronbach's Alpha

value above 0.90 indicates excellent internal consistency, above 0.80 is good, above 0.70 is acceptable, above 0.60 is questionable, above 0.50 is poor, and below 0.50 is unacceptable. To measure the reliability of the data collection instrument, an internal consistency technique of Cronbach alpha test was computed using Statistical Package for the Social Sciences (SPSS). The reliability results are as shown in Table 3.3. The research instrument was reliable since the higher coefficient was 0.845 for water policy implementation and the least was 0.755 for accountability.

Table 3.3 Reliability Analysis

Variables	Number of items	Cronbach's Alpha	Comments
Accountability	8	0.755	Accepted
Transparency	7	0.779	Accepted
Responsibility	9	0.765	Accepted
Fairness	9	0.812	Accepted
Water policy implementation	9	0.842	Accepted

3.8 Ethical Considerations

All the ethical requirements in line with this research were adhered to. Approval was obtained from Strathmore University Ethics Review Committee, then the National Council for Science, Technology and, Innovations gave permit as well. Of importance also was having the respondents well conversed to the benefits of the study before deciding to participate. The identity of the respondents was protected by only using codes on the questionnaire and once data was obtained from the field, it was secured and accessed by the researcher alone.

CHAPTER FOUR

DATA ANALYSIS, PRESENTATION AND INTERPRETATION

4.1 Introduction

This chapter presents the results as per the objectives of the study in form of tables, charts, figures and texts, to show the data that was derived during the data collection phase. Quantitative results are presented in this section.

4.2 Response Rate

The number of respondents targeted were 250 in the 3 water institutions in Nairobi County. The response rate was 93.2% and the remaining 6.8%, although previously having given consent to participate in the study, declined to undergo the study hence their data was not included in this study. According to Werner (2004), results from surveys with response rates above 80% are considered reliable. This means that the questionnaires filled and returned were sufficient enough to provide the required data therefore, the researcher proceeded with data analysis and interpretation.

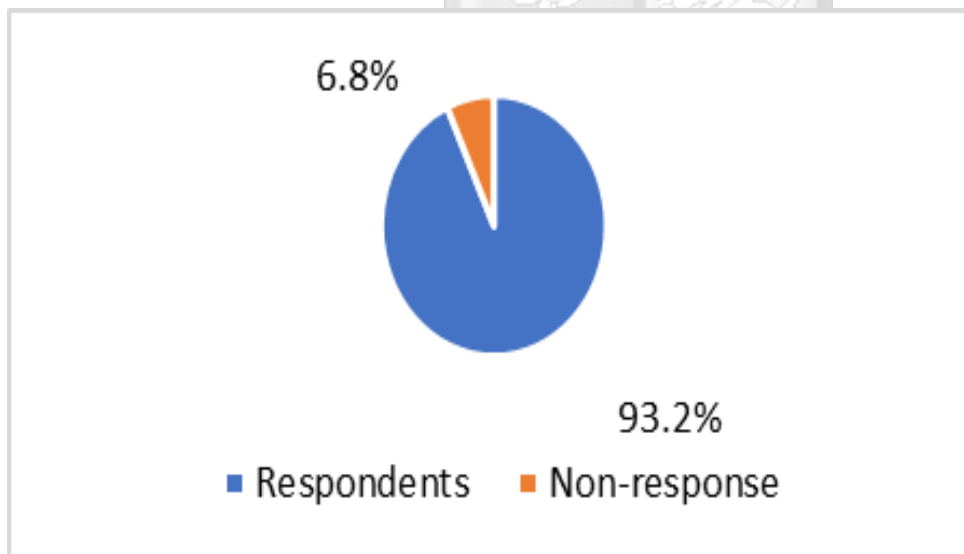


Figure 4.1 Response Rate

Source: Research Data (2023)

4.3 Respondents' Socio Demographic Characteristics

The study findings indicated that majority of the respondents were male represented by 158 (67.8%) and the female were 75 (32.2%). The results show that the participants aged 18-30 years were 54 (23.2%), 31-40 years were 69 (29.6%), 41-50 years were 73 (31.3%) and 51-60 years were 47 (15.9%). The study findings indicate that the respondents who had attained bachelor degree were 99 (42.5%), diploma level were 107 (45.9%), secondary education were 21 (9.0%) and 6 (2.6%). The study findings indicated that the participants with less than 5 years' experience were 40 (17.2%), those with 5-10 years were 46 (19.7%), those with 10-15 years of experience were 84 (36.1%) and 63 (27.0%) had above 15 years of experience. The directors were 15 (6.4%) as per the study findings, the senior managers were 20 (8.6%), the middle managers were 58 (24.9%), the lower managers were 47 (20.2%) and the non-managerial staff were 93 (39.9%) as shown in Table 4.1.

Table 4.1 Respondents' Social Demographic Characteristics

		Frequency	Percent
Sex	Male	138	59.2
	Female	95	40.8
Age	18-30 years	54	23.2
	31-40 years	69	29.6
	41-50 years	73	31.3
	51-60 years	37	15.9
Highest level of education	Primary certificate	6	2.6
	Secondary certificate	21	9
	Diploma/certificate	107	45.9
	Bachelor	99	42.5
Work experience	Less than 5 years	40	17.2
	5-10 years	46	19.7
	10-15 years	84	36.1
	Above 15 years	63	27
Position in the company	Director	15	6.4
	Senior manager	20	8.6
	Middle level manager	58	24.9
	Low level manager	47	20.2
	Non managerial staff	93	39.9

Source: Research Data (2023)

4.4 Accountability in Water Policy Implementation

4.4.1 Accountability Policies

The findings from the study indicated that 58.8% of the respondents agreed to policies being in place for accountability, 41.2% were not aware of their existence. Concerning establishment of audit committee for accountability 71.7% were unaware of it though 28.3% were aware of it. Thus, there is need for coherence in dissemination of information concerning policy measures that has been adopted by respective water bodies.

Table 4.2 Accountability Policies

		Frequency	Percent
Policies on organization resources	Yes	137	58.8
	No	96	41.2
Audit committee for accountability	Yes	66	28.3
	No	167	71.7
Total		233	100

Source: Research Data (2023)

4.4.2 Descriptive Statistics on Accountability and Water Policy Implementation

The first objective of the study sought to examine the effect of accountability on water policy implementation. Respondents ranking was evaluated on a five-point likert scale ranging from strongly disagree to strongly agree. Study findings are summarized in Table 4.3. The five-point Likert scale is considered an interval scale. Accountability being outlined as one of the key guiding principles had a mean of 3.9, and dev=0.6 thus majority agreed to this. The participants agreed that there is an annual appointment of an independent external auditor with a mean of 4.1 and dev=0.5. The next statement on holding ourselves and team members accountable for the results was neutral with a mean of 3.0 and dev=0.7 similar to having a plan for career development (mean=2.6 and dev=0.7) and institution having the resources to achieve goals (mean=3.08 and dev=0.8). the participants agreed that the top leadership is held accountable for the company performance (mean=3.8 and dev=0.9, but disagreed that the risk management framework does not exist (mean=2.1 and dev=0.7).

Table 4.3 Descriptive Statistics Accountability and Water Policy Implementation

	Mean	Std. Dev	CV
The institution has outlined accountability as one of the key guiding principles	3.9	0.6	632.4
Annual appointment of an independent external auditor is done	4.1	0.5	814.2
We hold ourselves and our team members accountable for results	3.0	0.7	406.8
Establishment of an audit committee is done	3.3	1.0	330.3
I have a career plan in place that I am working towards	2.6	0.7	379.4
The institutions offer resources I need to ensure I can meet my goals	3.0	0.8	377.2
The top leadership is held accountable for company performance	3.9	0.9	436.2
Risk management framework exists in the institution	2.1	0.7	294.9
Overall average	3.2	0.7	436.1

Source: Research Data (2023)

4.5 Transparency in Water Policy Implementation

4.5.1 Policies on and Participation in Transparency

An evaluation on the presence of transparency disclosure indicated that 66.5% of selected water bodies in Nairobi County had a policy of disclosing their annual report to stakeholders. An examination of the level of employee participation in decision making depicted that 58.4% were involved in small extent, 21% never participated at all and 16.3% had large extent participation. Since there were lower levels of participation there were higher chances of miscommunication and resistance to changes been under taken by respective boards.

Table 4.4 Policies on Transparency

		Frequency	Percent
Annual report disclosure	Yes	155	66.5
	No	78	33.5
Level of employee's participation in decision making	Very large extent	10	4.3
	Large extent	38	16.3
	Small extent	136	58.4
	No extent at all	49	21
	Total	233	100

4.5.2 Descriptive Analysis on Transparency in Water Policy Implementation

The second objective of the study examined the effect of transparency in water policy implementation in selected water bodies in Nairobi County. Descriptive statistics was applied to analyze responses on a scale ranging from strongly disagree to strongly agree as shown in Table 4.5. The institutions do have whistle blowing policy as respondents strongly agreed to this with a mean of 4.4 and dev of 0.7. The respondents disagreed on a number of statements including; involvement in the development of the code of conduct policy (mean=2.0, dev=1.0), open implementation of water policy (mean=2.4, dev=0.7), and existence of internal control systems (mean=2.5, dev=0.7). The respondents neither disagreed or agreed to accurate reporting of board proceedings and resolutions (mean=2.5, dev=0.8552) and they agreed that the review process of the water policy is done jointly with all stakeholders (mean=3.5, dev=0.7). The highest variation was noted the review process of water policy been done jointly with all stakeholders followed by presence of whistle blowing policy a clear indication of non-coherence in its implementation.

Table 4.5 Descriptive Analysis on Transparency in Water Policy Implementation

	Mean	Std. Dev	CV
Does the institution have a Whistle Blowing Policy	3.8	1.1	344.0
To what level are you involved in the development of the Code of conduct and Ethics	2.0	1.0	204.8
The planning for implementation of water policy is done openly	2.4	0.7	324.8
The review process of water policy is done jointly with all stakeholders	3.5	0.8	455.6
All the reports on program and financial performance are shared with everyone	2.8	1.1	266.2
There is established, effective and efficient system of internal control	2.5	0.7	344.3
All proceedings and resolutions of the Board are recorded accurately, adequately and on a timely basis	2.5	0.9	286.5
Overall average	2.8	0.9	312.9

Source: Research Data (2023)

4.6 Responsibility in Water Policy Implementation

An examination on the policies and participation in principle of responsibility in water sector indicated 87.6% participated in human resources policy and 71.7% were aware of clear bonding policies in their work places. This indicates that majority of the employees in water sector were aware of their expected level of participation in order to implement water policies successfully.

Table 4.6 Policies on and Participation in Responsibility

		Frequency	Percent
Human resources policy	Yes	204	87.6
	No	29	12.4
Clear on bonding process	Yes	167	71.7
	No	66	28.3
Total		233	100

4.6.2 Descriptive Statistics on Responsibility in Water Policy Implementation

The third objective examined the effect of responsibility in water policy implementation in Nairobi County indicated. Through examination on the levels of agreement in five point-likert scale the respondents' ratings were summarized as shown in Table 4.7. A board charter with functions, activities and objectives does exist with strong agreement (mean= 4.3, dev=0.6), similar to the mission and vision being clear (mean=4.4, dev=0.5). The respondents did agree to a number of statements in regard to the principle of responsibility and the implementation of policies in water institutions; the responsibilities of the board and executive are clear (mean= 3.9, dev=0.9), the core values and believes are clear and reflect out activities (mean= 3.9, dev=0.7), and employees understand their roles and responsibilities (mean= 4.0, dev=0.8). A number were neutral on timely preparation of financial reports (mean= 3.1, dev=0.8), organization knowledge is sufficient to discharge my obligations (mean= 3.3, dev=0.9), and ease to detect anomalies or issues that needs querying by reading statements (mean= 2.7, dev=0.8). The disagreement was on stakeholder value in decision making process (mean= 2.1, dev=0.7).

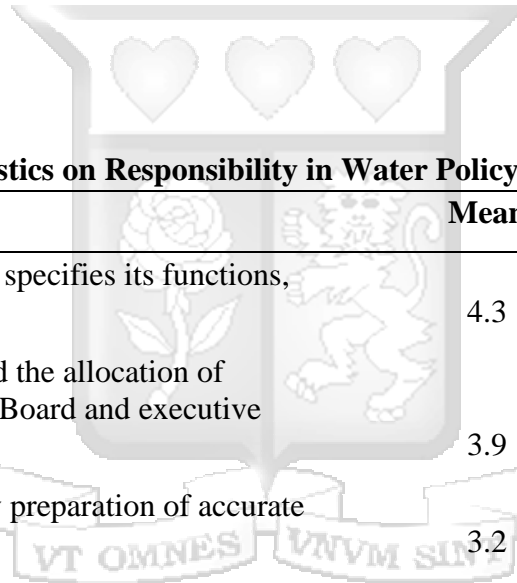


Table 4.7 Descriptive Statistics on Responsibility in Water Policy Implementation

	Mean	Std. Dev	CV
The Board has a charter that specifies its functions, activities and objectives	4.3	0.6	703.5
The division of authority and the allocation of responsibilities between the Board and executive management are clear	3.9	0.9	443.9
To what level is there timely preparation of accurate financial report	3.2	0.8	375.9
Our mission and vision clearly communicate what we want to achieve	4.4	0.5	895.9
Our core values and believes have been clearly stated and are reflected in all our programmes and activities	3.9	0.7	542.8
Each employee understands their roles and responsibilities	4.0	0.8	509.6
I feel that my overall knowledge of organization's operations is sufficient to allow me to discharge my obligations	3.3	0.9	367.0
Stakeholder value is appropriately considered in the decision-making process	2.1	0.7	298.2

I understand the organization performance very well and can detect anomalies or issues which need to be queried in management by reading/studying the statements	2.7	0.8	332.9
Overall average	3.5	0.8	496.6

Source: Research Data (2023)

4.7 Fairness in Water Policy Implementation

4.7.1 Policies on and Participation in Fairness in Water Policy Implementation

An examination of the fairness in water policy implementation indicated that 76.4% were not aware about policy on equity and fairness in their work place and 80.7% reported that in their organization there were non-discriminatory policies. This calls for sensitization on implementation of requisite fairness and equity policies to optimize their value contribution in water bodies in Nairobi County.

Table 4.8 Policies on and Participation in Fairness in Water Policy Implementation

		Frequency	Percent
Policy on equity and fairness	Yes	55	23.6
	No	178	76.4
Nondiscrimination policy	Yes	188	80.7
	No	17	7.3
	I do not know	28	12
Total		233	100

4.7.2 Descriptive Statistics in Fairness in Water Policy Implementation

An examination on the effect of fairness in water policy implementation depicted was evaluated through five-point likert scales. Respondents' ratings were summarized as shown in Table 4.9. The respondents strongly agreed that the management is responsive to questions and issues raised (mean= 4.3, dev=0.7). the statements agreed to by the respondents were; staff among the same level have equal distribution of tasks (mean= 3.6, dev=0.8) and the institutions use adequate process for evaluation (mean= 3.6, dev=1). the neutral statements were; the observation of ethical practices by the institution (mean=2.8, dev=1.0), during performance appraisal supervisors do cooperate with subordinates (mean= 3.4, dev=0.8) and transparent policies exist

on reward management (mean= 2.8, dev=0.8). The respondents disagreed on involvement of all stakeholders on an equal basis (mean= 2.3, dev=0.8).

Table 4.9 Descriptive Statistics in Fairness in Water Policy Implementation

	Mean	Std. Dev	CV
To what extent to you agree the organization observes the monitoring of organizations ethical practices	2.8	1.0	278.0
The supervisors cooperate with subordinates in Policy on performance appraisal	3.4	0.8	430.6
The institution provides a supportive working environment for all the workers	3.3	0.6	515.0
Tasks are equally distributed among the staff at the same level	3.6	0.8	445.1
The process the institution uses to evaluate the performance is adequate.	3.6	1.0	369.4
Employees professional judgement is respected by seniors and coworkers	2.4	0.7	320.4
Management is sufficiently responsive to questions and issues raised	4.3	0.7	637.2
The institution had clear and transparent policy on reward management	2.8	0.8	358.2
The stakeholders are equally represented at all levels	2.3	0.8	287.5
Overall average	3.2	0.8	404.6

Source: Research Data (2023)

4.8 Descriptive Statistics on Water Policy Implementation

An examination of water policy implementation was examined on a five-point likert scale as shown in Table 4.10. Respondents were requested to indicate their levels of agreement ranging from strongly disagree to strongly agree. Results in Table 4.10 indicates that majority mean =4.1 agreed that there are given notice of changes in their organization and their leaders makes their attitude clear to their followers (mean =3.9). Further, majority agreed that they have clear

schedules on work that needs to be done (mean =4.1) and their leaders maintains certain standards of performance. Further, majority agreed that either their leaders assign them certain tasks or encourage compliance with standard rules and procedures (mean = 3.9).

Table 4.10 Descriptive Statistics on Water Policy Implementation

	Mean	Std. Dev.	CV
Gives advance notice to changes	4.1	0.9	455.6
Makes his or her attitude clear to followers	3.9	1	390.0
Does limited to make it to be a pleasant group member	3.5	1.1	318.2
Our leaders try new ideas in respective groups	3.7	1	370.0
Our leaders assign specific groups certain tasks	3.9	1	390.0
Our leader’s schedules work to be done	4.1	1	410.0
Our leaders maintain certain standards of performance	4.2	1	420.0
Our leaders communicate effectively to group members	3.8	1	380.0
Our leaders encourage compliance with standard rules and procedures	3.9	1	390.0
Overall average	3.9	1.0	391.5

4.9 Spearman’s Rank Correlation

Spearman’s rank correlation analysis in Table 4.11 indicates that there was a positive and significant effect of accountability in water policy implementation ($\rho = 0.286$, p value < 0.05). Secondly, there was positive and significant effect of transparency and water policy implementation ($\rho = 0.473$, p value < 0.05). Thirdly, there was a positive and significant effect of transparency and water policy implementation ($\rho = 0.178$, p value < 0.05). Further, there was positive and significant effect of responsibility in water policy implementation ($\rho = 0.282$, p value < 0.05).

Table 4.11 Spearman's Rank Correlation

		Water Policy Implementation	Accountability	Transparency	Responsibility	Fairness
Water Policy Implementation	Pearson Correlation	1				
	N	233				
Accountability	Pearson Correlation	.286**	1			
	Sig. (2-tailed)	0.00				
	N	233	233			
Transparency	Pearson Correlation	.473**	-0.028	1		
	Sig. (2-tailed)	0.000	0.668			
	N	233	233	233		
Responsibility	Pearson Correlation	.178**	.178**	0.114	1	
	Sig. (2-tailed)	0.006	0.007	0.083		
	N	233	233	233	233	
Fairness	Pearson Correlation	0.282***	0.07	0.012	0.097	1
	Sig. (2-tailed)	0.000	0.285	0.851	0.139	
	N	233	233	233	233	233

** Correlation is significant at the 0.01 level (2-tailed).

4.10 Regression Diagnostic Tests

Prior the regression modelling normality, multicollinearity and heteroskedasticity. Normality test was examined through graphical method, multicollinearity was examined using variance inflation factors and heteroskedasticity was examined using statistical test.

4.10.1 Normality Test

Normality test in figure 4.2 indicates the error term was normally distributed since the mean was 0 and standard deviation of 1.

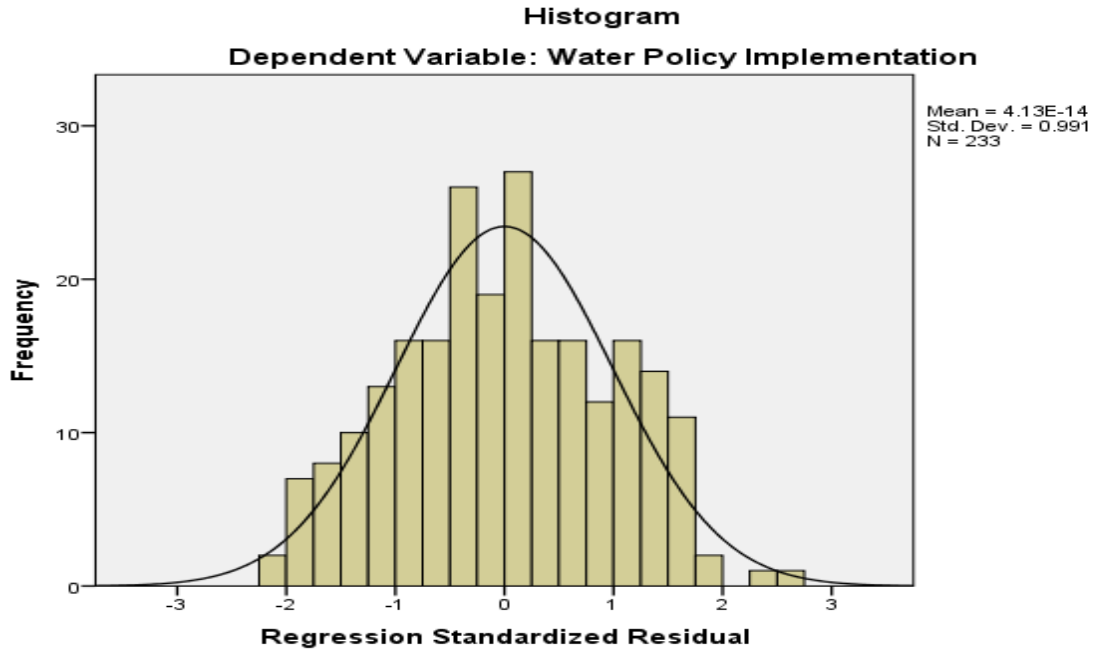


Figure 4.2 Normality Test

4.10.2 Multicollinearity Test

Multicollinearity results in Table 4.12 depicts that there was no high collinearity among independent variables since none of them had variance inflation factor greater than 10. Thus, there were adopted and multiple regression model fitted to examine the effect of corporate governance principles on water policy implementation.

Table 4.12 Multicollinearity Test

	Collinearity Statistics	
	Tolerance	VIF
Accountability	0.963	1.038
Transparency	0.985	1.016
Responsibility	0.947	1.056
Fairness	0.988	1.013

4.10.3 Heteroskedasticity Test

Heteroskedasticity results in Table 4.12 depict that there was no heteroskedasticity since the Breusch Pagan test had a chi square of 15.31 with a p value of 0.002. Thus, there was no need for fitting regression model with robust standard errors.

Table 4.13 Heteroskedasticity Test

	Chi square	P value
Breusch Pagan/Cook-Weisberg test	15.31	0.002

4.11 Regression Analysis

4.11.1 Model Summary

Model summary in Table 4.14 indicates has an R squared of 0.321; 32.1% of changes in water policy implementation can be explained by fairness, transparency, accountability and responsibility while the remaining percentage is attributes to other aspects excluded in the model.

Table 4.14 Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.567 ^a	0.321	0.309	0.11806

a Predictors: (Constant), Fairness, Transparency, Accountability, Responsibility

b Dependent Variable: Water Policy Implementation

4.11.2 ANOVA

ANOVA results in Table 4.14 depicts that fairness, accountability, transparency and responsibility has joint statistically significant effect on water policy implementation $F= 26.975$, $p \text{ value} < 0.05$.

Table 4.15 ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.504	4	0.376	26.975	.000b
	Residual	3.178	228	0.014		
	Total	4.682	232			

a Dependent Variable: Water Policy Implementation

b Predictors: (Constant), Fairness, Transparency, Accountability, Responsibility

4.11.3 Regression Coefficients

Regression coefficient results in Table 4.15 indicates that a unit increase in accountability while holding constant transparency, responsibility and fairness increases water policy implementation by 0.04 units ($\beta = 0.04$, p value < 0.05). Secondly, a unit increase in transparency while holding constant accountability, responsibility and fairness increases water policy implementation by 0.067 units ($\beta = 0.067$, p value < 0.05). Thirdly, a unit increase in responsibility while holding constant accountability, transparency and fairness increases water policy implementation by 0.01 units ($\beta = 0.01$, p value < 0.05). Finally, a unit increase in fairness while holding constant accountability, transparency and responsibility increases water policy implementation by 0.007 units ($\beta = 0.007$, p value < 0.05). The resultant equation of the model is of the form;

$$\text{Water Policy Implementation} = 3.2 + 0.04 * \text{Accountability} + 0.067 * \text{Transparency} + 0.01 * \text{Responsibility} + 0.007 * \text{Fairness}$$

Table 4.16 Regression Coefficients

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	3.2	0.008		413.317	0.000
Accountability	0.04	0.008	0.284	5.101	0.000
Transparency	0.067	0.008	0.473	8.599	0.000
Responsibility	0.01	0.004	0.069	2.231	0.000
Fairness	0.007	0.002	0.05	2.902	0.000

CHAPTER FIVE

DISCUSSIONS, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

The results in relation to the literature reviewed above are summarized in this section, as well as indicating the areas that will need further future research. The discussion, conclusion and recommendations are also provided under this section.

5.2 Discussion of the findings

5.2.1 Accountability and Water Policy Implementation

The study findings indicated that 58.8% of the respondent's indicated presence of accountability policy ($p=0.031$) and accountability being one of the guiding principles (mean=3.9356). The findings agreed with a study done in Gaza Strip, and the findings from the perspective of public service accountability, assurance that processes of accountability actually address issues of performance so defined is especially critical given the need to secure and maintain, and in some cases to rebuild, public confidence in the institution of a professional and non-partisan public service (Aucoin & Heintzman, 2019).

This study indicated that 53.2% of the respondents indicated lack of audit committees for accountability and this had a significant effect on the implementation of water policy. The findings concur with those done in Malaysian public and private sector indicating that accountability brings the sense of being accountable to public and private resources, it controls the abuse and misuse of public authority and provides assurance in respect to the use of public resources and adherence to the law and public service value, and to encourage and promote learning in pursuit of continuous improvement in governance and public management (Haniffa & Hudaib, 2021). On the other hand, a study done in Saccos in Nairobi indicated that smaller boards were more accountable and effective in reducing the opportunities for free riding by some board members and increase their participation in the decision-making process. The study also found out that transparency and disclosure was positively influencing the performance of Saccos.

The study gap was on the role of other stakeholders on the accountability chain (Kamonjo, 2020).

Top leadership is held accountable for the company performance (mean=3.9). This is in line with a study done in SMEs in Kenya, whose findings state that, a positive link between corporate governance and financial performance and managers being able to account for all the resources of the enterprises. Accountability was found to be one of the duties of the directors, although a gap was noted in the aspect of having an even number of board members which is not ideal for decision making (Maranga, 2020).

5.2.2 Transparency and water Policy Implementation

The study found that transparency have positive and significant effect on water policy implementation. This concurs with a study done in Kenya siting that better performance in terms of the corporate governance practices over the last few years can be said to be as a result of transparent government's concerted efforts to ensure that all firms observe good corporate governance practices (Nyamamu, 2020). On the contrary, the findings from a study by Daniel, reflected that a large number of staffing improves an entity's performance, the study argues that, there arises issues with transparency that affect the general performance, but this study did not involve employees in decision making (Pieper & Klein, 2019). The findings concur with those from China in which lack of transparency on the procedure, roles and finances of institutions caused a decrease in the performance of these entities (Ntim and Soobaroyen, 2021). On the contrary, the findings established that larger boards impacted negatively on the value of these firms. Specifically, large boards were associated with lower levels of transparency on revenue due to no clear roles and responsibilities and no one to blame (Mashayekhi & Bazaz, 2018). Similar results were obtained in Nigeria in which the study findings noted that larger boards impacted negatively on their performance due to lack of transparency (Sanda, Mikailu & Garba, 2020).

5.2.3 Responsibility and Water Policy Implementation

Clear roles and responsibilities have been assigned to all employees and ease to detect anomalies or issues that needs querying by reading statements (mean= 2.7) This study agrees with one done

indicating that non-executives are extra resources in terms of skills, knowledge, expertise, prestige and contacts and have the responsibility of ensuring the performance of institutions is in line with corporate governance. As a result, these additional resources have the responsibility of supporting the board of directors in improving the company's competitive advantage (Bebchuk & Weisbach, 2020). Another study agrees that non-executive directors tend to be less knowledgeable about the nature of the activities of companies but have a responsibility to oversee. On the same note, the responsibility of a large number of such non-executive directors is likely to increase monitoring, which in turn can increase performance of the corporations. The independent members do have adequate time to commit to the affairs of the company, which positively affects the performance (Aguilera & Cuervo-Cazurra, 2020). The findings are in line with a study done in Zambia in which corporate managers' responsibilities are not only limited to producing truthful financial reporting, carrying out the core functions of conducting business and obeying the various applicable laws but businesses also have to respond to the expectations of the democratic societies in which they operate. The board takes collective responsibility for the company's long-term success and it goes about its business with the characteristics of good governance (Witherell, 2022).

5.2.4 Fairness and Water Policy Implementation

The study findings indicate that 76.4% of the respondent indicated lack of policy on equality and equity. The results are in contrary with a study in Cambodia that organizations create policies in an effort to reduce injustice, as well as address the needs and interests of organizational members (Chih, et al., 2018). The study findings also are in contrary with findings by Giuseppe, who states that fairness in shareholder rights should extend to include all minority and foreign shareholders and that fairness requires corporations to provide an opportunity for shareholders to vocalize their grievances and address any issues concerning a violation of shareholder rights. He concludes that fairness in the policy process can be seen as an ethical obligation to take a plurality of social values, perspectives and interests into account (Giuseppe, 2021). The findings concur with Core et al., that weaker governance structure was associated with greater agency problems and consequently poorer performance and a link to unfair and unjust treatment. Generally, companies with better governance posted equal and fair treatment and so better

performance (Core et al., 2020). Additionally, the results from Cambodia indicate that it is important for processes like personnel selection, performance appraisal and compensation to be perceived as fair, because fairness perceptions influence how people react to situations and their leaders (Chih, et al., 2018).

5.3 Conclusions

The study concludes that the governance principles which include accountability, transparency, responsibility, and fairness do have a significant role to play on the implementation of water policy and the various institutions. A positive effect is seen when the institutions have an accountability policy and the leadership is held accountable to the performance of the institution. On the other hand, lack of audit committees was found to have a negative impact on the implementation of water policy due to lack of a check system. Employees are not involved to a large extent in decision making and this has a negative impact on policy implementation. The clear roles and responsibility assigned to the board, management and the employees makes it easier to implement the water policy. Each member is tasked to some extent to be a watch dog for the other, that way the implementation is seen to be improving. Lack of equality and equity policy has a negative impact in the selection criteria for opportunities and this has an impact in terms of the quality of board, staff and auditors to oversee the implementation of water policy in the institutions.

5.4 Recommendations

The institutions do not have some of the major policies that contribute to the seamless implementation of the water policy such as, lack of equality and quality policy, lack of audit committee for accountability and inconsistent disclosure of institutional annual reports. Such policies should be put in place as well as the committees to increase the transparency, accountability and just treatment of everyone during implementations. Reports should be distributed at all time for scrutiny and allow feedback and contribution of all the stakeholders into the decision-making process. This will see the proper and efficient implementation of the water policy in all the institutions. Further research can be conducted on the same subject targeting other regions, so as to measure performance of the implementations.

5.4.1 Policy Implications

The implementation of the water policy in Kenya is guided by the governance principles of accountability, transparency, responsibility, and fairness which from the findings do have a major role to play. The national water authority in collaboration with all the key stakeholder, should form a consortium to delve into these principles and how best the results can be utilized for better implementation results in the water sector. Additionally, improve on the water policy for better inclusion during implementation.

5.5 Limitations of the Study

The self-reporting nature of respondents is usually subject to reporting bias such as knowledge of existing policies and procedures, and even dissemination of reports and social desirability bias as participants tend to report the good/normal instead of the true status. The study was based on primary data that was sourced through administration of questionnaires which were closed ended. There is need for a subsequent study combining primary qualitative and quantitative data. This may allow for gathering of data through observations. The study was limited on the unit of analysis was limited to employees of only four water bodies, there is need for consideration of wider sectors so as to comprehensively examine water policies implementation.



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APPENDICES

Appendix I: Consent Form

Consent Form

Dear Sir/Madam, my name is Sharon Adhiambo Obonyo, a Masters student at the Strathmore University. I am conducting a study to assess the corporate governance principles and its effects on water policy implementation in the national water harvesting and storage authority in Kenya. My request is that you accept to participate in this study so that you can give valuable information on the study subject. The confidentiality of your identity will be observed from the start to end of this process and not even your name will be recorded. The data obtained will be analyzed and be key in informing the subject matter which if performance of projects funded by the government. Not one risks is anticipated by this study and no financial or material gains are expected due to participation.

Participants Declaration and Consent:

As the respondent I give my consent for participating and giving out information required to inform this study. The purpose, benefits, risks, and confidentiality have been outlined well and that I can withdraw from the study if I so wish.

Participant’s signature..... Date.....

Research assistant’s signature Date.....

Appendix II: Research Instruments

Section I: Demographic Information

1. What is your sex

- a. Male
- b. Female

2. What is your age?

- a. 18- 30
- b. 31-40
- c. 41-50
- d. 51-60

3. What is your highest level of education?

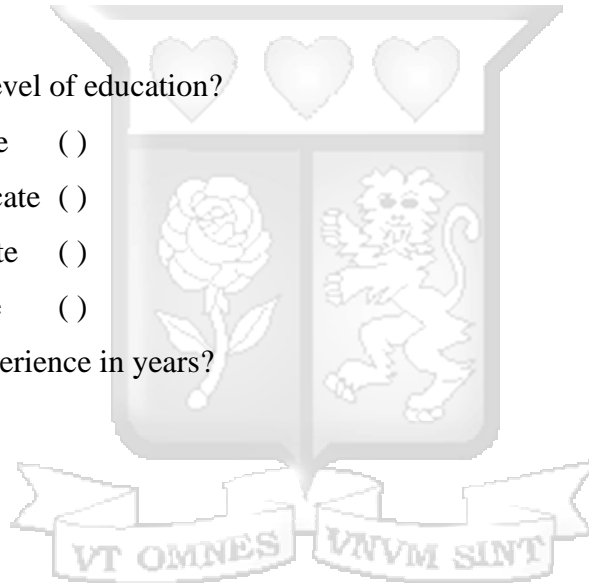
- a. Primary certificate
- b. Secondary certificate
- c. Diploma/certificate
- d. Bachelors' degree

4. What is your work experience in years?

- a. Less than 5
- b. 5-10
- c. 10-15
- d. Above 15

5. Indicate your position in the company ticking as appropriately?

- a. Director
- b. Senior manager
- c. Middle level manager
- d. Lower level manager
- e. Non-managerial staff



Section II: Accountability

6. Does the institution have policies clearly stipulating accountability of organizational resources?

- a. Yes ()
- b. No ()
- c. Not sure ()

7. Has the organizational board identified audit committees for accountability?

- a. Yes ()
- b. No ()
- c. I don't know ()

8. The statements below are a relation to accountability and how it contributes to the success of water policy implementation. You can indicate the extent of agree.

(1-Strongly disagree, 2-disagree, 3-Neutral , 4-Agree, 5-Strongly agree).

Statement	1	2	3	4	5
The institution has outlined accountability as one of the key guiding principles					
Annual appointment of an independent external auditor is done					
We hold ourselves and our team members accountable for results					
Establishment of an audit committee is done					
I have a career plan in place that I am working towards					
The institutions offer resources I need to ensure I can meet my goals					
The top leadership is held accountable for company performance					
Risk management framework exists in the institution					

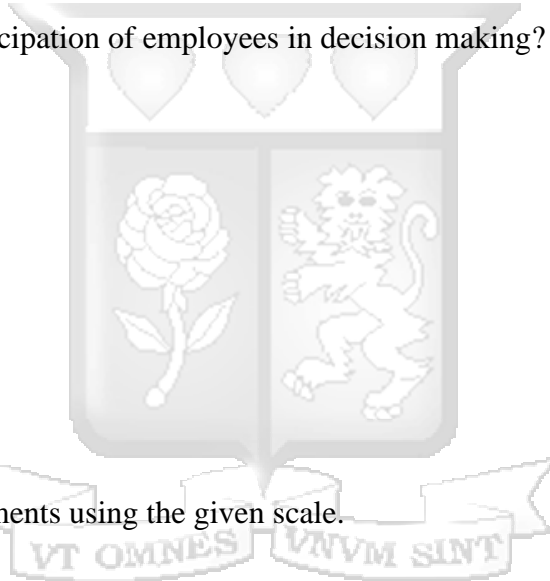
Section III: Transparency

9. Does the company disclosure of annual reports?

- a. Yes ()
- b. No ()
- c. Not sure ()

10. What is the level of participation of employees in decision making?

- a. Very large extent ()
- b. Large extent ()
- c. Small extent ()
- d. No extent at all ()



11. Rate the following statements using the given scale.

(5- Strongly agree, 4-Agree, 3-Neutral, 2-Disagree, 1-Strongly Disagree)

Statement	1	2	3	4	5
Does the institution have a Whistle Blowing Policy					
To what level are you involved in the development of the Code of conduct and Ethics					
The planning for implementation of water policy is done openly					
The review process of water policy is done jointly with all stakeholders					
All the reports on program and financial					

performance are shared with everyone					
There is established, effective and efficient system of internal control					
All proceedings and resolutions of the Board are recorded accurately, adequately and on a timely basis					

Section IV: Responsibility

12. The human resource policy provides for clear roles and responsibilities for each employee?

a. Yes ()

b. No ()

13. There is a clear onboarding process for the company to understand the roles of each other?

a. Yes ()

b. No ()

14. Rate the following statements using the given scale.

(5- Strongly agree, 4-Agree, 3-Neutral, 2-Disagree, 1-Strongly Disagree)

Statement	1	2	3	4	5
The Board has a charter that specifies its functions, activities and objectives					
The division of authority and the allocation of responsibilities between the Board and executive management are clear					
To what level is there timely preparation of accurate financial report					
Our mission and vision clearly communicate what we want to achieve					

Our core values and beliefs have been clearly stated and are reflected in all our programmes and activities					
Each employee understands their roles and responsibilities					
I feel that my overall knowledge of organization's operations is sufficient to allow me to discharge my obligations					
Stakeholder value is appropriately considered in the decision-making process					
I understand the organization performance very well and can detect anomalies or issues which need to be queried in management by reading/studying the statements					



Section V: Fairness

15. Does the institution have the policy of equality and equity?

- a. Yes ()
- b. No ()

16. Does the institution have a clear policy on offering employment opportunities to all without discrimination?

- a. Yes ()
- b. No ()
- c. I don't know ()

17. Indicate the extent in which you agree or disagree with the statements in the table below:

(5- Strongly agree, 4-Agree, 3-Neutral, 2-Disagree, 1-Strongly Disagree)

Statement	1	2	3	4	5
To what extent to you agree the organization observes the monitoring of organizations ethical practices					
The supervisors cooperate with subordinates in Policy on performance appraisal					
The institution provides a supportive working environment for all the workers					
Tasks are equally distributed among the staff at the same level					

The process the institution uses to evaluate the performance is adequate.					
Employees professional judgement is respected by seniors and coworkers					
Management is sufficiently responsive to questions and issues raised					
The institution had clear and transparent policy on reward management					
The stakeholders are equally represented at all levels					

Section VI: Water Policy Implementation

On five-point likert scale indicate your level of agreement on how the following statements best describes your water implementation policy; Strongly disagree, Disagree, Neutral, Agree and strongly agree.

	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
Gives advance notice to changes					
Makes his or her attitude clear to followers					
Does limited to make it to be a pleasant group member					
Our leaders try new ideas in respective groups					
Our leaders assign specific groups certain tasks					
Our leader's schedules work to be done					
Our leaders maintain certain standards of performance					
Our leaders communicate effectively to group members					
Our leaders encourage compliance with standard rules and procedures					

Thank you for filling in the questionnaire

Appendix V: SU-ISERC Approval

RHIInO Ethics - SU-ISERC1744/23 - 1 of 1 - Date Issued: 2023-05-09

Strathmore University Institutional Scientific and Ethical Review Committee (SU-ISERC)



Final Decision

This is to certify that the application for ethics clearance submitted by:

Principal Investigator: Ms. OBONYO, SHARON ADHIAMBO

Reference number: SU-ISERC1744/23

For Study: "CORPORATE GOVERNANCE PRINCIPLES AND WATER POLICY IMPLEMENTATION "

Was reviewed and received the following status: "done"

Reviewer Comments

Final decision: **approved**

Comments sent:


Reviewer #1:

'Recommended for approval

'

The SU-ISERC wishes you all the best with this research undertaking.

09 May 2023 08:16:45





9th May 2023

Ms Obonyo Sharon Adhiambo,
sharon.obonyo@strathmore.edu

Dear Ms Obonyo,

**RE: Corporate Governance Principles and their Effects on Water Policy
Implementation in Selected Water Institutions in Nairobi County**

This is to inform you that SU-ISERC has reviewed and approved your above SU-masters research proposal. Your application reference number is SU-ISERC1744/23. The approval period is from 9th May 2023 to 8th May 2024.

This approval is subject to compliance with the following requirements:

- i. Only approved documents including (informed consents, study instruments, MTA) will be used.
- ii. All changes including (amendments, deviations, and violations) are submitted for review and approval by SU-ISERC.
- iii. Death and life-threatening problems and serious adverse events or unexpected adverse events whether related or unrelated to the study must be reported to SU-ISERC within 72 hours of notification.
- iv. Any changes anticipated or otherwise that may increase the risks or affected safety or welfare of study participants and others or affect the integrity of the research must be reported to SU-ISERC within 72 hours.
- v. Clearance for the export of biological specimens must be obtained from relevant institutions.
- vi. Submission of a request for renewal of approval at least 60 days prior to the expiry of the approval period. Attach a comprehensive progress report to support the renewal.
- vii. Submission of an executive summary report within 90 days of completion of the study to SU-ISERC.

Before commencing your study, you will be expected to obtain a research license from National Commission for Science, Technology, and Innovation (NACOSTI) <https://research-portal.nacosti.go.ke/> and obtain other clearances needed.

Yours sincerely,

for: **Mr Ambrose Rachier,**
Chairperson; SU-ISERC



Appendix VI: NACOSTI Approval

NATIONAL COMMISSION FOR SCIENCE, TECHNOLOGY & INNOVATION

AC 29094

OFFICIAL RECEIPT

Station: Nairobi

Date: 12/May/2023

Received from:

CS ADHIAMBO OBONYO

KES:

*** Ten Thousand only ***

On Account of

Research Permit Fees ref 27309

Vote Head

R-43



Item

A-1-A

USD	
Kshs	10,000
AC	
NO	

Cash/Cheque No

BNK0004

NACOSTI LICENSE

Republic of Kenya
National Commission for Science, Technology and Innovation
NACOSTI
Date of Issue: 25/May/2023

RESEARCH LICENSE

Ref No: 87974



License No: NACOSTI/P/23/26079

Applicant Identification Number: 87974

Director General
NATIONAL COMMISSION FOR SCIENCE, TECHNOLOGY & INNOVATION

Verification QR Code



NOTE: This is a computer generated License. To verify the authenticity of this document, Scan the QR Code using QR scanner application.

See overleaf for conditions

THE SCIENCE, TECHNOLOGY AND INNOVATION ACT, 2013 (Rev. 2014)
Legal Notice No. 108: The Science, Technology and Innovation (Research Licensing) Regulations, 2014

The National Commission for Science, Technology and Innovation, hereafter referred to as the Commission, was established under the Science, Technology and Innovation Act 2013 (Revised 2014) herein after referred to as the Act. The objective of the Commission shall be to regulate and assure quality in the science, technology and innovation sector and advise the Government in matters related thereto.

CONDITIONS OF THE RESEARCH LICENSE

1. The License is granted subject to provisions of the Constitution of Kenya, the Science, Technology and Innovation Act, and other relevant laws, policies and regulations. Accordingly, the licensee shall adhere to such procedures, standards, code of ethics and guidelines as may be prescribed by regulations made under the Act, or prescribed by provisions of International treaties of which Kenya is a signatory to
2. The research and its related activities as well as outcomes shall be beneficial to the country and shall not in any way:
 - i. Endanger national security
 - ii. Adversely affect the lives of Kenyans
 - iii. Be in contravention of Kenya's international obligations including Biological Weapons Convention (BWC), Comprehensive Nuclear-Test-Ban Treaty Organization (CTBTO), Chemical, Biological, Radiological and Nuclear (CBRN).
 - iv. Result in exploitation of intellectual property rights of communities in Kenya
 - v. Adversely affect the environment
 - vi. Adversely affect the rights of communities
 - vii. Endanger public safety and national cohesion
 - viii. Plagiarize someone else's work
3. The License is valid for the proposed research, location and specified period.
4. The license any rights thereunder are non-transferable
5. The Commission reserves the right to cancel the research at any time during the research period if in the opinion of the Commission the research is not implemented in conformity with the provisions of the Act or any other written law.
6. The Licensee shall inform the relevant County Director of Education, County Commissioner and County Governor before commencement of the research.
7. Excavation, filming, movement, and collection of specimens are subject to further necessary clearance from relevant Government Agencies.
8. The License does not give authority to transfer research materials.
9. The Commission may monitor and evaluate the licensed research project for the purpose of assessing and evaluating compliance with the conditions of the License.
10. The Licensee shall submit one hard copy, and upload a soft copy of their final report (thesis) onto a platform designated by the Commission within one year of completion of the research.
11. The Commission reserves the right to modify the conditions of the License including cancellation without prior notice.
12. Research, findings and information regarding research systems shall be stored or disseminated, utilized or applied in such a manner as may be prescribed by the Commission from time to time.
13. The Licensee shall disclose to the Commission, the relevant Institutional Scientific and Ethical Review Committee, and the relevant national agencies any inventions and discoveries that are of National strategic importance.
14. The Commission shall have powers to acquire from any person the right in, or to, any scientific innovation, invention or patent of strategic importance to the country.
15. Relevant Institutional Scientific and Ethical Review Committee shall monitor and evaluate the research periodically, and make a report of its findings to the Commission for necessary action.

National Commission for Science, Technology and
Innovation(NACOSTI),
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