

Improving Public Service Delivery Through Good Corporate Governance: Lessons From the Embu County Government, Kenya

Edwin Kariuki¹ & S. Makau A. Muathe¹

¹ School of Business, Economics and Tourism, Kenyatta University, Kenya

Correspondence: Edwin Kariuki, School of Business, Economics and Tourism, Kenyatta University, Kenya. E-mail: edwinkariuki002@gmail.com

Received: July 21, 2025

Accepted: August 29, 2025

Online Published: September 19, 2025

doi:10.5430/ijba.v16n3p42

URL: <https://doi.org/10.5430/ijba.v16n3p42>

Abstract

Poor service delivery in Embu County, marked by governance lapses, corruption, and inefficiencies, indicates a gap in understanding how corporate governance principles, such as stakeholder inclusivity, transparency, public participation, and accountability, influence effective service delivery in the context of devolved governance. This study therefore sought to examine the effect of stakeholders' transparency, inclusivity, public contribution, and accountability on service delivery. The theoretical basis for this research was anchored on SERVQUAL Model. The study was in addition underpinned by Agency Theory, Stewardship Theory, and Institutional Performance Theory and Resource-Based Theory. A descriptive survey research design was applied, targeting 248 workers from Embu County from which a sample of 153 respondents was selected using a proportionate stratified and simple random sampling technique. The findings revealed that stakeholders' inclusivity, transparency, public participation, and accountability jointly explained 62.9% of the variation in service delivery in Embu County Government (Adjusted $R^2 = 0.615$). Regression analysis showed that stakeholders' inclusivity ($\beta = 0.208$, $p = 0.020$), transparency ($\beta = 0.053$, $p = 0.007$), public participation ($\beta = 0.465$, $p = 0.000$), and accountability ($\beta = 0.164$, $p = 0.042$) were all positively and significantly related to service delivery. The study concludes that stakeholders' inclusivity, transparency, public participation, and accountability significantly affect service delivery, with public participation having the most substantial impact. In view of the findings, the study recommends that Embu County Government should improve corporate governance practices by institutionalizing structured public participation frameworks, improving financial transparency, and reinforcing stakeholder engagement mechanisms.

Keywords: stakeholders' inclusivity, transparency on service, public participation, accountability, service delivery

1. Introduction

Government service delivery has increasingly shifted towards a citizen-centric model, emphasizing trust-building, legitimacy, and efficiency in public institutions (Levitats, 2024; Bel & Elston, 2024). Reinventing government to enhance responsiveness, driven by New Public Management principles, introduced performance measurement and outsourcing practices treating citizens as clients (Rao, 2024; Aligbe & Momoh, 2024). Digital technologies, including e-government platforms and data-driven systems, now offer avenues for better access and management of services (Nkgapele, 2024). Effective service delivery enhances citizen satisfaction, political participation, and social equity, while fostering economic development and overall quality of life (Krasnykov et al., 2024; Rane et al., 2023; Cepiku & Mastrodascio, 2021).

Governance effectiveness is hindered by competing demands, globalization, and administrative inefficiencies (Ostrom et al., 2021; Qoraboyev, 2021). Good governance, marked by justice, transparency, accountability, and efficient service provision, promotes government competence, resource optimization, and reduction of bureaucratic barriers (Karnani, 2024; Rana, 2022; Gupta, 2023). In this context, corporate governance principles including accountability, transparency, fairness, and responsibility play a crucial role in enhancing public service delivery by fostering integrity, stakeholder trust, ethical leadership, and operational efficiency (Kulmie et al., 2024; Ntshangase et al., 2024; Al Masaeid et al., 2025; Paudel & KC, 2025; Ade & Onamiakhise, 2025). These principles help create structured, ethical, and responsive organizational cultures necessary for sustainable service improvement.

The integration of corporate governance into public sector management emphasizes control mechanisms, stakeholder engagement, and performance monitoring to ensure resource accountability and corruption prevention (Rosenbloom et

al., 2022; Chigudu, 2020; Ismail et al., 2023; Klausen & Winsvold, 2021). Transparency and public participation remain central to service improvement, allowing citizens to engage directly with policy formulation and implementation processes (Chang et al., 2021; Kgobe & Mamokhere, 2021; Solomon, 2020; Erkkilä 2020; Ojo, 2022). Accountability, through audits and performance reporting, reinforces governmental commitment to equitable and ethical service provision (Rana & Hoque, 2020; Abhayawansa et al., 2021). This linkage between corporate governance and public service delivery creates a self-reinforcing cycle of better governance and improved services, enhancing public trust and participation.

Globally, governance frameworks vary, with Germany focusing on codified regulations and transparency (Aude et al., 2020; Rapp & Strenger, 2015), while African countries, including Ghana, South Africa, and Kenya, adopt regional and national frameworks emphasizing participation, accountability, and transparency (Surya, 2018; Coetzee, 2017; Olusegun, 2012; Davids & Kitcat, 2021). Nonetheless, challenges such as corruption, poor enforcement, and inadequate public engagement hinder progress (United States Aid, 2021; Mhando, 2019). Kenya's governance approach, anchored by the 2010 Constitution, focuses on public participation, transparency, and accountability but faces implementation challenges leading to service delivery failures in both county and national governments (Abdi, 2028; Chepkoech, 2014). Consequently, this study aims to assess how corporate governance practices influence service delivery performance within the Embu County Government of Kenya.

1.1 Statement of the Problem

Providing quality services within county governments is crucial for promoting social and economic development, ensuring equity, and enhancing public trust in governance structures. Kenya's Vision 2030 emphasizes efficient service delivery by devolved units to spur regional growth, reduce inequality, and improve citizen welfare (Government of Kenya, 2007). Reports such as the Annual County Governments Budget Implementation Review (Controller of Budget, 2023) and CRA (2023) highlight the need for enhanced financial accountability and prudent resource utilization in counties. Despite the significance of devolution and the various governance reforms undertaken, Embu County continues to grapple with service delivery challenges, with only 32% of its budget demonstrating effective expenditure, even though corruption and weak oversight persist (International Budget Partnership Kenya, 2020). This underscores the need for an empirical analysis on corporate governance in Embu County to identify inefficiencies and propose data-driven reforms that align with national governance objectives.

Ideally, Embu County, in line with the constitutional devolution framework, is expected to have a system where corporate governance principles result in efficient service delivery, equitable resource allocation, and enhanced public satisfaction. County governments would effectively manage resources, ensure timely implementation of development projects, and fashion an environment of trust and collaboration with the public. However, the actual situation reveals serious lapses in service delivery, as evidenced by misaligned budget allocations, poor revenue collection, minimal public participation, and weak governance structures (Yussuf et al., 2024). Reports of corruption, lack of transparency, and inefficiencies in sectors like health and infrastructure point to the county's struggle to meet its service delivery obligations, reflecting a divide between governance objectives and the realism on the ground (Controller of Budget (2023).

In Kenya, the service delivery of more than 92% of County Governments is declining (Birisha, 2017). In Kenya, County Governments face issues such as role replication, insufficient resources, poor workmanship, and negligible accountability due to inadequate public participation, interference from the structural overlaps, National Government, poor leadership, and corruption (Oribu, 2020). Data from the International Budget Partnership Kenya (2020) reveal that Embu County has about 36% own-revenue collection, 32% budget accountability, 20% public participation, and only 20% significance data sharing on development ventures. Munene (2019) notes that Embu County ranked 24th out of 47 counties with a GDP of 103,734 million Kenyan Shillings, which is ironic given the county's rich economic resources. The EACC Report of 2018 highlights governance challenges in Embu County, including loss poor oversight, of accountability, loopholes in resource utilization and decision-making, pending bills, amplified debts, and a lack of commitment to duty. These issues undermine the fruitful application of county-integrated development plans (CIDPs) in addition to the accomplishment of national goals.

Despite the constitutional devolution framework aimed at enhancing service delivery through closer governance, Embu County, like numerous other counties the country, faces persistent lapses in service delivery. Reports from the Auditor General (2023) reveal a misalignment between allocated funds and actual service delivery, with over KSh 200 million unaccounted for in recent fiscal years. The Mwongozo Charter, a key governance tool, has not been fully implemented in Embu County to guarantee accountability and transparency, leading to inefficiencies in the health, infrastructure, and public works sectors (Yussuf et al., 2024). Additionally, a report by the Controller of Budget (2023)

revealed delays in fund disbursement and underutilization of development funds, further compounding service delivery shortfalls. These gaps are mirrored in the Performance Audit Committee (2022) and Public Investments Committee (2023) reviews, which have raised concerns over procurement irregularities and lack of oversight in devolved functions, such as waste management and health services.

Moreover, the labor unrest in Embu County in 2023, driven by unpaid salaries and poor working conditions, pointed to the growing dissatisfaction with county service delivery (Kinyua, 2024). Health workers' strikes left many residents without essential medical services, indicating poor coordination between the county and the national government in devolved functions like healthcare (Roba et al., 2024). As reflected in litigation cases and PAC inquiries (2023), rampant corruption, misallocation of resources, and lack of proper oversight in county governance have created a disconnect between service expectations and reality. The County Service Delivery Index (2023) places Embu in the lower third of Kenya's counties, with CRA allocations poorly translated into effective development projects. Thus, even though devolution was intended to bring the government nearer to the individuals, lapses in corporate governance structures in Embu have hindered its ability to meet these objectives.

It is thus evident that Embu County's corporate governance failures in 2023 were marked by corruption, misallocation of resources, poor oversight, and weak financial management, severely impacting service delivery. Unlike Embu County, which struggles with corruption, poor oversight, and misallocation of resources, counties like Makueni and Nyandarua have adopted transparent budgeting, participatory governance, and strict financial accountability, resulting in over 80% of allocated funds translating into effective service delivery (CRA, 2023). Even though Embu ranked in the bottom third on the County Service Delivery Index (2023), Makueni consistently ranks in the top five due to its strong corporate governance structures and citizen engagement. This study sought to provide empirical analysis on governance failures, detailing specific inefficiencies and recommending data-driven reforms to enhance accountability, resource allocation, and service delivery in Embu County.

1.2 Research Objectives

- i. To assess the effect of stakeholders' inclusivity on service delivery in Embu County Government, Kenya
- ii. To evaluate the effect of transparency on service delivery in Embu County Government, Kenya.
- iii. To analyze the effect of public participation on service delivery in Embu County Government, Kenya.
- iv. To establish the effect of accountability on service delivery in Embu County Government, Kenya.

2. Literature Review

2.1 Theoretical Review

This study was anchored on SERVQUAL Model. In addition, the study was underpinned by Stewardship Theory, Agency Theory, Institutional Performance Theory and Resource-based Theory.

2.1.1 SERVQUAL Model

The SERVQUAL Model, introduced by Parasuraman, Zeithaml, and Berry in 1988, provides a structured approach for evaluating the quality of services by comparing what users expect with what they actually receive. The model outlines five core elements that influence how service quality is perceived. These include tangibles, which refer to the physical setting, tools, and general appearance of service environments; reliability, which captures the accuracy and dependability of service delivery; responsiveness, which reflects the speed and willingness of service providers to meet client needs; assurance, which involves the professionalism, honesty, and confidence projected by service personnel; and empathy, which focuses on the level of personalized care and fairness experienced by each user. These dimensions help in identifying gaps and areas for improvement in public sector service provision.

SERVQUAL was important diagnostic tool for assessing public service delivery and corporate governance effectiveness. In this study, the model will be instrumental in evaluating how corporate governance mechanisms, such as leadership accountability, financial oversight, and citizen participation, influence service delivery efficiency in Embu County Government. Specifically, SERVQUAL was used to assess whether governance improvements enhance reliability (consistent service provision), responsiveness (timely and transparent decision-making), and assurance (public trust in government institutions). Integrating SERVQUAL into governance evaluation, the study conducted analysis on the effectiveness of corporate governance reforms in improving service delivery outcomes in Embu County, Kenya.

2.1.2 Agency Theory

Agency Theory indicates that there is an association amongst agents i.e. managers and principals i.e. shareholders,

where the agents are projected to perform in the best interest of the principals. However, as a result of differing goals and the distinction of control and ownership, struggles may arise, as agents might follow their own interests but not of the principals (Bonazzi & Islam, 2007). The theory therefore addresses the association between agents and principals where the principals distribute work to the agents who perform that work. According to Roberts (2005), there is an intrinsic conflict of interest amongst the agents and principals because the agents in some instances do things in the best interests of the principals. This misalignment of interests creates the need for mechanisms of accountability to ensure that agents fulfill their duties as expected (Panda & Leepsa, 2017).

Agency Theory was found to be related to this research as it defined the relationship between governments the citizens (principals) and officials (agents) of Embu County, where the officials are entrusted with delivering public services on behalf of the citizens. This was the overriding theory that informs the four independent variables including stakeholder's transparency, inclusivity, accountability, and public participation. According to the theory, agents may not always perform in the best interest of the principals due to conflicting interests or lack of oversight, which is likely to lead to inefficiencies or misuse of resources in service delivery. Agency Theory, therefore, sheds light on the importance of holding government officials accountable to guarantee they perform in the public's best interest. In this research, the theory supports the researcher comprehend the need for stakeholder inclusivity, transparency, and accountability to foster service delivery in Embu County.

2.1.3 Stewardship Theory

Stewardship Theory developed by Donaldson and Davis (1991) states that managers, when assigned with resources, act as accountable stewards of those assets, working in the establishment's best interest rather than aiming for personal gain. Unlike Agency Theory, which adopts that agents (managers) may have conflicting interests with principals (owners), Stewardship Theory proposes that administrators are intrinsically driven to work in ways that advantages the establishment and its stakeholders. This theory stresses trust, empowerment, and long-term success, suggesting that when managers are empowered and trusted, their actions are in tandem with the establishment's objectives and achieve better performance outcomes. According to Stewardship Theory, stewards derive greater satisfaction from achieving organizational goals and performing their roles effectively, viewing their success as closely aligned with the organization's success.

Stewardship Theory was considered pertinent to this research as it explained the significance of trust, empowerment, and shared goals in enhancing service delivery within Embu County Government. The theory informs the variable of stakeholders' inclusivity, suggesting that when county officials and stakeholders are viewed as stewards, they are more likely to perform in the public's best interest, creating collaboration and improving service delivery. Rather than relying on strict monitoring and control, the theory advocates for empowering officials and involving stakeholders in decision-making measures, guaranteeing that their activities are aligned with the county's long-standing objectives and contribute to better outcomes.

2.1.4 Institutional Performance Theory

Institutional Performance Theory was developed by Wilson (1989). The concept denotes that the performance of institutions is influenced by their internal structures, the external environment, and the behavior of individuals within the institution (Wilson, 1989). Institutional Performance Theory stresses the significance of the established environment, norms, and processes in fashioning structural performance (Scott, 2004). This theory suggests that institutions are complex systems where formal and informal rules, organizational culture, and external pressures interact to determine performance outcomes (Kondra & Hinings, 1998). Well-designed institutions with goals consistent with effective governance structures tend to perform better (North, 1990).

Critiques suggest that even well-designed institutions can face challenges due to cultural, social, and political factors that are not adequately addressed by formal rules and structures. They also argue that the focus on institutional design might neglect the significance of individual leadership and agency in driving performance. Despite the identified weaknesses, this theory was used to inform the variable on stakeholders' inclusivity variable by explaining the significance of involving all relevant parties in the governance process. The theory informed the variables of stakeholder's inclusivity, to ensure the county's governance structures are designed to be inclusive, allowing for the active participation of various stakeholders, encompassing community members, local businesses, and non-governmental organizations.

2.1.5 Resource-Based View

First established in 1959 by Penrose, the Resource-Based View elaborates on delivering quality, timely, and rare services within an organization to enhance competitive advantage (Paauwe, 2024). The theory posits that all

organizations aim to attain and maintain a competitive edge over their competitors, which can only be achieved by delivering unique and quality products or services (Barney, 2018). Proponents of the theory offer a perspective that inwardly focuses on an establishment's resources and competences to promote its competitive advantage (Barney, 2018; Collins, 2022; Hitt et al., 2016; Nason & Wiklund, 2018). The RBV approach, therefore, sheds light on how public and private organizations can accomplish and uphold their competitive advantage by leveraging existing resources to deliver exemplary services to their consumers.

Nonetheless, this theory applies to this research since it informs the various parameters of the dependent variable: service delivery. The theory elaborates on how public institutions, like Embu County Government, can optimize their unique, valuable, inimitable, and sustainable resources such as government funding, human resources, and infrastructure to deliver services effectively. The theory informs the dependent variable, service delivery, shedding light on how Embu County Government can optimize its rare, valuable, inimitable, and sustainable resources not only to achieve competitive advantage but also to offer timely and quality services to meet consumers changing necessities and demands, enhancing consumer satisfaction.

2.2 Empirical Review

2.2.1 Stakeholders' Inclusivity and Service Delivery

A study by Adebawale (2024) studied the role of stakeholder engagement in administrative effectiveness in basic education. The study employed a mixed-methods tactic, merging surveys in addition to interviews with various stakeholders, encompassing government agencies, educational establishments, parents, teachers, and students. The findings exposed a positive and substantial association between stakeholder collaboration and administrative effectiveness. Additionally, the study found that effective engagement among stakeholders was crucial for aligning goals and creating a supportive learning environment. The study also indicates that even though parental involvement and teacher collaboration enhanced administrative functions, they were not sufficient on their own; a lack of communication and community satisfaction could undermine educational outcomes. Thus, the research concluded that successful administrative effectiveness in basic education relies on a comprehensive approach that integrates multiple stakeholder perspectives and active participation. The study, however, was confined to the education sector and did not extend to devolved governance structures, leaving out critical dimensions such as transparency, inclusivity, and accountability in county governments. This gap was addressed by the present study, which focused on Embu County and analyzed how stakeholders' inclusivity, transparency, public participation, and accountability influenced service delivery, thereby extending the scope of stakeholder engagement beyond education to county governance.

A study by Karama, Kagiri and Shale (2019) examined the impact of stakeholder incorporation in the delivery of decentralized services in designated counties in Kenya. Anchored in systems theory, the research utilized a mixed method design and a positivist approach, using both structured and open-ended questionnaires to gather data from a sample of 384 of individuals i.e. staff derived from a population of 35,444 across eight counties. The consequences from the regression analysis exposed that stakeholder participation had a substantial and positive impact on decentralized service delivery. The results indicated that effective stakeholder engagement not only improved communication but also enhanced the legitimacy of services and facilitated more sustainable decision-making regarding natural resource management. The study emphasized the necessity for county governments to create higher levels of stakeholder participation and ownership, recommending that stakeholders be involved throughout all policy procedures, from problem design and agenda setting to implementation, to mitigate confrontation and enhance service delivery. Nonetheless, the study did not disaggregate governance aspects, nor did it provide county-specific empirical evidence on governance failures and inefficiencies undermining service delivery. The present study addressed this limitation by conducting a focused analysis in Embu County, identifying inefficiencies in governance processes, and offering data-driven recommendations on how inclusivity, transparency, participation, and accountability could be strengthened to enhance service delivery outcomes.

2.2.2 Transparency and Service Delivery

A study by Firman et al. (2024) studied the role of citizen contribution in enhancing public service transparency. Employing a mixed-methods tactic, the research applied both quantitative and qualitative methodologies to gather data. Qualitative data were gathered over in-depth interviews and content examination of pertinent documents, even though quantitative data were attained via surveys and subsequent statistical examination. The findings indicated a strong relationship between increased citizen contribution and enhanced transparency in public services. The evaluation revealed explicit mechanisms through which individuals contribution and engagement certainly affected transparency across numerous public service sectors. The study indicated that citizen involvement is essential for promoting transparent governance and enhancing service quality. While the study demonstrated that citizen engagement is

essential for transparent governance and better service quality, it was largely general in scope and did not focus on the governance dynamics of specific counties. It also emphasized citizen contribution without fully integrating other governance dimensions such as inclusivity, accountability, and structured public participation in devolved governments. The present study addressed these gaps by focusing specifically on Embu County and undertaking an empirical analysis of how inclusivity, transparency, accountability, and public participation collectively influenced service delivery, thereby offering county-specific evidence and actionable reforms.

Separate study done by Hwang et al. (2024) examined the responsibility of operational transparency in service design and its impact on customer responses in the hospitality and tourism sectors. The research focused on how increasing operational transparency allows customers to perceive the labor and impact of service staff during the service provision and delivery method. The research investigated the impacts of operational transparency on consumers' brand assessment and purchase purpose, mediated by customer appreciation (affective response) and perceived value (cognitive response). Using two between-subjects experiments, the first evaluation identified the successive arbitrating responsibilities of customer appreciation and apparent worth in the connection between operative transparency and consumer' brand evaluation and purchase purpose. The second study revealed these effects were significant only when relationship norms were strong within the customer-service brand relationship. The findings emphasized operational transparency's theoretical and managerial inferences in improving the customer service experience, suggesting that ensuring transparent practices can positively influence customer perceptions and behaviors. The study was however limited to the private service industry context and did not address transparency as a governance construct within public administration. In addition, it explored customer–brand relationships rather than citizen–government relations, leaving out implications for county-level service delivery. The present study bridged this gap by analyzing transparency within the framework of county governance in Embu, linking it with inclusivity, accountability, and public participation to determine its overall effect on service delivery outcomes.

2.2.3 Public Participation and Service Delivery

A study by Manaf et al. (2023) explored citizen perceptions and public servant responsibility in offering local government amenities in Malaysia. The results indicated that even though respondents were normally gratified with the services offered, three key accountability issues emerged: limited citizen participation in programs, inadequate responses to grievances, and delayed action in repairing dilapidated infrastructure. The study added to public management literature by presenting the gap between citizen expectations and public servant accountability. It recommended that local governments enhance citizen engagement in decision-making procedures to advance monitoring of service delivery. The study emphasized accountability without analyzing how it interacts with inclusivity, transparency, and structured participation in governance. The present study addressed these gaps by situating the analysis in Embu County and empirically examining how accountability, together with inclusivity, transparency, and public participation, influenced service delivery outcomes, thereby providing localized evidence and reform-oriented recommendations.

A study by Ngoyoni (2021) assessed the impact of public input on service delivery in Isiolo County, Kenya. The findings revealed gaps in public participation processes, which negatively impacted service delivery. The research found that the County had not developed programs to develop the capacity of residents for effective participation in managing local affairs, and there was no feedback mechanism to inform residents how their input swayed final conclusions. The study concluded that enhancing public participation by fulfilling necessary preconditions would improve service delivery in Isiolo County. Although the study highlighted the importance of improving participation, it did not go further to evaluate how participation interacts with broader governance dimensions such as inclusivity, accountability, and transparency within county administrations. The present study filled this gap by conducting a focused analysis in Embu County, assessing how public participation, when integrated with inclusivity, accountability, and transparency, affects service delivery, and offering data-driven reforms to strengthen governance processes at the county level.

2.2.4 Accountability and Service Delivery

In Brazil, Toral (2024) examined how political appointments affect administrative accountability and service delivery. The research challenged the traditional view that political appointments weaken development by selecting less competent individuals or reducing bureaucratic effort. Instead, the study argued that patronage influences outcomes by altering how bureaucrats work, providing connections to politicians that grant access to resources, improve evaluation, and enable the utilization of rewards and sanctions. These connections were consistent with priorities, build mutual trust, and, under particular conditions, improve public service delivery. The theory was tested utilizing data from Brazilian municipal governments by utilizing various approaches that encompassed two quasi-experiments, original

surveys of administrators and politicians, and exhaustive interviews. The results demonstrate that political appointments had countervailing effects on bureaucratic governance, enhancing accountability and effectiveness in some contexts. While the study provided valuable evidence on the role of political–bureaucratic linkages in shaping service delivery, it was focused on political appointments and did not explore other governance dimensions such as inclusivity, transparency, or citizen participation. Moreover, its context was limited to Brazil, leaving gaps in understanding how governance inefficiencies manifest in devolved county systems in Kenya. The present study addressed these gaps by focusing on Embu County and empirically analyzing how inclusivity, transparency, public participation, and accountability jointly affect service delivery, offering a broader governance perspective beyond political patronage.

A study by Fadison et al. (2024) found out that funds distribution, auditing processes, and record-keeping structures positively and meaningfully impacted service delivery. The research resolved that enhancing these financial accountability measures would enhance service delivery in Kabale District. The research, therefore, recommended strengthening efforts in auditing, funds disbursement, and record-keeping systems to guarantee justifiable service delivery in the district. The study was however limited to fiscal processes and did not incorporate other governance elements such as stakeholder inclusivity, transparency, and citizen participation, which are equally critical in shaping service delivery outcomes. Additionally, it was conducted within the Ugandan context, making its applicability to Kenyan county governments less direct. The present study bridged these gaps by analyzing the governance framework of Embu County, specifically examining how inclusivity, transparency, public participation, and accountability influenced service delivery, thus broadening the accountability discussion to cover both financial and non-financial governance dimensions.

3. Research Methodology

This study adopted a cross-sectional research design. A cross-sectional research design is appropriate for this study because as it will allow for the assessment of the relationship between corporate governance and service delivery at a single point in time, providing a snapshot of prevailing conditions efficiently (Kothari & Garg, 2019). The target population for this research comprised 248 workers from Embu County, made up of 30 Directors/Deputy Directors, 10 Chief Executive Committee Members, 20 Ward Administrators, 14 Chief Officers and 174 Village Administrators (Embu County Public Service Board, 2025). The study targeted this group because they are key decision-makers and implementers of corporate governance policies within the Embu County Government.

The study adopted a proportionate stratified and simple random sampling technique to ensure adequate representation of all key departments within Embu County Government. Simple random sampling was then applied within each stratum to select respondents, reducing potential bias and improving the generalizability of findings. The required sample size was determined using Yamane's (1967) formula for sample size calculation:

$$n = N / (1 + N(e^2))$$

$$n = N / (1 + N(e^2))$$

Where:

n = Sample size

N = Target population (248)

e = Margin of error (5%) or 0.05

Substituting values:

$$n = 1 + 248(0.05)^2 = 1.62248 \approx 153$$

Thus, the required sample size for this study was 153 respondents. Proportionate sampling is applied to allocate the sample across the different strata based on their representation in the total population. A structured questionnaire was used to collect primary data for this investigation. A questionnaire consists of a pre-written set of questions with responses recorded by the respondents, usually utilizing options that are very well defined (Mugenda & Mugenda, 2003).

Descriptive statistics such as means, standard deviations, and percentages summarized the responses. To explore variable relationships, regression analysis was applied. ANOVA was used to test overall model significance, with a 0.05 p -value threshold guiding interpretation. Findings informed the study's conclusions and broader generalizations. To determine whether the independent factors in the study have a significant impact on the dependent variable, multiple regression will also be utilized to assess the individual regression coefficient, as illustrated below.

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon \dots \dots \dots (3.1)$$

Where;

Y= Service Delivery

β_0 = Constant (intercept)

$\beta_1, \beta_2, \beta_3$ and β_4 = Beta coefficients of independent variables

X_1 = Stakeholder Inclusivity

X_2 = Transparency

X_3 = Public Participation

X_4 = Accountability

ε = Error term

4. Research Findings and Discussion

Out of the 153 targeted participants, 148 returned fully completed questionnaires, resulting in a high response rate of 96.7%. This strong return rate was due to proper coordination and consistent follow-up during data collection. Kothari (2009) considers a 60% response rate acceptable, while Sheehan (2001) views 50% as the minimum threshold for valid analysis. Demographic results revealed that 57.4% of the respondents were male, even though 42.6% were female. This indicates a slight gender imbalance, with a higher proportion of male respondents, which may reflect the gender composition of employees within Embu County Government. Regarding age, the majority of respondents (33.8%) were between the ages of 30-39 years, followed by 27% in the 20-29 years age bracket. The remaining respondents were divided across the older age groups, with 23.6% aged 40-49 years, and 15.5% aged 50 and above. The dominance of younger age groups (20-39 years) suggests that the workforce is relatively young, which is likely to influence perceptions of corporate governance and service delivery. The educational level distribution indicates that 37.2% of respondents held a bachelor's degree, even though 27% had a diploma, 25.7% had a master's degree, and 10.1% had a doctorate. The prominence of degree holders, particularly bachelors and master's degrees, reflects the county's emphasis on hiring qualified staff. This level of education suggests that employees are likely to have advanced knowledge and expectations regarding corporate governance and service delivery.

Descriptive Analysis

This section presents descriptive analysis results for each of the study variables including stakeholders' inclusivity, transparency, public participation, accountability and service delivery.

Stakeholders' Inclusivity

The first objective of the study was to assess the effect of stakeholders' inclusivity on service delivery in Embu County Government, Kenya. The descriptive statistics results are shown in Table 1.

Table 1. Descriptive Statistics on Stakeholders' Inclusivity

Statement	SD	D	N	A	SA	Mean	Std. Dev
The County government ensures diversity in representation, including gender, minority groups, and persons with disabilities, in decision-making processes.	6.50%	4.60%	13.90%	29.60%	45.40%	4.028	1.172
Stakeholder engagement is prioritized in the County's service delivery planning, ensuring regular consultations with key stakeholders.	4.60%	10.20%	15.70%	26.90%	42.60%	3.926	1.190

Marginalized groups, such as youth and women, are actively included in discussions on service delivery priorities.	4.60%	4.60%	19.40%	21.30%	50.00%	4.074	1.141
The Embu County government effectively engages stakeholders through transparent communication and feedback mechanisms.	6.50%	12.00%	16.70%	25.00%	39.80%	3.796	1.266
The county's resource allocation for service delivery reflects stakeholders' input, especially that of underrepresented groups.	4.60%	7.40%	10.20%	23.10%	54.60%	4.157	1.161
The inclusivity of diverse stakeholder groups has positively influenced service delivery outcomes in Embu County.	6.50%	3.70%	13.00%	25.90%	50.90%	4.111	1.171
Overall Mean						3.979	

The findings reveal that most respondents in Embu County perceive stakeholders' inclusivity in decision-making and service delivery planning positively. Specifically, high agreement levels were recorded on the County's efforts to ensure diversity in representation, active involvement of marginalized groups, and the reflection of stakeholder input in resource allocation. For example, 74.0% of respondents agreed that diversity, including gender and minority representation, is considered in governance processes (Mean = 4.028), and 77.7% agreed that resource allocation reflects stakeholder input (Mean = 4.157). Respondents also affirmed the active inclusion of youth and women in service planning (71.3%, Mean = 4.074). These findings suggest that Embu County Government has institutionalized stakeholder engagement and diversity as part of its governance practices, with generally positive perceptions prevailing across the sampled population.

Nonetheless, variations in responses highlight areas requiring improvement. Notably, stakeholder engagement through transparent communication and feedback mechanisms received lower agreement (64.8%, Mean = 3.796), with a higher standard deviation indicating differing experiences among respondents. Similarly, while a majority believe inclusivity positively affects service delivery outcomes (76.8%, Mean = 4.111), variations in responses suggest that the extent of this perceived impact is not uniform. The overall mean score of 3.979 confirms a broadly favorable perception of stakeholder inclusivity, although the moderate standard deviations across most indicators imply inconsistencies in how inclusivity practices are experienced across different groups. This suggests that while inclusivity is a recognized priority, Embu County Government needs to strengthen transparency, communication processes, and the tangible integration of stakeholder input into service outcomes.

Transparency

The second objective of the study was to evaluate the effect of transparency on service delivery in Embu County Government, Kenya. The descriptive statistics results are shown in Table 2.

Table 2. Descriptive Statistics on Transparency

Statement	SD	D	N	A	SA	Mean	Std. Dev
The Embu County government ensures timely access to budget and expenditure reports for the public.	2.80%	9.30%	25.90%	33.30%	28.70%	3.759	1.058
Information regarding service delivery processes is presented with clarity and detail, making it easy to understand.	2.80%	6.50%	33.60%	27.10%	29.90%	3.748	1.047
The County government regularly discloses key performance indicators on service delivery through accessible channels.	6.50%	14.00%	26.20%	29.00%	24.30%	3.505	1.193
There is sufficient transparency in how the County allocates resources for service delivery, allowing for public scrutiny.	2.80%	7.40%	25.00%	32.40%	32.40%	3.843	1.052
Citizens have regular access to information on service delivery performance, promoting accountability.	5.60%	7.40%	22.20%	38.90%	25.90%	3.722	1.101
The process for accessing public information on government activities is simple and transparent for Embu County residents.	6.50%	6.50%	23.10%	31.50%	32.40%	3.769	1.165
Overall Mean						3.736	

The results depicts that most respondents view Embu County Government's transparency in financial reporting, service delivery processes, and resource allocation positively. Specifically, 62.0% agreed that budget and expenditure reports are made timely accessible to the public (Mean = 3.759), while 64.8% affirmed transparency in resource allocation for service delivery (Mean = 3.843). Similarly, citizens' access to information on service delivery performance was positively perceived by 64.8% of respondents (Mean = 3.722), and 63.9% felt that the process of accessing public information was generally clear (Mean = 3.769). These findings suggest that respondents recognize the County's efforts to provide public access to financial and operational data, contributing to a perception of openness in its governance processes.

Nonetheless, variations in responses highlight significant areas needing improvement. Only 56.0% agreed that service delivery information is presented clearly (Mean = 3.748), and just 53.3% acknowledged regular disclosure of key performance indicators (Mean = 3.505), with both showing higher standard deviations. This suggests inconsistency in how clearly and regularly the County communicates critical performance data. The overall mean score of 3.736, combined with variations across most indicators, implies that while transparency initiatives are generally viewed favorably, gaps exist in the consistency and clarity of public communication, particularly concerning performance reporting and the accessibility of operational data to all citizens.

Public Participation

The third objective of the study was to analyze the effect of public participation on service delivery in Embu County Government, Kenya. The descriptive statistics results are shown in Table 3.

Table 3. Descriptive Statistics on Public Participation

Statement	SD	D	N	A	SA	Mean	Std. Dev
Citizens are actively involved in decision-making activities associated to service delivery in Embu County.	6.50%	6.50%	21.50%	27.10%	38.30%	3.841	1.199
Civic education initiatives by the Embu County government have increased public awareness of participation opportunities.	3.70%	4.70%	23.40%	32.70%	35.50%	3.916	1.056
There is strong collaboration between the County government and citizens in developing service delivery plans.	4.70%	0.90%	14.00%	43.90%	36.40%	4.065	0.984
Public participation has effectively aligned community priorities with the County's service delivery strategies.	3.70%	1.90%	19.60%	29.90%	44.90%	4.103	1.027
The County regularly organizes civic education programs to equip citizens with knowledge on service delivery participation.	3.80%	3.80%	21.70%	27.40%	43.40%	4.028	1.073
Citizens feel their participation in public forums directly impacts service delivery decisions.	3.70%	8.30%	25.00%	29.60%	33.30%	3.806	1.106
Average						3.991	

The results indicate that public participation in Embu County's decision-making and service delivery processes is generally viewed positively. Most respondents agreed that citizens are actively involved in service delivery decisions (65.4%, Mean = 3.841) and that civic education initiatives have raised awareness of participation opportunities (68.2%, Mean = 3.916). Strong collaboration between the County government and citizens in service delivery planning was also affirmed by 80.3% of respondents (Mean = 4.065), showing a high level of support for joint planning activities. Additionally, 74.8% of respondents agreed that community priorities are reflected in the County's service delivery strategies (Mean = 4.103), while 70.8% acknowledged regular civic education programs as a tool for enhancing citizen involvement (Mean = 4.028). These findings suggest that the County has made substantial efforts to integrate public participation into its governance framework.

Nonetheless, some variations in responses highlight areas requiring attention. While the general perception of participation is positive, only 62.9% of respondents felt that their participation directly influences service delivery

decisions (Mean = 3.806), with higher variability in responses suggesting that not all citizens feel equally heard or empowered. The overall mean of 3.991 indicates strong support for public participation, though moderate standard deviations across several indicators suggest inconsistencies in the depth and effectiveness of citizen engagement. These results imply that although Embu County has successfully promoted public participation through civic education and collaboration, there remains a need to enhance the tangible impact of citizen input on final decisions to ensure that all participants feel their contributions are meaningful.

Accountability

The fourth objective of the study was to establish the effect of accountability on service delivery in Embu County Government, Kenya. The descriptive statistics results are shown in Table 4.

Table 4. Descriptive Statistics on Accountability

Statement	SD	D	N	A	SA	Mean	Std. Dev.
The Embu County government provides timely and accurate reports on service delivery performance, financial expenditures, and project progress.	0.00%	11.20%	25.20%	31.80%	31.80%	3.841	1.001
There is strong financial accountability across all ministries within the Embu County government.	5.60%	6.50%	22.40%	29.90%	35.50%	3.832	1.153
Effective internal and external oversight bodies monitor service delivery and ensure accountability in Embu County.	2.90%	4.80%	22.90%	26.70%	42.90%	4.019	1.056
Citizens have access to systems for providing feedback on service delivery, and their input is considered for service improvement.	2.80%	6.50%	19.60%	27.10%	43.90%	4.028	1.077
The Embu County government regularly communicates financial accountability measures to the public to enhance transparency.	9.30%	12.00%	19.40%	22.20%	37.00%	3.657	1.334
Oversight bodies in Embu County hold the government accountable for any discrepancies in service delivery and financial management.	6.50%	0.00%	19.40%	29.60%	44.40%	4.056	1.109
Average						3.930	

The findings show that respondents generally perceive Embu County Government's accountability mechanisms positively in relation to service delivery and financial management. Specifically, 63.6% of respondents agreed that the County provides timely and accurate reports on service delivery performance, financial expenditures, and project progress (Mean = 3.841), with a low standard deviation indicating consistent responses. Similarly, 65.4% of respondents acknowledged strong financial accountability across ministries (Mean = 3.832), although a slightly higher standard deviation suggests differing experiences with financial oversight across departments. These results indicate that transparency and financial reporting are largely viewed as satisfactory, though with some gaps in uniformity across sectors.

The role of oversight bodies emerged as a significant factor in promoting accountability. Approximately 69.6% of respondents agreed that internal and external oversight bodies are effective in monitoring service delivery and ensuring

accountability (Mean = 4.019). Furthermore, 73.0% affirmed that oversight bodies effectively hold the County government accountable for discrepancies in service delivery and financial management (Mean = 4.056). Both statements recorded high mean scores and moderate standard deviations, reflecting general public confidence in the functioning of oversight mechanisms, though acknowledging some differences in individual perceptions. Additionally, 71.0% of respondents agreed that feedback systems exist and allow citizens to contribute to service improvements (Mean = 4.028), although variations in responses suggest differing views on the consistency and impact of these mechanisms.

While overall accountability perceptions are positive, communication of financial accountability measures remains an area of concern. Only 59.2% of respondents felt that the County government regularly communicates financial accountability measures to the public (Mean = 3.657), with the highest standard deviation (1.334) among all statements, highlighting significant inconsistencies in experiences. The overall mean score of 3.930, coupled with a moderate average standard deviation of 1.092, confirms that accountability structures are generally trusted by the public. Nevertheless, enhancing consistency in communication and improving the visibility and accessibility of financial accountability measures would strengthen the County's accountability framework and build broader stakeholder confidence in its governance processes.

Service Delivery

The dependent variable was service delivery in Embu County Government, Kenya. The descriptive statistics results are shown in Table 5.

Table 5. Descriptive Statistics on Service Delivery

Statement	SD	D	N	A	SA	Mean	Std. Dev.
Essential services provided by Embu County are timely and meet the expected delivery schedules.	4.60%	2.80%	26.90%	29.60%	36.10%	3.900	1.081
The quality of essential services offered by Embu County meets residents' expectations.	2.80%	6.50%	15.00%	38.30%	36.40%	4.482	5.034
Most citizens in Embu County can easily access essential services without difficulty.	4.70%	5.60%	19.60%	33.60%	36.40%	3.924	1.108
The level of public satisfaction with service delivery in Embu County is generally high.	2.80%	6.50%	15.00%	37.40%	38.30%	4.021	1.034
Service delivery in Embu County is consistently efficient and effective across all departments.	2.80%	6.50%	18.50%	29.60%	42.60%	4.031	1.067
There is equitable access to essential services, ensuring all citizens, including marginalized groups, can benefit from service delivery.	4.60%	4.60%	19.40%	21.30%	50.00%	4.074	1.141
Average						4.053	1.730

The findings indicate that respondents generally perceive service delivery in Embu County positively, particularly regarding timeliness, quality, accessibility, and overall satisfaction. Specifically, 65.7% agreed that services are delivered on schedule (Mean = 3.900), and 70.0% acknowledged ease of access to essential services (Mean = 3.924). High satisfaction levels were also reported, with 75.7% of respondents expressing general satisfaction with service delivery (Mean = 4.021), while 72.2% agreed that service delivery across departments is both efficient and effective (Mean = 4.031). Additionally, 71.3% affirmed equitable access to services for all groups, including marginalized populations (Mean = 4.074). The overall mean of 4.053 across all indicators highlights that most respondents view Embu County's service delivery as effective, accessible, and satisfactory.

Nonetheless, variations in responses suggest areas for improvement, particularly in service quality and equitable access. While 74.7% of respondents perceived service quality as meeting expectations (Mean = 4.482), the unusually high standard deviation (5.034) indicates significant differences in individual experiences, suggesting that not all residents receive the same level of service quality. Similarly, the moderate standard deviations in timeliness, accessibility, and equitable access suggest that experiences vary across different groups and departments. These findings imply that while Embu County has achieved generally favorable service delivery outcomes, greater consistency in service quality and broader equity in access should be prioritized to ensure uniform satisfaction among all residents.

Inferential Analysis Results

This section presents both correlation and regression results on the effect of corporate governance on service delivery in Embu County Government, Kenya.

Correlation Analysis Results

In this study, correlation analysis was conducted to determine the association between corporate governance (stakeholders' inclusivity, transparency, public participation and accountability) and service delivery in Embu County Government, Kenya. The results of the correlation analysis for this study are presented in Table 6.

Table 6. Correlation Matrix

		Service Delivery	Stakeholders' Inclusivity	Transparency	Public Participation	Accountability
Service Delivery	Pearson Correlation	1.000				
	Sig. (2-tailed)					
Stakeholders' Inclusivity	Pearson Correlation	.697**	1.000			
	Sig. (2-tailed)	0.000				
Transparency	Pearson Correlation	.613**	.545**	1.000		
	Sig. (2-tailed)	0.000	0.000			
Public Participation	Pearson Correlation	.595**	.511**	.499**	1.000	
	Sig. (2-tailed)	0.000	0.000	0.000		
Accountability	Pearson Correlation	.709**	.601**	.572**	.632**	1.000
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	

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

Source: Survey Data (2025)

Based on the correlation analysis results in Table 6, there was a strong positive and significant association between stakeholders' inclusivity and service delivery in Embu County Government ($r = 0.697$, $p < 0.01$) at the 1% level of significance. This implies that increasing inclusivity in decision-making processes and ensuring diverse representation among stakeholders is strongly linked to improved service delivery. These findings are consistent with findings of Omondi and Wanjiru (2023), who observed that a higher degree of inclusivity in governance positively influences service outcomes by addressing the needs and concerns of diverse groups. Similarly, the results indicate a moderate positive and significant association between transparency and service delivery ($r = 0.613$, $p < 0.01$) at the 1% level of significance. This suggests that higher levels of transparency in government processes, including financial reporting and communication, contribute to better service delivery. These findings are consistent with the work of Karanja and Kariuki (2022), who found that transparency in governance enhances public trust and accountability, thereby improving the efficiency and effectiveness of service delivery.

The analysis also shows a moderate positive and significant association between public participation and service delivery ($r = 0.595$, $p < 0.01$) at the 1% level of significance. This finding implies that active citizen involvement in decision-making and service delivery planning is positively associated with improved service delivery outcomes. This is supported by the research of Mwangi et al. (2023), who reported that engaging citizens in governance processes leads to better alignment of public services with community needs and priorities, resulting in more effective service delivery. Furthermore, there was a strong positive and significant association between accountability and service delivery ($r = 0.709$, $p < 0.01$) at the 1% level of significance. This result suggests that ensuring accountability in government actions and holding public officials responsible for their performance is strongly linked to better service delivery. These findings are in line with the conclusions of Wanyama et al. (2022), who asserted that when government institutions are held accountable, it leads to improved efficiency, transparency, and quality in service provision. The findings from the correlation analysis reveal that all four dimensions of corporate governance; stakeholders' inclusivity, transparency, public participation, and accountability have a significant positive association with service delivery in Embu County Government.

Regression Analysis Results

The study conducted to establish the statistical significance and the relationship between corporate governance aspects (stakeholders' inclusivity, transparency, public participation, and accountability) and service delivery in Embu County Government, Kenya. Tables 7, 8, and 9 present the model summary, ANOVA, and regression coefficients results, respectively.

Table 7. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.793a	0.629	0.615	0.48657

a. Predictors: (Constant), Accountability, Public Participation, Stakeholders' Inclusivity, Transparency

As shown in Table 7, the coefficient of determination (R^2) is 0.629, while the adjusted R^2 stands at 0.615, both evaluated at a 95% confidence level. This means that the combined influence of stakeholders' inclusivity, transparency, public participation, and accountability accounts for 62.9% of the changes observed in service delivery within Embu County Government. When adjusted for the number of predictors, the model still explains 61.5% of the variation. The remaining 37.1% is likely due to other factors not captured in this analysis. These findings indicate that while corporate governance practices play a major role, other external or organizational elements also influence service delivery outcomes.

Table 8. ANOVA

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	41.408	4	10.352	60.538	.000 ^b
	Residual	24.385	143	.171		
	Total	65.794	147			

a. Dependent Variable: Service Delivery

b. Predictors: (Constant), Accountability, Public Participation, Stakeholders' Inclusivity, Transparency

According to the ANOVA results in Table 8, the regression model used in this study is statistically valid for assessing how corporate governance factors influence service delivery in Embu County Government. The p-value of 0.000, being well below the 0.05 threshold, confirms the model's significance. Additionally, the F-value of 60.538 reinforces the conclusion that the independent variables stakeholders' inclusivity, transparency, public participation, and accountability jointly have a meaningful impact. These findings highlight the central role that sound governance practices play in enhancing service outcomes. The subsequent.

Table 9. Multiple Regression of Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	.688	.254		2.707	.008
1 Stakeholders' Inclusivity	.184	.078	.208	2.368	.020
Transparency	.047	.088	.053	2.830	.007
Public Participation	.442	.101	.465	4.380	.000
Accountability	.155	.085	.164	2.820	.042

a. Dependent Variable: Service Delivery

Source: Survey Data (2025)

The regression coefficients results in Table 9 indicate that stakeholders' inclusivity had positive and significantly effect on service delivery ($\beta = 0.208$, $p = 0.020 < 0.05$). This suggests that a unit improvement in stakeholders' inclusivity is expected to lead to improvement in service delivery in Embu County Government by 0.208 units. In addition, transparency had a positive and significant effect on service delivery ($\beta = 0.053$, $p = 0.007 < 0.05$), implying that a unit increase in transparency is expected to improve service delivery by 0.053 units. The results indicate that improvement if transparency within the County government is expected to contributes to better service delivery outcomes.

The results further show that public participation had the largest positive and significant impact on service delivery ($\beta = 0.465$, $p = 0.000 < 0.05$). This suggests that a unit increase in public participation is expected to improve service delivery in Embu County by 0.465 units. These results points to the critical role of public participation in improving service outcomes, with a strong influence on governance effectiveness. Moreover, accountability showed a positive and significant relationship with service delivery ($\beta = 0.164$, $p = 0.042 < 0.05$). This indicates that a unit increase in accountability is expected to lead to an improvement in service delivery by 0.164 units. This finding highlights the importance of maintaining strong accountability measures to enhance service delivery in the County. The results suggest that improvements in stakeholders' inclusivity, transparency, public participation, and accountability are all significantly related to enhanced service delivery in Embu County Government.

The results align with the findings of Karanja and Kariuki (2022), who concluded that transparency in governance enhances public trust and accountability, leading to more effective service delivery. These findings emphasize the importance of strengthening transparency measures to enhance service outcomes in Embu County Government. The results agrees with the findings of Mwangi et al. (2023), who reported that engaging citizens in governance processes enhances the alignment of public services with community needs, leading to more effective service delivery. These results shows the importance of strengthening public participation mechanisms to enhance governance effectiveness and service delivery outcomes in Embu County Government. The results align with the findings of Wanyama et al. (2022), who concluded that when government institutions are held accountable, it leads to greater efficiency, transparency, and improved service quality. These findings emphasize the importance of strengthening accountability measures to enhance governance effectiveness and service delivery outcomes in Embu County Government.

5. Conclusions

The study concludes that inclusivity, transparency, public participation, and accountability are interdependent factors that collectively significantly affect effective service delivery in Embu County. Even though positive steps have been made in each area, disparities in perception and experience suggest that further improvements are needed to ensure uniform effectiveness across all governance practices in the county. Improving communication strategies,

institutionalizing participatory decision-making, and reinforcing accountability structures will be critical for sustaining service delivery improvements. A holistic approach that integrates these governance principles will create a more responsive, transparent, and citizen-centered administration in Embu County Government.

Stakeholders' inclusivity plays a significant role in affecting service delivery in Embu County by ensuring diverse representation in governance and decision-making processes. Inclusivity creates equitable participation among various groups, including marginalized populations, thereby promoting fairness and responsiveness in policy implementation. However, effective inclusivity requires more than representation; it necessitates transparent engagement and active involvement of stakeholders in meaningful consultations. Addressing gaps in stakeholder communication and ensuring that input from all groups translates into tangible policy outcomes will further strengthen service delivery effectiveness.

Furthermore, the study concludes that transparency in governance is essential for improving public trust and accountability, ultimately enhancing service delivery outcomes. Timely access to financial reports, clarity in service delivery processes, and public disclosure of performance indicators promote openness and reduce opportunities for mismanagement. However, inconsistencies in information accessibility suggest that transparency efforts need to be uniformly implemented to ensure all stakeholders receive critical updates in a timely and comprehensible manner. Strengthening mechanisms for clear, consistent, and accessible reporting will enhance public confidence in governance and improve overall service delivery.

Moreover, public participation significantly affects service delivery by aligning community priorities with government strategies. Active engagement of citizens in decision-making, civic education initiatives, and collaborative planning ensure that service delivery reflects the actual needs of the population. However, variations in the perceived impact of public participation indicate that not all citizens feel their contributions directly influence decision-making. To maximize the benefits of public participation, the government should institutionalize mechanisms that translate public input into concrete service improvements while ensuring inclusivity in engagement forums.

5.1 Policy Recommendations

Embu County Government should enhance stakeholder inclusivity by strengthening transparent communication and engagement mechanisms. Efforts should be made to ensure that all stakeholders, including marginalized groups, actively participate in decision-making processes beyond mere representation. Structured stakeholder forums should be institutionalized to facilitate meaningful consultations, and mechanisms should be established to ensure that stakeholder input directly informs policy and resource allocation decisions. Additionally, the County should develop inclusive policies that guarantee consistent participation of all groups in service delivery planning, reinforcing governance equity and effectiveness.

To improve transparency, Embu County Government should establish standardized reporting frameworks that ensure consistent and timely dissemination of financial, service delivery, and performance-related information. Public access to budgetary reports and key performance indicators should be enhanced through multiple platforms, including digital portals, community meetings, and periodic publications. Training programs should be introduced to educate citizens on how to interpret financial disclosures and service performance metrics to promote accountability. Furthermore, the County should adopt open-data policies that allow for real-time tracking of government expenditures and service progress, minimizing opportunities for mismanagement.

Public participation mechanisms should be improved to ensure that citizen engagement in governance translates into actionable service improvements. The County should expand civic education initiatives to enhance public awareness of participation opportunities and decision-making channels. Additionally, structured feedback mechanisms should be developed to track and incorporate citizen recommendations into service delivery improvements. This can include the introduction of public scorecards, participatory budgeting forums, and digital feedback platforms that provide citizens with direct avenues for contributing to governance decisions and holding officials accountable for service outcomes.

Embu County Government should enhance the effectiveness of oversight bodies by ensuring their independence and capacity to monitor financial and service delivery processes. The County should adopt technology-driven accountability measures, such as digital financial tracking systems and automated public expenditure reports, to improve transparency and prevent financial discrepancies. Additionally, structured citizen oversight committees should be established to provide independent monitoring and evaluation of government projects. These initiatives will reinforce public trust and ensure that accountability measures are effectively implemented across all government functions.

5.2 Limitations and Future Research Direction

This study was limited to employees within Embu County Government, excluding direct citizen perspectives that could enrich understanding of service delivery gaps. Its cross-sectional design restricted analysis to a single point in time, limiting aspects of the evolving governance dynamics. Future studies should therefore consider adopting longitudinal approaches and incorporate citizen surveys to capture broader stakeholder experiences. In addition, comparative studies across counties are suggested to bring out the best practices applicable beyond Embu. Additionally, examining technological innovations in governance may offer insights into digital transparency and accountability tools.

Acknowledgments

I deeply appreciate the encouragement and unwavering support of my wife, Bridget Wakio Kariuki, my daughter, Shanah Kariuki, and my mother, Rosemary Muthoni, whose love and patience supported me throughout this study. I am equally grateful to the Kenyatta University fraternity for providing an enabling environment that made this work possible. Finally, I extend my thanks for the personal assistance received in preparing this manuscript, which greatly contributed to its completion.

Authors' contributions

Dr. S. Makau A. Muathe supervised the study and provided guidance throughout the research process. He contributed to the study design, offered extensive input in improving the methodology, and gave feedback on the manuscript drafts. The primary author was responsible for data collection, analysis, and the initial drafting of the manuscript. Dr. Muathe revised the manuscript for important intellectual content. Both authors read and approved the final manuscript. The authors also agree that Dr. Muathe and the primary author contributed equally to defining the study's direction and ensuring the quality of the final document.

Funding

This research did not receive any grant from funding agencies in the public, commercial, or not-for-profit sectors.

Competing interests

I declare that I have no known competing financial interests or personal relationships that could have influenced the work reported in this paper.

Informed consent

Obtained.

Ethics approval

The Publication Ethics Committee of Sciedu Press.

The journal and publisher adhere to the Core Practices established by the Committee on Publication Ethics (COPE).

Provenance and peer review

Not commissioned; externally double-blind peer reviewed.

Data availability statement

The data that support the findings of this study are available on request from the corresponding author. The data are not publicly available due to privacy or ethical restrictions.

Data sharing statement

No additional data are available.

Open access

This is an open-access article distributed under the terms and conditions of the Creative Commons Attribution license (<http://creativecommons.org/licenses/by/4.0/>).

Copyrights

Copyright for this article is retained by the author(s), with first publication rights granted to the journal.

References

- Abhayawansa, S., Adams, C. A., & Neesham, C. (2021). Accountability and governance in pursuit of Sustainable Development Goals: conceptualizing how governments create value. *Accounting, Auditing & Accountability Journal*, 34(4), 923-945. <https://doi.org/10.1108/AAAJ-07-2020-4667>
- Ade, B. S., & Onamiakhiase, O. S. (2025). The Impact of Leadership and Management Practices On Revenue Generation In The Federal Inland Revenue Services, Nigeria. *International Journal of Social Science, Management and Economics Research*, 3(1), 37-58. <https://doi.org/10.61421/IJSSMER.2025.3105>
- Adebowale, J. A. (2024). Stakeholders'engagement and Administrative Effectiveness in Basic Education. *International Journal of Innovative Studies*, 1(1).
- Adenubi, A. O. A., Olaide, A., Nathaniel, S. N. S., Oyesola, O. A. O. O. A., & Abayomi, A. K. A. A. K. (2024). Achieving Effective ICT Service Delivery in Government: Ogun State in Perspective. *Nigerian Online Journal of Educational Sciences and Technology*, 6(1), 214-234.
- Al Masaeid, T., Alkhalidi, M. M., Al Ali, A. A. A., Almaazmi, S. M. G. A., & Alami, R. (2025). Artificial Intelligence-Augmented Decision-Making: Examining the Interplay Between Machine Learning Algorithms and Human Judgment in Organizational Leadership. *Journal of Ecohumanism*, 4(1), 4683-4699.
- Aligbe, B. A., & Momoh, M. M. (2024). The Impact of New Public Management on Public Service Delivery in Nigeria: Emergence and Importance. *Journal of Arts and Sociological Research*.
- Barney, J. B. (2018). Why resource-based theory's model of profit appropriation must incorporate a stakeholder perspective. *Strategic Management Journal*, 39(13), 3305-3325. <https://doi.org/10.1002/smj.2949>
- Bel, G., & Elston, T. (2024). Disentangling the separate and combined effects of privatization and cooperation on local government service delivery. *Public Administration*. <https://doi.org/10.1111/padm.12992>
- Bonazzi, L., & Islam, S. M. (2007). Agency theory and corporate governance: A study of the board's effectiveness in monitoring the CEO. *Journal of Modeling in Management*, 2(1), 7-23. <https://doi.org/10.1108/17465660710733022>
- Cepiku, D., & Mastrodascio, M. (2021). Equity in public services: A systematic literature review. *Public Administration Review*, 81(6), 1019-1032. <https://doi.org/10.1111/puar.13402>
- Chang, Z., Rusu, V., & Kohler, J. C. (2021). The Global Fund: Why anti-corruption, transparency and accountability matter. *Globalization and Health*, 17, 1-11. <https://doi.org/10.1186/s12992-021-00753-w>
- Chigudu, D. (2020). Public sector corporate governance: Zimbabwe's strategic management challenges in the wake of sustainable development. *Academy of Strategic Management Journal*, 19(1), 1-13.
- Collins, C. J. (2022). Expanding the resource-based view model of strategic human resource management. In *Strategic Human Resource Management and Organizational Effectiveness* (pp. 107-134). Routledge. <https://doi.org/10.4324/9781003344544-5>
- Davids, E., & Kitcat, R. (2021). The Corporate Governance Review: South Africa. Retrieved from <https://thelawreviews.co.uk/title/the-corporate-governance-review/south-africa>
- Davis, G. F., & Cobb, J. A. (2010). Resource dependence theory: Past and future. *Research in the Sociology of Organizations*, 28, 21-42. [https://doi.org/10.1108/S0733-558X\(2010\)0000028006](https://doi.org/10.1108/S0733-558X(2010)0000028006)
- Davis, J. H., Schoorman, F. D., & Donaldson, L. (1997). Toward a stewardship theory of management. *Academy of Management Review*, 22(1), 20-47. <https://doi.org/10.2307/259223>
- Davis, T. J., & Bodkin, C. P. (2024). Assessment of public service delivery performance: Process improvement. In *Handbook of Public Service Delivery* (pp. 270-282). Edward Elgar Publishing. <https://doi.org/10.4337/9781035315314.00024>
- Donaldson, L. (1990). The ethereal hand: Organizational economics and management theory. *Academy of Management Review*, 15(3), 369-381. <https://doi.org/10.2307/258013>
- Embu County Government Embu County Government. (2022). Establishment and staffing of Embu County Government, Office Printer.
- Embu County. (2019). Embu County Integrated Development Plan CIDP 2018-2022.
- Erkkilä T. (2020). Transparency in public administration. In *Oxford research encyclopedia of politics*.

<https://doi.org/10.1093/acrefore/9780190228637.013.1404>

- Fadison, B., Bosco, T. J., Moses, A., & David, K. J. (2024). Financial Accountability and Service Delivery in Kabale District Uganda. *International Journal of Management and Business Applied*, 3(1), 1-20. <https://doi.org/10.54099/ijmba.v3i1.729>
- Firman, F., Sumatono, S., Muluk, M. K., Setyowati, E., & Rahmawati, R. (2024). Enhancing Citizen Participation: The Key To Public Service Transparency. *Journal of Law and Sustainable Development*, 12(1), e2937-e2937. <https://doi.org/10.55908/sdgs.v12i1.2937>
- Hitt, M. A., Xu, K., & Carnes, C. M. (2016). Resource based theory in operations management research. *Journal of Operations Management*, 41, 77-94. <https://doi.org/10.1016/j.jom.2015.11.002>
- Hwang, E. M., Lee, S., & Legendre, T. S. (2024). Operational Transparency as a Service Design: An Investigation on Labor/Effort Observation Effect. *Journal of Hospitality & Tourism Research*, 10963480231223146. <https://doi.org/10.1177/10963480231223146>
- Islam, M. A. (2024). Factors Affecting Citizen Satisfaction of Urban Local Government Service in Bangladesh: The Case of Pabna Municipality. *Public Organization Review*, 1-18. <https://doi.org/10.1007/s11115-024-00786-w>
- Ismail, M. D., Kathim, A. M., & Al-Kanani, M. M. (2023). An exploratory study of corporate governance and its impact on the efficiency of internal control on non-profit government institutions. *International Journal of Professional Business Review*, 8(1), e01155-e01155. <https://doi.org/10.26668/businessreview/2023.v8i1.1155>
- Klausen, J. E., & Winsvold, M. (2021). Corporate governance and democratic accountability: Local state-owned enterprises in Norway. *Journal of Public Policy*, 41(1), 161-184. <https://doi.org/10.1017/S0143814X19000229>
- Kondra, A. Z., & Hinings, C. R. (1998). Organizational diversity and change in institutional theory. *Organization Studies*, 19(5), 743-767. <https://doi.org/10.1177/017084069801900502>
- Kothari, C.R. (2004). *Research Methodology: Methods and Techniques*. New Age International Publishers.
- Krasnykov, Y., Bobos, O., Lavrinets, I., Khabarova, T., & Zozulia, N. (2024). The Impact of Electronic Governance on the Quality of Public Services and Municipal Property Management. *Pakistan Journal of Criminology*, 16(1).
- Kulmie, D. A., Mohamud, A. A., & Ibrahim, M. S. (2024). Good governance, public service delivery and public trust: Case of Banadir regional administration of Somalia. *International Journal of Religion*, 5(9), 60-68. <https://doi.org/10.61707/1fzxbj65>
- Manaf, H. A., Mohamed, A. M., & Harvey, W. S. (2023). Citizen perceptions and public servant accountability of local government service delivery in Malaysia. *International Journal of Public Administration*, 46(12), 823-832. <https://doi.org/10.1080/01900692.2022.2025829>
- Ntshangase, B. A., Makole, K. R., & Msosa, S. K. (2024). Overcoming the Socio-Economic Challenges to Good Governance: Streamlining Cooperative Governance Model. *SocioEconomic Challenges (SEC)*, 8(4). [https://doi.org/10.61093/sec.8\(4\).19-30.2024](https://doi.org/10.61093/sec.8(4).19-30.2024)
- Ostrom, A. L., Field, J. M., Fotheringham, D., Subramony, M., Gustafsson, A., Lemon, K. N., ... McColl-Kennedy, J. R. (2021). Service research priorities: managing and delivering service in turbulent times. *Journal of Service Research*, 24(3), 329-353. <https://doi.org/10.1177/10946705211021915>
- Rana, A. W. (2022). Good Governance: Reforming Civil Service of Pakistan. *Journal of Applied Economics and Business Studies*, 6(2), 55-76. <https://doi.org/10.34260/jaeb.624>
- Rana, T., & Hoque, Z. (2020). Institutionalising multiple accountability logics in public services: Insights from Australia. *The British Accounting Review*, 52(4), 100919. <https://doi.org/10.1016/j.bar.2020.100919>
- Rane, N. L., Achari, A., & Choudhary, S. P. (2023). Enhancing customer loyalty through quality of service: Effective strategies to improve customer satisfaction, experience, relationship, and engagement. *International Research Journal of Modernization in Engineering Technology and Science*, 5(5), 427-452.
- Roberts, J. (2005). Agency theory, ethics and corporate governance. In *Corporate governance: Does any size fit?* (pp. 249-269). Emerald Group Publishing Limited. [https://doi.org/10.1016/S1041-7060\(05\)11011-6](https://doi.org/10.1016/S1041-7060(05)11011-6)
- Rosenbloom, D. H., Kravchuk, R. S., & Clerkin, R. M. (2022). *Public administration: Understanding management, politics, and law in the public sector*. Routledge. <https://doi.org/10.4324/9781003198116>
- Scott, W. R. (2004). Institutional theory: Contributing to a theoretical research program. *Great minds in management:*

The process of theory development, 37, 460-484. <https://doi.org/10.1093/oso/9780199276813.003.0022>

Wang, Q., & Zhang, X. (2021). Transparency and government performance: Evidence from local governments in China. *Governance*, 34(2), 321-335.

Wanyama, J., Nakawuka, P., Bwambale, E., Kiraga, S., Kiggundu, N., Barasa, B., & Katimbo, A. (2024). Evaluation of land suitability for surface irrigation under changing climate in a tropical setting of Uganda, East Africa. *Agricultural Systems*, 217, 103937. <https://doi.org/10.1016/j.agsy.2024.103937>

Wilson, J. Q. (1989). *Bureaucracy: What government agencies do and why they do it*. Basic Books.

Yussuf, S. K., Bichanga, J., & Muchemi, J. (2024). Performance Management Practices and Service Delivery of the Devolved Government of Wajir County, Kenya. *Journal of African Interdisciplinary Studies*, 8(8), 71-86.

Zeithaml, V. A., Parasuraman, A., & Berry, L. L. (1990). *Delivering quality service: Balancing customer perceptions and expectations*. Free Press.