STRATEGY IMPLEMENTATION IMPERATIVES AND PERFORMANCE OF COUNTY GOVERNMENTS IN THE CENTRAL REGION, KENYA

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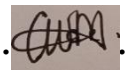
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A THESIS SUBMITTED TO THE FACULTY OF BUSINESS, COMPUTER SCIENCE AND COMMUNICATION STUDIES IN PARTIAL FULFILLMENT OF THE REQUIREMENTS FOR THE AWARD OF THE DEGREE OF DOCTOR OF PHILOSOPHY IN BUSINESS ADMINISTRATION AND MANAGEMENT (STRATEGIC MANAGEMENT) OF ST. PAUL'S UNIVERSITY

AUGUST, 2021

DECLARATION

This thesis is my original work and has not been presented in any other institution of learning for any academic award. No part of this thesis may be reproduced without prior permission of the author.

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DEDICATION

To my family George Kibe, Evelyn Njeri, Kevin Waweru and Faith Wangari; I treasure you dear ones.

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ABBREVIATIONS AND ACRONYMS

ANOVA Analysis of Variance

ASALS Arid and Semi-Arid Lands

BSC Balanced Score Card

CBEF County Budget and Economic Forum

CBK Central Bank of Kenya

CECMs County Executive Committee Members

CEO Chief Executive Officer

CIDP County Integrated Development Plan

CO Chief Officers

CoB Controller of Budget

F/Y Financial Year

GDP Gross Domestic Product

GOK Government of Kenya

GSM Global System on Mobile

GST General Systems Theory

HR Human Resource

HRDM Human Resource Development and Management

HRMDO Human Resource Management Development Officers

ICT Information Communication Technology

IFMIS Integrated Financial Management and Information System

KIPs Key Performance Indicators

KNBS Kenya National Bureau of Statistics

KPLC Kenya Power and Lighting Company

MCA Member of the County Assembly

MCAs	Members of County Assemblies
MDGs	Millennium Development Goals
NACOSTI	National Commission for Science, Technology and Innovation
NGOS	Non-Governmental Organizations
OCB	Organizational Citizenship Behaviour
OCI	Organizational Culture Inventory
OCP	Organizational Culture Profile
PFM	Public Finance and Management
PFMA	Public Finance Management Act
RBT	Resource Based Theory
RBV	Resource Based View
ROA	Return on Assets
ROE	Return on Equity
RoK	Republic of Kenya
ROWE	Results Oriented Work Environment
SEM	Structural Equation Model
SMEs	Small and Mid-Size Enterprise
SPSS	Statistical Packages for Social Science
VIF	Variance Inflator Factor

OPERATIONAL DEFINITION OF TERMS

Budget Process: It is the act of allocating and determining government expenditure. Usually, there are four steps to budget process; formulating, adopting, executing and lastly controlling.

County Government: Geographic units envisioned by the 2010 Kenyan constitution as the units of devolved government. They are made up of a county assembly and a county executive.

County Government Performance: It is the extent to which the County achieves its targeted outcome within the planned period of time. It was measured using cost reduction, revenue collection, employee satisfaction, service delivery and project completion in this study.

Government Regulation: They are laws and rules prescribed by governments that effectively control the way a business can operate, and define the bounds of legal behaviour. The basis of government regulations on organizations is that of having good rules that facilitate economic activities. In this study, it was measured by supporting policies and creation of an enabling environment.

Management Commitment: It is a form of attitude presenting interest levels and dependency and loyalty of personnel towards organizations and their tendency towards staying in organizations. It implies the direct participation by the highest-level employees in all specific and critical aspects of an organization. Management commitment is measured using strategic direction, strategic objectives and direction of communication

Organizational Culture: It is the set of values that enables the firm's employees to understand which actions are considered acceptable or unacceptable. It is measured in terms of supporting culture, favourable culture, sharing knowledge and work ethics.

Organizational Performance: It is a firm's outcome determined in relation to already set goals and objectives.

Organizational Structure: This is a combination of various systems that allow seamless operations in an organization allowing for effectiveness. Measures of organizational structure were patterns of communication, work procedure, and allocation of tasks.

Staff Competence: It is the combination of related knowledge, skills, commitments that makes it possible for employees in County Government to perform tasks efficiently. Competence measures are staff training, staff placement and skilled staff.

Strategy Implementation: It is the process where an organization converts policies and strategies into actions by designing programs, procedures and budgets.

Strategy Implementation Imperatives: These are crucial internal firm factors that should be considered and addressed for fruitful execution of strategy. They include management commitment, organizational culture, staff competence, budget process and organizational structure.

ABSTRACT

Every organization's aim is to realize and uphold great performance which leads to progression and growth for the organization. In order to improve competitiveness and safeguard higher performance, organizations have enhanced the strategy implementation process. There has been disquiet about poor service delivery by the devolved units from its citizenry even though formulation of strategic plans upon which performance contracting was based in the devolved systems of governance in Kenya was incorporated in 2013. Counties have fallen way below their revenue collection targets, projects are incomplete while pending bills have continued to accumulate, high personnel emoluments, roads are poorly maintained, no markets for traders, poor or lack of street lighting, irregular garbage collection, and non-payment or delayed payments to contractors and service providers leading to overall poor performance. This is in spite of the reality that County Governments obligate themselves to offering these services in their plans. This scenario was the researcher's motivation to want to investigate the effect of strategy implementation imperatives on County Governments' performance as the general objective. The specific objectives were to analyse the effect of management commitment, organizational culture, staff competence, budget process, and organizational structure on County Governments' performance in the central region in Kenya. It also sought to analyse the moderating effect of government regulations on the relationship between strategy implementation imperatives and performance of County Governments in the central region of Kenya. The study was guided by Higgin's 8S'framework, the balanced score card, general systems theory, and public interest theory of regulation. It employed positivism philosophy, descriptive and explanatory research design, and multi-stage sampling to draw a sample of 252 respondents from the target population of 735 respondents. The unit of analysis was the five counties in the central region and the unit of observation was personnel in the County Government. Primary data was collected through structured electronic questionnaires. To analyse quantitative data, descriptive statistics were computed using mean scores and standard deviations while inferential statistics entailed use of multiple regression and analysis of variance to test the overall model using p-value <0.05. Tables, figures and prose were used to present results. Respondents were made aware of the purpose of the study and assured of their anonymity and privacy. The study found out that management commitment, staff competence and organizational structure positively and significantly affect county government performance thus from the analysis of data the conclusion was that management commitment, staff competence and organisational structure is a significant predictor of County performance. However, budget process and organizational culture had no significant effect on county government performance in the central region of Kenya. The model summary indicated that 72.4 % variation in county government performance in the central region of Kenya can be explained by these strategy implementation imperatives and that government regulation had significant moderating effect on the relationship between strategy implementation imperatives and county government performance in central region of Kenya. This study therefore contributes to knowledge by; providing a conceptual framework which brings together strategy implementation imperatives that affect performance of county governments, providing research evidence of significance of strategy implementation imperatives in the county government performance, revealing what is at risk of being lost if the strategy implementation imperatives are ignored, and by testing government regulation as a moderating variable in this relationship. The study recommends that: development of policies should lay emphasis on organizational structure, management commitment and staff competence and how well they align to county government strategies, and that a policy should be developed that allows for continuity of majority of top-level personnel once the political regime changes. Further study should be conducted on all the 47 counties and other regions, as well as on other moderating variables.

CHAPTER ONE
INTRODUCTION

1.1 Overview

This chapter explored background of the study, problem statement, study objectives, hypothesis, significance of this study, and scope of the study.

1.2 Background of the Study

Globally, private and public organizations have constantly been challenged by different environmental forces, various business complexities, technological advancement, globalization, climate change, and shifting customer preferences that push them to relook at how they do business. Obtaining efficiency, productiveness and sustaining performance goals therefore has become a key concern to these organizations (Basalamah, 2017). Governments all over the globe are increasingly under pressure from their residents to show performance results from the resources collected in taxes, and to be accountable for the promises made in their political manifestos, development plans, electoral pledges and commitments. In addition, citizens demand for transparency on the impact of government's interventions in improving its citizenry's quality of life. Paradoxically, the government's resource basket has not expanded in sequence with these demands which implies pressure to do more with less. In an era marked with rising demand to governments to provide quality services and flat revenues, it is critical to ensure optimal performance. Improved performance helps government to be excellent in provision of quality services to its citizens efficiently and effectively (Hrebiniak, 2016). From running local health departments to overseeing compliance with regulations, counties deliver a variety of services.

Decentralization has been a political reaction to the challenges that societies have been trying to heal like disagreements, inequalities, pursuit of personal advantage, economic sluggishness, corruption and ineffective use of public resources (Malina & Selto, 2016). A rising number of countries have further devolved to sub-national units of governance the managerial, financial and political functions of national government in the last four decades (Artley & Stroh, 2017). The desire to bring government and government services closer to the people has been the driver for devolution.

Bird, Eel and Wallich (2016) studied devolution in Eastern and Central Europe where they found out that service delivery in public organizations suffer due to devolution, especially in the short run thereby affecting performance in the devolved units. However, Matheson and Azfar (2017)

examined the effect devolution had on health and education outcomes in the Philippines and found out that devolution led to enhanced health. Other studies have indicated that devolution has widened regional inequalities on how public resources are spent if devolved units are to account for revenue mobilization as well as service provision. For instance, a study carried out in China by West and Wong (2015) found out that devolution raised regional inequalities in providing health and education services. Similarly, Winkler and Rounds (2016) showed that devolution brought about disparities in how school funds were being spent in Chile. Despite the fact that it is undesirable, disparities seem hard to overcome in the true implementation of devolution reforms.

In India, Besley and Burgess (2016) observed that devolution enhances responsiveness of government in the delivery of services, and more so where the media is quite active at the local level. In a study done in Italy, results showed that decentralization may aggravate local inequalities on how public resources are spent, and about the fiscal outputs, and performance of this local organizations (Calamai, 2019). Azfar et al. (2017) observed that the sub-national level has challenges of unavailability of data. Resultantly, decentralization fails to accomplish the targeted effects of allocative efficiency. Isham and Kähkönen (2019) addressed the demand-responsiveness of decentralized service delivery in Central Java. They found out that services were aligned to user's preferences only if users were engaged directly in designing and selecting services.

The developing countries have scanty evidence on the effect of devolution on performance in terms of accountability. There is inadequacy of systematic analyses of decentralisation in Africa and its effect on the delivery of services, reduction of poverty and organizational performance. The scanty studies available indicate, however, that devolution is yet to deliver the targeted results. There is almost no evidence that service delivery and poverty indicators have been enhanced by devolved governance (Dimba, K'Obonyo, & Kiraka, 2018). One study in Sub-Saharan Africa indicates that corruption has increased in devolved governments than in centralized governments (Treisman, 2018). Informal evidence suggests that corruption is rampant among local government officers. In contrast to that, there are case studies where governance has improved as a result of local governments' efforts in devolution (Litvack et al., 2018; Klitgaard, 2017).

Recent decentralization reforms in health care across Africa have showed results that are interesting, though one key issue cuts across, that of reluctance by central government to release power and resources to the devolved units. For example, despite having health care services devolved in Uganda, the budgets and conditional grants are controlled by the central government (Bossert & Beauvais 2016). Such controls imply that officers at local government levels are limited in determining how the health care services operate which affects the performance of these devolved units. In what the researcher names 'deep democratic decentralization', Mehrotra (2016) identifies the more fruitful cases of devolution in Benin, Guinea and Mali, where devolution of basic health care provision resulted in improvement of accessible and reasonably priced health services and better performance. Inkoom and Gyapong (2016) pointed out that although there were advances in the execution of ambitious devolution plans in Ghana, Malawi and Tanzania, in all of these governments, making of policies is yet to be devolved, leaving local governments highly dependent on the national government for resources (habitually earmarked). This gives room for national governments to interfere the local governments, which affects performance of these devolved functions (World Bank, 2010).

The county governments in Kenya form a decentralised system of governance in which power and authority from the central government is cascaded down in what is also known as devolution. The environment under which organizations work in have in recent days become uncertain, thus posing several challenges. County governments in Kenya have had their share of these challenges especially because devolution is a relatively new notion in the country. According to the World Bank Group (2016), devolved governments face challenges in instigating County integrated development plans which in turn affect performance. There is need therefore to create harmony in strategic management of public resources and the betterment of the lives of citizens through repackaging performance management. Strategy implementation imperatives can enhance laid down processes and improve management of existing resources, but of greater importance, it gives citizens a chance to see the outcomes of government effort, thereby giving them trust in county officials (Pangewa, 2015).

The Kenyan government is facing challenges in its transitional procedure of realizing County integrated development plans (CIDP) which is a major strategy for accomplishing national development objectives, leading to unaccomplished goals which translates to poor performance (Hantiro & Maina, 2020). The study by Hantiro and Maina (2020) noted that implementation of CIDP has not been ultimately accomplished in most County Governments due to management

and resource challenges passed on to the counties from the former local authorities, which are now part of the county governments. According to Finch and Omolo (2015), the devolution process raised so much hope on how fast the development of the devolved government in Kenya would bring light to the lives of ordinary citizens, better service delivery, supress corruption and improve performance. Nonetheless, the county governments in Kenya appear to have underperformed and have not lived up to the expectations of the citizens (Mbaka & Mugambi, 2018). It has also become challenging to fulfil performance expectations of the residents for better service delivery and thus the county government heads and officers need to put their best foot forward to fulfil citizens' desires.

County governments performance including those in the central region are anchored on the County integrated development plans (CIDP) that were initially developed in 2013, which is the growth plan for five years. This plan clarifies on the ways in which the county government intends to use its assets in conveying development and facilities to inhabitants of the county; nevertheless, according to The World Bank Group 2016, the counties face challenges in instigating CIDP which in turn affects performance. Kenyan Government presently necessitates the ability to survive and thrive the economic settings they face, and this capability depends on how county governments take suitable verdicts and implements them. According to Dooley, Fryxell and Judge (2016), successful county performance is possible with application of strategy implementation imperatives.

Strategy implementation imperatives play a significant part in enhancing economic development of the country and has been used to safeguard higher performance and improve competitiveness. Strategy implementation is significant for goals realization and sustainable competitive advantage. However, several strategies fail not because they are inappropriately formulated but because they are poorly implemented. Jouste and Fourie (2019) assert that for a selected strategy to be implemented, it is necessary for management to interpret that strategy into a set of actions and activities aimed at accomplishment of objectives.

In their study, Kamau and Mohamed (2015) established that the policies set by government to govern mega projects plays a very crucial role towards project completion mainly because they affect the size, performance, conduct and structure of government entity during the process of implementation. Therefore, the regulatory framework and policies in any business environment significantly affects organizational performance (Karungani & Ochiri, 2017). The basis of

government regulations on organizations is that of having good rules that facilitate economic activities (Haidar, 2016). The county governments in Kenya are guided by the constitution of Kenya and several acts and it was therefore important to analyse the role of government regulation in the relationship between strategy implementation and county government performance.

1.2.1 County Government Performance

Any organization's objective is to realize and keep up high performance which leads to the organization's growth and progress. According to Malina and Selto (2014), both non-fiscal and monetary measures are used by many large organizations as a quantifier for their performance. Measuring organizational performance is important as it validates a process point of view that focuses on internal processes that measure how successful and coherent an action is with the set metrics. Accordingly, the performance of an organization is determined based on output and outcome, internal procedures and processes, profitability, organizational structure, employee's attitude, and receptiveness of an organization to the surroundings. According to Mutua (2009), organizational performance incorporates actual output or organizational outcome which is determined in relation to already set goals and objectives. According to Levenson, Van der Stede and Cohen (2016), measures used within and techniques of its implementation, for instance the company's key performance indicators (KPIs) affect the association between implementation and performance. Therefore, the system for internal measurement applied will affect performance at both individual and organizational levels.

Majority of the organizations have been using financial variables, like ROE, ROA, profitability, sales volume, and market share to measure organizational performance until recently. Despite the fact that this approach ensured that managers optimised the wealth of the shareholders, extensive research shows that financial measures were not a real time reflection of the company's performance. Other models of measuring performance have since been innovated and adopted. For example, the balanced score card that Kaplan and Norton came up with in the 1992. The model possesses a multi-dimensional approach of exploring organizational performance, management and organizational strategy which comprises of using financial performance, customer service, internal processes of the organization in addition to learning and growth (Richard, Johnson, Yip & Devinney, 2014).

This study defined county government performance as the extent to which the county achieves its targeted outcome within the planned period of time. The significance of organizational performance is well evident in organizations such as county governments that get engaged with public service delivery (Ahmed & Shafiq, 2018). Kenya Vision 2030 emphasizes requirement for the public service accountability and efficiency in provision of services. It is therefore important to measure county government performance for accountability and efficiency in service delivery to the citizens. Accountability for the county governments can be seen in the management and reporting lines for the county executives where bottom management level employees report to the top level employees, the county is accountable to public national institutions on the legality and effectiveness of their actions while it is most importantly accountable to the citizens in keeping county promises as captured in various plans and performance tools, as well as in efficient management of public resources for the common good.

Muthondu and Gakobo (2018) indicate that the indicators of performance in Nairobi devolved government were expenditure in accordance with appropriations, budgeting and development ratio. Further, Misigo and Moronge (2017) point out that the indicators of performance in Trans Nzoia County Government are efficient service delivery, cost reduction, revenue collection, employee satisfaction, and customer satisfaction. Further, Toroitich, Mburugu and Waweru (2017) used achievement of goals, customer fulfilment, meeting the grassroot needs and positive impressions as indicators of performance of Kiambu County Government.

A county government's performance is analysed through indicators such as revenue absorption rate, revenue mobilization, service delivery, employee satisfaction and completion of projects (Kimario & Ngatuni, 2014). In this study, performance of county governments in the central region was analysed through cost management, revenue collection, employee satisfaction, project completion and service delivery. Most organizational theories support the thinking that the ability of a company to achieve its overall level of performance is based totally on the constraints imposed by the restrained resources and revenues (Lusthaus & Adrien, 2018). In this study, county government performance was measured using revenue collection whereby the study was interested in the various charges by the county governments that are used to raise revenue. Non-financial indicators of performance included cost management, employee satisfaction, service delivery and project completion.

Service delivery is the core function and responsibility of county governments in which counties are to disseminate information on the services they offer while ensuring that the services are provided effectively, on time, and also allow for feedback reporting (Ahadi, 2020). To analyse service delivery as an indicator of county government performance, the study sought to know if the counties disseminate information on services they offer to the citizens, allow citizens access to information on its performance, effectively deliver services to the citizens as mandated, provide timely services, and provide a mechanism for reporting feedback.

In order to gain improved performance in the counties through improved efficiency and project implementation processes in delivering services to the public, private public partnerships have been adopted for cost management with benefits including, procurement savings, public expenditure control measures, accelerated information technology consolidation, mitigation of fiscal and revenue limitation, placing a cost on the public services being offered, realization of value for money, better risk allocation and faster implementation (County government toolkit, 2020). With the aim of analysing cost management, the study sought to know if the county governments had partnership agreements, procurement savings, innovative models for funding which places cost on public services being offered, consolidation of data centres and networks, and expenditure control measures.

Project practitioners recognize projects to be the best approach for business changes and that success worldwide is pegged upon success of projects which are carried out to support implementation of strategies, implying that for organizations to register success in their performance, their projects have to succeed first. There is therefore pressure from stakeholders including the national government, the public and private sector for good project governance, effectiveness, efficiency, and timely delivery of projects (Maalim, 2017). This study sought to know if the county sets aside money for projects, completes those projects on time, if the projects are relevant and serve the intended purpose and if there is effective monitoring of the projects.

Employee satisfaction means the psychological condition of a person's feelings and attitudes towards the jobs they perform and organization they work for (Sikowo, Namusonge, Makokha & Nyagechi, 2016). It has a lot to do with the individual accepting that the job is desirable and not necessarily considering the pay and benefits an individual receives (Luthans, 2010). Organizations have been able to retain satisfied employees by giving them opportunity to express themselves, fair pay, benefits and promotion opportunities, participation in decision making and

management of affairs, and providing communication systems that create an atmosphere for mutual trust and respect (Kuria, 2011). The study sought to know if employees were satisfied with the degree at which they were allowed to make decisions and come up with creative ideas, training opportunities open to them, relationship with the supervisors, work environment, pay and benefits they receive, respect and fair treatment, rewards for achievement, and support and guidance by supervisors.

1.2.2 Strategy Implementation Imperatives

Strategy implementation imperatives are the critical internal firm factors which should be considered and taken care of for fruitful execution of strategy (Dooley, Fryxell & Judge, 2016). Globally, businesses have developed and executed strategies that have ensured that the goals they come up with and pursue have taken into account their capabilities, constraints, opportunities and threats that exist in their environment (Hunger & Wheelen, 2017). Strategy implementation has helped organizations achieve enhanced performance (Eastlack & McDonald, 2016). However, this depends on the extent to which strategy implementation imperatives are integrated and used in strategy execution. The fruitfulness of the implementation of strategies has led to adoption of the practice (Akinyele & Fasogobon, 2017).

According to Hrebiniak (2016), a strategy is as good as its implementation since the success of a strategy is hinged on its implementation. This implies that articulating a dependable strategy is not a mean achievement for any organization's team yet actualizing that strategy, executing it throughout the organization is actually more challenging and thus requires proper alignment of strategy implementation imperatives. Bryson (2016) defined strategy to be the outline of purposes, policies, programs, actions, decisions, or resource distributions that define what an organization is known for, its engagements, and reasons for those engagements. On the other hand, strategy implementation involves allocation of sufficient resources, assigning responsibilities and managing the process which constitutes the strategy implementation imperatives. Olson, Slater, and Hult (2015) argue that strategy preparation and execution is a continuing, endless process that needs unceasing evaluation and improvement. Though, most organizations come up with elaborate strategic plans, the implementation of the same may become a challenge. Strategy implementation in other words is the process of putting strategies into actionable activities to achieve intended organizational objectives thus leading to better performance in an organization. Strategy implementation is considered to be the process where

strategy implementation imperatives are considered and taken care of for fruitful execution of strategy (Dooley, Fryxell & Judge, 2016).

Mišanková and Kočišová (2018) explained that strategy implementation's main responsibility is to activate the strategy implementation imperatives as a part of daily decision-making procedure of the organization. Successful strategy implementation is a great formula for organizational performance (Ahmady, Mehrpour, & Nikooravesh, 2016). Sage (2015) explains that strategy implementation process is of greater importance than the process of formulating the strategy itself. According to Carter and Pucko (2015) between 60 and 80 percent of administrations across the globe perform commendably in formulating strategies but they fail terribly in implementing those strategies. This failure disappoints the stakeholders and also makes it difficult to have goals fully realized.

Olson, Slater and Hult (2015) defined strategy implementation to be the process where an organization converts policies and strategies into actions by designing programs, procedures and budgets. On the other hand, Dooley, Fryxell and Judge (2016) defined strategy implementation imperatives as the important internal firm factors that should be considered and taken into account for any fruitful execution of strategies. Performance contracting that was being applied in France in the early 1970s forms the basis upon which strategic planning and implementation was developed (Nafukho, Kobia, & Huka, 2019). Due to the noted success of strategy implementation in improving service delivery to the residents, it has been adopted as a good practice in numerous governments like Canada, Pakistan, India, Nigeria, Ghana and Senegal among others (Kobia & Mohamed, 2016).

The Federal Government of the United States of America was obliged to come up with implementable strategic plans which were to be aligned to budgets and performance measures following the passage of the Government Performance and Results Act of 1993 (Poister & Streib, 2015). In addition, studies on crucial strategy implementation factors and their influence on performance of local authorities in US led to improved communication with stakeholders, better setting of goals, greater utilization of monitoring and evaluation tools and ultimately to improved performance (Plant, 2019).

Pimpong and Laryea (2016) studied if firms were seeking for superior strategy or superior strategy execution by analysing organizations in Ghana that have gained competitive advantage by putting focus on the execution of not so superior strategies rather than attempting to come up

with superior strategies. By comparing Nigerian with South African semi-conductor factories, Oluwalope and Sunday (2017) indicated that the frequent repositioning of Nigerian organizations impacted more on other Nigerian companies and to a lesser effect on South African organizations that are so engaged in implementation of their long-term product line and market segmentation strategy.

In Uganda, Obedgiu, Bagire and Mafabi (2017) stated that strategy implementation called for the development of new structures, institutionalization of organizational culture, developing organizational capabilities and processes, and other organizational alignments. In addition, they revealed that implementation is a central portion of the strategy process despite it having been somehow neglected. Caution should be taken when developing an organization's structure so as to be sure that practical competencies, suitable apportionment of resources, effective decision making involvement, departmental communication and harmonisation, implementation of policies with ease and achievement of tasks have been considered. Viseras *et al*. (2015) emphasized that in order for strategy execution to succeed, emphasis should be put on human factors more and less on organization structure.

In Nigeria, Omisore (2016) argued that in order to make the implementation process a success, there is need for identification of required resources and the making of necessary organizational changes. Organizational structure requires undertaking actions such as allocating tasks, coordinating and supervising with the aim of attaining the targeted goals. This means having a formal structure through which tasks allocation is done (Apiyo & Mburu, 2016). There is a fundamental association between formulation of strategy and structure of the organization. The structures enhance or put a constraint on how the process and relationships work, hence influencing the process of strategy implementation.

In Uganda, Shabbir (2017) indicates that implementation of strategies is among the challenging tasks the government is handling. Due to challenges of implementing strategies formulated, some public institutions have been experiencing deteriorating performance. According to Speculand (2019), implementation of strategies necessitates proper functioning in organizations and continuous existence of the organization even in a dynamic environment. An organization that employs strategies and implements them successfully sets themselves up for better performance as opposed to firms where decision making is intransigent (Kihara, 2016).

Economic Recovery Strategy for Wealth and Employment Creation paved way for the Kenyan government to embrace strategic planning and implementation (GOK, 2016). It is this endeavour that led government institutions to develop and implement strategic plans aimed at enhancing provision of services and efficient utilization of resources on the planned activities while focusing on accomplishment of key national policy priorities (GOK, 2017; Obong'o, 2019). Accountability mechanisms were inadequate in previously formulated five-year interval plans that had been developed since independence by government institutions. Performance contracting and results-based management were some of the mechanisms that were put in place to enhance implementation of public sector plans. This led to improved service delivery by local governments and other government institutions (GOK, 2016; Kobia & Mohamed, 2016).

Mbaka and Mugambi (2018) stated that if formulated strategies are successfully implemented, they produce great performance for the organization; organizations in the public sectors have good strategies but their end results are hampered by the set organizational goals put in place since they fail to prosperously implement their strategies. A myriad of factors has the potential to impact on the way strategic plans are converted into organizational actions while it is this implementation of plans that moves the organization towards achieving superior performance (Gichuhi, 2015).

Hunger and Wheelen (2017) indicated that these strategy implementation imperatives include management commitment, organizational culture, staff competence, budget process, and organization structure. As explained by Hunger and Wheelen (2017), fruitful formulation and implementation of strategy demands for dedication and commitment of management as well as employees at all levels. Management commitment is a form of attitude presenting interest levels and dependency and loyalty of personnel towards the organization and their tendency towards staying in the organization (Khan, Farooq, & Ullah, 2016). It implies the direct participation by the highest-level employees in all aspects of the organization. Commitment and dedication of management to the implementation of strategies is crucial as they offer guidance and leadership to other players in the organization as well as act as the role models. It is the responsibility of the management to motivate all players in an organization so as to optimally use their competencies and capabilities towards attainment of organizational objectives.

Pearce and Robinson (2018) suggested that a manager is responsible for setting common understanding for the organization's members on the goals of the firm and clarifying roles of

each player. This can only be possible if there is dedication and commitment of top-level personnel and employees in pursuing the shared organizational goals. Top level personnel have the responsibility to develop and bring to the attention of all employees of the policies and objectives of the organization, ensure efficiency and effectiveness, ensure appropriate processes are implemented, provision of adequate resources, ensure a focus on customer satisfaction among others, according to quality management system standard, ISO 9001. Lack of commitment by management to a strategy means there is no motivation to have successful implementation and may result in sabotage as they serve as role models to other employees (Mackenzie, Wilson, & Kider, 2017).

It has been noted that the culture in an organization is an important strategy implementation imperative which impacts on the success of an organization (Aldehayyat & Anchor, 2018; David, 2016; Hunger & Wheelen, 2017). According to Li *et al* (2018), culture constitutes of outstanding shared values, ideologies, the way things are done and standards by which an organization is defined. The current study adopts the definition by Moorhead and Griffin (2015) that it is the set of values that enables the staff in a firm to comprehend activities and actions that are considered acceptable or unacceptable. It is measured in terms of supportive environment, involvement, sharing knowledge and working ethics.

Organizational culture tends to oppose changes as it seeks to maintain stability of existing behaviour and established relationships. Therefore, during strategy implementation, caution should be taken to assess compatibility of the link between structure and culture. It is easier to implement a strategy that is compatible with culture. In the event that the strategy developed is not compatible with culture, change management mechanisms should be explored and this includes recruitment of new managers, trainings, structural modifications, all aimed at achieving compatibility (Siciliano & Hess, 2019; Moorhead & Griffin, 2015; Pearce & Robinson, 2018). According to Hunger and Wheelen (2017), in order to manage organizational culture, communication options can be explored through sharing of information on core values and best practices that reinforce the desired culture. Desired culture is also enhanced through rewards and other incentives to those embracing it (Ikavalko & Aaltonen, 2017; Nelson & Quick, 2019).

Staff competence is the combination of related knowledge, skills, and commitments that make it possible for employees to perform tasks efficiently (Omisore, 2016). The presence of staff possessing relevant competencies and right attitude for implementation of chosen strategies

requires proper recruitment, trainings and placement of employees (DuBrin, 2019). In order to attain organizational objectives by effective implementation of strategy, it is important to enhance staff competence which can be achieved by consistent and regular trainings (Mahmood, Hee, Yin, & Hamli, 2018). The quality and enhancement of performance of an organization greatly relies on the activities of employees which means there is need to address staff competency issues so as to ensure they have the relevant knowledge, skills, trainings, capabilities and dedication. Competent staff are able to comprehend and enact desired practices while the contrary is true as it will be challenging for staff to implement strategies while they do not possess the right skills, knowledge and capabilities (Mufti, Gohar, Mohammad, & Marium, 2016).

Budget process is important in county government planning and decision making. Organizations depend on budgetary systems and budgets to achieve their goals, and this is irrespective of the sector they operate in, their size and complexity (Oketa, 2016). For any organization that thinks of its survival and future, and is committed in implementing its strategy, there must be an effective budgeting process and resource allocation. An effective budget is one that helps a firm to attain its goal and objectives. An effective budget process involves identification of community needs, setting up of projects and deciding strategy to adopt for attainment of set objectives, translating the strategy to money, preparing the estimates, comparing actual to planned estimates and making necessary modifications in order to have a realistic scenario (Nebraska, 2015).

A budget will be used to indicate allocation of organizational resources towards implementation of strategies while the strategy specifies the combination of capabilities as aligned to available opportunities and set goals (Kibunja, 2017). This study borrows from Agbenyo, Danquah, &Wang (2018) in which they state that there are four steps to the budget process: formulating, adopting, executing and lastly controlling. Well organized budgets can bring significant benefits such as help in detecting the reasons for violations to occur, establishment of roles, and availing of mechanisms to overcome violations (Agbenyo, Danquah, & Wang, 2018). The benefits of having a budget process are realized in the budget implementation which must be guided by regulations that the entity has put in place to determine the scope of every manager responsible for implementation. Budgeting enables an organization to control costs and expenses.

According to Nelson and Quick (2019), organizational structure is defined as putting together activities and tasks of a firm into different units and then interlinking them with the aim to attain objectives and purposes set for the firm. This study adopts the definition by Lee and Puranam (2016) that it is the combination of various systems that allow seamless operations in an organization allowing for effectiveness. Measures of organizational structure will be patterns of communication, work procedure, span of control and allocation of tasks. According to Chandler (1992), as it has been cited by Hunger and Wheeler (2017), strategy ought to precede structure so as to see to it that the structure adopted facilitates swift flow of information and commands as well as ensures completion of tasks by employees. Management and reporting lines within the county executives are forms of accountability from subordinate to senior level management. The county is equally accountable to some public and national institutions in the legitimacy and effectiveness of their actions. Of greater importance is the accountability to the members of public where they are expected to keep the promises and use public resources efficiently. Therefore, the structures for this accountability on performance in the various expectation is critical.

According to Artley and Stroh (2017), performance measurement mechanisms help in comprehension, organizing and improving what an organization does. They are put in place to ensure that employees are accomplishing set goals, employees are dedicated, budget priorities are identified, there is comparison with competitor's activities, and to ensure alignment of individual and organizational goals (Behn, 2015; Armstrong, 2016; Dimba, K'Obonyo, & Kiraka, 2018). Kaplan and Norton (1996) explained that there exist four main factors that with no doubt lead to the successful implementation of strategic plans which include: well elucidated and translated strategy based on organizational structure, existing association with top management team, planning and setting of goals, and finally is strategic response and learning.

Aatoken and Ikavalko (2002) stated three key aspects that result to successful implementation of strategies. These factors include proper communication between top managements and executors, strategic acting and founding the link between system and firms' structure with new strategy context and content, the third is identification, support and assistance of main actors in the implementation of strategies. Mackenzie, Wilson and Kider (2001) argue that there should be focus on the leadership system of an organization. Most studies point out that the strategy implementation imperatives responsible for successful implementation of strategies are: proper link of budgets to strategic plans, culture embraced at the organization, adopted leadership

model, staff trainings, organizational structure, staff satisfaction, rewards and incentives, availability of resources, adopted technology. In these studies, performance of the organization is measured using both financial and non-financial methods ranging from profit, growth of the market, staff job satisfaction, revenue collection, competitive position, and return on investment (Magauta & Mosia, 2004; Hrebiniak, 2008; Okumu, 2003; Egessa, 2013).

The current study borrowed from the above studies to measure strategy implementation imperatives using management commitment, organizational structure, organizational culture, staff competence, budget process. Therefore, strategy implementation imperatives are not only important but are essential in strategic management; and the county governments in Kenya should take into serious account how to implement their plans.

1.2.5 Government Regulation

Government regulations are laws and rules prescribed by governments that effectively control the way a business can operate and define the bounds of legal behaviour (Lugwe, 2016). Regulation is a specific kind of social-structural entity with particular causal powers, which is able to affect organizational performance (Kitching, Hart, & Wilson, 2015). Ndege (2017) stated that an organization has rules and regulations that are implemented to ensure that risk occurrence is controlled and reduced. The basis of government regulations on organizations is that of having good rules that facilitate economic activities which aside from other things establishes and clarifies property rights, increases the predictability of the economy, minimizes the cost incurred during dispute resolution, and provides contractual partners with a level of certainty and protection against abuse (Haidar, 2016).

The county governments in Kenya are regulated by various Acts contained in the Constitution of Kenya, 2010. These Acts include: County Governments Act 2012, Public Finance Management Act, Procurement and Asset Disposal Act, Urban Areas and Cities Act 2011, Intergovernmental Relations Act, 2012, Transition to Devolved Government Act, 2012, Controller of Budget Act 2016; all of which are critical for the successful implementation of devolution (Uraia Trust, 2013). County Governments Act entails the county governments' powers, functions and responsibilities to deliver services. Among the key functions of the county governments as outlined in the County Government Act include: legislation in accordance with Article 185 of the Constitution; exercising executive functions according to Article 183 of the Constitution; performing the functions as guided in Article 186 and assigned in the Fourth Schedule of the

Constitution; any other function that may be transferred to County Governments from the central government under Article 187 of the Constitution; any functions agreed upon with other County Governments under Article 189(2) of the Constitution; and establishment and staffing of its public service as contemplated under Article 235 of the Constitution (Lugwe, 2016).

According to Haug, Huitema and Wenzler (2017), the County Governments Act gives the county government powers for it to be a corporate body which has continuous succession and the necessary powers for accomplishment of its mandate. By following due processes, the county government may enter into a binding agreement, possess through purchase or lease, or delegate any of its functions to its devolved units, officers or other entities within the county.

The public finance management act (PFMA) was established to control the county resources. It serves to provide for management of public resources efficiently and effectively both at central and devolved units as guided by the constitution and relevant oversight committees (Hassan, 2017). Public Procurement and Disposal Act is the guide for all procurements and disposal of assets and it serves to help the county governments to promote fairness and integrity, accountability, transparency and enhancement of public trust in these entities (Lugwe, 2016).

The county government performance management is anchored on several instruments such as vision 2030, 10-year sector and spatial plans as prescribed in section 109 and 110 of the County Government Act, 5-year County integrated development plans as prescribed in section 108 of the County Government Act, 5-year departmental strategic plans aligned to CIDP, annual development plan derived as prescribed in section 126 of the PFM Act, performance contracting and staff appraisal which is an accountability tool, guidelines for the development of County integrated monitoring and evaluation system, County service delivery handbook, and guidelines for public participation (CoG, 2017).

Therefore, government policies are mainly focused on linking project planning of public infrastructures, budgeting, and achievement of financial requirements during the process of implementation. Kamau and Mohamed (2015) established in their study that the policies set by government to govern mega projects plays a very crucial role towards project completion mainly because they affect the size, performance, conduct and structure of a government entity during the process of implementation. Therefore, the regulatory framework and policies in any business environment significantly affects organizational performance (Karungani & Ochiri, 2017). This study sought to analyse the moderating effect of government regulations on the relationship

between strategy implementation imperatives and performance of county governments in the Central Region of Kenya. Government regulations will be measured by supporting policies and its creation of an enabling environment.

Government regulations are laws and rules prescribed by governments that effectively control the way a business can operate, and defines the bounds of legal behaviour (Lugwe, 2016). Regulation is a specific kind of social-structural entity with particular causal powers, which is able to affect organizational performance (Kitching, Hart, & Wilson, 2015). Ndege (2017) stated that an organization has rules and regulations that are implemented to ensure that risk occurrence is controlled and reduced. The basis of government regulations on organizations is that of having good rules that facilitate economic activities which aside from other things establish and clarify property rights, increase the predictability of the economy, minimize the cost incurred during dispute resolution, and provide contractual partners with a level of certainty and protection against abuse (Haidar, 2016). The county governments in Kenya are regulated by various Acts contained in the Constitution of Kenya, 2010. These Acts include: County Governments Act 2012, Public Finance Management Act, Procurement and Asset Disposal Act, Urban Areas and Cities Act 2011, Intergovernmental Relations Act, 2012, Transition to Devolved Government Act, 2012, Controller of Budget Act 2016; all of which are critical for the successful implementation of devolution (Uraia Trust, 2013). Table 27 shows the summary of government regulation items.

1.2.6 County Governments in the Central Region, Kenya

The devolution process in Kenya was part of the speedy decentralization developments going on around the world, with challenges and opportunities of new governance arising as the country had to build county governments from scratch which made the process in Kenya torturous and lengthy (The World Bank Group, 2016). The county governments are responsible for the instigation of devolution objectives, and they are expected to spread their services to all citizens within the county. County Government Act 2012 states that key plans expected of each county government are: County Sectorial Plans, County Integrated Development Plan (CIDP), County Spatial Plans, County Performance Management Plans, County and Urban Areas and Cities Plans. All the plans are interconnected because all of them are concerned with diverse characteristics of growth and the yearly financial plans are based on sanctioned plans.

A county government in Kenya is made up of County assembly and County executive and it is expected of each county government to ensure its functions and service provisions are decentralized to the extent at which it is practicable and effective to do so. The role of the County assembly is organizing the legislative function of the county government while the responsibility of County top management is implementing policies and strategies. Most County Governments developed their first CIDP in 2013; this is a growth plan for five years. This plan clarifies on ways the county government intends to use its assets in conveying development and facilities to inhabitants of the County; nevertheless, according to The World Bank Group (2016), the counties face challenges in instigating CIDP which in turn affects performance. Kenyan Government presently necessitates the ability to survive and thrive the economic settings they face, and this capability depends on how county governments take suitable verdicts and implement them.

The Central region of Kenya is composed of five counties namely: Nyeri, Murang'a, Nyandarua, Kiambu and Kirinyaga. The five counties formed the previous central province. They share similarities in terms of environmental factors like historical, political and economic similarities that led to their establishment as a region. The region is in the north of Nairobi and in the West of Mount Kenya. It covers an area of 11,449 km^2, and it has the regional headquarters at Nyeri. It has a total of 35 sub-counties.

In 2018, the auditor general, in a special audit report indicated that there were pending bills totalling Kshs. 88.89 billion of which 58% were payable while 42% lacked sufficient documentation (GoK, 2018). The report also established that the counties failed to spend Kshs. 68.93 billion out of Kshs. 445.36 billion allocated to them. Data from the Controller of Budget (CoB) indicates the total annual county government budget expenditure was 77.9 percent which is an improvement from 74 percent reportedly achieved in the financial year 2017/18, where total expenditure was Kshs. 303.83 billion (National treasury, 2018). This implies that services were provided and not paid for leading to the deterioration of businesses, thereby having a negative impact on the economy. It also means that the county did not efficiently utilize their resources but spent beyond their available resources. On the other hand, the reported lack of sufficient documentation implies that procurement procedures were not followed, or that there was fraud and incompetence of the county staff.

Narok, Marsabit, and Mandera were the best spenders in annual development budget with the highest absorption rate of 95.4 percent, 81.5 percent, and 81.3 per cent respectively. However, counties in the central region recorded low absorption rate with Kiambu having an absorption rate of 51 percent, Nyeri 21.49 percent, Murang'a 60 percent, Kirinyaga 44.8 percent and Nyandarua absorption rate of 18.1 percent. With these low levels in absorption of budgetary allocations, target projects are thus not done or completed, service provision is halted, employees are dissatisfied, and it also means that the county did not efficiently utilize their resources. Rajasekar (2018) argues that after comprehensive strategies are formulated, significant challenges are likely to deter the subsequent process of implementation. Due to these challenges faced by the five counties, they have continued to report poor performance.

1.3 Statement of Problem

Every organization's aim is to realize and uphold great performance which leads to progression and growth for the organization. In order to improve competitiveness and safeguard higher performance, organizations have enhanced their strategy implementation process. There has been grumbles about poor service delivery by the devolved units from its citizenry even though formulation of strategic plans upon which performance contracting was based in the devolved systems of governance in Kenya was incorporated since 2013. Counties have fallen way below their revenue collection targets, projects are incomplete while pending bills have continued to accumulate, high personnel emoluments, roads are poorly maintained, no markets for traders, poor or lack of street lighting, irregular garbage collection, and non-payment or delayed payments to contractors and service providers leading to overall poor performance. This is in spite of the reality that county governments obligate themselves to offering these services in their strategic plans, county integrated development plans, political manifestos and pledges, as well as in their service delivery charters (Finch & Omolo, 2015).

Despite counties having county integrated development plans, they face challenges in instigating them which in turn affect performance. Like any other establishments, county governments have challenges in implementation of strategies. Some of the key challenges include: organizational culture in which corruption has been rampant leading to failure to meet revenue collection targets; organizational structure that has not supported cost management, performance improvement and effective and efficient service delivery; management that does not commit to strategic direction, strategic objectives and direction of communication with the aim to achieve county goals; staff competency to ensure compliance with due processes and regulations; and

resource accessibility to meet the budgetary requirements for better performance among others which have an influence on organizational performance (Kloot & Martin, 2017).

A study by Mwema (2016) established that 78% of the Kenyan county governments were unable to self-sustain their procedures and operations as a result of internal inadequacies that require practical reorganization. These incongruities were associated to poor work ethics, rigidity in management, misallocation of resources, and organizational inefficiencies. National Treasury (2017) states that in the 2016/2017 budget and as at 2017, county governments had accumulated cash balances in various CBK accounts amounting to KSH 33 billion which is correspondent to 11.8% of their equitable share. This implies that activities and projects budgeted for were not undertaken which affects performance negatively.

In 2018, the auditor general in a special audit report indicated that there were pending bills totalling Kshs. 88.89 billion of which 58% were payable while 42% lacked sufficient documentation (GoK, 2018). The report also established that the counties failed to spend Kshs. 68.93 billion out of Kshs. 445.36 billion allocated to them. Data from the Controller of Budget (CoB) indicates the total annual County Government budget expenditure was 77.9 per cent which is an increase from 74 per cent reportedly attained in financial year 2017/18 where total expenditure was Kshs 303.83 billion (National Treasury, 2018). This implies that services were provided and not paid for leading to the deterioration of businesses thereby having a negative impact on the economy. It also means that the counties did not efficiently utilize their resources. On the other hand, the reported lack of sufficient documentation implies that procurement procedures were not followed, or that there was fraud and incompetence of the county staff.

Narok, Marsabit, and Mandera were best spenders in annual development budget with the highest absorption rate of 95.4 percent, 81.5 percent, and 81.3 per cent respectively. However, counties in the central region recorded low absorption rate with Kiambu having an absorption rate of 51 percent, Nyeri 21.49 percent, Murang'a 60 percent, Kirinyaga 44.8 percent and Nyandarua absorption rate of 18.1 percent (CoB, 2018). With these low levels in absorption of budgetary allocations, especially on the development budget, it implies that projects were not completed thus denying citizens necessary infrastructure and service delivery.

According to the County Governments budget implementation review report 2020, the counties are facing challenges that hamper effective budget execution such as high personal emoluments expenditure translating to 44.8% of total expenditure in 2019/2020 which could be reduced

through cost management, underperformance in own source revenue collection which was 65.2 % of the target, low absorption of development allocation which was at 55.6 % implying incomplete projects, delays in submission of financial reports to the relevant offices, high levels of pending bills amounting to kshs.113.85 billion, use of revenue at source and weak budgetary controls, (CoB,2020). To address the challenges, county management need to be committed on strategy implementation imperatives like staff competence to overcome the delays in preparation and submission of reports, put in place structures that will enhance own source revenue collection measures, incalculate a culture that supports improved performance and budgetary process adherence, and comply with government regulation. And as recommended in the above report, the counties should develop and implement strategies for ensuring compliance with PFM act,2012. It is therefore important to assess the effect that strategy implementation imperatives have on county government performance.

During F/Y 2019/2020, the development expenditure as a percentage of total expenditure was 27.2% (CoB, 2020). This implies low levels of development which translates to no markets, poor road networks, inadequate health facilities and infrastructures. With these low levels in absorption of budgetary allocations, it also means that the county did not efficiently utilize their resources. The county budget in Kenya has remained a sub-standard tool of accomplishing county policies because of poor budget management in spite of the numerous efforts at revolutionizing the budgetary process including implementation and control (Ochieng, 2017). The high percentage of under-utilization of the budget has an undesirable effect to the citizens of a country in regard to achieving the desired performances.

Research has focused on businesses and general public and inadequate focus has been directed on Kenya's County Governments (Goromonzi, 2016; Waititu, 2016; Kihara, 2016; Kibunja, 2017; Oyinloye, 2018; Andrews, Boyne & Walker, 2017). While such studies can be generalized, the applicability to the central region may not be possible given the variances and different interaction of the county government units and the environmental factors such as the political, legal, social, cultural and economic factors which give rise to the need to fill this contextual gap through this study.

A gap exists as there is scanty literature on the moderating effects of government regulations on the relationship between strategy implementation imperatives and county government performance. The county governments are regulated and operate under several government

regulations and there is need to examine the role these regulations play in the relationship between strategy implementation and county government performance. While there have been studies done on strategy implementation imperatives and organization performance, the specific bundles: management commitment, organization structure, staff competence, organization culture and budget process, that this study sought to investigate have been operationalized differently in the studies reviewed. The current study was supported by the public interest theory on regulations on strategy implementation imperatives and county government performance. This has not been explored in other reviewed studies hence this study is bridging a gap in theory by incorporating an economic theory to the business theories and models.

1.4 Objectives of the Study

1.4.1 General Objective

The general objective of the study was to investigate the effect of strategy implementation imperatives on performance of County Governments in the Central Region in Kenya.

1.4.2 Specific Objectives

The following specific objectives guided this study:

i). To analyse the effect of management commitment on performance of County Governments in the Central Region of Kenya.

ii). To assess the effect of organizational culture on performance of County Governments in the Central Region of Kenya.

iii). To assess the effect of staff competence on performance of County Governments in the Central Region of Kenya.

iv). To evaluate the effect of budget process on performance of County Governments in the Central Region of Kenya.

v). To analyse the effect of organizational structure on performance of County Governments in the Central Region of Kenya.

vi). To analyse the moderating effect of Government regulations on the relationship between strategy implementation imperatives and performance of County Governments in the Central Region of Kenya.

1.5 Study Hypothesis

The study tested the following hypothesis:

i). H_{01}: Management commitment has no significant effect on performance of County Governments in the Central Region in Kenya.

ii). H_{02}: Organizational culture has no significant effect on performance of County Governments in the Central Region in Kenya.

iii). H_{03}: Staff competence has no significant effect on performance of County Governments in the Central Region in Kenya.

iv). H_{04}: Budget process has no significant effect on performance of County Governments in the Central Region in Kenya.

v). H_{05}: Organizational structure has no significant effect on performance of County Governments in the Central Region in Kenya

vi). H_{06}: Government regulation has no significant moderating effect on the relationship between strategy implementation imperatives and performance of County Governments in the Central Region in Kenya.

1.6 Significance of the Study

This study focused on county governments which have been included in the Kenyan Constitution and play an important role in service delivery at the grassroots. The research will add value to the growing literature on strategic management and county government performance. As such, the study will benefit policy makers, scholars, national government, and county governments. The study justified its importance to the following stakeholders:

Policy makers in both county and national governments will benefit by understanding the main drivers in the implementation of strategies and how they affect the county government's performance. By understanding this, the national government will be in a better position of strengthening and supporting the county governments in training, financing, and technology and policy direction. The role of county governments in development of the country, Kenya, is significant.

For scholars concerned about further research in strategic management and more specifically in implementation of strategy and performance, this study will be insightful. This research will add to what a few other scholars in the past have done on strategy implementation especially in public service delivery organizations but with the unique contribution on county governments. Considering the existing proofs on benefits of successful implementation of strategies, this study

will point out on the relationship existing between strategy implementation imperatives and performance of county governments.

County governments are expected to implement devolution goals and to provide several services to all constituents in a county. Each county is to develop several plans with the main one being the CIDP, a five-year strategy on development. Other key plans include sectoral plans in counties, spatial county plans, county urban areas and cities plans, and plans for management of county performance. The study will be useful to the counties as they will gain knowledge on strategy implementation imperatives and their influence on their performance with regard to the mentioned plans. The county governments will also benefit from this study as they will also get to better understand the effect government regulations have on the relationship between their performance and strategy implementation imperatives.

1.7 Scope of the Study

This study investigated effect of strategy implementation imperatives on performance of county governments in the Central Region in Kenya. The unit of analysis was the five counties in the central region while the unit of observation was top level personnel of the executive arm of county government in the five counties. The study selected top level employees in the county governments because they are the ones responsible for strategy implementation and best placed for provision of useful information. A sample of 252 drawn from a target population of 735 top level personnel of the executive arm of the five county governments was used. The study's specific objectives were to assess the effect of management commitment, organizational culture, staff competence, budget process, and organizational structure as strategy implementation imperatives on the performance of county governments in the Central Region. This study also analysed the moderating effect of government regulations on the relationship between strategy implementation imperatives and county government performance. The study was anchored on Higgin's 8S framework, Systems theory, balanced score card and public interest theory of regulations. The study employed descriptive and explanatory research designs, and analysis was done using both descriptive and inferential statistics. This research was carried out in the first half of 2021.

1.8 Limitations of Study

The study of strategy implementation imperatives and performance of county governments in Kenya is broad. Contextually, this study was confined to investigate the strategy implementation

imperatives and performance of county governments in the Central Region in Kenya. The study chose the said counties due to the similarities they share in terms of environmental factors like historical, political and economic similarities that led to their establishment as a region as well as their geographical ease to reach for the researcher. However, all operations by county governments are under the County Government Act and they all receive their funds from national treasury as much as each collects their own source revenue. Therefore, it is possible to generalize the results and they can hence be used as a basis for debate relating to the role played by strategy implementation essentials in performance of county governments in Kenya.

Another other key limitation was that a few of the executives of the targeted counties considered the information being sought as being sensitive and likely to be used to criticize their county government. This limitation was mitigated by clarifying and assuring them that the purpose of the study was academic and that there were no ill motives as well as by affirming to them of confidentiality and anonymity. The letters from the university, NACOSTI and the county secretary's introduction gave the officers confidence to avail the information sought.

The researcher had initially intended to use a drop-and-pick-later method to administer the questionnaire which proved difficult at the pilot study stage due to the Covid-19 pandemic and the method was therefore dropped, and an e-questionnaire was used instead. The expansive geographic area covered by the five counties was also a challenge to reach due to restricted movement across the counties as directed by the head of state. This therefore meant that the researcher had to use digital platforms to reach the respondents and to make use of research assistants from within each county to help follow up and get emails and contacts of the targeted respondents.

Bias was a likely limitation, but the researcher delimited it by using research assistants, data analysts, and also by being objective throughout the study.

1.9 Organization of the thesis

This thesis was systematized into five chapters. The first chapter was introduction and justification of study which was covering: background of study, problem statement, general and specific objectives of the study, study hypothesis, significance of the study, scope of this study, limitation of this study, and organization of this study. The second chapter contained the literature review which examined: theoretical review of literature, empirical review, conceptual framework and summary of the literature and research gaps in a table. The third chapter was

research methodology covering: overview, research design, target population, sample size and sampling procedures, research instrument and its validity and reliability, data collection procedure, data analysis and ethical considerations. The fourth chapter presented data analysis results and study findings. The fifth chapter covered study summary, conclusions, recommendations, policy implications, contributions of the research to knowledge, and areas for further research.

CHAPTER TWO
LITERATURE REVIEW

2.1 Introduction

In this chapter, theoretical and empirical literature relating to the strategy implementation imperatives variable and county government indicators were reviewed. A summary of empirical gaps along with the conceptual framework were also presented.

2.2. Theoretical Review

According to Popper (1963), a theory can be defined as statements that are created to make clarifications on certain evidence especially those with recurrent verifications or that are broadly believed and could be applied in making extrapolations regarding natural phenomenon or occurrence that is not well understood. Theories are systematic tools for comprehending, amplifying and predicting about a given subject matter (Hawking, 1996). The main theory for this study was Higgins 8S'framework, and supported by the balanced score card, the general systems theory and public interest theory of regulation.

2.2.1 Higgins 8-S Strategy Implementation Framework

This framework was developed by Higgins (2005) after his review of McKinsey's 7-S framework, the focus of this framework is the execution of administration strategies. The development of 7-S strategy implementation framework was done back in the 80s by Peters and Waterman, (1982). In their study on "best run" firms in America, Peters and Waterman (1982) established that there are 7 entwined techniques that should be the main focus of managers during implementation of strategies in organizations. After his review of McKinsey's 7-S model, Higgins (2005) added another S (Strategic performance) forming 8-S which is derived from the interaction of the 7-S from McKinsey's 7-S's model. Higgins noted it is challenging for a company to effectively implement strategies without having to organize other assets like time, money, technology and information, one "S" for skills was replaced by Re-Sources.

According to Higgins, managers' competent and effective performance is enabled by the 8-S's framework which allows them to handle obligations across various functions and other undertakings that are linked with implementation of strategies. One perception of the model is that administrators who recognize that implementation of strategies is of great importance as formulation of strategies tend to spend most time in implementation of strategies which helps the firms attain greater performance.

Based on Higgin's 8-S, effective execution of strategies relies on lining up key mechanisms in an organization (8-S) with strategies the company intends to implement. Nonetheless, as a result of the dynamic environment and transformations observed in the business environment, it is important to constantly restructure strategies to be in line with transformations observed. This calls for constant readjustment of the 8-S components to ensure that they match the strategy in focus, and this has proved to be the most challenging part for managers as they try to guarantee effective strategy implementation. Because components of the 8-S are interlinked, it is important for organizations' administrators to always ensure that all the eight components orient with the created strategy in order to have fruitful implementation of strategies and enhance performance (Higgins, 2005).

The 8-S are strategy and purpose, structure, systems and processes, style, staff, resources, shared values, and strategic performance. According to Higgin's model of 8-S, development of an organizational strategy is done with the focus of attaining a certain purpose. Consequently, any change made in the organizational purpose as explained in the mission, vision, objectives and goals of an organization will require changes to be made in policies to ensure that the new purpose is accomplished. Organizational structure according to the 8-S model comprises of 5-essentials; the job, authority line responsible for job performance, job groupings in an order allowing objective achievement, coordination technique used by managers in effective supervision of jobs and the span of control showing size of subordinates that can be under effective supervision of a manager. Success in an organization is informed by how well the organization is planned in relation to its business strategy.

System and processes according to the 8-S model are policies and procedures both formal and informal that are used by organizations to make sure that set objectives are achieved. The said policies and procedures make sure that there is successful execution of daily operations. Higgins explained that the application of these procedures is in different areas such as allocation of resources, HRM, planning, budgeting, quality control, technology and such other key organizational areas. Style in the 8-S model is mode of leadership that leaders show when they relate with the organization's stakeholders and employees. Style is concerned with how leaders treat their employees and other staff as they try to execute roles designed for realization of the organization's objectives (Higgins, 2005).

In this framework (8-S), staff are considered as an important manpower that assists a company in achieving its strategic purpose; this is because it defines the population required, their skills, background, character traits and aptitude. Furthermore, it focuses on areas relating with teaching of staff, development of career, employee promotion and payment (Higgins, 2005). Successful implementation of strategies by an organization requires adequate resources. It is significant for managers to make sure that the company can get full access to important resources like money, manpower, material, technology as well as other styles of management in the process of strategy implementation, (Higgins, 2005). The culture that an organization creates to ensure it successfully attains its strategic purpose relates with common values (Higgins, 2005). The values are commonly held and shared by the organization's members (Higgins, 2005).

According to Higgin 8-S model, there is an interlink of strategy implementation components which is also supported by the general systems theory discussed in this study. The model clearly shows the need to have constant realignment of an organization's strategies to match the changes in the environment so as to have actionable strategies as well as assist managers in detecting issues in the system and avoid any failures during the implementation of the said strategies (Higgins, 2005). This model of 8-S was important in this study because it explained several variables of this study. It underpins organizational structure, staff competence, organizational culture as the shared values, budget processes as well as management commitment as style. Higgin's framework goes further than McKinsey's 7S framework because it explains how all the eight variables are closely interlinked. This model concurs with the systems theory which explains that system's main objectives are attained when there is regular relationship between components allowing them to work together.

2.2.2 Balanced Score Card Model

The Balanced Score Card (BSC) model was established by Kaplan and Norton in 1992. This model is on setting of goals and performance and has attracted overall reception and extensive usage in the measurement of performance in organizations. There are four angles from which this model cites performance in organizations; learning and growth, financial, internal processes, and customer (Kaplan & Norton, 2001; Murby & Gould, 2005; Sheng & Li; 2006). Theoretical foundation of this model is the goal setting theory whereby the four expanses of assessing performance are put in place. It thus provides a fair view of company performance through its connection with processes of the organization, key stakeholders and purposes. Andreadis (2009)

expressed that originally BSC was created with the private sector in mind to enhance measures of performance, update and make clear strategy, bring individual goals into line with organizational strategies, connecting objectives with long term targets and to implement selected strategies fast and with great efficiency (Armstrong, 2016). The use of Balanced Score Card has since been extended to the profitless organizations and public organizations (Cronje & Vermaack, 2016).

The BSC Model uses non-financial and financial measures in providing balanced performance appraisal in a firm (Armstrong, 2016). This model allows assessing of learning and growth, customer, procedures of internal business and financial to be assessed by executives (Pearce & Robinson, 2018). The vision and strategy of the organization is at the centre of the BSC. The four mentioned perspectives that are used in evaluating performance of an organization is what surrounds it. The financial perspective is of great importance in an organization that focuses on making profits while non-profitable organizations/public institutions focus on customer satisfaction (Murby & Gould, 2005).

County governments are non-profit oriented companies and are responsible for providing services to its citizens and therefore to establish their performance, financial and non-financial measures are used. Therefore, BSC was important to this study as it provided four ways of determining performance of an organization; customer satisfaction, internal business process, learning and financial perspective. To address the perspective of customer satisfaction, the study sought the views of employees of the county governments due to the fact that they interact directly with recipients of the county government services as they implement strategies as well as consume them as staff. The financial perspective was determined in view of revenue collection while internal business processes were looked at based on projects' completion, cost management and service delivery. The learning aspect was captured in employee satisfaction in which it is conceptualized in training opportunities for the staff.

2.2.3 The General Systems Theory

Creation of General Systems Theory (GST) as expressed by Chen and Stoup (1993) (reviewed by Chan, 2015) was based on works of Ludwig von Bertalanffy, who was a biologist from Austria. The focus of the model is scheme structures and properties in relation to interdependencies and relations among uncountable components from which the whole

components arise. Furthermore, this theory sees the world as relations and integrations underscoring the principles of an organization.

Nelson and Quick (2019) articulated that a collection of conjoined things in a systematic interaction or interdependence in achieving particular purposes is defined as a system. This therefore suggests that a system is composed of distinct parts collaborating in regular association for realizing a common objective. They state that the components of a system are entities, objects that are of interest within a system, collective state of system, attributes, undertakings that happen at a certain moment and activities having the ability of changing the state of the system.

Contemporary organizations meet the requirements of open systems. There are sub-systems that exist within a system, and they include human resource, management information system, administrative, structural and social-technical sub-systems. (Swanson & Holton, 2005; Torraco, 2005). The most notable features in a system are systems margin, exterior environment, how sensitive it is to internal and external disturbances. Systems theory is based on the fact that there is some form of interconnection between organization constituents and therefore altering one variable can cause change in all other variables. An organization is considered to be an open system because it has constant interaction with its environment. Its state is that of dynamic equilibrium because they acclimatize to changes in the environment.

Crucial area of concern in the systems theory is the fact that there are instances when the relationship between the variables is non-linear whereby causing a small variation in a variable lead to significant change in another variable and vice versa. As stated by Lynham (2002), this theory considers the structure of an organization to be conventional configuration of links among different organizational parts. According to this theory, patterns of great importance are those in obligations and relationships consisting of differentiation (ways in which tasks are divided), integration (ways of coordinating activities), authority systems (structures on hierarchical relations) and administrative systems (formal policies, controls and procedures guiding an organization).

In system theory, the structure of the environment and the organization are of great importance. This is because an organization is considered to be continuously interacting with the environment. In general, environment that is more composite exemplifying present organizations leads to increased differentiations (Burn & Stalker, 1961). Presently, organizational development is shifting away from structures that are stable to structures that are more adaptive. On one hand,

this is advantageous in that organizations become more dynamic, while on the other hand, it is disadvantageous in that integration and harmonization of undertakings call for more time and energy.

Systems theory points out that fruitful strategy implementation calls for proper coordination of efforts and harmonious interaction among various organizational constituents. Without generating appropriate structures and guaranteeing vigorous contribution of other subsystems, for example human resources and technology, the management constituent in an organization on its own, might not do well in strategy implementation effort. Additionally, organizations must unceasingly interrelate with the business environment to acquire requisite assets responsible for driving successful implementation of strategy bringing about organizational performance.

The systems theory reinforced organizational structure, staff competence, and management commitment in this study. The human resource sub-system should avail competent staff, the administrative sub-system should allow management commitment as well as a good organizational structure, the social-technical system should allow for constructive organization culture. After the sub-system's interaction with the environment, it should bring about realization of the desired objectives.

2.2.4 Public Interest Theory on Regulation

This theory, which is an economic theory was first developed by Arthur Cecil Pigou in 1932. The theory suggests that the requirement for regulation is brought about by citizens in an effort to overcome unfair market practices (Truong, 2009). Regulation is assumed to be beneficial to entire communities rather than to serve individual vested interests. The authority in charge of regulating is said to have the entire society interest other than have regulators interest. (Goodwin, 2017). This theory postulates that regulatory authority aims to control the prices in order that monopolies won't take advantage to overcharge, to avoid disasters and accidents, to demand maintenance of safety standards, to prevent poisoning of masses, to control job markets so as to avoid monopsony power over job seekers, and to ensure public safety. This theory has now become an important one for public economics in modern times and has been applied by socialists and politicians causing growth of public regulation (Allais, 2015).

The presence of significant market failures due to economies of scale and magnitude of production has made economic regulation popular. Imperfections in information about market

trades, presence of inadequate markets and externalities caused by effects of wealth and income distribution has also contributed to economic regulation. It has been reported that in developing countries, public regulation is much stronger due to more pronounced market imperfections (Stiglitz, 2008).

In the context of strategy implementation, this theory added value to the study because government regulations are necessary to correct the existing market imperfections and externalities emanating from wealth distribution effects and flow of information. This theory was useful in the study since the moderating effect of government regulations was anchored on it.

2.3 Empirical Review

2.3.1 Management Commitment and Performance

Andrew (2017) studied the ways in which the commitment of employees affects the performance of an organization. Employee commitment was measured with regards to affective, normative and continuous commitment. The study adopted pragmatism research philosophy. Employees at the Divisional Secretariat in Sri Lanka constituted the study population. The basis of data analysis was descriptive and inferential statistics that encompassed correlation and regression analysis. According to the results, employees' commitment is significantly linked to performance of an organization. This study was done based on the effects that employee commitment has on organizational performance. The present research nonetheless puts into consideration the commitment of organizational managers and how they impact organizational performance in the county government. The study adopted pragmatism research philosophy while the current study will use positivism research philosophy. The current study focused on strategic direction, strategic objectives and direction of communication which are key indicators of management commitment in the current study.

Babakus, Yavas, and Karatepe, *et al.* (2016) carried out research on the impact of management commitment to quality of service on employees' affective and performance results. A service recovery performance model was anticipated and verified using data obtained from staff in the frontline banks in Turkey. The model is derived from Bagozzi's (1992) reformulation of attitude theory. This study adopted cross-sectional research design. The findings showed that top management commitment to quality of service, as reflected by frontline staff's appraisal of training, empowerment, and rewards, significantly influenced perceptions of service recovery

performance. This relationship was mediated by frontline staff's affective commitment to the firm and job satisfaction. Despite the study focusing on management commitment, it failed to show its influence on organizational performance while focusing mainly on it as a measure of strategy implementation imperative. The study was conducted among employees of the bank while this study will be conducted among county governments' employees. The study was conducted in Turkey thus limits generalization of the research findings in the Kenyan case. A cross-sectional research design was adopted while the current study adopted explanatory research design with a focus on three key indicators of management commitment which included strategic direction, direction of communication and strategic objectives.

Kim, Tavitiyaman, and Kim (2019) researched on the influence management commitment has on employee service behaviour and the role of job satisfaction in this relationship. Research emphasis was on impact of four management commitment to service factors: organizational support, rewards, empowerment, and training on employees' job satisfaction and service behaviours. Cross sectional survey design was adopted at ten hotels in Bangkok. The structural equation model using Thai hotel workers indicated that rewards, empowerment, and training are positively related to job satisfaction but did not support a path from organizational support to job satisfaction. The positive effect of empowerment on staff's job satisfaction in a high-power distance culture such as Thailand was an unanticipated finding. The study showed the influence of management commitment on employee job behaviour but failed to show how it affects organizational performance in relation to its influence on strategy implementation. The measures of management commitment used were organizational support, rewards, empowerment, and training; this study used strategic direction, strategic objectives and direction of communication. The target population was the Thai hotel workers while the current study targeted employees working at county governments in the central region of Kenya.

Muthondu and Gakobo (2018) caried out a case study to examine the effect that leadership commitment had on staff performance in Nairobi County. A cross-sectional survey design was used. A questionnaire was the tool for data collection. Based on their findings, leadership commitment positively and significantly affected staff performance in county governments of Kenya. While this study put into consideration leadership commitment and the effects it has on employee performance, the current study dug deeper and considered how managerial commitment affected the organizational performance of county governments. The context of study also inhibits generalization of research findings for the case of county governments. This

research adopted cross sectional research design while current research used explanatory survey design. Each research design has its own limitations therefore findings may not be generalized to the current research.

Syaifullah (2017) researched on the effect of top management commitment and organizational culture on implementation of management accounting information system, a study at People's Credit Banks (BPR) in Pontianak City, Indonesia. The aim of the study was to establish the impact of top management commitment, organizational culture on the implementation of management accounting information system using survey research method. Primary and secondary data was collected using questionnaires and library research. Data analysis was done using multiple linear regression. The outcome of the study showed that top management commitment and organizational culture simultaneously have significant influence on implementation of management accounting information system, and that top management commitment has the most dominant influence when compared with organizational culture. The study focused on effect of management commitment on implementation of information system but failed to show how it affects performance of organizations. The governance structure of a bank differs from that of county governments hence the findings may not be fit for generalisation in our study. The study was carried out in Indonesia which is a developed country and therefore the findings cannot be applied for the case of developing countries like Kenya. Under the methodological gaps, the study adopted survey method which is different from explanatory research design. In addition, the study was limited to People's Credit Banks (BPR) which is different from county governments in terms of institutional and legal framework.

Sari, Susetyo, Meutia, Meutia, and Siddik (2018) investigated the effect of management commitment amid other factors, on the quality of information of local government asset report in the districts of Indonesia. They postulated that management commitment is required in order to enhance performance and yield information quality. Several local government institutions in seventeen districts were sampled so as to carry out this research. The study adopted interpretivism research philosophy, data collection was carried out using questionnaires and analysed through SEM in survey research design. Management quality was analysed with regard to quality objectives, priority, efforts, involvement, resource allocation and attitude to change. Results indicated that management commitment has no meaningful effect on quality of information of local government asset report. Sari *et al*. did not establish the effect of management commitment on other organizational commitment features such as cost reduction,

revenue collection, employee fulfilment and project conclusion, which this current research focused on to measure performance. In addition, the study adopted interpretivism research philosophy and survey research design while the current study used positivism research philosophy.

Obedgiu, Bagire and Mafabi (2017) conducted a study to evaluate commitment of organizations and citizens conduct in organizations among civil servants of Uganda's local government. They theorized that commitment to an organization is a substantial predictor of Organizational Citizenship Behaviour (OCB) using a sample of 239 civil servants. The study adopted cross-sectional survey design. Their findings indicated that commitment to an organization and behaviour of an organization's citizens were significantly and positively related. However, the power of commitment to an organization to predict OCB was less than prevailing research on comparable studies and this obligated more research. Furthermore, research focus was on the impact of organizational commitment on OCB whereas the present study focuses on organizational performance. The research applied a cross-sectional survey design while the current research adopted explanatory survey design.

2.3.2 Organizational Culture and Performance

Agwu (2018) researched on organizational culture and the performance of employees in Nigerian National Agency for Food and Drugs Administration and Control. The study precisely sought to investigate the relationship between organizational culture and staff commitment/productivity using descriptive research design. Results showed that improvement in staff performance was achieved through positive organizational culture. Findings of this study indicated a significant correlation between organizational culture and growth in commitment/productivity of employees. The study investigated culture and its influence on employee performance, the present study scrutinized the effect of organizational culture on overall performance of county governments. There is a contextual gap that the study filled by conducting the study in the Kenyan context.

Aunga and Kaitwa (2018) did a study on the effect of organizational culture on a firm's performance: A case of Gepf - Retirement Benefits Fund in Dar es Salaam Region, Tanzania. The study was a case study where questionnaires were used to collect data and analysis was done by use of descriptive statistics. The results showed that organizational culture had moderate significant association with performance of an organization. The study used Pearson product

moment correlational coefficient for hypothesis testing in a case study which is only able to scrutinize the power and course of the relationship and it is not suitable for hypothesis testing, the study stands to be improved using multiple regression which includes ANOVA as the statistical tools of analysis. This study was a case study; present study used descriptive and explanatory research design.

Genc (2017) researched on strategy implementation, organizational culture and performance in local government of Turkey. While bearing in mind the effect of organizational culture, the study also established the relationship between rational and incremental styles of strategy implementation and performance of organizations of the public sector. A mixed method research design was adopted where analysis of quantitative data was through multiple regression and qualitative analysis by use of thematic analysis technique. Results showed that rational strategy implementation had a positive significant correlation with performance of the local government. Hierarchy culture portrayed reliably positive impact on performance, in relation to organizational culture. Quantitative conclusions on the independent and moderating effects of strategy implementation style and organizational performance were essentially supported by the qualitative data analysis. This study paid attention to the moderating impact of strategy implementation style, unlike current study where focus is on the moderating effect of government regulations. Turkey being a developed country inhibits generalization of its findings for the case of developed countries because of different government structures, laws and regulations.

Samad, Abdullah and Ahmed (2016) found out that various proofs indicate that the culture of an organizational has a weighty effect on the performance of an organization. They demonstrated that the norms of an organization are a significant contributor to the motivation and behaviour of employees as well as financial performance of the organization. Impact of organizational culture on the performance of an organization amongst managers of government owned logistics companies in Malaysia was analysed. Organizational performance was assessed on the basis of both monetary and non-monetary mechanisms. Organizational culture was measured using contribution, constancy, adaptability and mission. The results showed that four constituents of organizational culture i.e., involvement, consistency, adaptation and mission are essential in improving performance of an organization. The present research scrutinized culture based on; supportive environment, favourable culture, sharing knowledge and working ethics.

Nyabuti, Chepkilot and Zakayo (2017) researched on the impact that organizational culture had on staff performance in the civil service in Kenya by proposing that the overall performance of an organization would be heightened by an affirmative organizational culture in addition to a constant system of motivation. They focused on seven (7) ministries and adopted Cross sectional survey design. According to the research findings, a statistically significant correlation between organizational culture and the performance of employees in the civil service in Kenya exists. Nyabuti *et al.* considered the impact of culture on individual performance while the current study looked at the overall performance of the organization.. The study adopted cross sectional survey while the current study adopted explanatory research design.

Misigo and Moronge (2017) researched on the influence of organizational culture on employee performance in Kenya's civil service: A case of the ministry of water and irrigation. The study used interpretivist research philosophy. The study sought to examine the impact of organizational culture on performance of employees in the Kenyan civil service. Organizational culture, according to these authors, has been extensively recognized by managers, academicians and even organizations' management to be an important instrument affecting organizational performance. In this study, organizational culture was investigated in four parts that comprise; organizational values, communication, reward systems and mission whereas employee performance was investigated based on motivation and commitment. Data was analysed using descriptive statistics. The study focused on the influence of organizational culture on employee performance and failed to show its influence on overall performance. The study, however, depended on descriptive study which is much concerned with describing the respondents' opinions. They did not run statistical checks that could give additional intuition to the correlation between organizational culture and performance. This current research conducted statistical tests on top of descriptive statistics. The study adopted the interpretivist research philosophy which is different from positivism research philosophy that the current study adopted.

Mose (2017) researched on the impact of corporate culture on the performance of commercial state corporations in Kenya using cross sectional survey design. Corporate culture was studied in four aspects which encompass: involvement, consistency, adaptability and mission. The study indicated that corporate culture got a substantial impact on state corporations' performance in Kenya and it can bring about enhancement in the performance of these corporations. The current study focused on pursuing new knowledge by measuring organizational culture using supportive

environment, favourable culture, sharing knowledge and working ethics. While this research used cross-sectional survey design, the current research used explanatory research design.

2.3.3 Staff Competency and Performance

Apiyo and Mburu (2016) did a study to establish features affecting procurement planning at county governments in Kenya. Through use of mixed research design, results showed positive correlation between staff competence and the procurement planning. Descriptive case study design used facilitated the scholar to follow up the research activities as well as ensure the eventual achievements of research objectives. They found out that, one unit rise in staff competence resulted in 25.2 per cent increase in the procurement planning. It showed a correlation between management support and procurement planning was positive. The study concluded positive correlation between staff competence, procurement planning as well as between management support and procurement planning. While the focus of the study was on establishing the effects of staff competence on procurement planning it failed to show how that affects overall performance. In addition, the study adopted mixed research design while the current study used explanatory research design.

Chan (2016) researched on core competencies and performance management in Canadian public libraries. The study used a survey design. The study identified 6 main competencies. The findings revealed that the most important competencies to enhance employee performance were skills such as communication, interpersonal, creativity and leadership, customer service, analytical, adaptability, planning and organizing, accountability, technological competence, organization's knowledge. In order to achieve superior performance and attain set goals, performance that is unsatisfactory in any competency requires an action plan to enhance the necessary skill. This study focused on general competencies but failed to conduct in-depth analysis on staff competencies; thereby forming the conceptual gap filled by this current study. The study was on performance management while this study focused on county government performance. There is also the contextual gap that the study seeks to fill by conducting the study in developing countries like Kenya. A survey research design was used while the current study adopted descriptive and explanatory research design.

Basalamah (2017) conducted a research study on the influence of motivation, competence and individual characteristics on the performance of the clerk in the city of Makassar. The population of study was made up of staff in the government of Makassar City. Questionnaires, interviews

and document analysis were the data collection methods applied. The researcher applied pragmatism as the research approach. For data analysis, descriptive statistics was used while impact of competence was measured through multiple linear regression. The results showed that staff competence correlated positively and significantly with the performance of employees. Competence was the most prevailing aspect with an impact on employees' performance as compared to other employees' factors. Although Basalamah's research studied staff competence and performance in the City Government, it only concentrated on specific performance of employees and did not dig through the general organizational performance which is the matter of this study. The government structure of Makassar City is different from that of Kenya and therefore the need to conduct the study in Kenya. This study adopted pragmatism research approach while the current study adopted positivism research approach.

A research study to survey staff core competencies and organizational excellence was conducted by Puteh, Kaliannan and Alam (2016). The study had an interpretative analysis and cross-sectional survey design adopted. A qualitative method through in-depth dialogue with fifteen human resource management directors and managers in a service-based industry in Malaysia was used to carry out the study. According to the findings, core competencies play an outstanding part for excellence in organizational performance in spite of different tasks, positions and nature of service-based businesses. There is still need to find out the effect of staff competencies by means of a quantitative research so as to establish these outcomes, in spite of the positive outcomes of this study. The 15 individual sample is small to allow the results to be generalized to a large population. This research will endevour to incorporate a considerable sample (379) that permits generalization of the conclusions. The contextual gap will be filled by conducting the study in the context of Kenya. The study used cross sectional survey design while this study adopted an explanatory research design.

Mufti *et al.* (2016) explored the impact of human resources competencies on organizational performance in which cross-sectional non-experimental survey design was adopted to managers in the banking sector in Pakistan. Data was collected using questionnaires from 985 lower level and middle level managers. Data was analysed through correlation and regression analysis. Findings showed that human resources competencies were positively and significantly connected to organizational performance. The study focus was on private banks for which findings may not be applicable for public institutions like the county government being studied in this study. The

study used cross sectional non-experimental survey design while the present study used explanatory research design.

Mahmood *et al*. (2018) researched on the mediating role of staff competency on the relationship between training functions and employee performance in the Malaysian municipal council in Johor. For data analysis, quantitative survey technique, correlation analysis and hierarchical regression analysis methods were adopted. Results showed that, competency of employees has a partial moderating effect between training functions and performance of employees. This study used employee competency as a moderating variable; the present study however scrutinized the effect that staff competency has on county government performance.

Omisore (2016) carried out a study on strategies to improve the competence of public service officials in Nigeria where interpretivism research philosophy was applied. The researcher scrutinized approaches towards the enhancement of public service officials' proficiency in Nigeria. He postulated that in order to make attainment of Millennium Development Goals (MDGs) in Nigeria possible, the civil servants ought to boost their capability and capacity that can be connected for the improvement of public services. A qualitative study method whereby secondary data was used established that there is need for new capacities, new insights and new knowledge that facilitates translation of public service past the anticipated. This study did not capture the actual existing situation on the ground since it was grounded on secondary data. The research failed to consider investigating the effect of staff competence on government performance. This study therefore filled this methodological gap through conducting a quantitative study based on primary data. This study adopted interpretivism research approach while the current study adopted a positivism research approach.

Toroitich, Mburugu and Waweru (2017) researched on the influence of employee competence on the implementation of electronic procurement in the selected county governments in Kenya. The study focused on establishing whether the implementation of electronic procurement had impacted staff competence in particular county governments using descriptive research design in the 47 county governments in Kenya. In order to pick a sample of 5 county governments, simple random sampling was used and primary data collected by using questionnaires. Results showed that competence of employees had a substantial positive impact on the electronic procurement implementation. This research only considered the impact of staff competence on electronic procurement, the present study emphasized on the effect of staff competence on the county

government performance. Further, it was also noted that simple random sampling technique which was applied, has different limitations from stratified sampling technique the current study adopted.

2.3.4 Budget Process and Performance

Agbenyo, Danquah and Wang (2018) studied budgeting among manufacturing companies and ways in which it affects their performance financially. To answer the research problem, cross-sectional survey design was applied. The study was conducted in Ghana where the target population was manufacturing companies that are listed in Ghana's securities exchange. Data was collected using questionnaires and analysed through quantitative analytical techniques. OLS multiple regression econometric model was applied in estimating the effect of budgeting on firm performance. Results demonstrated that budgeting, which includes, planning, monitoring and control, coordination and evaluation, significantly affects financial performance of firms. The study however was carried out among manufacturing firms and therefore the results obtained may not be generalized in public sector organization. It examined performance with respect to financial performance disregarding the non-financial aspect, which the current study considered. The study adopted cross sectional design while the current study used explanatory research design.

Abass, Were and Munga (2017) researched on the relationship between strategy implementation and performance in county governments of Kenya: A case study of Wajir County Government. They focused on establishing the link that exists between the implementation of strategies and the way the County Government performed. Cross sectional survey design was adopted. Variables considered in the study were style of leadership, the structure and culture of the organization, availability of financial resources and impact on the county government's performance. This study combined three designs: qualitative, descriptive and quantitative and applied regression analysis. Their findings showed that the structure of the organization, style of leadership, the culture of the organization and organizational performance statistically and significantly related. Their study considered three aspects of strategy implementation while the current study considered five aspects (management commitment, organizational culture, staff competence, budget process, and organization structure) in addition to incorporating government regulations as a moderating variable. In addition, the study adopted cross-sectional research design while in the current study explanatory research design was adopted.

Pimpong and Laryea (2016) conducted a study in Ghana on the effect budgeting has on organizational performance of non-bank financial firms. Budgeting was examined under a number of budgeting processes which include, budget planning, coordination, control, and evaluation. On the other hand, performance of organizations was examined under net profit margin, return on investment, revenue growth, market share and liquidity. The study used experimental research design; data collection was done using questionnaires while regression analysis was used for analysis. Results showed significant connection between budgeting and performance of organizations. The study concentrated only on the financial organizations and their performance indicators were purely financial. The current study on the other hand, examined the budgeting process in the public sector and performance indicators included both financial and non-financial.

Oluwalope and Sunday (2017) conducted a study in Nigeria investigating the effect of budgetary participation, which is one of the aspects of budgeting process, on organizational commitment and managerial performance. They used survey research design and collected data through structured questions. The study population included listed firms on the Nigeria Stock Exchange. Results showed that participation in the budgeting process and work commitment by employees positively affects managerial performance. The impact of budgeting participation was considered but did not consider the whole process of budgeting. Again, their study examined budgeting participation and its influence on managerial performance. The current study however looked at the whole budgeting process and how it affected the performance. Further, the study adopted survey research design while the current study used descriptive research design.

Masakala, Omol, Wauyo and Okumu (2017) carried out a research study in Uganda to assess the effect of the budgeting process on financial performance. The study used case study design and collected data using self-administered questionnaires. A sample representative of 67 employees that were involved in the budgeting process was used to obtain responses. The effect of the budgeting process on financial performance was tested by computing regression analysis and according to the findings, the budgeting process affected financial performance. The research was not comprehensive enough to capture the influence of the budgeting process on general performance as only financial performance was considered. The current study examined the impact of the budgeting process on the overall performance in the county government. This study was a case study and therefore inhibits generalization of findings; the present study used a descriptive and explanatory research design that allows collection of in-depth information. The

sample used in this study was small and therefore the need for a study to be conducted using a larger sample.

Isaboke and Kwasira (2016) conducted research on assessment of the budgeting process on financial performance of the County Government of Nakuru, Kenya. The focus was on the ways in which financial performance is affected by budgeting process. They specifically focused on the effect of financial capacity in the budget process on the financial performance in the county government. Descriptive survey research design, interpretivism research philosophy and correlation analysis were adopted. Results showed that financial capacity had strong positive significant effect on financial performance. This study only considered one aspect of the budgeting process, that is, financial capacity while disregarding other aspects. They as well considered only the aspect of financial performance and disregarded other aspects of performance. The current study was broader as it looked at other aspects of the budgeting process (budget formulation process, budget adoption process, and budget execution process) on county government performance. The study only examined the association between financial capacity and financial performance but did not ascertain the actual impact of the relationship of the two variables. The current study assessed the effect of the budget process implementation through a regression analysis. The study adopted interpretivism research approach while the current study adopted positivism research approach.

Kibunja (2017) carried out a study in the County Government of Murang'a and focused on establishing how financial performance in the county is affected by the budgeting process. Government performance is determined by preparation and approval into law of summarised revenue and expenditure plans which are made prior to government's financial year. The study argued that the only way to maintain the county investments and create new ones while increasing the county's bargaining power in the National economy, is to motivate the county management and public through strict budget process adherence and evaluation. The study used an explanatory, non-experimental descriptive design. A sample of 83 staff drawn from 2,074 county employees in 13 county departments using systematic sampling was obtained. The study used quantitative techniques to analyse the data. Results showed that the budgetary process significantly influenced the county government's financial performance. It was concluded that the budgetary process influenced the financial aspect of organizational performance; it failed to look at the budgeting process on the overall performance of the organization, which was what the current study examined. The target population was one county. In addition, the study adopted

explanatory non-experimental descriptive design. The highlighted methodological gaps were filled in this study through studying five counties in the central region, using descriptive and explanatory research design, while focusing on the overall performance.

In another research among Kenyan churches, Gachoka, Aduda, Kaijage and Okiro (2018) focused on investigating the link that exists between the budget process and performance of the churches as moderated by organizational characteristics. The study applied both pragmatism and descriptive research design. They collected data through questionnaires and analysed the data by computing correlation analysis while the hypothesis was tested by computing regression analysis. The study results showed that the budgeting process was present in Kenyan churches and was affected by organizational characteristics leading to positive performance. This study failed to consider the direct effect of the budget process on performance of organizations which was the focus of the present study. Performance of church institutions was measured by considering membership growth; this is different from performance measures of public sector institutions that incorporate more indicators such as cost reduction, revenue collection, employee satisfaction, project completion and service delivery. In addition, this study adopted pragmatism research approach while the current study will adopt positivism research approach.

2.3.5 Organizational Structure and Performance

Nwonu, Agbaeze and Obi-Anike (2017) conducted a research study on the effect of organizational structure on performance of selected manufacturing companies in Enugu State, Nigeria. The study examined performance of manufacturing firms in Enugu as affected by organizational structure. They argued that the only way objectives and goals of an organization can be attained is within an established framework of the organizational structure. Results showed that indeed organizational structure meaningfully influences the performance of an organization. Management of county government differs from that of a manufacturing company and therefore a conceptual gap exists. The study targeted manufacturing companies in Nigeria while the current study's target was county governments in the central region in Kenya thus filling a contextual gap due to variation in institutional framework and legal framework governing the private sector and the government institutions.

Shabbir (2017) conducted a research study on organizational structure and employees' performance: a study of brewing firms in Nigeria. The population of the study was 6468 from five brewing firms in Nigeria Stock Exchange while the sample size was extracted using Taro

Yamane method. Descriptive survey design, structured questionnaires, correlation and t-statistics were adopted for analysis of data and hypotheses testing. Results showed that the nature of hierarchical layers positively and significantly affected employees' performance in brewing firms; that technology and formalization had a significant positive effect on the employees' performance in the brewing firms. Despite establishing the influence of organizational structure on performance, this study focused on performance of employees and not the performance of the organization which is the gap this study filled. The study also targeted employees of brewing companies while this present study focused on staff of county governments. In addition, the study used Taro Yamane method while the current study used Krejcie and Morgan sample size determination formula.

In another study in Nigeria, Ogbo, Chibueze, Christopher and Anthony (2015) researched on the impact of structure on organizational performance of selected technical and service firms in Nigeria. Survey method and descriptive statistics was used while hypothesis testing was conducted by use of Chi square and correlation. Study findings showed that the decentralization structure in organizations led to enlightened decision making in organizations, task routine was found to affect productivity of employees negatively, there was a positive link between a restricted span of control and an organization's efficiency. The current study filled the contextual and content gap as it was done in Kenya and the content incorporated other factors. It also focused on the public service sector. The study adopted survey method while the current study used explanatory research design.

Marangu, Kanchori, Nyandika and Yegon (2018) carried out a study in western Kenya to assess how the structure of the organization affected the way public health providers performed, a devolved function to the county governments. Correlational descriptive survey research design was used to collect data from health providers in government owned health facilities. Descriptive and inferential statistics were used. Their findings showed that structure in an organization affected the way providers of health services in Western Kenya performed positively and significantly. Even though this study assessed the effect of structure on performance of organizations, the only focus was on healthcare service providers while ignoring the impact of the organizational structure on the performance of other departments in the county government which was the focus of this study.

Ntandoyenkosi (2018) conducted a research study on relationship between organizational structure and performance: a case of the national railways of Zimbabwe. The study considered organizational structure using structural and dimensional measures like centralization, span of control, autonomy, chain of command, special functionalism and formalization. The study adopted pragmatism research approach. A survey case study was used, and data collection was done using questionnaires while secondary data was obtained from company documents. Data was analysed through descriptive analysis. Findings showed that size, chain of command, functional specialization, span of control all influenced performance. However, this study was purely descriptive which mainly presented the opinions of the respondents. The current study sought to use statistics models to test the relationship and the effect of organizational structure on organizational performance. The structure of county governments is characterised by high levels of bureaucracy which is different from the structure of a railway company. This study used different measures (pattern of communication, work procedure and allocation of tasks) to measure the aspect of organizational culture and therefore adds to existing knowledge. In addition, this study adopted pragmatism research approach while the current study adopted positivism research approach.

Kihara (2016) studied the strategic direction as an antecedent between strategy implementation and performance of Small and Medium Manufacturing Firms in Thika Sub-County, Kenya. The study adopted interpretivism research approach. This study focused on the link that exists between implementation of strategies, structural adaptations and organizational performance. It showed proof that a firm's structural adaptations had significant positive relationship with organizational performance. Specification and formalization were also found to positively and significantly affect performance. The structure of the governance of a county government is characterised by a wide span of control from governorship to Members of the County Assembly, to County executive arm, to sub-County administrator, to ward administrators, to village administrators and other additional posts resulting from devolution. Having a wide span of control results in bureaucracies and may therefore pose a challenge in implementation of strategies. Because of the different structure between county government and SMEs, the findings of this study cannot be generalised. This study adopted interpretivism research approach while the current study adopted positivism research approach.

2.4 Government Regulation

In a study in Nigeria, Adeleke, Bahaudin and Kamaruddeen (2016) examined the moderating effect of regulation on the link that exists between internal and external factors of an organization and management of risks among companies operating in the construction sector. They carried out their study through a review of empirical literature. According to their findings, the extent to which organizational internal and external factors affect employees to enhance effectiveness of risk management so as to ensure reduction in occurrence is dependent on the level to which an individual is obedient to set rules and regulations. Government regulation was found to have a significant moderating effect. However, this influence was established on the link between management of risk and factors of the organization. This current study analyzed the moderating effect of government regulations on relationship between strategy implementation imperatives and county government performance. The study was based on secondary data while this current study used primary data.

Haidar's (2016) study was on the effect of business regulatory reforms on the growth of the economy. The research investigated the relationship between business regulatory reforms and economic growth in 172 countries. The study created a 5-year dataset on business regulatory reforms from the World Bank's Doing Business reports. According to his findings, each reform in regulation accompanies a 0.15% growth in GDP. This is a clear indication that with appropriate regulatory framework for county government institutions, they can register a significant growth in their production. This study focused on business regulatory reforms while the present study will be on government regulations. Despite the study focusing of regulations, it did not show how it affects organizational performance. This study used the variable as a dependent variable and a not moderating variable. The study used secondary data and targeted on 172 countries, the current study used primary data and targeted the 5 county governments in the central region of Kenya.

Karungani and Ochiri (2017) studied the effect of policy and regulatory framework on organizational performance: a case of Nairobi County, Kenya. The methodology included a quantitative research design in which through purposive sampling, 87 employees from the procurement department of the Nairobi County Government were selected. Questionnaires were used for data collection and descriptive and regression analytical techniques were adopted for analysis. The researcher found out that, policy and regulatory framework within the procurement

sector plays a vital role in improving organizational performance, policy and regulatory framework resulted to improved organizational performance for organizations in the field, policy; and regulatory framework caused improvement in transparency, openness, improved ethical standards, impartiality as well as improving decision making. Regulatory framework was used as an independent variable while this study will use it as a moderating variable. The focus of this study was one department of procurement while the present study focused on all the departments in the county government. The target population was one county and therefore the findings were limited, while the present study filled this methodological gap by conducting the study in five counties. A sample size of 87 was used while the current study used a larger sample of 252 respondents.

Mugo, Muathe and Waithaka (2017) researched on the moderating effect of government policies on the relationship between mobile technology services and performance of deposit-taking SACCOs in Kenya using descriptive and explanatory research designs on a sample of 86 Deposit-Taking SACCOs. Two managers in each SACCO filled in a structured questionnaire during data collection. They observed that the government establishes policies and regulations that guide the business environment. According to their findings, government policies have a positive moderating effect on organizational performance. In contrast, this study uses a larger sample of 252 respondents, and seeks to fill a contextual gap by conducting the study in county governments whose structure and regulations differ from those of SACCOs.

Ogogo, Omwenga and Nyangau (2019) researched on the moderating effect of government regulations on performance of government construction projects in Kenya. The study adopted descriptive research design and used a sample of 251 respondents selected using simple random sampling. Construction projects by government formed the unit of observation while registered architects/project managers formed the unit of analysis; they were a total of 728 in Nairobi. Qualitative and quantitative data was generated using questionnaires. Their findings showed that the moderated effect of government regulation significantly and positively affected the performance of Kenya's government construction projects. The study focused on government projects while this current study focused on the moderated effect of government regulations on the overall performance of the county governments. The study examined the direct impact of government regulation on the performance of government construction projects while present study examined how government regulation moderates the link between strategy implementation

imperatives and performance of county governments. This study adopted simple random sampling while the current study used multistage sampling technique.

Kimani, Mouni, Wanjau and Mung'atu (2015) sought to investigate the moderating impact of regulations by government on the link existing between cost recoveries and water investments financing. The study was conducted in Kenya among markets in the category of peri-urban and located in Nairobi County. They examined government regulation in relation to market, social, technical and economic regulation. The study adopted descriptive survey research design and 150 small scale providers of water service were sampled though a two-stage sampling method. The researchers applied SEM with moderation and model diagnostics in examining the role of government regulations as a moderating effect. Their findings showed that the link existing between recovery of cost and financing of water investments was significantly moderated by government regulations. Even though the study reflected the moderating effect of government regulation, it was done in the water investments business which is different from county governments in terms of establishment, structure and legal framework.

2.5 Summary of Literature Review and Research Gaps

Table 1:

Research Gaps

Author	Research Topic	Key findings	Methodology	Research gaps	Gap current study filled
Mailu, Ntale and Ngui (2018)	Strategy implementation and organizational performance in the pharmaceutical industry in Kenya	Organizational performance in the pharmaceutical industry is significantly influenced by the organizational structure, resources and culture.	descriptive survey research design Targeted 64 pharmaceutical companies Questionnaire used to collect data Multiple regressions used for data analysis	Failed to consider impact of other strategy implementation factors that include, management commitment, staff competence and budget process. Did not collect thoughts of respondents	The current study considered other factors which include, management commitment, staff competence and budget process. It went further to consider the moderating influence of government regulation
Ntandoyenkosi (2018)	Relationship between Organizational structure and Performance: A Case of The National Railways of Zimbabwe	Findings showed that size, chain of command, functional specialization, span of control all influenced performance.	A survey case study was used Data analysed through descriptive analysis	The study was purely descriptive which just present the opinions of the respondents. It failed to show the effects of pattern of communication,	The current study sought to use statistics models to test the relationship and impact of organizational culture on organizational

				work procedure and allocation of tasks	performance.
Agwu (2018)	Organizational Culture and Employees Performance in the National Agency for Food and Drugs Administration and Control (Nafdac), Nigeria.	According to findings it was shown that there is a significant relationship between organizational culture and increased employees' commitment/productivity.	Descriptive research design used Target population was employees of National Agency for Food and Drugs Administration and Control Correlation and multiple regression analysis were used	Study examined culture and its influence on employee performance which does not reflect on the entire organizational performance	The current study incorporated other elements of strategy implementation.
Onserio (2018)	Strategy implementation and organizational performance among institutions of higher learning in Kiambu County	The findings established the existence of a significant influence of strategic resource allocation, monitoring and control of strategies, strategic leadership and strategic communication on the performance of IHLs	A descriptive study design of cross section in nature was used target population were heads of both academic and non-academic departments The sample of 174 respondents was selected Descriptive statistics and inferential were used for data analysis.	This study focused on different aspects of strategy implementation and not the specific bundles of strategy implementation imperatives current study aim at. The structure of County Government is different from that of a County Government and	The current study examined the effect of strategy implementation imperatives on performance of County Governments in the Central Region in Kenya.

				therefore the findings cannot be generalised for the case of this study The sample size is small.	
Gachoka, Aduda, Kaijage and Okiro (2018)	The Moderating Effect of Organizational Characteristics on the Relationship between Budgeting Process and Performance of Churches in Kenya.	Study results showed that budgeting process was affected by organizational characteristics leading to positive performance.	Targeted churches Questionnaires for data collection correlation analysis and the hypothesis tested by computing regression analysis.	The study did not consider the direct effect of budget process on organizational performance. The performance of church institution was measured by considering membership growth, this is different from performance measures of public sector institution that incorporates lots of indicators.	The current study had budget process as an independent variable and not a dependent one. .
Agbenyo, Danquah and Wang (2018)	Budgeting and Its Effect on the Financial Performance of Listed Manufacturing Firms: Evidence from Manufacturing Firms	Results demonstrated that budgeting, which include, planning, monitoring and control, coordination and evaluation, significantly affects financial performance of firms.	Questionnaires were used to collect data Targeted listed manufacturing companies in Ghana OLS multiple regression was applied	The study examined performance with respect to financial performance disregarding the non-financial	The current study considered both financial and non-financial performance Geographical scope covered

	Listed on Ghana Stock Exchange.		in estimating the effect of budgeting on performance.	aspect.	Kenya not Ghana.
Aunga and Kaitwa (2018)	The Role of organizational Culture on Organizations' Performance: A case Of Gepf-Retirement Benefits Fund in Dar Es Salaam Region, Tanzania.	Organizational culture had moderate significant relationship with organizational performance	Data was collected using questionnaires and analysed using descriptive statistics. Pearson product moment correlational coefficient was used for hypothesis testing	The study stands to be faulted as it only used Pearson product moment correlational coefficient to test the hypothesis which has the ability to only examine the strength and direction of the relationship and it is not appropriate for hypothesis testing.	This current study used ANOVA to test the influence of organizational culture on performance and further analysis was done using inferential statistics to test relationship between variables
Mahmood, Hee, Yin, and Hamli (2018)	The Mediating Effects of Employee Competency on the Relationship between Training Functions and Employee Performance.	Findings showed that employee competency is a partial mediator between training functions and employee performance.	Quantitative survey technique hierarchical regression analysis	The study considers the impact of employee competency as a mediating variable and thus failed to establish the direct effect of employee competence on organizational	The current study examined the direct effect of staff competency on organizational performance. Descriptive and explanatory research design were used Multiple

				performance.	regression analysis was computed
Muthondu and Gakobo (2018)	Effect of Leadership Commitment on Employee Performance in County Government in Kenya: A case of Nairobi City County	Organizational equity, participatory management, training and development and communication on employee have a positive and significant effect on the employee performance in County Governments in Kenya	Data collection was carried out by use of structured questionnaire. A case study research design adopted. Regression analysis was used for data analysis	The study considered leadership commitment and its impact on employee performance and not on organizational performance	The current study however considered managerial commitment and how it influences the general performance of the organization.
Abass, Were and Munga (2017)	The relationship between strategy implementation and performance in County Governments of Kenya: A case study of Wajir County Government	There is statistically significant association between organizational structure; leadership styles and organizational culture and organizational performance.	Target was Wajir County variables considered were style of leadership, the structure and culture of the organization, availability of financial resources regression analysis was used for data analysis	The study only considered three aspects of strategy implementation while it ignored the issue of government regulations which the current study will address. Considered leadership style which is more on the governor	Other aspects of strategy implementation and the moderating influence of government regulations were studied. The current study looked at management commitment and included government regulation as a moderating variable

					The study targeted five County Governments in central region
Abdullah, Hamad, Romano and Faisal (2017)	Identification of strategy implementation influencing factors and their effects on the performance.	Many organizations could not maintain their competitive advantages, in spite of the existing process of drafting a strong strategy, due to lack of achievement in the strategy implementation stage	Targeted public and private sectors in the Middle East Empirical review study Content analysis was used to analyse the data	It showed how some factors are more important in certain industry and less important in other industry in the Middle East and therefore cannot be applied for the case of Kenya, East Africa	Examined the effect of strategy implementation imperatives on performance of County Governments in the Central Region in Kenya Used primary data collected using questionnaires
Andrew (2017)	Employees' Commitment and Its Impact on Organizational Performance	Employee commitment including, affective, normative and continuous commitment have positive significantly relationship with organizational performance	Quantitative technique was used to conduct the research Targeted the Divisional Secretariat in Sri Lanka correlation and regression analysis were used for data analysis	The study was on the impact of employee commitment on organizational performance.	The current study however considered specifically the commitment of organizational managers and how they influence organizational performance in County Government. The target

					population was staff in County Governments
Mose (2017)	Role of Corporate Culture on the Performance of Commercial State Corporations in Kenya	Three corporate culture constructs (involvement, adaptability and mission) had a significant impact on organizational performance. However, consistency culture was not a significant predictor of performance.	Target population was commercial state corporations. Regression analysis was used to analyse the data.	The study was a replica of Denison's Model of Culture. The study is on commercial sector.	The current study carried out a fresh study that sought new knowledge rather than testing what has already been done. The study assessed performance in public sector not commercial sector.
Kibunja (2017)	Budgetary Process and Financial Performance of Murang'a County Government, Kenya.	Budgetary process significantly influenced County Government's financial performance	The study used an explanatory non-experimental descriptive design A sample of 83 staff drawn The study used quantitative techniques, descriptive and inferential statistics to analyse the data.	The study failed to look at budgeting process on the overall performance of the organization. The target population was small (Murang'a County)	The study evaluated the influence of budget process on performance of County Governments in Central Region of Kenya The target was five counties in central region. A larger sample of 252 respondents was used

Oluwalope and Sunday (2017)	Impact of Budgetary Participation and Organizational Commitment on Managerial Performance in Nigeria	Results showed that participation in budgeting process and work commitment by employees positively affects managerial performance.	Survey research design was used Data was collected data through structured questions Target population was listed firms on the Nigeria Stock Exchange Descriptive, correlation and regression were employed to analyse the relationships between the variables.	The study considered the impact of budgeting participation and did not consider the whole process of budgeting. Again, their study examined budgeting participation and its influence on managerial performance.	The current study however looked at the whole budgeting process and how it affects the entire organizational performance**.** The study was conducted in Kenya County Governments
Puteh, Kaliannan and Alam (2016)	Employee Core Competencies and Organizational Excellence: An Interpretative Analysis	Regardless of different positions, tasks, and nature of service-based businesses, core competencies play a salient role for organizational excellent performance.	The study was an interpretative analysis A qualitative method through in-depth dialog with fifteen human resource management directors Study locale was Malaysia	Sample of 15 individuals is too small to generalize the findings to a large population. Used a qualitative approach.	This study explored the impact of staff competencies through a quantitative approach. This study sought to have a substantial sample to enable generalization of the findings. The study was conducted in Kenya

Isaboke and Kwasira (2016)	Assessment of budgeting process on financial performance of County Government of Nakuru, Kenya.	There was a strong positive significant relationship between financial capacity and the financial performance	Data analysis was done using descriptive statistics and inferential statistics that only incorporated correlation analysis	The study considered one aspect of budgeting process, financial capacity. They as well considered only the aspect of financial performance in organizational performance. The study only examined the association between financial capacity and financial performance they did not bother to ascertain the actual impact the relationship of the two variables.	The current study was broad enough to wholly look at several aspects of budgeting process and County Government performance. The current study examined the actual impact of budget process implementation through a regression analysis.
Kihara (2016)	Influence of strategy implementation on performance of manufacturing small and medium firms in Kenya.	Positive significant influence exists between strategy implementation and performance in this study	Target population was Small and Medium Manufacturing Firms in Thika Sub-County, Kenya Regression analysis was used for data	As cited in his areas for further studies, culture to be incorporated and to study other sectors of the	A different sector of the economy which is in public sector was studied. -culture was a variable of study

			analysis	economy	
Mufti, Gohar, Mohammad and Marium (2016)	Human resource competencies and organizational performance: A study on banking sector managers in Pakistan.	Findings showed that human resources competencies were positively and significantly connected to organizational performance.	A cross sectional non-experimental survey design was used Study locale was Pakistan Data was collected using questionnaires Data was analysed through correlation and regression analysis	The study was focused on private banks and their findings may not be applicable for public institution like the County Government that is the focus of the current study.	The current study focused on County Government not banking. Study was carried out in Kenya not Pakistan The present study used descriptive and explanatory research design Data was collected using questionnaires.
Pimpong and Laryea (2016)	Budgeting and Its Impact on Financial Performance: The Case of Non-Bank Financial Institutions in Ghana	Results showed that there was a significant connection between budgeting and organizational performance	Study locale was Ghana The study used experimental research design Data collection was done using questionnaire Regression analysis was used to analyse the relationship between the variables	The study used only financial indicators to measure organizational performance leaving out the non-financial indicators. Their study was again based on financial institutions	The current study on the other hand examined budgeting process in public sector and performance indicators included both financial and non-financial. Descriptive and explanatory research design were used. Study locale was Kenya.

Adeleke, Bahaudin and Kamaruddeen (2016)	The moderating effect of regulation on the link that exists between internal and external factors of an organization and management of risks among companies operating in construction sector	Government regulation was found to have significant moderating effect. However, this influence was established on the link between management of risk and factors of the organization.	The study was empirical review of literature Secondary data Study locale is construction sector in Nigeria Content analysis was used to analyse the data collected	The study was based on secondary data that was done through an empirical review The influence was established on the link between management of risk and factors of the organization The study locale differs.	Current study use d primary data through a use of questionnaire. This study was conducted among County Governments in Kenya
Haidar (2016)	The impact of business regulatory reforms on economic growth	Each reform in regulation accompanies a 0.15% growth in GDP; with appropriate regulatory framework for County Government institution, they can register a significant growth in their production	172 countries were targeted 5-year dataset Regression was used for data analysis	This study focused on business regulatory reforms but failed to focus on government regulations Despite the study focusing on regulations, it did not show how it affects organizational performance. This study used the variable as a dependent variable and not	The study analysed the moderating effect of Government regulations on the relationship between strategy implementation imperatives and performance of County Governments in Central Region of Kenya

				moderating variable.	
Hitt, Jackson, Carmona, Bierman, Shalley, and Wright (2016)	Imperatives of strategy implementation	With quality human capital, an organization is better able to implement an international strategy and achieve higher firm performance as a result Knowledge is a critical resource for the implementation of strategy, and perhaps the most valuable knowledge is held by the firm's human capital Also, relational capital facilitated the implementation of a firm's international strategy	Empirical review-secondary data used. Content analysis was used to analyse the data collected	The study failed to show the effect of these strategy implementation imperatives (resources, governance, human capital, and accounting-based control system) on organizational performance.	Examined the effect of strategy implementation imperatives on performance of County Governments in the Central Region in Kenya Primary data was used Descriptive and explanatory research were adopted
Ogbo, Chibueze, Christopher, and Anthony (2015)	Impact of Structure on Organizational Performance of Selected Technical and Service Firms in Nigeria	Results showed that decentralization structure in organizations improved better and more informed decision making in technical and service companies. Again, it was shown that task routine influenced employee productivity both positively and negatively and narrow span of control and efficiency in organizations had a	The descriptive statistics was used; hypothesis testing was done using Chi square and correlation Study locale was Nigeria	This study used the chi-square analysis to test the hypothesis, which is a test of categorical variables. The study locale differs from that of present study	With the nature of the current study the variable was measured in interval scale which does not fit chi-square test. The study was conducted in Kenya

	significant positive association.	

2.6 Conceptual Framework

A graphical representation of a phenomenon being studied is defined as a conceptual framework (Mugenda, 2018). Kothari (2017) asserts that diagrammatic representation of variables under investigation and how they relate with each other is defined as a conceptual frame. Figure 2.1 is the diagrammatical representation of this study showing how strategy implementation imperatives relates with county government performance.

The dependent variable was county government performance while the independent variables include, management commitment, organizational culture, staff competence, budget process and organizational structure. The study had one moderating variable, that is, government regulations. Management commitment is connected to organizational performance since it represents the management obligation to initiate the coming up with objectives and putting in motion the necessary actions that will ensure attainment of set goals (Barrick *et al.,* 2015). Organizational culture is linked to performance since it provides a conducive environment for work. Pangewa (2015) argues that a conducive organizational culture has an impact on performance indicators which ultimately affect overall performance of the organization.

Staff competence is linked to performance since it entails the sufficiency of knowledge and skills that enable employees in the organization to perform their task (Aketch & Karanja, 2016). When a staff competency is enhanced, then their effectiveness and efficiency will improve which will increase organizational performance (Basalamah, 2017). Budget process is linked to performance since it determines attainment of organizational goals by providing the financial means of accomplishing objectives (Oketa, 2016). Organizational structure is significant in organizational performance because it positions employees to carry out tasks and ensure goals are attained effectively and efficiently (Marangu *et al.,* 2018). Government regulations are important in every organizational performance since they create an enabling operating environment that helps to reduce operating costs and accelerate performance (Kelvin, 2015).

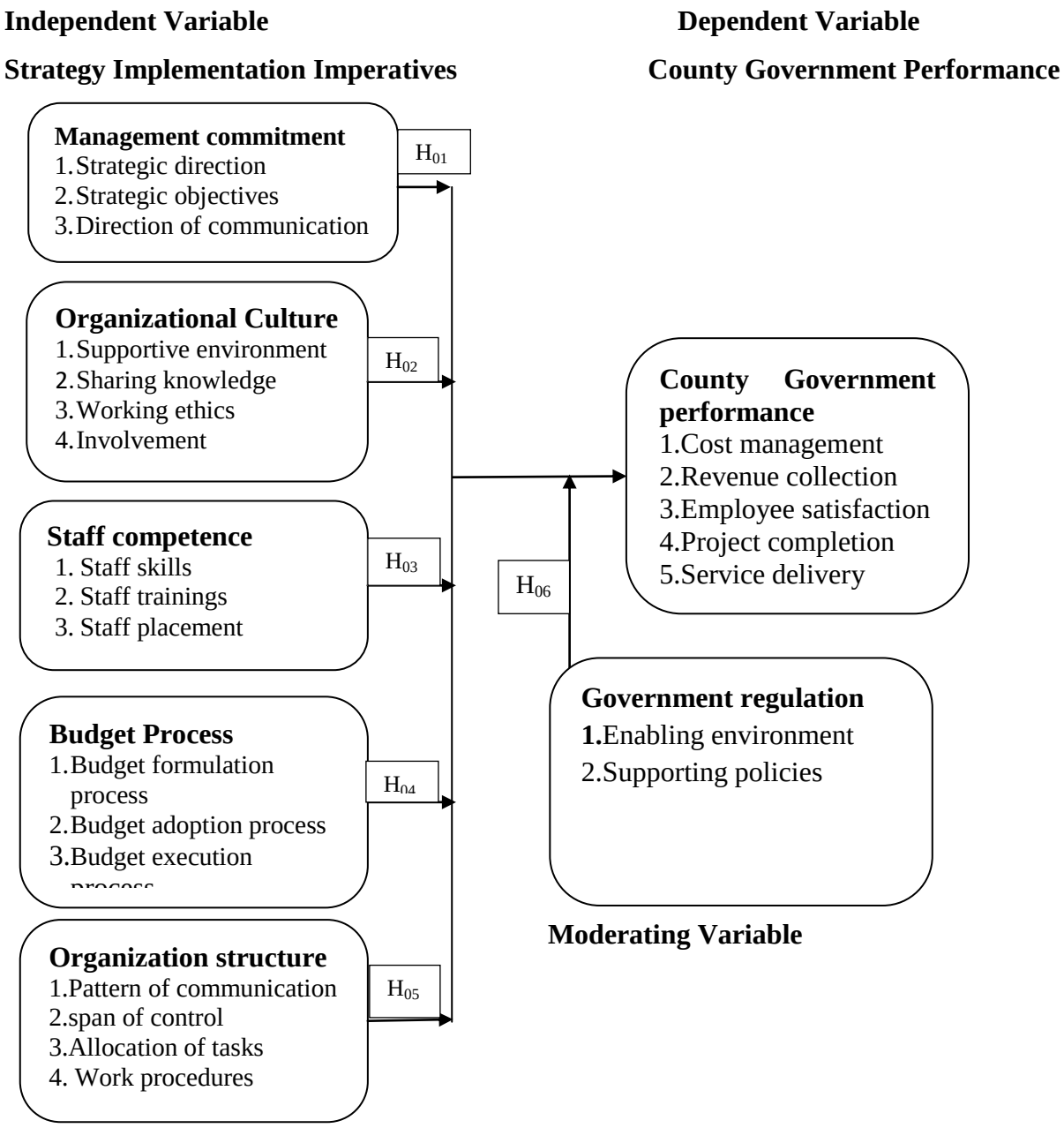


***Figure* 1: Conceptual Framework**

Source: Literature Review & Author (2021)

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter discussed the research philosophy adopted for this research, research design, sampling methods, collection of data, diagnostic tests, data analysis and presentation, as well as ethical considerations made. It is organized in the following structure: research philosophy, research design, target population, sampling design, data collection instrument, data collection procedure, pilot test, data analysis and presentation, operationalization of the variables, and ethical considerations.

3.2 Research Philosophy

Positivism is the philosophical foundation used in this study. This philosophy is appropriate because according to positivists, there is stability in reality and its observation and description can be done from the viewpoint of its objectives while interpretivists indicate that the only way in which reality can be understood is by subjective interpretation of the reality and intervention (Ryan, Scapens & Theobald, 2015). Positivist researchers believe that truth are facts that can be proven or disproven and that reality is not different for each person which means that an object's weight remains the same regardless of who measured it; the measures and observations give us the reality. It is characterised by phenomenalism (only knowledge confirmed by the sciences can genuinely be warranted as knowledge), deductivism (purpose of theory is to generate hypothesis that can be tested for laws to be proven or disproven), objectivity (science must be conducted in a value free process), and inductivism (knowledge is gained through gathering of facts that provide basis for laws (Bryman, 2008). Positivists believe that knowledge should be objective and free from bias, devoid of values and beliefs of researcher. Positivism research philosophy adheres to a structured methodology which guides in facilitating hypothesis. Positivists operate on observations that are quantifiable and therefore facilitate statistical analysis (Saunders, Lewis & Thornhil, 2016). In this study, the hypothesis is created and tested through statistical techniques and the explanation is then generated from the findings in accordance with the positivism philosophy.

3.3 Research Design

The study adopted a descriptive and explanatory research design which does more than describe the phenomenon as it also explains it. This research design is often used to deduce the cause-and-effect relationship between variables (Pinto, Lein, & Mahoque, *et al.,* 2018). Explanatory research design refers to a study carried out for a particular underlying issue which has not been clearly studied so as to enable a researcher to have a better understating of the existing problem. The researcher starts with general ideas and uses the research as a medium for identifying issues that can be focused on for further studies. Explanatory research is conducted so as to enable a particular researcher to get detailed information where a small amount of information exists so as to clearly clarify a research idea. The aim of explanatory research design is to improve a researcher's comprehension of a particular subject, flexibility of sources and to draw much better conclusions (Bryman & Bell, 2017). The reason why an explanatory research technique was preferred is because using explanatory research design, this study analysed the stated problem and tried to give a deeper understanding on the relationship existing between strategy implementation imperatives and county government performance.

The descriptive research design aspect of it provides more details and insights from the respondents on how the independent variables influence the performance of county governments in the central region in Kenya. The descriptive and explanatory research designs enabled the researcher to gain a deeper understanding of the interaction between strategy implementation imperatives and the performance of county governments. It assisted the researcher to analyse the findings and draw informed conclusions.

3.4 Target Population

Target population is the whole group of individuals (or objects) having same characteristics as pointed out in the sampling criteria used for the study while a unit of analysis is the subject or subjects that are literally considered, observed, measured, estimated or collected as one tries to learn more about the population (Quinlan, 2011). For this research, county governments in central region formed the unit of analysis. There are five county governments in the central region according to the devolution ministry, namely: Murang'a, Nyeri, Nyandarua, Kiambu and Kirinyaga. As defined by Cooper and Schindler (2018), the unit of observation is the single participant or the item upon which observation and measurement is drawn. Since the variables under study are dependent on the single counties, top level personnel of the executive arm of

county governments in the central region of Kenya were the unit of observation because they are the ones responsible for strategy implementation and can provide useful information on county government services. Past studies such as Thatte (2013) and Afzal, Khan and Ali (2019) have used similar units of observation. The study extrapolated the result obtained from the county governments.

Table 2

Total Employees per County

County	**Population**	**Proportion (%)**
Kiambu	8211	28.3
Nyeri	6489	22.4
Nyandarua	5078	17.5
Kirinyaga	4192	14.5
Murang'a	5003	17.3
Total	**28973**	**100.0**

Source: County Human resource offices (2020)

Table 3

Target population

County	**Kiambu**	**Kirinyaga**	**Nyeri**	**Nyandarua**	**Murang'a**	**Total**	**%**
CECMs	10	10	10	10	10	50	6.80
Chief officers	13	10	11	10	9	53	7.21
Directors	62	29	48	36	36	211	28.71
Deputy/Ass directors	121	55	94	71	70	411	55.92
County secretaries	1	1	1	1	1	5	0.68
Secretary to PSB	1	1	1	1	1	5	0.68
Total	**208**	**106**	**165**	**129**	**127**	**735**	**100**

Source: County Human resource offices (2020)

3.5 Sampling Design

This is the process in research that clarifies how study subjects will be selected for the study. It clearly shows the process that will be used to obtain the sample to be directly used in the study.

3.5.1 Sampling Frame

A sampling frame is considered to be a list of all elements in a study population from where the sample is selected from (Fei, 2015). Vaitkevicius and Kazokiene (2013) noted that a sample frame should be comprehensive and representative of the entire population of study in circumstances that the target population differs from the total population. This study's sample frame was the lists of employees in the five counties in the central region. The sample frame was obtained from the respective county human resource offices.

3.5.2 Sample Size

This study's sample size for employees in the county governments was determined using Krejcie and Morgan sample size determination formula (Russell, 2013). Using this formula, a representative sample was attained. The study's total population was 28973 employees of five county governments in the central region of Kenya, while the target population was 735 persons.

The formula used for arriving at the sample size was:

$$s = \frac{x^2 NP(1-P)}{\left(ME^2(N-1)\right) + (x^2 P(1-P))}$$

Where:

s = sample size

x^2 = Chi-square for the specified confidence level at 1 degree of freedom

N = Population size

P = is the proportion in the target population estimated to have characteristics being studied. As the proportion was unknown, 0.5 was used.

Chuan and Penyelidikan (2016) indicate that the use of 0.5 provides the maximum sample size and hence it is the most preferable.

d=desired margin of Error (expressed as a proportion)

The sample size resulting from this formula was 252 respondents. Sample size that lies between 30 and 500 at 95% confidence level is generally sufficient for many research studies due to a low level of error term at 5% (Yildrim & Sirrisek, 2006; Altunisik *et al.*, 2004).

Table 4

Sample Size

County	**Sample**	**Proportion (%)**
Kiambu	71	28.3
Nyeri	56	22.4
Nyandarua	44	17.5
Kirinyaga	37	14.5
Murang'a	44	17.3
Total	**252**	**100.0**

Source: County human resource offices (2020)

3.5.3 Sampling Procedure

This study selected the sample using multistage sampling technique. This technique splits large populations into groups to make the sampling procedure more practical. The population was first grouped in the different counties, then into different levels of top management personnel in each of these counties. This study then randomly selected the respondents from each group in all the departments of each county under study. These departments have a role in implementation of policy, projects, collection of revenue and delivery of services and therefore formed this study's main focus. The top-level personnel are composed of the county executive committee members (CECMs), chief officers, directors, assistant and deputy directors, secretaries to the county public service board and the county secretaries.

Table 5

Respondents of the study

County	Kiambu	Kirinyaga	Nyeri	Nyandarua	Murang'a	Total	%
CECMs	3	3	3	3	3	15	5.95
Chief officers	4	3	4	3	3	17	6.75
Directors	21	10	16	12	12	71	28.17
Deputy/Ass directors	41	19	31	24	24	139	55.16
County secretaries	1	1	1	1	1	5	1.98
Secretary to CPSB	1	1	1	1	1	5	1.98
Total	**71**	**37**	**56**	**44**	**44**	**252**	**100**

Source: County human resource offices (2020)

3.6 Data Collection Instrument

The study involved the collection of primary data using structured questionnaires. This enabled the researcher to obtain valid and objective data to ensure effectiveness of the data collection instruments, and the interpretations of data (Onwuegbuzie & Leech, 2016).

Structured questionnaires contained closed-ended questions; these questions bore multiple choices that required response through ticking against the appropriate options given (Wester *et al.,* 2014). Structured questionnaires were deemed appropriate for this study owing to the fact that they would increase the response rate since they make it easy for one to respond to the questionnaire. The structured questionnaire enabled efficiency in coding and data analysis. It also helped to prevent misconception of the idea of study by the respondents, and it facilitated evaluation of the views of respondent on research variables (Cooper & Schindler, 2018). The questionnaire was administered digitally as an e-questionnaire, sent as a link to respondents. This allowed respondents enough

time to respond to all the queries in the questionnaire. The questionnaire had five-point Likert scale items. Research assistants were recruited and used in data collection.

The questionnaire was organized into sections in which the first section dealt with demographic information, section A, B, C, D, E related to information on the five independent variables, sections F, G, H, I, J dealt with information regarding indicators for the dependent variable while section K related to information about the moderating variable.

3.6.3 Data Collection Procedure

To ensure reliability of final results, the study was conducted in a systematic manner. Data was collected using questionnaires which were administered to top level personnel at the County executive arm in each of the five counties. The researcher sought permission from the university starting with the supervisors, the department and the Postgraduate Studies Directorate. Secondly, a permit to conduct research was sought from NACOSTI and the county secretaries of the five counties. Thereafter, training of hired research assistants was done to ensure they clearly understood how to administer the research instruments. Research assistants were critical as they helped overcome researcher subjectivity.

3.7 Pilot Study

A pilot test involves carrying out a preliminary test of tools and procedures of collecting data in order to establish whether there are any problems/errors and eliminating them, it reveals vague questions and unclear instructions, captures suggestions and comments that are important, and helps to improve on the efficiency of the data collection instruments. Results obtained from a pilot test allows for modifications and adjustments to be done on both tools and procedures before the actual data collection is done (Mohamed, 2018). A pilot test can also be explained as an activity that helps the researcher to determine the flaws, weaknesses and limitations in data collection tools and procedures and therefore allows for necessary revisions before they are dispatched to the field for actual data collection (Kvale, 2017).

In this study, a pilot test was conducted in one county and results that were obtained were used in testing if the questionnaire was able to give reliable and valid data. As Cooper and Schilder (2018) asserts, the rule of thumb for pilot test sample is utmost 10% of the study sample size. This study selected 10% of the study sample size to be used for pilot test, hence the proposed one county pilot test was within the recommendation. The pilot study was conducted using the same

instrument that was administered to respondents during the main study. The question content, wording, sequence, lay out and instructions were checked, and feedback obtained considered for the improvement of the questionnaire.

Thirty top level personnel of the executive arm of Laikipia County were involved in the pilot study though responses received did not form part of the final results. This formed 11.9% of the total sample in our study which was sufficient according to Mugenda and Mugenda (2003) who has stated that 10% is sufficient. Finally, the pilot survey was used to draw respondents' responses regarding the design and content and also their suggestions on ways of enhancing efficiency and administration practicality. Alpha coefficients which range between 0 and 1 were used to test for reliability where greater values suggest high reliability. The threshold of reliability is alpha values of 0.70 and above (Cooper & Schindler, 2018) which is what this study adopted.

3.7.1 Reliability

Reliability instrument relates to the instrument's replication capacity. This means that reliability of an instrument is said to be achieved if the results obtained on a variable is the same even after being administered a number of times. According to Miller (2015), reliability is the propensity towards consistency.

Internal consistency measures how precisely measuring instruments are applied in a study. The study applied the use of Cronbach's alpha to measure internal consistency in determining reliability of research instrument and this was computed using SPSS. This method provided the measures of average for the items that are measurable and their correlations. According to Jooste and Fourie (2019), the value of Cronbach's Alpha should lie between 0 and 1. Hair *et al* (2018) indicated that an acceptable threshold value for Cronbach's alpha is 0.7 and above. The study therefore adopted 0.7 as the acceptable threshold value for reliability of the measures. A pilot study was then conducted, and the scores obtained correlated using SPSS.

3.7.2 Validity

Validity is the extent to which a test measures an intended hypothetical construct (Heale & Alison, 2015). The main concern of validity is establishing whether a measurement measures what they were intended to measure and accurately have data being representative (Mugenda & Mugenda, 2018).

Content validity was applied in evaluating the extent to which data gathered using certain instruments represent a particular area or content of an actual concept (Kothari, 2017). Theories that inform major themes were reviewed to determine existence of construct validity. Opinion from experts was solicited to check on the validity of the questionnaire. Academicians and senior researchers are experts whose opinion was sought by sharing the document with them and their suggestions facilitated improvements in research instruments and enhanced face validity. The researcher also conducted literature review for the purpose of identifying concepts of relevance which enabled researcher identification of various dimensions and concepts that relate to organization performance and imperatives on implementation of strategy.

Discriminant validity which endevours to separate a construct in order that it tests what others are not measuring was established by having the questionnaire items subjected to exploratory factor analysis. Through doing so, the questionnaire items were reduced to a set of uncorrelated items that measures county government performance as well as to one that measures strategy implementation imperatives.

External validity which is the extent to which the research findings can be generalized was established by ensuring that the samples are representatively selected so as to ensure that the findings can be generalized to the Kenya County Government population.

3.8 Data Analysis and Presentation

The researcher checked data for sufficiency in terms of respondents from all counties and different strata before carrying out its analysis. Inferential as well as descriptive statistics were employed for analysis of quantitative data with the assistance of Statistical Package for Social Sciences (SPSS). A summary of the respondent's responses in relation to their views on the various aspects of the variables, and the respondents' demographic information analysis was undertaken by use of descriptive statistics (Bhattacherjee, 2012). Diagnostic tests for linearity, normality, heteroscedasticity, and multicollinearity were caried out.

Descriptive statistics such as frequency distribution, mean, standard deviation, and percentages were used. Descriptive statistics are critical since in the event the researcher just presents raw data, it would be challenging to deduce what the data is indicating more so where the data is expansive. Descriptive statistics therefore assisted the study in presenting the data in a significant way thus allowing for a better understanding and interpretation (Singpurwalla, 2013).

Inferential analysis of data was conducted by use of one-way ANOVA, Pearson R, and multiple regression analysis. Pearson R measured the strength and direction of the relationship between variables. If correlation coefficient R values are closer to one (1), then the relationship between two variables is strong.

ANOVA

One-way ANOVA is a technique used for comparing the means of two or more samples. This technique was used to determine whether there were any statistically significant variations in respondent's perception on strategy implementation imperatives across the five counties. The study carried out ANOVA with the fulfilment of the assumptions of normally distributed data and sample being drawn from a normally distributed population and the dependent variable being quantitative in nature.

PEARSON R

The Pearson correlation coefficient, also known as Pearson product moment correlation or the bivariate correlation is a statistic that measures linear correlation between two variables. It was used to test the relationship between strategy implementation imperatives and County Government performance. It was used on data that is normally distributed, which has been drawn from a normally distributed population, has linearity and has been measured in ratio or interval scale (Polonsky & Waller, 2005). Having measured the data on five-point Likert scale, it was assumed to be interval in nature and therefore this statistic is deemed appropriate for this study.

COMPOSITE INDICES GENERATION

For the researcher to be able to test the hypotheses, a composite index for each variable in each county was computed for the purpose of transforming the data obtained through questionnaire and so as to be able to summarize data collected through the 5-point Likert scale and group it into one composite number. This was done by computing the weighted harmonic mean value as in the formula below, and then adjusting it to provide for the relative weight of each variable (Ogutu & Munyoki, 2012).

$$Ci = \sum_{i=1}^{N} \left[\left[\frac{n}{\sum_{i=1}^{n} \frac{1}{xi}} \right] wi \right]$$

Where:

Ci = Composite Index for Variable i, in which the researcher computed indices for the variables; management commitment, staff competence, organizational culture, organizational structure, budget process, government regulation and county government performance.

N= total number of components that make up the specific variable

n=total number of respondents who responded to the that particular section of the questionnaire

xi=percentage mean score for every component for each county computed as a ratio of the actual score to the maximum possible score on every variable's statement.

Wi= weight of mean score for every variable for each county calculated as the ratio of mean score for every variable to the sum of all the mean scores

MULTIPLE REGRESSION ANALYSIS

Multiple Regression Analysis is a predictive analysis used to explain the relationship between dependent and independent variables. It assumes that regression residuals are normally distributed, linear relationship between dependent and independent variable, homoscedastic residuals, no multicollinearity (independent variables are not too correlated); this analysis was used to test the strength of the effect strategy implementation imperatives has on county government performance, it also helped the researcher understand how the county government performance change for every one point change in strategy implementation imperatives items (Mugenda & Mugenda, 2018). Regression can estimate the coefficients of the linear equation, involving one or more independent variables, which best predicts the value of the dependent variable (Cooper & Schindler, 2017).

As stated by Gujarati (2015), causation models are best explained by linear regression analysis. Normality was tested by checking through Shapiro-Wilk, Pearson's R and exploratory factor analysis were done to reduce the data set in readiness for multiple regression analysis. Strategy implementation imperatives items with a loading greater than 0.5 were transformed into new variables for use in multiple regression analysis. Each respondents' score on items chosen through exploratory factor analysis were computed into a composite score and then reduced into a single composite index to make analysis easy for strategy implementation imperatives and county government performance respondent's score item. The researcher examined the F- statistic to see if the regression equation was appropriate, after which the R and R^2 values were determined to check correlation between predicted values and observed values of dependent variable and R^2 to

indicate the percentage of variation explained by the regression equation. If the value of R be higher than zero, meaning strategy implementation imperatives and county government performance are correlated, then R^2 was checked to give the degree of correlation and tell if the model fit in regard to the predicted values (Cooper & Schrindler, 2003). The gradients (ß) and t statistics gave the extent and direction of the relationship of strategy implementation imperatives and county government performance while the p-values guided on whether the coefficients were statistically significant and hence helped draw inferences and conclusions.

Empirical model for the direct relationship

The empirical model for direct relationship between strategy implementation imperatives and county government performance was as follows:

$Per_{cg} = \beta o + \beta_1 M_c + \beta_2 O_c + \beta_3 S_c + \beta_4 B_p + \beta_5 O_s + \varepsilon$……. equation 1

Where:

$Per_{cg=}$ Composite index for county government performance

βo =constant

$\beta_{1,}$ β_2 & $\beta_{3=}$ Beta coefficients

$M_{c=}$ composite index for management commitment

O_c= composite index for organization culture

S_c=composite index for staff competence

B_p=composite index for budget process

O_s=composite index for organization structure

ε=error term

Empirical model for the moderated relationship

To find out the moderating effect of government regulation on the relationship between strategy implementation imperatives and county government performance in Kenya, the two step multiple linear regression analysis was adopted as recommended by Whisman and McCleand (2005). The decision criteria recommended by Fairchild and Mackinnon (2007) was adopted.

Step 1: researcher regressed County Government performance on strategy implementation imperatives and took note of the r^2 (r square) value at 5% level of significance.

$Per_{cg} = \beta_0 + \beta_1 S_{ii} + \varepsilon$……equation 2

βo =constant

β_1 = **Beta** coefficients

S_{ii} =composite index for strategy implementation imperatives

ε=error term

Step 2: the researcher will then introduce the government regulation and take note of the new r^2_2 for the interactive term for the strategy implementation imperatives and for the moderating variable at 5% level of confidence

$Per_{cg} = \beta o + \beta_1 S_{ii} + \beta_2 G_r + \beta_3 S_{ii} G_r + \varepsilon$……. equation 3

Where;

Per_{cg} = Performance of County Governments

βo =constant

β_1, β_2 & β_3= **Beta** coefficients

S_{ii} =composite index for strategy implementation imperatives

G_r = composite index for government regulation

$S_{ii}G_r$= interaction of strategy implementation imperatives and government regulation

Beta 3(β_3), which is the regression coefficient for the interaction term provided an estimate of the moderating effect of government regulation on the relationship between strategy implementation imperatives and county government performance (Fairchild and MacKinnon, 2009). If statistically different from zero, it means that there was evidence that government regulation has significant moderation effect on the relationship between strategy implementation imperatives and county government performance. To determine the significance of the moderation, the researcher identified the level of significance of Beta 3(β_3); If $P<0.05$, the null hypothesis was to be rejected and vice versa.

Table 6

Summary of Model specification

Objective	Hypotheses	Analytical model	Interpretation
To analyse the effect of management commitment on County Governments performance in the central region of Kenya.	H_0: Management commitment has no significant effect on performance of County Governments in the central region in Kenya.	Multiple linear regression as follows: $Per_{cg} = \beta o + \beta_1 M_c + \beta_2 O_c + \beta_3 S_c + \beta_4 B_p + \beta_5 O_s + \varepsilon$	Take note of r^2, β_1, and F statistic for the regression model. If P<0.05, reject the null hypothesis and accept the alternate hypothesis
To assess the effect of organizational culture on County Governments performance in the central region of Kenya.	H_0: Organizational culture has no significant effect on performance of County Governments in the central region in Kenya.		Take note of r^2, β_2, and F statistic for the regression model. If P<0.05, reject the null hypothesis and accept the alternate hypothesis
To assess the effect of staff competence on County Governments performance in central region of Kenya.	H_0: Staff competence has no significant effect on performance of County Governments in the central region in Kenya.		Take note of r^2, β_3, and F statistic for the regression model. If P<0.05, reject the null hypothesis and accept the alternate hypothesis
To evaluate the effect of budget process has on performance of County Governments in central region of	H_0: Budget process has no significant effect on performance of County Governments in central region in Kenya.		Take note of r^2, β_4, and F statistic for the regression model. If P<0.05, reject the null hypothesis and accept the alternate hypothesis

Kenya			
To analyse the effect of organization structure on performance of County Governments in the central region of Kenya.	H0: Organizational structure has no significant effect on performance of County Governments in the central region in Kenya		Take note of r^2, β_5, and F statistic for the regression model. If P<0.05, reject the null hypothesis and accept the alternate hypothesis
To analyse the moderating effect of government regulations on the relationship between strategy implementation imperatives and County Government performance in central region of Kenya.	H0: Government regulation has no significant moderating effect on the relationship between strategy implementation imperatives and performance of County Governments in the central region in Kenya.	Step 1: $Per_{cg} = \beta_0 + \beta_1 S_{ii} + \varepsilon$ Step 2: $Per_{cg} = \beta o + \beta_1 S_{ii} + \beta_2 G_r + \beta_3 S_{ii} G_r + \varepsilon$ Where; Per_{cg} = Performance of County Governments βo =constant β_1, β_2 & β_3= Beta coefficients S_{ii} =composite index for strategy implementation imperatives G_r = composite index for government regulation $S_{ii}G_r$= interaction of strategy implementation imperatives and government regulation	Take note of the values of r^2, β and F changes. Note the change between r^2_1 and r^2_2. If β_3 is statistically different from zero, it means there is significant moderation from regression in step 1 and step 2. If P<0.05, the null hypothesis is rejected and if not, the alternate hypothesis is accepted.

3.8.1 Diagnostic Tests

Multiple linear regression is based on the assumptions that; a linear relationship exists between the dependent and independent variable, the independent variables are not highly correlated, variance of the residuals is constant, and that data is drawn from a normally distributed population. Before conducting inferential statistics, the researcher conducted diagnostic tests to ensure that the assumptions are fulfilled.

3.8.1.1 Multicollinearity Test

In the condition that some independent variable is correlated with other independent variable, then the regression is said to have multicollinearity (Gujarat, 2003). Among other consequences of multicollinearity is that presence of multicollinearity in a data result to increase in the standard errors which could make the variables to be insignificant when they really are significant (Cox, 2006). Scholars recommend the use of Variance Inflator Factor (VIF) technique; it will therefore be applied to test for multicollinearity in this study (Gujarati, 2015). With the application of this technique, if the VIF=1, it indicates no correlation, if the $1 < VIF < 10$, it indicates moderate correlation and if, VIF> 10, then it is highly correlated. Greene (2003) contends that if two or more variables are found to have VIF>10 one of the variables should be exuded as this indicates the presence of multicollinearity.

3.8.1.2 Normality Test

To ascertain that sample data is drawn from a population that is normally distributed and that the data set is properly modelled by a normal distribution, a normality test was carried out. It is important as it enables a researcher to compute the possibility of a random variable underlying the data set to be normally distributed (Cooper & Schindler, 2011). To compare data in the samples to a normally distributed set of data, Shapiro-Wilk test was applied while, to test normality of data, residuals were plotted for the visualization (Field, 2009). The null-hypothesis for Shapiro Wilk test is that the population is normally distributed; thus, if the value of Shapiro-wilk test is greater than 0.05, the data is normal but if it is less than the p-value, we reject the null hypothesis.

3.8.1.3 Linearity Test

In case of linear regression there ought to be linear relationship of the independent and dependent variables. The researcher will therefore look out for outlier effects since this type of regression is very sensitive (Creswell, 2006). Scatter plots are good for testing the linearity assumption. The

researcher drew a scatter plot using residuals and y values. On y axis was plotted Y values while on x axis standardized residuals were plotted. In case the scatter plot derives a linear pattern then the linearity assumption is assumed to exist.

The linear relationship of the variables was examined using scatter plots, the linear relationship assumed when the scatter plot derived a linear pattern. The county government performance was used as the dependent variable to test its relationship with the independent variables which included, management commitment, organizational culture, staff competence, budget process, organization structure and government regulation. The tests were used to examine if the study variables have a linear relationship in order to carry out inferential analysis.

3.8.1.4 Heteroscedasticity

Heteroscedasticity is the condition whereby the variances of the errors of independent variable are not similar in the complete data (Tabachnick & Fidel, 2012). If residuals are not spread uniformly and constantly around the horizontal line, then there is heteroscedasticity. The Breusch–Pagan test, was used to test for heteroscedasticity. It tested whether the variance of the errors from a regression is dependent on the values of the independent variables. In that case, heteroscedasticity is present. If the test statistic has a p-value below the 0.05 threshold, then the null hypothesis of homoscedasticity is rejected, and heteroscedasticity assumed. If the Breusch–Pagan test indicates presence of conditional heteroscedasticity, then the researcher will choose to use weighted least squares (if the source of heteroscedasticity is known) or choose to use heteroscedasticity-consistent standard errors.

Table 7

Summary of Diagnostic/Preliminary Tests

Purpose	Test	Decision Criteria	Authors who Recommended
Multicollinearity Test	Variance Inflation Factor	If VIF>10 multicollinearity exists, and the null hypothesis is rejected	Hair et al., (1995) Ringle et al., (2015) Gujarati, (2015)
Normality Test	Shapiro Wilk test	If alpha value is lesser than the p-value (0.05) we reject the null hypothesis	Cooper & Schindler, (2011) Field, (2009) Ghasemi & Zahediasl (2012)
Linearity Test	Scatter plots	If the scatter plot derives a linear pattern, then the linearity will be assumed to exist.	Creswell (2006)
Heteroscedasticity	Breusch–Pagan test	If the test statistic has a p-value below the 0.05 threshold then the null hypothesis of homoscedasticity is rejected	Tabachnick & Fidel (2012)
Reliability	Cronbach Alpha	Reliable is alpha ≥ 0.70	Miller (2015), Jooste & Fourie (2019), Hair *et al* (2018)
Test of Hypotheses	T-test	If p≤ 0.05 reject the null hypothesis	Westfall (2012)
	F-test	If F-calculated is greater than F-statistic, reject null hypothesis	Snedecor and Cochran, (2013)

Source: author (2020)

3.8.2 Test of Hypotheses

The hypothesis was tested using regression analysis. Using a 95% confidence level and a 0.05 significance level, the independent variables have a significant effect on the dependent variable

when the p value is found to be lower than 0.05, thus the null hypothesis would reject, and the alternate hypothesis accepted as per table 3.4 in the column on interpretation.

3.9 Operationalization of Variables

Table 8

Operationalization of Variables

Variable	Variable type	indicators	Operationalization of the variable	Measurement in the questionnaire
Management commitment	● Independent variable	● Strategic direction ● Strategic objectives ● Direction of communication	It is a form of attitude presenting interest levels and dependency and loyalty of top-level personnel toward organization and their tendency toward staying in the organization. It implies the direct participation by the highest-level employees in all specific and critical aspects of an organization.	Appendix III, section A
Organizational culture	● Independent variable	● Supportive environment ● Sharing knowledge ● Working ethics ● involvement	It is the set of shared values that enables the organization's staff comprehend which actions to consider as acceptable or unacceptable.	Appendix III section B
Staff competence	● Independent variable	● Skilled staff ● staff trainings ● Staff placement	It is the combination of related knowledge, skills, commitments that makes it possible for employees in County Government to perform tasks efficiently.	Appendix III section c

Budget Process	● Independent variable	● Budget formulation process ● Budget adoption process ● Budget execution process	It is the act of allocating and determining government expenditure. There are four steps to budget process; formulating, adopting, executing and controlling.	Appendix III section D
Organization structure	● Independent variable	● Pattern of communication ● Work procedure ● Allocation of tasks ● Span of control	A combination of various systems that allow seamless operations in an organization allowing for effectiveness	Appendix III section E
Government regulation	● moderating variable	● Enabling environment ● Supporting policies	They are laws and rules prescribed by governments that effectively control the way a business can operate and define the bounds of legal behaviour.	Appendix III section K
County Government performance	● Dependent variable	● Cost reduction ● Revenue collection ● Employee satisfaction ● Service delivery ● Project completion	The extent to which the County attains what it planned to achieve.	Appendix III section F, G, H, I & J

Source: Literature Review (2020)

3.10 Ethical Considerations

When undertaking research, the researcher must give attention to ethical issues of research such as protecting the rights of the respondents (Kombo & Tromp, 2006); this study therefore ensured that it adhered to the ethical issues which include protecting human rights and wellbeing of respondents by ensuring that the research causes no harm to them psychologically, socially and financially as emphasized by Mugenda (2018) and Polonskyi and Walleri (2005). The researcher sought for consent from respondents before they participated in the research, awareness was made on the purpose of the study and its anticipated benefits. Respondents were assured of anonymity, privacy and confidentiality of the information they gave. Data collection instruments were developed in a way to safeguard realization of this ethical consideration.

Before commencing collection of data, the researcher sought authorisation from county governments in the five county governments under study. A research permit was obtained from NACOSTI. Respondents were asked to give information voluntarily without any coercion. Privacy and confidentiality of the information provided by respondents was safeguarded; this was to encourage respondents to give consistent and honest information. To ensure anonymity of the information, respondents were not to indicate their names anywhere in data collection tool; there was an exemption of a code that was used by the analysis when coding the data and entering it into SPSS software for analysis.

CHAPTER FOUR

DATA ANALYSIS RESULTS AND DISCUSSION

4.1 Introduction

The chapter presents study results and it comprises of demographic information, descriptive and inferential analysis, interpretation and discussion of the research findings.

4.2 Response rate, reliability and validity of questionnaire items

4.2.1 Response rate

Table 9

Response rate

COUNTY	TARGET SAMPLE	ACTUAL RESPONSE	RESPONSE RATE
Kiambu	71	68	95.8
Nyeri	56	37	66
Nyandarua	44	42	95.4
Kirinyaga	37	34	91.8
Murang'a	44	39	88.6
Total	**252**	**220**	**87.3**

Source: Study data (2021)

The target population for this study constituted of 735 top level management personnel in the executive arm at the five counties of central region of Kenya, from which a sample of 252 was drawn. Out of the questionnaires distributed, 220 were completed, yielding a response rate of 87.3%. Table 9 shows the response rate by the counties. In Kiambu County, 71 participants were expected to respond to the questionnaires but 68 responded, giving a 95.8% response rate in Kiambu County. Nyeri County had the lowest response rate of 66.1% where 37 of the 56 expected responses were received. Nyandarua, Kirinyaga and Muranga counties had a response rate of 95.5%, 91.9% and 88.6% respectively. Since the response rate was greater than 70%, the data was sufficient for data analysis (Mugenda & Mugenda, 2009). Mugenda concluded a 50% response rate is adequate for reporting and analysis, 60% is good while 70% and above is excellent for analysis and reporting.

4.2.2 Reliability and validity of the survey items

Table 10:

Reliability and validity statistics

Items for	No of items	Cronbach's Alpha
Management commitment	7	0.857
Culture	7	0.822
Staff competency	7	0.778
Budget process	7	0.759
Organizational structure	7	0.864
Cost reduction/ management	7	0.845
Revenue collection	7	0.874
Project completion	7	0.752
Service delivery	7	0.828
Employee satisfaction	8	0.839
Government regulations	7	0.886
Overall	**78**	**0.971**
Spearman-Brown coefficient	**78**	**0.923**

Source: Study data (2021)

Table 10 presents the reliability statistics for the items that were used to measure the dependent and independent variables. The summary presents the Cronbach's alpha statistics which is used to measure internal consistency. Cronbach's alpha value greater than 0.7 indicates that the reliability of the survey items is acceptable (Miller, 2015; Jooste & Fourie, 2019; Hair *et al*., 2018). In the case of the results above, all the variables had acceptable internal consistency since the Cronbach's alpha for all the items measuring the specific variables were greater than 0.7 with an overall score of 0.971 and a Spearman-Brown coefficient of 0.923. Therefore, the data gives sufficient evidence to conclude that the survey items used for this study had acceptable internal consistency and were reliable.

The exploratory factor analysis (Appendix V) represents the extent to which the items are correlated to each other. The variables that are strongly correlated form one factor. From the results presented all the independent variable items are strongly correlated and load strongly on a single factor which are used to measure the independent variables. The same is replicated in the items measuring government regulation and county government performance.

4.3 Demographic analysis

The study sought to know the county that the respondents were working at, the gender of the respondents, the age bracket, highest level of formal education, position the respondent held in the county and duration the respondent had worked in the county. The respondents were required to tick the county they were working at, disclose if they are male or female, their age bracket, highest

level of formal education, position they held at the county and duration they had worked in the county. The results are as shown in tables 11-15.

4.3.1 The Study Counties

Table 11

Respondents by Study Counties

County	Frequency	Percent (%)
Kiambu	68	30.9
Nyeri	37	16.8
Nyandarua	42	19.1
Kirinyaga	34	15.5
Muranga	39	17.7
Total	**220**	**100**

Source: Study data (2021)

Table 11 presents the summary of the study counties. Participants sampled from Kiambu County were 30.9% of the total sample, participants from Nyandarua County were 19.1% of the total sample, 17.7% respondents were from Murang'a County, participants from Nyeri County were 16.8% of the total sample and Kirinyaga County respondents were 15.5% of the total sample. Kiambu county recorded the highest frequency as it also had the highest number of target population which corresponds to its total number of employees. It also happened to be closer to the researcher's geographic location making follow up on respondents easier than for counties farther from the researcher.

4.3.2 Gender of the respondents

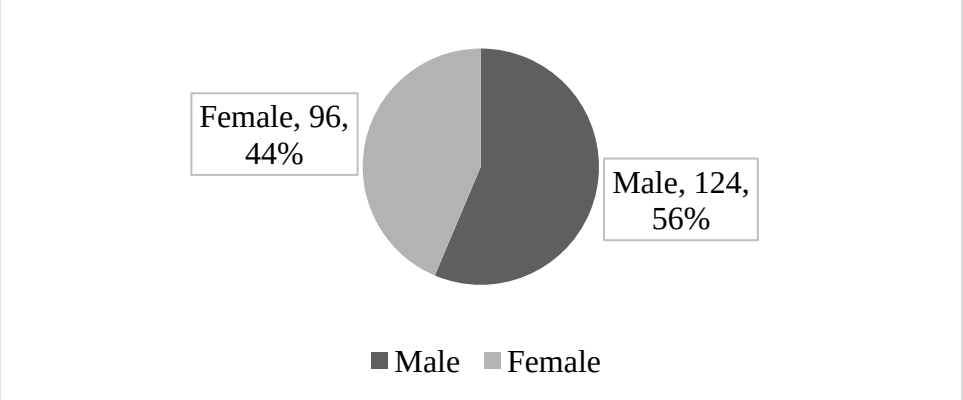


***Figure 2*: Gender of the Respondents**

The study constituted of 220 respondents. The total number of male respondents were 124 (56%) and 96 (44%) female respondents. Figure 2 shows a graphical presentation of the summary of the respondents' genders. This suggests that top management positions in the county governments are dominated by men. Although male employees dominated the top management positions in the counties, the data showed that the 1/3 gender rule was adhered to in employment in accordance to national government affirmative action on gender mainstreaming.

4.3.3 Age of the Respondents

Table 12

Age of the Respondent

Age	Frequency	Percent
Below 25 years	1	0.5
25-34 years	48	21.8
35-44 years	105	47.7
45-54 years	59	26.8
Above 55 years	7	3.2
Total	**220**	**100**

Source: Study data (2021)

Table 12 above presents a summary of the respondents' age in years. The majority of the respondents 105 (47.7%) were between 35 to 44 years old. The respondents between 45 to 54 years old were 59 (26.8%) of the total respondents, respondents between 25 to 34 years old were 48 (21.8%), respondents above 55 years old were 7(3.2%) and only 1(0.5%) respondent was below 25 years old. The facts that majority of the respondents were above 35 years old can be explained by the required experience and qualification for top management being achieved at that age.

4.3.4 Respondent's highest level of formal education

Table 13

Respondent's Highest Level of Formal Education

Education	Frequency	Percent
Certificate	1	0.5
Diploma	27	12.3
Bachelors	106	48.2
Masters	82	37.3

Doctorate	4	1.8
Total	**220**	**100**

Source: Study data (2021)

Table 13 presents the highest level of formal education of the respondents. Majority of the respondents,106 (48.2%) stated that their highest level of education was a bachelor's qualification. The respondents that had acquired a master's degree as their highest level of education were 82 (37.3%) of the sample, diploma holders were 27(12.3%) of the respondents and 4(1.8%) of the sample had a doctorate degree. Only 1(0.5%) respondent reported to have a certificate as the highest level of education. Majority of the respondents had a bachelor's degree as their highest level of formal education which can be explained by the fact that it is the minimum requirement for entry into assistant and deputy directors in the county governments. Others who have managed to rise through to these positions could be due to experience and long-term serving in the defunct local authorities which formed the county governments. This also implies that the respondents were able to understand the questionnaires and were the right target group for this study.

4.3.5 Respondent's Position Held in the Department.

Table 14

Respondent's Position Held in the Department

Cadre	Frequency	Percent
Secretary CPSB	5	2.3
County Secretary	5	2.3
Deputy/assistant Director	119	54.1
Director	58	26.4
Chief Officer	21	9.5
CECM	12	5.5
Total	**220**	**100**

Source: Study data (2021)

Table 14 presents a summary of departmental roles held by respondents. Out of the 220 respondents, 119 (54.1%) were deputy and assistant directors from various departments in the study counties. Department directors were 58 (26.4%) of the total respondents, 21 (9.5%) were Chief Officers and 12 (5.5%) were CECMs. County secretaries were 5(2.3%) while secretaries to CPSB were 5 (2.3%) of the respondents. The respondents held different positions in the county government with the majority falling in the strata for deputy directors and assistant directors

which can be explained by the targeted population in which the CECMS are fewer in number while the assistant directors and deputies are more. Distribution of respondents' positions indicates that there was a good representation of the top management in all targeted cadres of top-level management.

4.3.6 Duration the Respondent has Been Working at the County Government

Table 15

Duration the Respondent has Been Working at the County Government

Duration	Frequency	Percent
Less than 2 years	24	10.9
3 to 5 years	125	56.8
6-10 years	63	28.6
Over 11 years	8	3.6
Total	**220**	**100**

Source: Study data (2021)

Table 15 presents the duration in years that the respondents have been working in their county governments. The majority of the respondents, 125(56.8%), have been working in their respective county governments for 3 to 5 years which can be attributed to the fact that the counties came into operation after the 2013 general elections, majority of the top-level personnel exit the counties every time the political leaders (governors) change. Respondents who worked for 6 to 10 years in their county governments were 63(28.6%) and are likely to be deputy directors and assistant directors who are not directly affected by the changes in political leadership of the county governments. Those who worked for less than 2 years were 24 (10.9%) and only 8(3.6%) of the respondents have worked for their respective county governments for more than 11 years and are likely to be respondents that were absorbed into county governments from defunct local authorities. County governments were established in 2013 after general elections and absorbed the then county, town and municipal councils.

4.4 Descriptive Statistics

4.4.1 Management Commitment

Management commitment was the first independent variable used for this research. The key indicators used in the current research to identify management commitment focused on strategic direction, strategic objectives and direction of communication. The questionnaire developed for

the research comprised of statements that assessed the indicators. Table 16 gives a summary of how the participants responded to the management commitment indicators.

Table 16

Summary of Management commitment items

		Mean	Standard deviation
	Strategic objectives		
1	Top level personnel in this County have established quality policies and objectives	4.16	0.747
2	Top level personnel in this County have clearly defined the statement mission of the County	4.07	0.622
	Sub variable aggregate	**4.12**	**0.685**
	Strategic direction		
3	Top level personnel in the County gives energy and loyalty to guiding implementation process towards attaining the County's vision	3.9	0.752
4	There is adequate supervision of subordinates by the top-level personnel and employees have the opportunity to provide feedback	3.79	0.772
	Sub variable aggregate	**3.85**	**0.762**
	Direction of communication		
5	Top level management creates goals, communicates them and sets in motion the actions needed for achievement of the same	3.83	0.751
6	Top level personnel regularly hold meetings to plan how to perform duties and seek views from employees	3.82	0.773
7	Top level personnel have influenced employees to perform better leading to attainment of the County goals	3.87	0.7
	Sub variable aggregate	**3.84**	**0.741**
	Variable aggregate	**3.92**	**0.74**

Source: Study data (2021)

Table 16 shows how the respondents answered the items used to measure management commitment. The variable consisted of 7 statements where the respondents answered on a five-point Likert scale. The responses ranged from 1 to 5 where 1 = strongly disagree, 2 = disagree, 3= fairly agree, 4= agree and 5= strongly agree. Strategic objectives within management commitment had the highest mean within the county employees with a mean of 4.12 and standard deviation of 0.685. The results of the study reveal that top level personnel in the county have established quality policies and objectives with a mean of 4.16.

The results also indicate that top level personnel in the counties have clearly defined the statement mission of the county. Strategic direction and direct communication had almost the same means: 3. 85 and 3.84 respectively. The summary shows that top level personnel in the counties give

energy and loyalty to guiding implementation process towards attaining the county's vision with a mean of 3.9 and there is adequate supervision of subordinates by the top-level personnel and employees have the opportunity to provide feedback with a mean of 3.79. Further, top level management in the counties create goals, communicate them and set in motion the actions needed for achievement of the same. Top level personnel regularly hold meetings to plan how to perform duties and seek views from employees and have influenced employees to perform better leading to attainment of the county goals.

The results above indicate that management commitment of the staff working for the county governments was relatively high. Several research studies have linked management commitment of staff in various organizations to job satisfaction and organization performance (Babakus *et al.*, 2016; Syaifullah, 2017; Sari *et al.*, 2018).

4.4.2 Culture

The second independent variable was culture. Higgins (2005) asserts that culture is very important in an organization as it ensures that the strategic purpose of an organization is successfully achieved. This research sought to investigate the effect of culture among the county governments' staff on the performance of the county governments. Data was collected to measure the level of culture among county governments' staff and presented by table 17.

Table 17

Summary of culture items

		Mean	Standard deviation
	Supportive environment		
1	County has certain pattern of values, beliefs, assumptions, rules and procedures of how things are normally done and this guides the behaviour and performance of set duties and responsibilities	4.23	0.791
2	There is room for positive growth in employees' thinking, feelings, actions and behaviour	4.05	0.789
3	The way things are done in the County does not conflict with people's main value system at the family structure, educational, structure, religious organization, settlement patterns and associations that makes it easy to adapt	3.85	0.874
	Sub variable aggregate	**4.04**	**0.818**
	Sharing knowledge		
4	County has created an atmosphere that allows for sharing knowledge and for healthy interaction between people, technologies and techniques and the values, rules and procedures are in calculated in new employees for consistency	3.75	0.755
	Sub variable aggregate	**3.75**	**0.755**
	Working ethics		
5	County upholds professional ethics and core values that guides work ethics	3.57	0.81
	Sub variable aggregate	**3.57**	**0.81**
	Involvement		
6	Top level personnel support participatory decision making that ensures employees involvement	3.65	0.812
7	Culture upheld by the County has enabled employees to perform their duties effectively leading to better performance	3.76	0.764
	Sub variable aggregate	**3.71**	**0.788**
	Variable aggregate	**3.84**	**0.827**

Source: Study data (2021)

Table 17 presents a summary of how the respondents felt regarding the culture items. The variable consisted of 7 statements where the respondents answered on a five-point Likert scale. The responses ranged from 1 to 5 where 1 = strongly disagree, 2 = disagree, 3= fairly agree, 4= agree and 5= strongly agree. From the above summary, the majority of the respondents agreed with all the items measuring the culture variable. Supportive environment was ranked first in culture with a mean of 4.04 and standard deviation of 0.818. The study results show that the counties have certain pattern of values, beliefs, assumptions, rules and procedures of how things are normally

done, and this guides the behaviour and performance of set duties and responsibilities with a mean of 4.23. The study reported that the counties give room for positive growth in employees' thinking, feelings, actions and behaviour and the way things are done in the counties does not conflict with people's main value system at the family structure, educational structure, religious organization, settlement patterns and associations, and that makes it easy to adapt it.

Sharing of knowledge also had a high score with a mean of 3.75 where the respondents stated that the counties have created an atmosphere that allows for sharing knowledge and for healthy interaction between people, technologies and techniques and the values, rules and procedures are inculcated into the new employees for consistency. Involvement had a mean of 3.71 the study showed that top level personnel in the counties support participatory decision making that ensures employees involvement and culture upheld by the county has enabled employees to perform their duties effectively leading to better performance. The overall mean for the culture variable was 3.84 with a standard deviation of 0.827 indicating that there is a specific culture among the staff in county governments.

The items summarized above investigated a supportive environment, sharing knowledge, working ethics and involvement. The results above showed that staff members in the different counties were satisfied with the supportive environment, sharing of knowledge, working ethics and involvement in their counties. The results also show that the county governments encourage personal growth and professional development. In the framework developed by Higgins (2005), organizations consider staff as an important factor in achieving their purpose. Organizations have to make heavy investments on their staff and create a favorable culture and environment for work to effectively achieve their goal.

4.4.3 Staff Competence

Competency is a broad framework that describes the excellence of performance in an organization. According to the Higgins 8-S Strategy Implementation Framework (Higgins, 2005), through staff competency, organizations communicate the required behaviors with respect to organizational roles. Staff competence is linked to performance since it entails the sufficiency of knowledge and skills that enable employees in the organization to perform their task (Aketch & Karanja, 2016). When staff competency is enhanced then their effectiveness and efficiency will improve, which will then increase the overall organizational performance (Basalamah, 2017). This

research focused on staff skills, staff trainings, staff placement and how they affect performance. The summary of staff competence items is shown in table 18.

Table 18

Summary of staff competency items

		Mean	Standard deviation
	Staff skills		
1	The County staff have necessary knowledge and skills to enable them act in a wide variety of situations	4.37	0.725
2	Staff in the County have adequate experience to perform their duties	4.06	0.719
	Sub variable aggregate	**4.22**	**0.722**
	Staff trainings		
3	Staff appraisals are done to identify training needs that will enable them carry out their duties effectively	3.23	1.048
4	The County sets apart money for staff training in the budgetary allocations	3.53	0.929
	Sub variable aggregate	**3.38**	**0.989**
	Staff placement		
5	Employees are placed in their right jobs according to their qualifications	3.86	0.855
6	There is a professional approach in the conduct of the County's activities	3.65	0.764
7	The presence of staff with expertise and experience to execute plans and policies has led to improved performance of the County	4.04	0.695
	Sub variable aggregate	**3.85**	**0.771**
	Variable aggregate	**3.82**	**0.899**

Source: Study data (2021)

Table 18 presents the competency of the county government staff. The items used to measure staff competency were rated on a five-point Likert scale where 1 = strongly disagree, 2 = disagree, 3= fairly agree, 4= agree and 5= strongly agree. Staff competency had an aggregate mean of 3.82 with a standard deviation of 0.899. Within staff competency, staff skills had the highest mean of 4.22 which the results indicated that the county staff have necessary knowledge and skills to enable them act in a wide variety of situations and that staff in the counties have adequate experience to perform their duties. Staff placement was the second ranked with a mean of 3.85. The study showed that the presence of staff with expertise and experience to execute plans and policies has led to improved performance of the county. The study also reported that employees are placed in their right jobs according to their qualifications and there is a professional approach in the conduct of the counties' activities. Staff training had the lowest mean (3.38). The results

suggest that staff appraisals are not done to identify training needs that will enable them carry out their duties effectively. Competencies are very crucial within an organization since they enable staff to understand how to behave and the expected performance so that an organization can achieve its mandates. Competencies allow organizations to plan, recruit and enhance management and staff development (Mohammed & Muturi, 2018). Results presented above indicate high level of staff competency especially in functional competency. This according to research is linked to better performance in organizations (Mohammed & Muturi, 2018; Waimea, 2014; Matunga, Ngugi & Odhiambo, 2021).

4.4.4 Budget Process

The budget process in the county government entails creation and approval of a budget. The budgeting process allocates expenditure to each of the county governments' functions. The role of a budget is very crucial to an organization since it allows an entity to achieve its set goals (Nair, Abdulfattah & Ahamad, 2020). The budget process is linked to performance since it determines attainment of organizational goals by providing the financial means of accomplishing objectives (Oketa, 2016). A budget will be used to indicate allocation of organizational resources towards the implementation of strategies while the strategy specifies the combination of capabilities as aligned to available opportunities and set goals (Kibunja, 2017). This study borrows from Agbenyo, Danquah and Wang (2018) in which they state that there are four steps to the budget process: formulating, adopting, executing and lastly controlling. Well organized budgets can bring significant benefits such as help in detecting the reasons for violations to occur, establishment of roles, and availing of mechanisms to overcome violations (Agbenyo, Danquah & Wang, 2018). The benefits of having a budget process are realized in the budget implementation which must be guided by regulations that the entity has been put in place to determine the scope of every manager responsible for implementation. Budgeting enables an organization to control costs and expenses.

This research sought to investigate whether budget processes in the county government have an effect on the county performance. Table 19 shows how respondents felt about the budget process in their counties.

Table 19

Summary of budget process items

		Mean	Standard deviation
	Budget formulation		
1	The County has clear sequential steps for budgeting	4.38	0.633
2	Employees in the County are involved in preparation of budgets	3.86	0.723
3	The County considers the needs of its citizenry while formulating budgets	3.52	0.749
	Sub variable aggregate	**3.92**	**0.702**
	Budget adoption		
4	Budgetary allocations of the County are aligned to the County's goals and objectives	3.8	0.702
5	The executive and legislative arm of the County adopts the budget process	4.06	0.699
	Sub variable aggregate	**3.93**	**0.701**
	Budget execution		
6	The County has a budget execution process in which there is comparison of budget to actual and modification of the budget to realistic scenario	3.64	0.717
7	Budget process in the County is effectively managed leading to improved performance.	3.67	0.705
	Sub variable aggregate	**3.79**	**0.707**
	Variable aggregate	**3.85**	**0.754**

Source: Study data (2021)

Table 19 presents the summary of the items used to rate the budget process of the county governments. The items were rated on a five-point Likert scale where 1 = strongly disagree, 2 = disagree, 3= fairly agree, 4= agree and 5= strongly agree. The results show that the budget process had an aggregate mean of 3.85 and a standard deviation of 0.754. Budget formulation had the highest mean, mean = 3.92, SD = 0.702. The study shows that county governments have clear sequential steps for budgeting and employees are involved in preparation of budgets. The results however revealed weak opinions on consideration of county citizenry while formulating budgets. Budget allocation had the second highest mean of 3.8. The study showed that budgetary allocations of the counties are aligned to the counties' goals and objectives. Budget execution had the lowest mean of 3.79. However, the results showed that the executive and legislative arm of the county adopts the budget process. The counties have a budget execution process in which there is comparison of budget to actual and modification of the budget to realistic scenario and budget processes in the counties are effectively managed leading to improved performance.

4.4.5 Organizational Structure

According to Nelson and Quick (2019), organizational structure is defined as the putting together of activities and tasks of an organization into different units and then interlinking them so as to achieve the goals and objectives set for the organization. This study adopts the definition of Lee and Puranam (2016) that it is the combination of various systems that allows seamless operations in an organization allowing for effectiveness. Measures of organizational structure will be patterns of communication, work procedure, span of control and allocation of tasks. According to Chandler (1992), as cited in Hunger and Wheeler (2017), strategy ought to precede structure so as to see to it that the structure adopted facilitates swift flow of information and commands as well as ensures completion of tasks by employees. Table 20 shows how respondents felt about the different items measuring organizational structure.

Table 20

Summary of organizational structure items

		Mean	Standard deviation
	Pattern of communication		
1	Employees have a clear reporting system and do not conflict over who to report to.	4.12	0.847
2	Employees in the County do not conflict over roles and duties within and between departments and sections.	3.82	0.811
	Sub variable aggregate	**3.97**	**0.829**
	Span of control		
3	Employees are clear on their duties and responsibilities.	3.95	0.732
4	Supervisors are adequately assigned a manageable number of staff to supervise.	3.95	0.700
	Sub variable aggregate	**3.95**	**0.716**
	Allocation of tasks		
5	There is fair allocation of resources and tasks between departments.	3.27	0.870
	Sub variable aggregate	**3.27**	**0.870**
	Work procedures		
6	The County has clear concise procedures on how work is done.	3.74	0.73
7	Allocation of tasks, work procedures and the way work are divided has enabled employees perform their duties well.	3.88	0.852
	Sub variable aggregate	**3.81**	**0.791**
	Variable aggregate	**3.82**	**0.831**

Source: Study data (2021)

Table 20 gives a summary of the statements measuring the organizational structure of the county governments. A five-point Likert scale which 1 = strongly disagree, 2 = disagree, 3= fairly agree, 4= agree and 5= strongly agree was used to rate the statements. Organizational structure was comprised of pattern of communication, span of control, allocation of tasks and work procedures. Among the four sub-variables, pattern of communication had the highest mean, mean = 3.97, SD= 0.829. The study indicated that employees have a clear reporting system and do not conflict over who to report to with a mean of 4.12. The study results also showed that employees in the counties do not conflict over roles and duties within and between departments and sections. Span of control had the second highest mean, mean= 3.95 and standard deviation of 0.716. The results suggested that employees are clear on their duties and responsibilities and supervisors are adequately assigned a manageable number of staff to supervise. The results also indicate that allocation of tasks, work procedures and the way work is divided enabled employees perform their duties well with a mean of 3.88 and the counties have clear concise procedures on how work is done. The study however established that fair allocation of resources and tasks between departments was poor.

4.4.6 Descriptive Statistics for County Government Performance

The study adopted five indicators: cost management, revenue collection, project completion, service delivery and employee satisfaction, to measure county government performance. This study defined county government performance as the extent to which the county achieves its targeted outcome within the planned period of time. The significance of organizational performance is well evident in organizations such as county governments that get engaged with public service delivery (Ahmed & Shafiq, 2018). Kenya Vision 2030 emphasizes the need for the public service to be accountable and efficient in service delivery. A county government's performance is analysed through indicators such as revenue absorption rate, revenue mobilization, service delivery and completion of projects (Kimario & Ngatuni, 2014).

Muthondu and Gakobo (2018) indicate that the indicators of performance in Nairobi County Government were spending as per the appropriations, budgeting and development ratio. Further, Misigo and Moronge (2017) points out that the indicators of performance in Trans Nzoia County Government are service delivery efficiency, cost reduction, revenue collection, employee satisfaction, customer satisfaction. Further, Toroitich, Mburugu and Waweru (2017) used attainment of objectives, customer satisfaction, meeting the people's needs and positive impacts as

indicators of performance of Kiambu County Government. Table 21-25 shows the summaries of the indicator items: cost reduction, revenue collection, employee satisfaction, project completion and service delivery.

Table 21

Summary of cost management items

		Mean	Standard Deviation
1	County has creative, flexible partnership arrangements	3.63	0.694
2	County has efficient procurement savings	3.25	0.853
3	Private entities partners with the county in putting up development programs and improving service delivery	3.57	0.74
4	County develops innovative models for funding that addresses social problems and places a cost on the public services	3.44	0.747
5	County has accelerated IT infrastructure consolidation such as data centres, networks and emails in order to reduce costs	3.3	0.862
6	County has put in place expenditure control measures to ensure costs are incurred only when necessary	3.32	0.839
7	Reduction measures have led to improvement in the county's performance	3.62	0.811
	Variable aggregate	**3.45**	**0.806**

Source: Study data (2021)

Table 21 presents a summary of the items measuring the cost management of the county governments. A five-point Likert scale which 1 = strongly disagree, 2 = disagree, 3= fairly agree, 4= agree and 5= strongly agree was used to rate the statements. Cost management was used to measure the performance of the county. Unlike the independent variables, cost management had a very small mean score. This indicates that there is poor cost management in the counties. The overall mean for cost management was 3.45 which shows that majority of the participants did not agree with the statements used to collect the sentiments on cost management. For instance, the results show that counties do not accelerate IT infrastructure consolidation such as data centres, networks and emails in order to reduce costs (mean= 3.3), counties have not put in place expenditure control measures to ensure costs are incurred only when necessary (mean= 3.32), counties don't have efficient procurement savings (mean= 3.25) and counties have not developed innovative models for funding that addresses social problems and places a cost on the public services (mean= 3.44). However, some statements under the cost management variable had relatively higher means. The results showed that reduction measures have led to improvement in the county's performance (mean= 3.62), private entities partners with the counties in putting up

development programs and improving service delivery (mean= 3.57) and counties have a creative, flexible partnership arrangements (mean = 3.63).

4.4.7 Revenue Collection

Table 22

Summary of revenue collection items

		Mean	Standard Deviation
1	The revenue collected from property related charges by the county has increased in the last one year	3.33	0.801
2	The revenue collected from administration fees and charges by the county has increase in the last one year	3.23	0.836
3	Revenue collected from business permits and parking fees by the county has increased in the last one year	3.3	0.828
4	Revenue collected from natural resource related charges by the county has increased in the last one year	3.3	0.833
5	Revenue collected from markets and trade services by the county has increased in the last one year	3.17	0.862
6	County has put in place revenue enhancement measures and also ensures that revenue is collected in an efficient and effective way	3.51	0.819
7	Revenues collected helps improve performance of the county	3.57	0.799
	Variable aggregate	**3.34**	**0.835**

Source: Study data (2021)

Table 22 presents a summary of the revenue collection items. The items were rated on a five-point Likert scale where 1 = strongly disagree, 2 = disagree, 3= fairly agree, 4= agree and 5= strongly agree. The majority of the respondents did not agree with all the statements. The performance of revenue collection was very poor (mean= 3.34). This indicates that county governments do not have efficient revenue collection methods. Results indicated that the revenue collected from property related charges by the county governments have not increased in the last one year, the revenue collected from administration fees and charges by the county governments has increased in the last one year, revenue collected from business permits and parking fees by the county governments has not increased in the last one year, revenue collected from natural resource related charges by the county governments has not increased in the last one year and revenue collected from markets and trade services by the county governments has increased in the last one year. Majority of the participants agreed that their county had put in place revenue enhancement measures and also ensured that revenue is collected in an efficient and effective way (mean= 3.51) and that revenues collected helps improve performance of their counties (mean = 3.57).

4.4.8 Project Completion

Table 23

Summary of project completion items

		Mean	Standard Deviation
1	County budgets and puts aside money for projects	4.25	0.797
2	County has been completing the started projects	3.6	0.766
3	County projects are completed in time	2.78	0.876
4	County projects completed are relevant	3.8	0.693
5	Serves the purpose for which they were initiated	3.89	0.7
6	County has an effective project implementation and monitoring procedure	3.43	0.896
7	Projects completed leads to better performance of the county	3.98	0.644
	Variable aggregate	**3.68**	**0.888**

Source: Study data (2021)

Table 23 above summarizes the items that were used to measure project completion of the county government. The items were gauged on a 5-point Likert scale where 1 = strongly disagree, 2 = disagree, 3= fairly agree, 4= agree and 5= strongly agree. Project completion performance was used to measure county performance. Project completion within the county governments had a mean of 3.68 and standard deviation of 0.797. The results suggest that project completion within the counties was moderate. The finding that county budgets and puts aside money for projects had the highest mean of 4.25. The results suggest that the county governments create effective budgets and allocate enough money for projects. Also, majority of the participants believed that projects completed lead to better performance of the counties with a mean of 3.98 and that the projects completed are relevant and serve the purpose for which they were initiated. The results also indicate that the county governments have been completing the projects initiated. Although majority of the participants agreed with most of the statements, the results showed that projects started by the county governments were not completed on time and that the county governments do not have an effective project implementation and monitoring procedure.

4.4.9 Service Delivery

Table 24

Summary of service delivery items

		Mean	Standard Deviation
1	County disseminates information to the citizens on the services it offers	3.69	0.699
2	County allows the citizens to access information on its performance	3.51	0.814
3	County has been able to effectively deliver services to the citizens as per the various Acts and its mandate	3.48	0.692
4	County has been able to provide timely services to the citizens	3.39	0.729
5	There are minimal complaints from the citizens concerning the county services	3.09	0.937
6	County has a complaints and feedback handling mechanism	3.46	0.778
7	Service delivery has led to improved performance	3.73	0.744
	Variable aggregate	**3.48**	**0.797**

Source: Study data (2021)

The summary presented by Table 24 shows responses made on the statements used to measure the service delivery variable. The respondents rated how they felt about the statements on a 5-point Likert scale where 1 = strongly disagree, 2 = disagree, 3= fairly agree, 4= agree and 5= strongly agree. Service delivery was used to evaluate county performance within the sampled counties. Compared to the independent variables, service delivery had a low mean score mean= 3.48 with a standard deviation of 0.797. Within service delivery, majority of the participants believed that service delivery has led to improved performance which had a mean of 3.73. This suggests that when county governments have effective service delivery practises, there will be improved performance.

Further, the results indicate that the county governments disseminate information to the citizens on the services it offers and allows the citizens to access information on their performance. The results however showed that the complaints from the citizens concerning the county services were not minimal and that the county did not have complaints and feedback handling mechanisms. The results also suggested that county governments have not been able to effectively deliver services to the citizens as per the various Acts and its mandate and to provide timely services to the citizens.

4.4.10 Employee Satisfaction

Table 25

Summary of employee satisfaction items

		Mean	Standard Deviation
1	I am allowed to make decisions and come up with creative ideas	4.05	0.837
2	The pay and benefits I receive as compared to the work I do	3.84	0.848
3	Training opportunities that are open to me	3.57	1.029
4	Relationship with my supervisor	4.07	0.715
5	Work environment	3.58	0.92
6	Respect and fair treatment at work	3.76	0.828
7	Rewards for achievement	3.18	0.986
8	Support and guidance from my supervisor	4.03	0.755
	Variable aggregate	**3.76**	**0.915**

Source: Study data (2021)

The Table 25 above shows a summary of the county government employee satisfaction items. The respondents were asked to rate how they felt with regards to the items on a 5-point Likert scale. The scores were as follows: 1 = highly dissatisfied, 2 = dissatisfied, 3= fairly satisfied, 4= satisfied and 5= highly satisfied. Employee satisfaction was also used to measure county performance for the study. The variable was measured by evaluating the sentiments of the participants on 8 statements which are summarized by Table 25. Employee satisfaction had an overall mean of 3.76 with a standard deviation of 0.915. The results showed that in the county governments, the employees are allowed to make decisions and come up with creative ideas and are satisfied with the guidance and support they receive from their supervisors. Further, the results indicated that the counties pay satisfactory benefits compared to the work the employees do. Majority of the participants were satisfied with the relationship with their supervisors (mean= 4.07). Also, the county governments have a fairly satisfactory work environment and employees are treated with fairness and respect at work. The employees also reported that they were satisfied with the training opportunities that were open to them. However, the rewards for achievement were not satisfactory in the counties. Majority of the respondents were not satisfied with the rewards offered to them for achieving in their roles.

4.4.12 Composite indices

For the researcher to be able to test the hypotheses, a composite index for each variable in each county was computed for the purpose of transforming the data obtained through questionnaires and so as to be able to summarize data collected through the 5-point Likert scale and group it into one composite number. This was done by computing the weighted harmonic mean value as in the formula below, and then adjusting it to provide for the relative weight of each variable (Ogutu & Munyoki, 2012).

The composite indices were calculated using the following formula:

$$Ci = \sum_{i=1}^{N} \left[\left[\frac{n}{\sum_{i=1}^{n} \frac{1}{xi}} \right] wi \right]$$

Where:

Ci = Composite Index for Variable i, in which researcher will compute indices for the variables: management commitment, staff competence, organizational culture, organizational structure, budget process, government regulation and county government performance.

N= total number of components that make up the specific variable

n=total number of respondents who responded to that particular section of the questionnaire

xi=percentage mean score for every component for each county computed as a ratio of the actual score to the maximum possible score on every variable's statement.

Wi= weight of mean score for every variable for each county calculated as the ratio of mean score for every variable to the sum of all the mean scores

Table 26

Summary of the composite index

Composite index	N	Minimum	Maximum	Mean	Std. Deviation
Cost reduction/ management	220	1.71	5.00	3.92	0.54
Revenue collection	220	1.57	5.00	3.84	0.56
Project completion	220	2.00	5.00	3.82	0.54
Service delivery	220	2.57	5.00	3.85	0.45
Employee satisfaction	220	2.00	5.00	3.82	0.59
Management commitment	220	1.71	5.00	3.45	0.57
Culture	220	1.00	5.00	3.34	0.62
Staff competency	220	2.14	5.00	3.68	0.49
Budget process	220	1.86	4.86	3.48	0.54
Organizational structure	220	1.63	5.00	3.76	0.60
Government regulations	220	2.14	5.00	3.86	0.57

Source: Study data (2021)

Table 26 presents the mean and standard deviation of the composite index of the dependent, independent and moderation variables which were calculated by getting the weighted harmonic mean of the survey items used to measure the variables. The summary also presents the maximum and minimum composite index for the variables. From the summary presented above, the mean of the variables ranges from 3.34 to 3.92. The small standard deviation values indicate that the values of the data tend to be close to the mean.

4.4.11 Government Regulations

Table 27

Summary of government regulations items

		Mean	Standard Deviation
	Enabling environment		
1	The national government regulations facilitate economic activities in this county and creates conducive environment to hasten the rate of business growth	3.96	0.748
2	Government regulations have helped minimize costs of doing business in this county	3.77	0.791
3	Government regulations have helped correct failures in the communities in this county	3.75	0.736
	Sub variable aggregate	**3.83**	**0.758**
	Supporting policies		
4	Resource distribution policies by government have contributed to development of this county	3.85	0.736

5	Government regulations has led to infrastructure development such as roads, telecommunication and power that promotes efficiency in this county	3.9	0.736
6	The infrastructure and policies by government has eased implementation of strategies by the county	3.84	0.687
7	Government regulations have contributed to the performance of this county	3.98	0.708
	Sub variable aggregate	**3.89**	**0.717**
	Variable aggregate	**3.86**	**0.739**

Source: Study data (2021)

Government regulations was the moderating variable. Table 27 presents the items that were used to measure the level of government regulations. The items were gauged on a 5-point Likert scale where 1 = strongly disagree, 2 = disagree, 3= fairly agree, 4= agree and 5= strongly agree. Majority of the respondents had strong sentiments on the statements used to assess government regulations in the counties. Government regulations had an overall mean of 3.86 with a standard deviation of 0.739. Within government regulations, supporting policies sub-variable had the highest mean score (3.89) with majority of the participants believing that government regulations have contributed to the performance of their county. The results also suggest that government regulations has led to infrastructure development such as roads, telecommunication and power that promotes efficiency in the counties. Resource distribution policies by government have contributed to development of the counties and the infrastructure and policies by government has eased implementation of strategies in the counties. Enabling environment was the other sub-variable in government regulations. Enabling environment had a mean of 3.83 with a standard deviation of 0.758. The results suggested that the national government regulations facilitate economic activities in the counties and creates conducive environment to hasten the rate of business growth. Government regulations have also helped minimize costs of doing business and have helped correct failures in the communities in the counties.

4.5 Diagnostic statistics

4.5.1 Multicollinearity

In the condition that an independent variable is correlated with other independent variables, then the regression is said to have multicollinearity (Gujarat, 2003). Among other consequences of multicollinearity is that presence of multicollinearity in a data result to increase in the standard errors which could make the variables to be insignificant when they really are significant (Cox,

2006). Scholars recommend the use of Variance Inflation Factor (VIF) technique; it will therefore be applied to test for multicollinearity in this study (Gujarati, 2015). With the application of this technique, if the VIF=1, it indicates no correlation, if the 1 < VIF < 10, it indicates moderate correlation and if, VIF> 10, then it is highly correlated. Greene (2003) contends that if two or more variables are found to have VIF>10, one of the variables should be exuded as this indicates the presence of multicollinearity. The test will be carried out for the purpose of ensuring variables will not reflect as insignificant while in reality they are significant due to multicollinearity effects. The null hypothesis for the test was multicollinearity does not exist. Table 28 shows the VIF results for multicollinearity

Table 28

Test for multicollinearity

Model	Collinearity Statistics	
	Tolerance	VIF
Management commitment	.427	2.341
Culture	.524	1.909
Staff competency	.388	2.577
Budget process	.395	2.529
Organizational structure	.582	1.717

a. Dependent Variable: County Performance

Source: Study data (2021)

Table 28 presents the test for multicollinearity results for the regression analysis used to predict county performance based on the independent variables; management commitment, culture, staff competency, budget process and organizational structure. The results above present the Variance Inflation Factor (VIF) which is used to detect multicollinearity when performing regression analysis. From the summary presented by Table 28, the variance inflation factors are closer to 1 hence indicating that multicollinearity symptoms do not exist, since the VIF <10, therefore the results give sufficient evidence to fail to reject the null hypothesis and conclude that multicollinearity does not exist in all research variables. Where VIF statistics fall below the threshold of 10, as indicated by Cooper and Schindler (2003), it means the variables did not indicate correlation to each other.

4.5.2 Normality test of residuals

To ascertain that sample data was drawn from a population that was normally distributed and that the model residuals followed a normal distribution, a normality test was carried out and residuals

were plotted. It is important as it enables a researcher to compute the possibility of a random variable underlying the data set to be normally distributed (Cooper & Schindler, 2011). To compare data in the samples to a normally distributed set of data, Shapiro-Wilk test was applied while, in order to test normality of data, plot of residuals was used for the visualization (Field, 2009). The null-hypothesis for Shapiro-Wilk test is that the residuals are normally distributed; thus, if the value of Shapiro-wilk test is greater than 0.05, the residuals follow a normal distribution but if it is less than the p-value, we reject the null hypothesis. The null hypothesis for the study states that residuals follow a normal distribution. Shapiro-Wilk results for normality are as shown in Table 29.

Table 29

Normality test

	Shapiro-Wilk		
	Statistic	**df**	**Sig.**
Model residuals	.994	220	.508
a. Lilliefors Significance Correction			

Source: Study data (2021)

The results presented by Table 29 shows the test for normality for the model residuals. Shapiro-Wilk test is used to test for normality of large sample datasets and the null hypothesis of normality is rejected if the p-value is less than 0.05. From the results above, the significance value presented in the “Sig” column is more than the level of significance (0.05) which was used for analysis in this study indicating that the residuals follow a normal distribution. Therefore, the data gives enough evidence to fail to reject the null hypothesis and conclude that the model residuals follow a normal distribution. The results indicate that normality assumptions have been met and multiple linear regression can be conducted on the data. Figure 3 displays the plot of the model residuals.

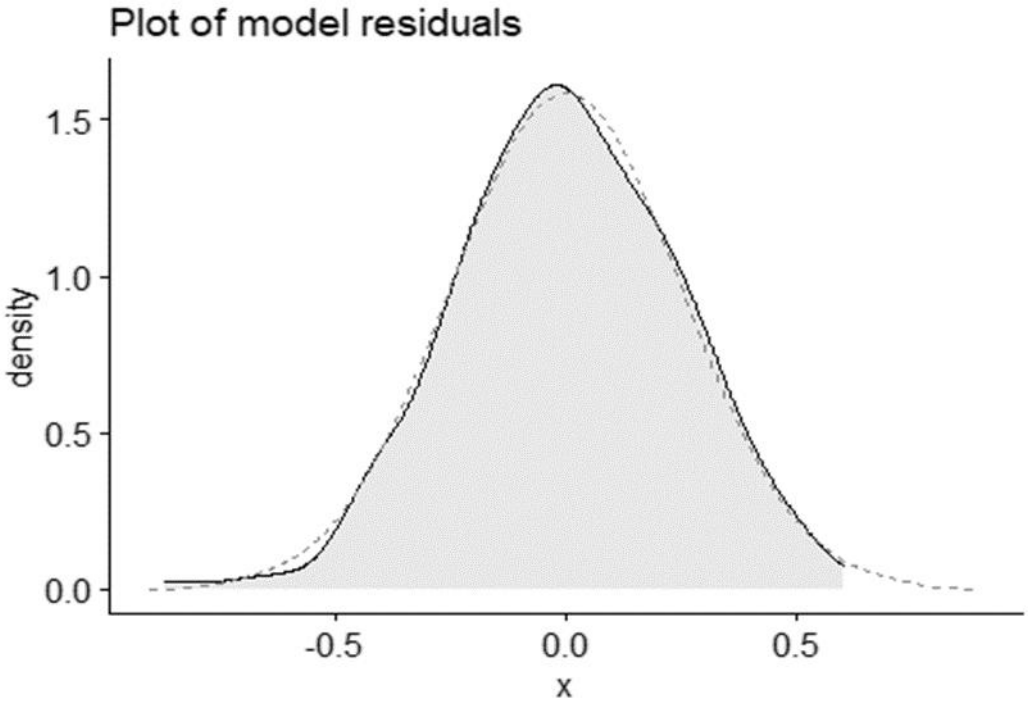


***Figure 3*: Plot of model residuals.**

4.5.3 Linearity

One of the conditions for linear regression to be carried out is that there ought to be linear relationship of independent and dependent variables. Researcher will therefore look out for outlier effects since this type of regression is very sensitive (Creswell, 2006). Scatter plots are good for testing the linearity assumption.

4.5.3.1 Scatter plot (management commitment vs County performance)

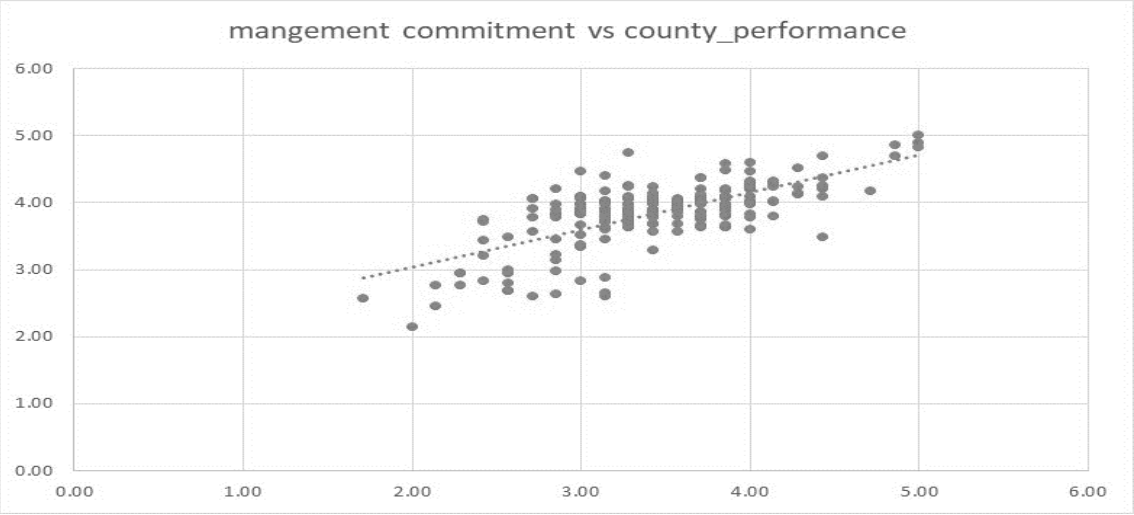


***Figure 4*: Scatter plot showing management commitment vs County performance**

4.5.3.2 Scatter plot (culture vs County performance)

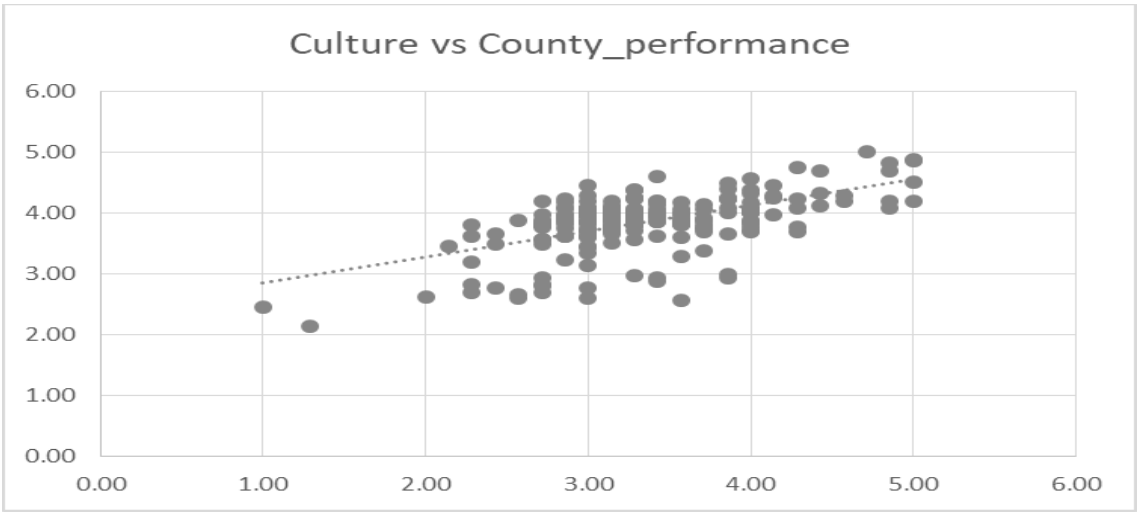


***Figure 5*: Scatter plot showing culture vs County performance**

4.5.3.3 Scatter plot (Staff competence vs County performance)

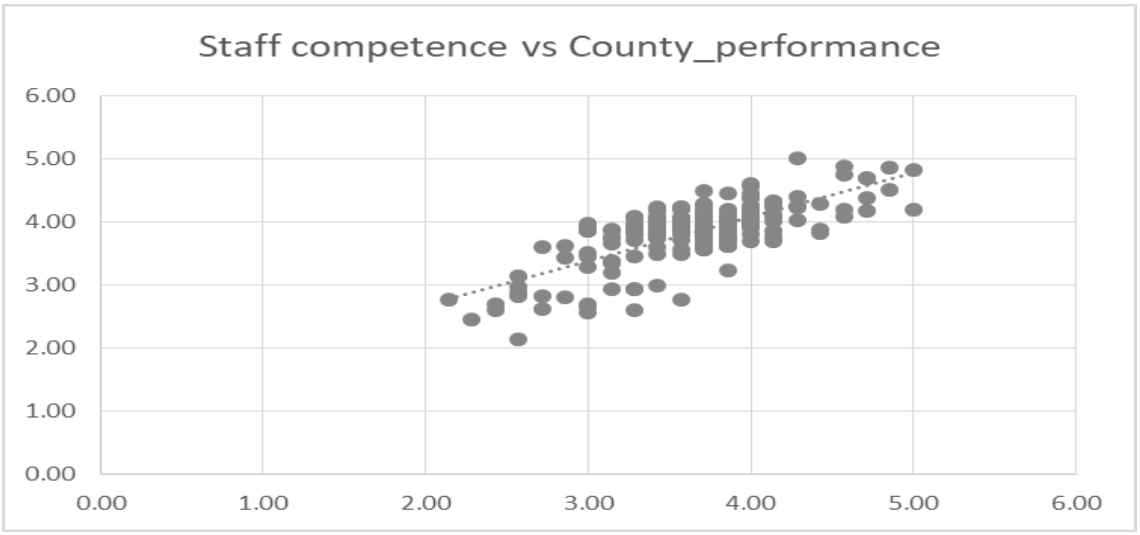


***Figure 6*: Scatter plot showing Staff competence vs County performance**

4.5.3.4 Scatter plot (Budget process vs County performance)

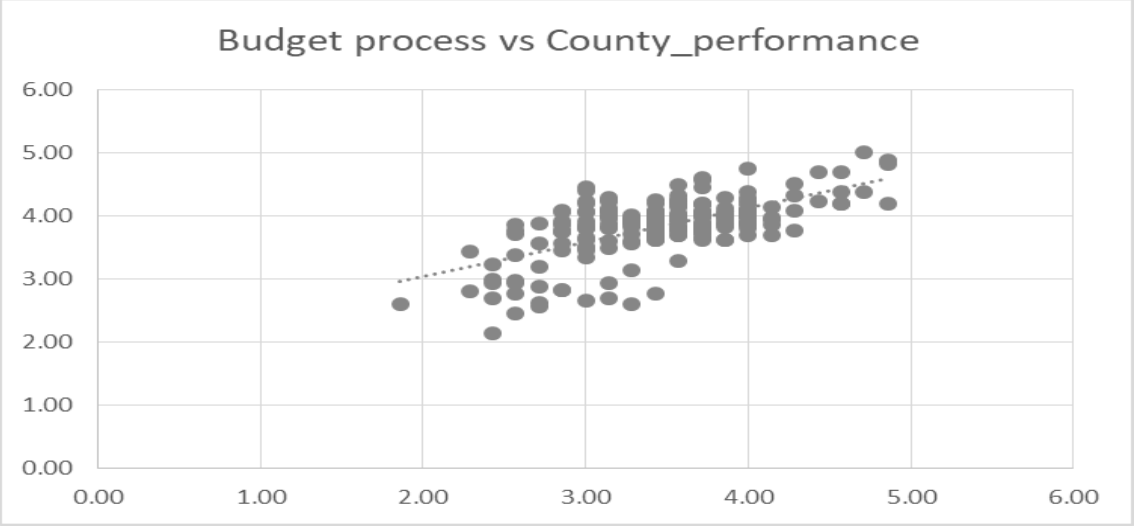


***Figure 7*: Scatter plot showing Budget process vs County performance**

4.5.3.5 Scatter plot (Organizational structure vs County performance)

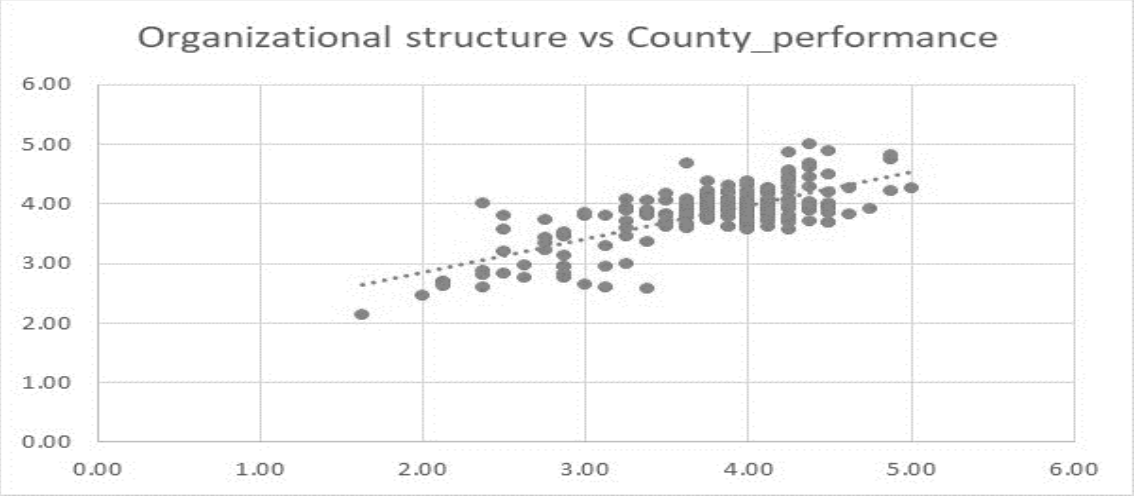


***Figure 8*: Scatter plot showing Organizational structure vs County performance**

Figures 4 to 8 show the linear relationship between management commitment, culture, staff competence, budget process and organizational structure with county performance respectively. From the figures above, the data suggests that there is a strong linear relationship between all the independent variables with the dependent variable. The following correlation table shows the extent of relationship between the independent and dependent variables.

Correlations

Correlations		
		County performance
Management commitment	Pearson Correlation	.696**
	Sig. (2-tailed)	0.000
	N	220
Culture	Pearson Correlation	.576**
	Sig. (2-tailed)	0.000
	N	220
Staff competency	Pearson Correlation	.742**
	Sig. (2-tailed)	0.000
	N	220
Budget process	Pearson Correlation	.645**
	Sig. (2-tailed)	0.000
	N	220
Organisational structure	Pearson Correlation	.737**
	Sig. (2-tailed)	0.000
	N	220
Government regulations	Pearson Correlation	.692**
	Sig. (2-tailed)	0.000
	N	220
** Correlation is significant at the 0.01 level (2-tailed)		

4.6.4 Breuch-Pagan test for heteroscedasticity

Heteroscedasticity is the condition whereby the variances of the errors of the independent variable are not similar in the complete data (Tabachnick & Fidel, 2012). If residuals are not spread uniformly and constantly around the horizontal line, then there is heteroscedasticity. The Breusch–Pagan test, was used to test for heteroscedasticity. It was used to test whether the variance of the errors from a regression is dependent on the values of the independent variables, in which case, heteroscedasticity would be present. If the test statistic has a p-value below the 0.05 threshold, then the null hypothesis of homoscedasticity is rejected, and heteroscedasticity assumed. If the Breusch–Pagan test indicates presence of conditional heteroscedasticity, then the researcher will choose to use weighted least squares where the weights will be computed from the unstandardized residuals. The null hypothesis of the test states that those variances of the residuals are equal. The results of heteroscedasticity are shown in table 30.

Table 30

Breuch-Pagan test for heteroscedasticity

Studentized Breusch-Pagan test
Data: model BP = 15.584, df = 5, p-value = 0.008138

Source: Study data (2021)

The results above present the Breusch-Pagan test of heteroscedasticity. From the summary above, the p-value = 0.008 and is less than 0.05 giving sufficient evidence to reject the null hypothesis of equal variances. Therefore, the results above give evidence of heteroscedasticity in the data meaning that there is unequal variance. Weighted linear regression which incorporates the covariance matrix of errors in the model was used to deal with heteroscedasticity (Tilo, 2010).

4.7 Multiple regression analysis

To test for the direct relationship between county government performance and strategy implementation imperatives, Multiple regression analysis was conducted at 95% level of confidence(α=0.005). The general objective of the study was to investigate the effect of strategy implementation imperatives on county government performance where the empirical model was:

$$Per_{cg} = \beta o + \beta_1 M_c + \beta_2 O_c + \beta_3 S_c + \beta_4 B_p + \beta_5 O_s + \varepsilon$$

Where:

$Per_{cg=}$ Composite index for County Government performance

βo =constant

$\beta_{1,}$ β_2 & $\beta_{3=}$ Beta coefficients

$M_{c=}$ composite index for management commitment

O_c= composite index for organization culture

S_c=composite index for staff competence

B_p=composite index for budget process

O_s=composite index for organization structure

ε=error term

Table 31 shows the results of the regression

Table 31

Regression model summary

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.851[a]	.724	.718	1.27404

a. Predictors: (Constant), Organizational structure, Management commitment, Culture, Budget process, Staff competency

Source: Study data (2021)

Table 31 presents the regression model summary for the prediction of county performance using the predictors: organizational structure, culture, management commitment, budget process, staff competency. The summary presented by Table 31 shows the correlation coefficient and coefficient of determination (R square). From the summary, the R-value (correlation coefficient) was 0.851 which shows that the independent variables in the model were strongly correlated to the dependent variable. The R-Square value was 0.724 which means that 72.4% of variation of the dependent variables can be explained by the predictor variables. The Adjusted R Square 0.718 is the (R square) adjusted for the number of independent variables in the model.

Table 32

Analysis of variance of the regression model

ANOVA[a,b]

Model		Sum of Squares	df	Mean Square	F	Sig.
	Regression	911.402	5	182.280	112.298	.000[c]
	Residual	347.362	214	1.623		
	Total	1258.764	219			

a. Dependent Variable: County performance

b. Weighted Least Squares Regression - Weighted by weight

c. Predictors: (Constant), Organizational structure, Management commitment, Culture, Budget process, Staff competency

Source: Study data (2021)

Table 32 presents the analysis of variance (ANOVA) for the model. The results above show the F-test for the model. The test F (5,214) =112.298, p<0.000 shown in the "sig" column indicates that the model is statistically significant and is a good fit for the data. Therefore, the data gives sufficient evidence to conclude that the model can be used to significantly predict county performance using organizational structure, culture, management commitment, budget process and staff competency as the predictor variables.

Table 33

Summary of regression coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.935	.137		6.850	.000
Management commitment	.228	.042	.316	5.436	.000
Culture	.038	.034	.060	1.129	.260
Staff competency	.211	.051	.244	4.145	.000
Budget process	.062	.045	.081	1.391	.166
Organizational structure	.267	.036	.325	7.487	.000

a. Dependent Variable: County performance

b. Weighted Least Squares Regression - Weighted by weight

Source: Study data (2021)

Table 33 presents the summary of the model coefficients. The regression model was fitted to predict County performance using Organizational structure, Culture, Management commitment, Budget process and Staff competency as the predictor variables. The following linear regression model can be derived from the summary above:

$Per_{cg} = 0.935 + 0.228M_c + 0.038O_c + 0.211S_c + 0.062B_p + 0.267O_s + \varepsilon$……..equation 1

The t statistics and significance values (p-values) are presented in the "t" and "sig" columns on the table. The values are important in testing the hypotheses:

$H0: Bi = 0$, Where B_is are the regression coefficients, meaning that the Beta coefficients(slopes) were not significantly different from zero

Smaller p-values than 0.05 give enough information to reject the null hypothesis. From the summary above, the slope, organizational structure, management commitment and staff competency had p- values <0.0001 which were less than 0.05 therefore giving sufficient information to reject the null hypothesis and conclude that the coefficients were significantly different from zero. On the other hand, the coefficients associated with culture and budget process had larger than 0.05 p-values: 0.260 and 0.166 respectively suggesting that the null hypothesis should not be rejected. Hence, this gives enough information to conclude that coefficients associated with culture and budget process were not significantly different from zero.

4.7.1 Test of Hypothesis One

The following null hypothesis was tested.

H_{01}: Management commitment has no significant effect on performance of county governments in the Central region in Kenya.

The objective of the research was to investigate the effect of management commitment on county performance. The null hypothesis was that management commitment has no significant effect on performance of county governments in the Central region in Kenya. Results presented by table 33 show a beta coefficient of 0.228 and P< 0.001. These results give information to reject the null hypothesis since the p value was less than 0.05 meaning that management commitment had a positive significant effect on County government performance in the Central region of Kenya. Therefore, analysis of data concludes that management commitment is a significant predictor of county performance.

Research studies focusing on organizational performance have linked high levels of management commitment to improved performance in organizations. The results of this study support the findings by Andrew (2017) who studied the effect of employee commitment on the performance of an organization and found that employee commitment was significantly linked to the performance of an organization. Further, Babakus et al. (2016) reported that management commitment has a huge impact on service quality and performance of an organization. Similar to the results of this study, studies including Syaifullah (2017); Kim, Tavitiyaman, and Kim (2019); and Sari et al. (2018) have demonstrated the impact that management commitment has on organizational performance.

Muthondu and Gakobo (2018) studied leadership commitment and employee performance in Nairobi County. Their findings suggested that leadership commitment significantly affected employee performance in county governments in Kenya. The researchers' results support the findings of the present research which found significant effect of management commitment on county performance. Management commitment ensures that the high-level management directly participates in the important aspects for instance quality of service, safety and work environment of an organization. The findings on the first objective of this research gives important insights on the role of management commitment on organizational performance. The results provide an understanding on how management commitment is directly linked to the performance of county governments in Kenya.

4.6.2 Test of Hypothesis Two

The following null hypothesis was tested.

H_{02}: Organizational culture has no significant effect on performance of county governments in the Central region in Kenya.

The second objective of the study was to assess the effect of organizational culture on county governments' performance in the Central region of Kenya. The corresponding null hypothesis for this objective stated that organizational culture has no significant effect on the performance of county governments in the Central region in Kenya. To assess the effect of organizational culture on county performance, regression analysis was run on data collected and results presented on Table 33. The beta coefficient associated with organizational culture was 0.038 and a p-value of 0.260. The results gave information to fail to reject the null hypothesis meaning that organizational culture did not have a significant effect on county performance thus a negative significant effect. This study assessed organizational culture based on supportive environment, favorable culture, sharing knowledge and working ethics. The results of the study suggest that since the majority of the respondents were above the age of 35, they are able to maintain their virtues at work therefore the need for a robust culture to enhance county performance is minimized.

This study's results contradict the findings by Nyabuti, Chepkilot and Zakayo (2017) who assessed the influence of organizational culture on employee performance. The researchers reported that employee performance in the Kenyan civil service was significantly influenced by

organizational culture. However, the contradiction of the results could have been attributed by the fact that the present study assessed the organization's overall performance as opposed to individual performance in an organization. Misigo and Moronge (2017) asserted that organizational culture has been extensively recognized by organizations as an important aspect affecting organizational performance. Majority of the participants in this study reported to have worked in the county government for less than 5 years therefore implying that they are still adjusting to the working environment hence they may not have formed a culture.

Mose (2017) studied the role of corporate culture on the performance of commercial state corporations in Kenya. The researcher found that corporate culture had a significant impact on the states' corporation performance. The results were conflicting with the present study results. The conflicting results could probably be explained by the changing management after every 5 years. County governments experience change in high level management after 5 years when new governors are elected. Therefore, some departments may experience management overhaul hence making it challenging to develop a culture because of the abrupt staff reshuffles. Organizational culture in organizations originates from the anthropology of culture. Organizational culture entails factors that influence the actions of employees in an organization. Such factors include values, practices and expectations. Organizations that have great cultures have high levels of performance as opposed to organizations that have poor cultures (Kuo & Tsai, 2019).

4.6.3 Test of Hypothesis Three

The following null hypothesis was tested.

H_{03}: Staff competence has no significant effect on performance of county governments in the Central region in Kenya.

One of the objectives of this study was to evaluate the effect of staff competence on county performance. The corresponding null hypothesis stated that staff competence has no significant effect on performance of county governments in the Central region in Kenya. A regression model was developed to provide information on the hypothesis. Results presented on table 33 shows the coefficients of the regression model. The beta coefficient associated with staff competence was 0.211 and a p value < 0.001. The results give sufficient information to reject the null hypothesis hence concluding that staff competence have a positive significant effect on county performance and can be used as a predictor for county performance. In line with the Higgins 8-S Strategy

Implementation Framework (Higgins, 2005), organizations value their staff as a strategy to achieve their strategic purpose. Therefore, for organizations to achieve their purpose, they encourage their staff to sharpen their competence through facilitation of trainings, creating environment for personal and professional growth among other strategies.

This objective was developed to fill the gap identified in Chan (2016) which focused on general organizational competencies creating the need to study individual staff competencies and how they influence the overall performance of an organization. Puteh, Kaliannan and Alam (2016) carried out a research study on staff core competence and organizational excellence. The researchers reported that core competencies had a great impact on organizational performance. The results of the present study are supported by the findings by Basalamah (2017) who studied the influence of motivation, competence and individual characteristics on performance of the clerk in the city of Makassar. The study reported significant correlation between staff competence and employee performance. The present study also filled a gap identified by Basalamah (2017) who studied individual performance other than general organizational performance.

Researchers have studied how employee competence influences implementation of several government functions. Toroitich, Mburugu and Waweru (2017) and Apiyo and Mburu (2016) assessed the effect of employee competence on the implementation of electronic procurement and procurement planning in county governments respectively. Their results suggested that staff competence was an important factor in the roles and had significant effect in the output of the employees.

4.6.4 Test of Hypothesis Four

The following null hypothesis was tested.

H_{04}: Budget process has no significant effect on performance of county governments in the Central region in Kenya.

The fourth objective of the present study was to assess the effect of the budget process on county government performance. A regression model was developed to assess the effect that the budget process had on the county performance. The beta coefficient associated with the budget process was 0.062 and a p-value of 0.166. These results give evidence to fail to reject the null hypothesis meaning that the budget process in county governments did not have a significant effect on county performance thus the conclusion was negative significant effect. The county government is a

nonprofit entity that is meant to avail services to its citizens. However, almost half of the respondents disagreed that their counties consider the needs of its citizenry while formulating a budget. Studies by Isaboke and Kwasira (2016) and Kibuja (2017) evaluated the effect of the budgeting process on county financial performance in Nakuru and Muranga counties respectively. The two studies incorporated inferential statistics and found that budgeting process was associated with financial performance.

The present study's results contradict with the findings of Isaboke and Kwasira (2016) and Kibuja (2017). However, this contradiction may have been caused by the broad aspect of the budgeting process evaluated by this research. For instance, Isaboke and Kwasira (2016) only considered one aspect of budgeting process: financial capacity while the present study included aspects of budget formulation process, budget adoption process, and budget execution process. Further both studies conducted by of Isaboke and Kwasira (2016) and Kibuja (2017) only focused on the financial performance of the counties while this study focused on the overall performance of the counties. Agbenyo, Danquah and Wang (2018) studied budgeting among manufacturing companies and ways in which it affects their performance financially and reported that the budgeting process significantly affects financial performance of firms. The results were conflicting with the present study findings; however, this could have been caused by the fact that Agbenyo, Danquah and Wang (2018) assessed manufacturing companies which are profit-based organizations as opposed to government entities which were used for this study. Further, Agbenyo, Danquah and Wang (2018) only considered financial performance while the present study focused on the overall performance of the county government.

4.6.5 Test of Hypothesis Five

The following null hypothesis was tested.

H_{05}: Organizational structure has no significant effect on performance of county governments in the Central region in Kenya.

The fifth objective of this research study aimed at analyzing the effect of organizational structure on performance of county governments in the Central region of Kenya. Marangu et al. (2018) states that organizational structure positions employees to carry out tasks and ensures that goals are attained effectively and efficiently thus it's an important factor in organizational performance. A multiple regression model was developed to evaluate the effect of organizational structure on

county performance among other factors. The results of the regression analysis are presented in Table 33. The results show that the coefficient associated with organizational structure was 0.267 and a p- value <0.001 meaning that a unit increase in organizational structure with all other factors held constant resulted to an increase in county performance indicating a positive significant effect of organizational structure on organizational performance. The null hypothesis was therefore rejected based on the results of these analysis.

In a study focused on establishing the impact organizational structures have on an individual's performance in an organization, Shabbir (2017) conducted a research study on brewing firms in Nigeria to establish the effect the structures of an organization had on employee performance. Analysis of data and hypothesis testing established that organizational structure had a significant effect on employee performance. The results of the study support the present research finding. However, the present study sought to fill a gap identified by Shabbir (2017) who focused on individual performance as opposed to the collective performance of an organization. This research adds information to the existing pool of knowledge regarding organizational structure and organizational performance.

Marangu *et al.* (2018) conducted a correlational descriptive survey to assess how the structure of an organization affected the performance of health providers in western Kenya. Although the research focused on health care providers as opposed to the current research which focused on county governments, the results were similar. Marangu *et al.* (2018) reported that the structure of the organizations sampled affected the performance of the health care providers significantly. This research has established that organizational performance is significantly affected by organizational structure.

4.8 Analysis of Moderating Effect of government regulation

To find out the moderating effect of government regulation on the relationship between strategy implementation imperatives and county government performance in Kenya, the interaction effect was examined in the multiple linear regression summary.

4.8.1 Decision criteria for moderating effect of Government regulations

Table 34

Decision criteria for moderating effect of government regulations

Model	Results	Decision
Without moderation	β1 is not statistically significant	No need to test for moderation.
Without moderation	β1 is statistically significant	Proceed with the test for moderation.
With moderation	B1 is statistically significant	Government regulations is a predictor variable.
With moderation	B3 is not statistically significant	
Without moderation	β1 is statistically significant	Government regulations is a moderating variable
With moderation	B3 is statistically significant	

Table 35

Model summary for model predicting county performance using strategy implementation imperatives

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
Without moderation	.844[a]	.712	.711	1.27587
With moderation	.860[a]	.739	.735	.23551

Source: Study data (2021)

Table 35 presents the model summary for the regression model predicting county performance with and without government regulations moderation on strategy implementation imperatives. The summary above shows that there was high correlation between the dependent and independent variables in the two models (with moderation and without moderation effect models). The amount of variation of the dependent variable that can be explained by the independent variable is 71.2% before moderating strategy implementation imperatives with government regulations. After moderating the independent variable, the R-square value improves and 73.9% of variation in the dependent variable can be explained by strategy implementation imperatives, government regulations and the interaction between the two independent variables.

Table 36

Analysis of variance for model predicting county performance using strategy implementation imperatives

Model		Sum of Squares	df	Mean Square	F	Sig.
Without moderation	Regression	879.410	1	879.410	540.230	.000
	Residual	354.870	218	1.628		
	Total	1234.279	219			
With moderation	Regression	33.878	3	11.293	203.606	.000
	Residual	11.98	216	0.055		
	Total	45.858	219			

Source: Study data (2021)

Table 36 presents the analysis of variance results which tests the adequacy of the regression model with and without moderation effect. The two f tests; F (1,216) = 540.230, p< 0.001 and F (3,218) =203.606, p< 0.001 indicate that the two models are significant for predicting county performance. The residual sum of squares in the model where strategy implementation imperatives was moderated by government regulations was smaller. And the F statistic reduces after moderation of strategy implementation imperatives with government regulations, hence suggesting that moderating strategy implementation imperatives with government regulations gives better prediction of county performance.

Table 37

Summary of coefficients for regression model with moderation

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
Without moderation	(Constant)	1.274	.120		10.587	.000
	Strategy Implementation Imperatives	.728	.031	.844	23.243	.000
With moderation	(Constant)	-1.798	0.616		-2.916	.004
	Government regulations	0.901	0.163	1.115	5.519	.000
	Strategy Implementation Imperatives	1.385	0.185	1.412	7.492	.000

interaction	-0.198	0.047	-1.465	-4.234	.000

Source: Study data (2021)

Table 38

Summary of the Regression Results for the Moderating Effect

Parameter	**Step 1**	**P-value**	**Step 2**	**P-value**	**Conclusion**
R^2	0.712	-	0.739	-	Reject the null hypothesis and conclude that the Government regulation has a significant moderating effect on the relationship between strategy implementation imperatives and performance of County Governments in the central region in Kenya.
Adjusted R^2	0.711	-	0.735	-	
F Value	540.230	0.000	203.606	0.000	
β Constant	1.274	0.000	-1.798	0.004	
β Strategy Implementation Imperatives	0.728	0.000	1.385	0.000	
β Government regulations	-	-	0.901	0.000	
β Strategy Implementation Imperatives * Government regulations	-	-	-0.198	0.000	

Source: Study data (2021)

Table 37 presents the coefficients of the model before moderation and after moderation with government regulations. From the summary above the following two linear equations can be derived:

$Per_{cg} = 1.274 + 0.728S_{ii} + \varepsilon$……..equation 2

And after moderation with government regulations:

Per_{cg}= -1.798 +1.385S_{ii} + 0.901G_r + -0.198$S_{ii}G_r$ + ε……equation 3

In the first model (without moderation), the t-statistic associated with strategy implementation imperatives was statistically significant giving enough information to reject the null hypothesis; hence concluding that strategy implementation imperatives are statistically significant in predicting county performance. In the second model (after moderating with government regulations), the coefficients associated with government regulation and strategy implementation imperatives were significant at 0.05 level of significance. Guided by the decision criteria above, the results above indicate that there was significant interaction between strategy implementation imperatives and government regulations in predicting county performance. Therefore, the moderating effect of government regulations on strategy implementation imperatives is statistically significant.

4.8.2 Test of Hypothesis Six

The following null hypothesis was tested.

H_{06}: Government regulations has no moderating effect on relationship between strategy implementation imperatives and performance of county governments in Central Region of Kenya.

The final objective of this research was to assess the moderating effect of government regulations on the relationship between strategy implementation imperatives and county government performance in Central region of Kenya. The variables making the social implementation imperatives were management commitment, staff competence, organizational culture, budget process and organizational structure. To assess the moderating effect the two step multiple linear regression analysis was adopted as recommended by Whisman and McCleand (2005). The decision criteria recommended by Fairchild and Mackinnon (2007) was adopted. The first model only evaluated the effect of strategy implementation imperatives then in the second model government regulation was added and its interaction with the strategy implementation imperatives. In the first step, the R squared of the model was 71.2%. The R-squared value increased to 73.9% when government regulation and its interaction with strategy implementation imperatives were added. This indicates that including the effect of government regulation in the prediction of county performance improves the model's prediction ability. And more variation of county performance can be explained by moderating the strategy implementation imperatives with government

regulations. The corresponding null hypothesis for this objective stated that government regulation has no significant moderating effect on the relationship between strategy implementation imperatives and performance of county governments in the Central region in Kenya. In the second step of regression, the results in table 37 show that the coefficient associated with government regulation was 0.901 and a p value < 0.001. The coefficient associated with interaction of strategy implementation imperatives and government regulations was -0.198 and p< 0.001.

The results give sufficient evidence to reject the null hypothesis since the p-value was less than 0.05 which was the level of significance of the study. Therefore, the study concludes that government regulation has a strong moderating effect on the relationship between strategy implementation imperatives and performance of county governments in the Central region in Kenya. The study results support the work of Karungani and Ochiri (2017) who studied the effect of policy and regulatory framework on organizational performance. The study found that the policy and regulatory framework within the procurement sector plays a vital role in improving organizational performance. This study used government regulation as a moderating variable as opposed to Karungani and Ochiri (2017) and found significant moderation effect on county performance.

Mugo, Muathe and Waithaka (2017) researched on the moderating effect of government policies on the relationship between mobile technology services and performance of deposit-taking SACCOs in Kenya. Their findings indicated that government policies had significant moderating effect on organizational performance. Although the research was based on SACCOs which are profit-based entities, the results were similar to this study's results giving more information to conclude that government policies and regulations play a vital role in the performance of an organization.

4.9 Summary of hypotheses

The purpose of this chapter was to present the results of data analysis. From the results presented, the following can be deduced:

Table 39

Summary of the test results for the study hypotheses

Hypotheses	Findings	Decision	Conclusion
H_{01}: Management commitment has no significant effect on	P=0.000<0.05	Reject H_{01}	Management commitment has a significant positive

performance of county governments in the Central region in Kenya.			effect on performance of county governments in the Central region in Kenya.
H_{02}: Organizational culture has no significant effect on performance of county governments in the Central region in Kenya.	P=0.706>0.05	Fail to reject H_{02}	Organizational culture has no significant effect on performance of county governments in the central region in Kenya.
H_{03}: Staff competence has no significant effect on performance of county governments in the Central region in Kenya.	P=0.000<0.05	Reject H_{03}	Staff competence has a significant positive effect on performance of county governments in the Central region in Kenya.
H_{04}: Budget process has no significant effect on performance of county governments in Central region in Kenya.	P=0.638>0.05	Fail to reject H_{04}	Budget process has no significant effect on performance of county governments in Central region in Kenya.
H_{05}: Organizational structure has no significant effect on performance of county governments in the Central region in Kenya	P=0.000<0.05	Reject H_{05}	Organizational structure has a significant positive effect on performance of county governments in the Central region in Kenya
H_{06}: Government regulation has no significant moderating effect on the relationship between strategy implementation imperatives and performance of county governments in the Central region in Kenya.	P=0.000<0.05	Reject H_{06}	Government regulation has a significant moderating effect on the relationship between strategy implementation imperatives and performance of county governments in the Central region in Kenya.

Source: Study data (2021)

CHAPTER 5
SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This chapter presents a summary of the findings, conclusions, contributions of the study to knowledge, recommendations, policy implication and areas for further research.

5.2 Summary of the findings

The general objective of this study was to investigate the effect of strategy implementation imperatives on county government performance in the Central Region of Kenya. The study tested the relationship between strategy implementation imperatives (management commitment, organizational culture, staff competence, budget process, organizational structure) and county government performance in the Central Region of Kenya, as well as the moderating effect of government regulations on this relationship. The target population for this study was 735 top level management personnel from which a sample of 252 was drawn. A response rate of 87.3% was achieved. Data that was used to interpret the findings was obtained using an e-questionnaire whereby the respondents were requested to respond to statements on each study variable on a 5-point Likert scale. A summary of the findings was obtained using measures of central tendency and inferential statistics. Using p-values of the Beta coefficients values at 95% confidence level, decision on hypothesis testing was made.

The findings showed that 56% of the respondents were male while 44% were female meaning that top level positions in the county governments in the Central region are dominated by men. This also means that gender mainstreaming whereby the government policy requires a third of each gender to be considered in recruitment has been observed which was an affirmative action to correct gender disparity experienced in the country.

Majority of the respondents were aged between 35-44 years which can be explained by the fact that the experience and educational requirements for the top-level personnel can only have been achieved at that age. Additionally, this implies a relatively youthful and energetic workforce and there is therefore room to develop an organizational culture which would steer county governments towards enhanced performance. In line with dynamic capabilities theory, this can be made possible through skills development and trainings aimed at addressing county government needs and matching that with the staff capabilities and needs as well as advocacy for appropriate attitude.

Majority of the respondents had a bachelor's degree as their highest level of formal education which can be explained by the fact that it is the minimum requirement for entry into assistant and deputy directors in the county governments. Others who have managed to rise through to these positions could be due to experience and long-term service in the defunct local authorities which formed the county governments. The respondents held different positions in the county government with the majority falling in the strata for deputy directors and assistant directors which can be explained by the organogram of county governments in which the peak is narrow and the bottom is broad. This implies the CECMS are fewer in number while the assistant directors and deputies are more.

Majority of the respondents had worked for the county governments for 3-5 years which can be attributed to the fact that the counties came into operation after the 2013 general elections, majority of the top-level personnel leave the counties every time the political leaders (governors) change. Those who had worked for more than 6-10 years were likely to be deputy directors and assistant directors who were not affected by the changes in political leadership of the county governments. Those that had worked for over 11 years are the respondents that were absorbed into county governments from the defunct local authorities. For purposes of continuity and succession planning, there is need for staff with leadership skills at the management levels that are not affected by political changes to be earmarked and equipped with skills and competencies. This will enable county governments achieve their long-term goals and sustainable improvement in their performance.

5.2.1 Effect of management commitment on county governments' performance in the Central region of Kenya

The null hypothesis for this objective was that management commitment has no significant effect on county government performance in the Central region of Kenya. The results of the study showed that management commitment had a positive significant effect on county governments' performance. The explanation for this is derived from the respondent's demographic characteristics, previous studies, Higgin's 8s and general system theory. Demographic characteristics indicated that the respondents are the top level management team whose role is directly related to the establishment of quality policies and influencing employees to perform better. Majority of the respondents are above the age of 35 which means they have accumulated experience, and thus have a deeper understanding of the energy, loyalty and communication

required, appreciate importance of supervision and setting in motion the goals which result in improved performance.

From theory and in line with Higgin's 8s theory, a manager's competent and effective performance is enabled by the 8S which allows them to handle obligations across various functions and other undertakings that are linked with implementation of strategy. One perception from the model is that administrators who recognize that implementation of strategies is of great importance as the formulation of strategies tend to spend most of their time in implementation of strategies which helps their organization attain better performance. This finding is also in line with the general system theory which proposes that fruitful strategy implementation calls for good coordination of efforts and harmonious interactions among various organizational constituents which implies management commitment to the coordination of these various constituents.

This finding is in agreement with previous studies reviewed in this study. Sari *et al.* (2018) investigated the effect of management commitment amid other factors, on the quality of information of local government asset report in the districts of Indonesia. They postulated that management commitment is required in order to enhance performance and yield information quality. Muthondu and Gakobo (2018) conducted a case study to examine the impact of leadership commitment on employee performance in Nairobi County. Based on their findings, leadership commitment positively and significantly affected employee performance in Nairobi County Government.

The implication of these findings is that effective management commitment enables county governments to attain and sustain better performance. This contributes to knowledge in strategic management as little has been done in county governments in this region on this variable. Previous studies that have been done in other sectors are in agreement with these findings thus providing evidence that the findings obtained earlier can be generalized in county governments in the Central region of Kenya despite their unique characteristics.

5.2.2 Effect of organizational culture on county government's performance in Central region of Kenya.

The null hypothesis for the variable was that organizational culture has no significant effect on the county government's performance in Central Region of Kenya. The results showed that organizational culture had no significant effect on the county government performance in the

Central region of Kenya. These findings were explained based on respondent's demographic characteristics, the descriptive statistics of the variable, previous researches and Higgin's 8s theory.

The results showed that the counties have certain patterns of values, beliefs, assumptions and procedures of how things are normally done, that there is positive room for positive growth in employees' thinking, that the way things are done in the county does not conflict with people's main value system at family and other structures, that the county allows for sharing knowledge and healthy interactions between people and for participatory decision making. Results also showed that counties have to a minimal extent upheld professional ethics and core values that guide work ethics.

Based on the demographic characteristics of the respondents, this can be attributed to the fact that almost all of them have good formal education whereby majority have at least a bachelor's degree (85.5%) thus they don't have issues in relating with others, allowing for participatory decision making, they are able to strike a balance between work, family, religious and other social structures. Majority of these respondents are above the age of 35 and therefore are able to uphold virtues at work and they therefore do not require a robust culture for their counties to perform. It was also noted that due to the county governments having a political inclination which means change of leadership and top management after every five years and the fact that the counties only came to existence in 2013, organizational culture therefore did not significantly affect the county government performance. Majority of respondents (67.7%) had worked for less than 5 years in the county, implying that they may not have formed any culture within that time due to limited time to form steady behaviour patterns.

Higgins (2005) asserts that culture is very important in an organization as it ensures that the strategic purpose of an organization is successfully achieved. The culture that an organization creates to ensure it successfully attains its strategic purpose relates with common values. The values are commonly held and shared by the organization's members (Higgins, 2005). Change of the county government's members who are meant to uphold culture therefore explains from theoretical preposition why organizational culture was found not to be significant in county government performance in the Central region of Kenya. Changes in the political environment lead to changes in strategies and results in constant variation in organizational culture.

This study's results contradict the findings by Nyabuti, Chepkilot and Zakayo (2017) who assessed the influence of organizational culture on employee performance and reported that employee performance in the Kenyan civil service was significantly influenced by organizational culture. Misigo and Moronge (2017) asserted that organizational culture has been extensively recognized by organizations as an important aspect affecting organizational performance.

5.2.3 Effect of staff competence on county governments in the Central region of Kenya

The study findings showed that staff competence had positive significant effect on county government performance in the Central region of Kenya. The respondents agreed that the staff had the necessary knowledge and skills to enable them act in a wide variety of situations, that they are placed according to their qualifications, and they have adequate experience to perform their duties. The conclusion on this hypothesis was explained based on respondent's demographic characteristics, the descriptive statistics of the variable, previous research and Higgin's 8s' framework.

The study findings concur with previous studies reviewed. Puteh, Kaliannan and Alam (2016) carried out a research to study staff core competence and organizational excellence and reported that core competencies had a great impact on organizational performance. The results of the present study are also supported by the findings by Basalamah (2017) who studied the influence of motivation, competence and individual characteristics on the performance of the clerk in the city of Makassar and found that there is significant correlation between staff competence and performance.

The demographics showed that most of the respondents had a bachelor's degree and therefore were competent to understand staff competence concept and the right target group to respond on items under this variable. The respondents belong to the top-level management level which is also engaged in supervisory role in the county governments and are therefore well placed to respond on competence of staff under them.

Theoretically, in line with Higgin's 8s' framework, staff are considered as an important manpower that assists an organization in attaining their strategic purpose as it defines population required, their skills, background, character traits and aptitude. The culture that an organization creates to ensure it successfully attains its strategic goals relates to common values which are commonly held and shared by the staff. This implies that there is need therefore for staff to have necessary

competences which can be enhanced and new capabilities generated through trainings to facilitate acquisition of new skills as well as create an understanding that matches with the constantly changing environment.

5.2.4 Effect of budget process on county governments in the Central region of Kenya

The study findings found out that the budget process has no significant effect on county government performance in the Central region in Kenya. The beta coefficients for this variable were 0.062 and a p value of 0.166 which implies that the budget process did not have a significant effect on the county governments' performance in the Central region of Kenya. The results show that county governments have clear sequential steps for budgeting and employees are involved in preparation of budgets, budgetary allocations of the counties are aligned to the counties' goals and objectives, the executive and legislative arm of the county adopts the budget process, and that there is budget control process in which there is comparison of budget to actual and modification of the budget to realistic scenario. The results, however, revealed weak opinions on consideration of county citizenry while formulating budgets.

Previous studies reviewed showed that the budgeting process has a significant effect on organizational performance. Agbenyo, Danquah and Wang (2018) studied budgeting among manufacturing companies and ways in which it affects their performance financially. Results demonstrated that budgeting, which include, planning, monitoring and control, coordination and evaluation, significantly affects financial performance of firms. A study was conducted in Ghana by Pimpong and Laryea (2016) on the effect budgeting has on organizational performance of non-bank financial firms. Budgeting was examined under a number of budgeting processes which include, budget planning, coordination, control, and evaluation. Results showed a significant connection between budgeting and performance of organizations. Masakala, Omol, Wauyo and Okumu (2017) carried out a research in Uganda to assess the role of the budgeting process in financial performance and according to the findings, the budgeting process had a positive significant effect on organizational performance.

The present study contradicts the findings of previous studies in which the budget process has been found to have a positive significant effect on organizational performance. This can be explained by the fact that despite counties being expected to incorporate and involve the citizenry to whom they offer services, this has not been done and the citizens have not seized the public

participation forums in which they are expected to make their contributions. Further, counties are meant to develop documents and subject them to public participation so as to ensure the budget process runs smoothly and adheres to the same but these documents are yet to be established or implemented in some of the counties, while in others they are not accessible to the general public. In the annual government budget cycle, the documents that need to have been developed and access given to the citizenry for them to be said to have involved the citizens include annual development plans, budget review and outlook paper, fiscal strategy paper, executive budget proposal, quarterly, mid-years and annual reports and audit reports, debt management strategy paper and county integrated development plan.

System and processes according to the 8-S model are policies and procedures both formal and informal, that are used by organizations to make sure that set objectives are achieved. The said policies and procedures make sure that there is successful execution of daily operations (Higgins, 2005). Higgins explained that the application of these procedures is in different areas such as allocation of resources, HRM, planning, budgeting, and quality control. The General Systems Theory proposes that a system is composed of distinct parts collaborating in regular association for realizing a common objective whereby the components of a system are entities, objects that are of interest within a system, collective state of system, attributes, undertakings that happen at a certain moment and activities having the ability of changing the state of the system. This therefore explains that failure to have proper participation of citizens in the budget process so as to include their needs may have led to the budget process not having significant effect to county government performance.

5.2.5 Effect of organizational structure on county governments in the Central region of Kenya

These results showed that organizational structure has a positive significant effect on county governments of the Central region in Kenya. Empirically, this agrees with previous studies carried out that were reviewed in this study whereby Nwonu *et al.* (2017) conducted a research study on the effect of organizational structure on performance of selected manufacturing companies in Enugu state, Nigeria. Their findings showed that indeed the organizational structure meaningfully influences the performance of an organization. Marangu *et al.* (2018) carried out a study in western Kenya to assess how the structure of the organization affected the way public health providers performed; a devolved function of the county governments. Their findings showed that

structure in an organization affected the way providers of health services in Western Kenya performed positively and significantly.

The study indicated that employees have a clear reporting system and do not conflict over who to report to, employees in the counties do not conflict over roles and duties within and between departments and sections, employees are clear on their duties and responsibilities and supervisors are adequately assigned a manageable number of staff to supervise, allocation of tasks, work procedures and the way work is divided enabled employees perform their duties well, and the counties have clear, concise procedures on how work is done. The study however established that fair allocation of resources and tasks between departments was relatively poor. From the descriptive statistics, we deduce that majority of the respondents held a bachelor's degree and had attained a relatively mature age with majority being above the age of 35 years. This implies that there would be no conflict on reporting systems as they are able to understand the duties and responsibilities as well as cascade them down well and adhere to proper allocation and coordination of tasks.

In theory, this has been supported by the Higgins' 8 s' framework. According to the 8-S model, organizational structure comprises of 5-essentials; the job, authority line responsible for job performance, job groupings in an order allowing objective achievement, coordination technique used by managers in effective supervision of jobs and the span of control showing size of subordinates that can be under effective supervision of a manager. Success in a particular organization is informed by how well the organization is planned in relation to its business strategy. There is therefore need for county governments to ensure they have a well-defined organizational structure that is aligned to the county government's mission and vision.

5.2.6 Moderating effect of government regulations on the relationship between strategy implementation imperatives and county government performance in the Central region of Kenya

The study found out that government regulations had a positive significant moderating effect on the relationship between strategy implementation imperatives and county government performance in the Central region of Kenya.

This is in line with empirical studies reviewed in this study. In a study done in Nigeria, Adeleke *et al.* (2016) examined the moderating effect of regulation on the link that exists between internal

and external factors of an organization and management of risks among companies operating in the construction sector whereby regulation was found to have a significant moderating effect. Karungani and Ochiri (2017) studied the effect of policy and regulatory framework on organizational performance: a case of Nairobi County, Kenya. The researcher found out that, policy and regulatory framework within the procurement sector plays a vital role in improving organizational performance; policy and regulatory framework resulted to improved organizational performance. Mugo *et al. (*2017) researched on the moderating effect of government policies on the relationship between mobile technology services and performance of deposit-taking SACCOs in Kenya. According to their findings, government policies have a positive moderating effect on organizational performance.

Theoretically, this finding is supported by the public interest theory. The theory suggests that the requirement for regulation is brought about by citizens in an effort to overcome unfair market practices and is assumed to be beneficial to entire communities rather than to serve individual vested interests. The authority in charge of regulating is said to have the entire society interest other than have regulators interest. It was noted that government regulations have helped correct failures in the communities, resource distribution policies by government have contributed to development of counties, led to infrastructure development such as roads, telecommunication and power that promote efficiency in the counties and eased implementation of strategies by the county thus resulting in improved performance of counties in the Central region of Kenya.

5.3 Conclusions

The general objective of this study was to investigate the effect of strategy implementation imperatives on county government performance in the Central Region of Kenya. The study tested the relationship between strategy implementation imperatives (management commitment, organizational culture, staff competence, budget process, organizational structure) and county government performance in the Central Region of Kenya, as well as the moderating effect of government regulations on this relationship.

On the basis of the findings in chapter four and summary of findings in this chapter, the study made the following conclusions. First, the study concluded that the county government have adopted various strategy implementation imperatives; management commitment, staff competence, organizational structure, budget process and organizational culture. The extent to

which this strategy implementation imperatives have been embraced has led to better performance in the county governments in the Central region of Kenya.

Second, the study concluded that strategy implementation imperatives have a positive significant effect on county government performance in the Central region of Kenya. Out of these imperatives, management commitment, organizational structure and staff competence have a positive significant effect on county government performance in the Central Region of Kenya. Third, the study concludes that organizational culture and the budget process have no significant effect on county government performance in the Central Region of Kenya.

Fourth, the model summary indicated that 72.4% variation in county government performance in the Central region of Kenya can be explained by these strategy implementation imperatives. Fifth, organizational structure had the highest effect on county government performance followed by management commitment while staff competence ranked third in terms of its effect on county government performance.

Sixth, the study concluded that government regulations had a significant moderating effect on the relationship between strategy implementation imperatives and county government performance in the Central region of Kenya. In the first step, the R-squared of the model was 71.2%. The R-squared value increased to 73.9% when government regulation and its interaction with strategy implementation imperatives were added implying that including the effect of government regulation in the prediction of county performance improves the model's prediction ability. And more variation of county performance can be explained by moderating the strategy implementation imperatives with government regulations.

5.4 Contributions of the Study to Knowledge

The results of this study have a theoretical importance as it provides knowledge on critical strategy implementation imperatives and their effect on county government performance in the Central Region of Kenya. The study provides a conceptual framework which brings together key strategy implementation imperatives that affects performance of county governments in the Central Region of Kenya. The study results confirm the role of Higgin's model in the relationship between strategy implementation imperatives and county government performance in the Central Region by analysing structure, shared values (culture), systems, staff and strategic performance which form part of the 8s in the model.

According to the county governments' budget implementation review report 2020, the counties are facing challenges that hamper effective budget execution such as high personal emoluments expenditure translating to 44.8% of total expenditure in 2019/2020 which could be reduced through cost management, underperformance in own source revenue collection which was 65.2 % of the target, low absorption of development allocation which was at 55.6 % implying incomplete projects, delays in submission of financial reports to the relevant offices, high levels of pending bills amounting to Kshs.113.85 billion, use of revenue at source and weak budgetary controls, (CoB, 2020). To address the challenges, and as showed by results of this study, county governments need to be committed on strategy implementation imperatives like staff competence to overcome the delays in preparation and submission of reports, put in place structures that will enhance own source revenue collection measures, inculcate a culture that supports improved performance and budgetary process adherence, and comply with government regulation. And as recommended in the CoB report, the counties should develop and implement strategies for ensuring compliance with the PFM Act, 2012. Therefore, this study contributes to the body of knowledge by providing research evidence of the significance of the strategy implementation imperatives in the county government performance.

The study reveals what is at risk of being lost if strategy implementation imperatives (management commitment, staff competence, organizational structure, budget process and organizational culture) are ignored. Four of the hypotheses tested in this study failed to be accepted thus leading to adoption of the alternate hypotheses and they can therefore be used for further studies on the relationship between strategy implementation imperatives and county government performance in other counties, regions, countries and other organizations. Further, the study enriches the dynamic capabilities theory by analysing the human resource (staff) and management commitment, and their relationship with county government performance which are dynamic capabilities that are not easily transferable.

Empirical studies had established that studies on strategy implementation and organizational performance had been undertaken outside Kenya and the ones done in Kenya had not given adequate attention to county governments as they are relatively new in Kenya. Research has mainly focused on businesses and the general public with inadequate focus being directed on Kenya's county governments (Goromonzi, 2016; Waititu, 2016; Kihara, 2016; Kibunja, 2017; Oyinloye, 2018; Andrews, Boyne & Walker, 2017). While such studies can be generalized, the

applicability to the Central region may not be possible given the variances and different interaction of the county government units and the environmental factors such as the political, legal, social, cultural and economic factors which gave rise to the need to fill this contextual gap through this study. This study therefore contributes to the body of knowledge by bridging this gap.

Previous studies that have been conducted have linked strategy implementation and organizational performance using conceptual alignment to other factors and not the specific bundle that the current study explored whereby management commitment, organizational culture, staff competence, budget process and organizational culture were tested.

Indicators of county government performance in the current study were different from other reviewed studies. Muthondu and Gakobo (2018) indicate that the indicators of performance in Nairobi County Government were spending as per the appropriations, budgeting and development ratio. Toroitich, Mburugu and Waweru (2017) used attainment of objectives, customer satisfaction, meeting the people's needs and positive impacts as indicators of performance of Kiambu County Government. The current study thus contributes to the body of knowledge by using different indicators of county government performance that included revenue collection, cost management, service delivery, employee satisfaction and project completion.

Further, the current study contributes to knowledge by testing the moderating effect of government regulation on the relationship between strategy implementation imperatives and county government performance while previous studies reviewed in this study area had tested age and size of organization as moderating variables therefore providing new knowledge by testing a different moderating variable. A gap existed due to scanty literature on the moderating effect of government regulations on the relationship between strategy implementation imperatives and county government performance. The county governments are regulated and operate under several government regulations and there was need therefore to examine the role that these regulations play in the relationship between strategy implementation and county government performance. Unlike other reviewed studies, the current study integrated public interest theory to compliment the business and economic theories and frameworks.

The findings on the first objective of this research gives important insights on the role of management commitment on organizational performance. The results provide an understanding on how management commitment is directly linked to the performance of county governments in

Kenya. This research adds information to the existing pool of knowledge regarding management commitment and organizational performance.

5.5 Recommendations and Policy Implications

The county governments should ensure policies being developed put more emphasis on strategy implementation imperatives and strategically align staff competence acquisition and development, organizational structure and management commitment. Policy makers at the county governments should ensure counties are well equipped with competent staff, new capabilities are acquired, and knowledge shared so that they are well coordinated towards attaining county government goals. They should embrace alignment of their structures with the selected strategy so as ensure there is no conflict in the chain of command, communication and participation of the stakeholders. There should be well defined responsibilities and duties for the various staff. County governments' management should establish quality policies and objectives, clearly define their mission statement, give energy and loyalty to guiding implementation process towards attainment of the county's goals, ensure adequate supervision and give room to obtain feedback so as to improve on their performance. They should allow for participatory meetings and supervise implementation.

The county governments should develop policies that allows for continuity of majority of top-level personnel. This is in line with the findings that majority (77.7%) have worked for the county governments for less than 5 years and also the finding that organizational culture has no significant effect on county government performance in the Central region of Kenya, a factor attributed to the exit of top-level personnel at the end of any political regime. The county governments ought to improve on organizational culture by establishing and upholding professional ethics and core values and encourage an atmosphere conducive for sharing of knowledge and healthy interactions.

The national government and county governments should relook into the budget process especially in considering the needs of the citizens during the budget process and enforcement of the same. County governments should encourage participation of its citizens and employees during the budget process and implementation of their programmes and projects.

Based on the findings on county government performance indicators, county government executives should enhance systems that will support revenue collection, cost management, project completion, service delivery and employee satisfaction. They should put in place effective and

better policies that support revenue collection, employee satisfaction, service delivery and project completion so as to improve and sustain county government performance.

From the findings on the moderating effect of government regulations, national government should enhance implementation of the regulations as they were found to be beneficial to the larger society and county governments in that they helped correct failures in the communities, contributed to development of counties through resource distribution policies, promoted efficiency and eased implementation of strategies in the counties through infrastructure development such as roads, telecommunication and power, thereby resulting in improved performance of counties in the central region of Kenya.

5.6 Areas for Further Research

The findings of this study were limited to county governments in the Central Region of Kenya. The study thus suggests that for further areas of study, research be conducted in the context outside of the Central region of Kenya.

The current study was limited to county governments in the Central region of Kenya and may not be applicable to national government entities, other non-governmental organizations, charitable organizations and profit-making entities on the specific strategy implementation imperatives. The study therefore recommends further studies in these organizations.

The study recommends further study on organizational culture in other county governments in order to investigate if organizational culture will have a significant effect on their performance. Further studies should also be carried out on the effect of the budget process on organizational performance in other county governments to ascertain if the budget process has a significant effect on county government performance.

This study also recommends further studies on other moderating factors on the relationship between strategy imperatives and county government performance.

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APPENDICES

Appendix I: Introductory Letter to the Respondents

From: Charity Wangui Maina

P.O Box 62813-00200

NAIROBI.

Phone: 0720454548

Admission no. PBAM/LMR/4036/17

Dear Sir/Madam,

Subject: Doctoral Thesis Research Questionnaire, Data Collection

My name is Charity Wangui. I am a PhD student at St Paul University and wish to carry out a research for my thesis on strategy implementation imperatives and performance of County Governments in Central Region to fulfil the requirements for the Award of Degree of Doctor of Philosophy in Business Administration (strategic management option).

The results of this study will help County governments to improve the way they formulate and im plement their strategic plans hence enable them to improve their service delivery to citizens. this i s to therefore request you to provide honest and accurate responses to the questionnaires and inter views. I promise you that the information you will provide will be handled confidentially.The dat a gathering of my research requires your collaboration in filling out this questionnaire. Ittakes an average of 10 minutes which will go a long way to building the body of knowledge in this area. Your response is extremely valuable for my thesis.

Your response will be treated with utmost confidentiality and will be used only for research purp oses. In the event you wish to discontinue filling this questionnaire, the researcher will not ask for an explanation. For any question, please contact me through the contact provided above

Thank you in advance for your attention and response.

Yours Faithfully,

Charity Wangui.

Appendix II: Questionnaire for employees of County Governments

General Instructions and Information

- This questionnaire is to collect data for academic purposes.
- This survey is being conducted by Charity Wangui, a Ph.D. candidate at St Paul University
- This research will study strategy implementation imperatives and performance of County Government in Central Region in Kenya.
- The researcher intends to determine various strategy implementations imperatives influence on performance of County Governments in Central Region in Kenya.
- Please answer **all** questions. There is no right or wrong answer. Please provide your **BEST** estimate.
- If you would like to get a copy of the executive summary of results, please write to the email provided here below.
- If you have any questions, please feel free to contact me on the contacts provided here below.
- In case you wish to discontinue participating in this study, the researcher will not demand for the reasons behind your decision.

All responses will be kept confidential.

Instructions

Please tick [√] in the appropriate box and fill in the required details

DEMOGRAPHIC DATA

1. Tick the County you are working at:
    i. Kiambu []
    ii. Nyandarua []
    iii. Murang'a []
    iv. Nyeri []
    v. Kirinyaga []

2. What is your gender?

   i. Male [ ] ii. Female [ ]

3. What is your age?

   i. Below 25 years [ ] ii. 25-34 years [ ] iii. 35-44 years [ ]

   iv. 45-54 years [ ] v. Above 55years [ ]

4. What is your highest level of formal education?

   i. Doctorate [ ] ii. Masters [ ] iii. Bachelors [ ]

   iv. Diploma [ ] v. Certificate [ ] v. Secondary school [ ]

5. Indicate the position that you hold in the County.

   i. CECM [ ] ii. Chief officer [ ] iii. Director [ ]

   iii. Assistant director [ ] iv. Deputy director [ ] vi. County secretary [ ]

   vi. secretary CPSB [ ]

6. How long have you been working at this County Government?

   i. Less than 2 years [ ] ii. 3 to 5 years [ ]

   iii. 6-10 years [ ] iv. Over 11 years [ ]

STRATEGY IMPLEMENTATION IMPERATIVES

The following statements relate to how various factors affect implementation of plans by the County Government. Please tick against the statement the extent to which you agree or disagree with the statement.

KEY: Strongly Agree (SA), Agree (A), Fairly Agree (FA), Disagree (D), Strongly Disagree (SD)

SECTION A: MANAGEMENT COMMITMENT

S/NO	STATEMENT	SA	A	FA	D	SD
1	Top level personnel in this County have established quality policies and objectives					
2	Top level personnel in this County have clearly defined the statement mission of the County					
3	Top level personnel in the County gives energy and loyalty to guiding implementation process towards attaining the County's vision					
4	There is adequate supervision of subordinates by the top level personnel and employees have the opportunity to provide feedback					
5	Top level management creates goals, communicates them and sets in motion the actions needed for achievement of the same					
6	Top level personnel regularly hold meetings to plan how to perform duties and seek views from employees					
8	Top level personnel have influenced employees to perform better leading to attainment of the County goals					

SECTION B: CULTURE

S/NO	STATEMENT	SA	A	FA	D	SD
1	County has certain pattern of values, beliefs, assumptions, rules and procedures of how things are normally done and this guides the behaviour and performance of set duties and responsibilities					

2	There is room for positive growth in employees' thinking, feelings, actions and behaviour					
3	The way things are done in the County does not conflict with people's main value system at the family structure, educational, structure, religious organization, settlement patterns and associations that makes it easy to adapt					
4	County has created an atmosphere that allows for sharing knowledge and for healthy interaction between people, technologies and techniques and the values, rules and procedures are in calculated in new employees for consistency					
5	County upholds professional ethics and core values that guides work ethics					
6	Top level personnel support participatory decision making that ensures employees involvement					
7	culture upheld by the County has enabled employees to perform their duties effectively leading to better performance					

SECTION C: STAFF COMPETENCY

S/NO	**STATEMENT**	**SA**	**A**	**FA**	**D**	**SD**
1	County in the County have necessary knowledge and skills to enable them act in a wide variety of situations					
2	Employees are placed in their right jobs according to their qualifications					
3	Staff in the County have adequate experience to perform					

	their duties					
4	Staff appraisals are done to identify training needs that will enable them carry out their duties effectively					
5	County sets apart money for staff training in the budgetary allocations					
6	There is a professional approach in the conduct of the County's activities					
7	presence of staff with expertise and experience to execute plans and policies has led to improved performance of the County					

SECTION D: BUDGET PROCESS

S/NO	**STATEMENT**	**SA**	**A**	**FA**	**D**	**SD**
1	County has clear sequential steps for budgeting					
2	Employees in the County are involved in preparation of budgets					
3	County considers the needs of its citizenry while formulating budgets					
4	budgetary allocations of the County are aligned to the County's goals and objectives					
5	the executive and legislative arm of the County adopts the budget process					
6	County has a budget control process in which there is comparison of budget to actual and modification of the budget to realistic scenario					
7	Budget process in the County is effectively managed					

	leading to improved performance.					

SECTION E: ORGANIZATIONAL STRUCTURE

S/NO	STATEMENT	SA	A	FA	D	SD
1	Employees have a clear reporting system and do not conflict over who to report to					
2	Employees in the County do not conflict over roles and duties within and between departments and sections					
3	employee is clear on their duties and responsibilities					
4	Supervisors are adequately assigned a manageable number of staff to supervise					
5	There is fair allocation of resources and tasks between departments					
6	The County has clear concise procedures on how work is done					
7	Allocation of tasks, work procedures and the way work are divided has enabled employees perform their duties well					

COUNTY GOVERNMENT PERFORMANCE

SECTION F: COST REDUCTION /MANAGEMENT

S/NO	STATEMENT	SA	A	FA	D	SD
1	County has creative, flexible partnership arrangements					
2	County has efficient procurement savings					

3	Private entities partners with the County in putting up development programs and improving service delivery					
4	County develops innovative models for funding that addresses social problems and places a cost on the public services					
5	County has accelerated IT infrastructure consolidation such as data centres, networks and emails in order to reduce costs					
7	County has put in place expenditure control measures to ensure costs are incurred only when necessary					
6	reduction measures have led to improvement in the County's performance					

SECTION G: REVENUE COLLECTION

s/no	STATEMENT	SA	A	FA	D	SD
1	Revenue collected from property related charges by the County has increased in the last one year					
2	Revenue collected from administration fees and charges by the County has increase in the last one year					
3	Revenue collected from business permits and parking fees by the County has increased in the last one year					
4	Revenue collected from natural resource related charges by the County has increased in the last one year					
5	Revenue collected from markets and trade services by the County has increased in the last one year					
6	County has put in place revenue enhancement measures and also ensures that revenue is collected in an efficient					

	and effective way					
7	Revenues collected helps improve performance of the County					

SECTION H: PROJECT COMPLETION

s/no	STATEMENT	SA	A	FA	D	SD
1	County budgets and puts aside money for projects					
2	County has been completing the started projects					
3	County projects are completed in time					
4	County projects completed are relevant					
5	Serves the purpose for which they were initiated					
6	County has an effective project implementation and monitoring procedure					
7	Projects completed leads to better performance of the County					

SECTION I: SERVICE DELIVERY

S/NO	STATEMENT	SA	A	FA	D	SD
1	County disseminates information to the citizens on the services it offers					
2	County allows the citizens to access information on its performance					
3	County has been able to effectively deliver services to the citizens as per the various Acts and its mandate					
4	County has been able to provide timely services to the citizens					
5	There are minimal complaints from the citizens concerning the County services					
6	County has a complains and feedback handling mechanism					
7	Service delivery has led to improved performance					

SECTION J: EMPLOYEE SATISFACTION

Please tick in the appropriate column the degree to which you are satisfied with the following statements.

KEY: Very Satisfied (VS) Satisfied(S) Fairly Satisfied (FS) Dissatisfied (D) Very Dissatisfied (VD)

S/NO	STATEMENT	VS	S	FS	D	VD

1	I am allowed to make decisions and come up with creative ideas					
2	The pay and benefits I receive as compared to the work I do					
3	Training opportunities that are open to me					
4	Relationship with my supervisor					
5	Work environment					
6	Respect and fair treatment at work					
7	Rewards for achievement					
8	Support and guidance from my supervisor5					

SECTION K

GOVERNMENT REGULATIONS

The following statements relate to how government regulations policies affect implementation of County Government plans and the performance of the County. Please tick against the statement the extent to which you agree or disagree with the statement.

KEY: Strongly Agree (SA), Agree (A), Fairly Agree (FA), Disagree (D), Strongly Disagree (SD)

s/no	STATEMENT	SA	A	FA	D	SD
1	The national government regulations facilitate economic activities in this County and creates conducive environment to hasten the rate of business growth					
2	Government regulations have helped minimize costs of doing business in this County					

3	Government regulations have helped correct failures in the communities in this County					
4	Resource distribution policies by government have contributed to development of this County					
5	Government regulations has led to infrastructure development such as roads, telecommunication and power that promotes efficiency in this County					
6	The infrastructure and policies by government has eased implementation of strategies by the County					
7	Government regulations have contributed to the performance of this County					

Appendix III: Sampling Frame

County	Kiambu	Kirinyaga	Nyeri	Nyandarua	Murang'a	Total	%
CECMs	10	10	10	10	10	50	6.80
Chief officers	13	10	11	10	9	53	7.21
Directors	62	29	48	36	36	211	28.71
Deputy/Ass directors	121	55	94	71	70	411	55.92
County secretaries	1	1	1	1	1	5	0.68
Secretary to PSB	1	1	1	1	1	5	0.68
Total	**208**	**106**	**165**	**129**	**127**	**735**	**100**

Source: County human resource offices (2020)

Appendix IV: Map of Central Region



Appendix V: Discriminant validity exploratory factor analysis.

Exploratory factor analysis

	Factor 1
Top level personnel in this county have established quality policies and objectives	0.643
Top level personnel in this county have clearly defined the statement mission of the county	0.644
Top level personnel in the county gives energy and loyalty to guiding implementation process towards attaining the county's vision	0.743
There is adequate supervision of subordinates by the top-level personnel and employees have the opportunity to provide feedback	0.674
Top level management creates goals, communicates them and sets in motion the actions needed for achievement of the same	0.68
Top level personnel regularly hold meetings to plan how to perform duties and seek views from employees	0.643
Top level personnel have influenced employees to perform better leading to attainment of the county goals	0.717

	Factor 1
County has certain pattern of values, beliefs, assumptions, rules and procedures of how things are normally done and this guides the behaviour and performance of set duties and responsibilities	0.583
There is room for positive growth in employees' thinking, feelings, actions and behaviour	0.596

The way things are done in the county does not conflict with people's main value system at the family structure, educational, structure, religious organization, settlement patterns and associations that makes it easy to adapt	0.673	
County has created an atmosphere that allows for sharing knowledge and for healthy interaction between people, technologies and techniques and the values, rules and procedures are in calculated in new employees for consistency	0.704	
County upholds professional ethics and core values that guides work ethics	0.528	
Top level personnel support participatory decision making that ensures employees involvement	0.617	
Culture upheld by the county has enabled employees to perform their duties effectively leading to better performance	0.754	
	Factor	
	1	2
County in the county have necessary knowledge and skills to enable them act in a wide variety of situations	0.572	-0.504
Employees are placed in their right jobs according to their qualifications	0.679	-0.248
Staff in the county have adequate experience to perform their duties	0.661	-0.208
Staff appraisals are done to identify training needs that will enable them carry out their duties effectively	0.568	0.211
County sets apart money for staff training in the budgetary allocations	0.556	0.473
There is a professional approach in the conduct of the county's activities	0.603	0.339
Presence of staff with expertise and experience to execute plans and	0.609	

policies has led to improved performance of the county

	Factor 1	2
County has clear sequential steps for budgeting	0.524	0.842
Employees in the county are involved in preparation of budgets	0.553	
County considers the needs of its citizenry while formulating budgets	0.518	-0.332
Budgetary allocations of the county are aligned to the county's goals and objectives	0.651	-0.105
The executive and legislative arm of the county adopts the budget process	0.576	
County has a budget control process in which there is comparison of budget to actual and modification of the budget to realistic scenario	0.743	-0.332
Budget process in the county is effectively managed leading to improved performance.	0.526	

	Factor 1
Employees have a clear reporting system and do not conflict over who to report to	0.742
Employees in the county do not conflict over roles and duties within and between departments and sections	0.821
Employee is clear on their duties and responsibilities	0.7
Supervisors are adequately assigned a manageable number of staff to supervise	0.656
There is fair allocation of resources and tasks between departments	0.579

The county has clear concise procedures on how work is done	0.612
Allocation of tasks, work procedures and the way work are divided has enabled employees perform their duties well	0.734
	Factor 1
County has creative, flexible partnership arrangements	0.65
County has efficient procurement savings	0.589
Private entities partners with the county in putting up development programs and improving service delivery	0.668
County develops innovative models for funding that addresses social problems and places a cost on the public services	0.751
County has accelerated IT infrastructure consolidation such as data centres, networks and emails in order to reduce costs	0.666
County has put in place expenditure control measures to ensure costs are incurred only when necessary	0.671
Reduction measures have led to improvement in the county's performance	0.664
	Factor 1
The Revenue collected from property related charges by the County has increased in the last one year	0.825
The Revenue collected from administration fees and charges by the county has increase in the last one year	0.801

Revenue collected from business permits and parking fees by the county has increased in the last one year	0.791	
Revenue collected from natural resource related charges by the county has increased in the last one year	0.745	
Revenue collected from markets and trade services by the county has increased in the last one year	0.739	
County has put in place revenue enhancement measures and also ensures that revenue is collected in an efficient and effective way	0.645	
Revenues collected helps improve performance of the county	0.51	
	Factor	
	1	2
County budgets and puts aside money for projects	0.525	-0.272
County has been completing the started projects	0.62	0.274
County projects are completed in time	0.408	0.526
County projects completed are relevant	0.68	-0.164
Serves the purpose for which they were initiated	0.701	-0.286
County has an effective project implementation and monitoring procedure	0.529	0.489
Projects completed leads to better performance of the county	0.589	-0.32
	Factor	
	1	
County disseminates information to the citizens on the services it offers	0.536	

County allows the citizens to access information on its performance	0.679	
County has been able to effectively deliver services to the citizens as per the various Acts and its mandate	0.746	
County has been able to provide timely services to the citizens	0.683	
There are minimal complaints from the citizens concerning the county services	0.634	
County has a complains and feedback handling mechanism	0.673	
Service delivery has led to improved performance	0.545	
	Factor	
	1	2
I am allowed to make decisions and come up with creative ideas	0.707	-0.26
The pay and benefits I receive as compared to the work I do	0.677	-0.298
Training opportunities that are open to me	0.718	-0.286
Relationship with my supervisor	0.538	0.186
Work environment	0.556	0.412
Respect and fair treatment at work	0.736	0.328
Rewards for achievement	0.62	
Support and guidance from my supervisor5	0.566	
	Factor	
	1	
The national government regulations facilitate economic activities in this county and creates conducive environment to hasten the rate of business	0.697	

growth	
Government regulations have helped minimize costs of doing business in this county	0.749
Government regulations have helped correct failures in the communities in this county	0.744
Resource distribution policies by government have contributed to development of this county	0.747
Government regulations has led to infrastructure development such as roads, telecommunication and power that promotes efficiency in this county	0.647
The infrastructure and policies by government has eased implementation of strategies by the county	0.746
Government regulations have contributed to the performance of this county	0.805

Source: Study data (2021)

Appendix VI: Recommendation Letter to conduct research.

ST. PAUL'S UNIVERSITY

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10th March 2021

National Commission for Science and Technology,
P.O. BOX 30623-00100,
Nairobi.

Dear Sir/Madam,

RE: RECOMMENDATION FOR MAINA CHARITY WANGUI- PBAMLMR403617 TO CONDUCT RESEARCH

This letter confirms the above named person is a student of the Doctor of Philosophy in Business Administration and Management program at St. Paul's University.

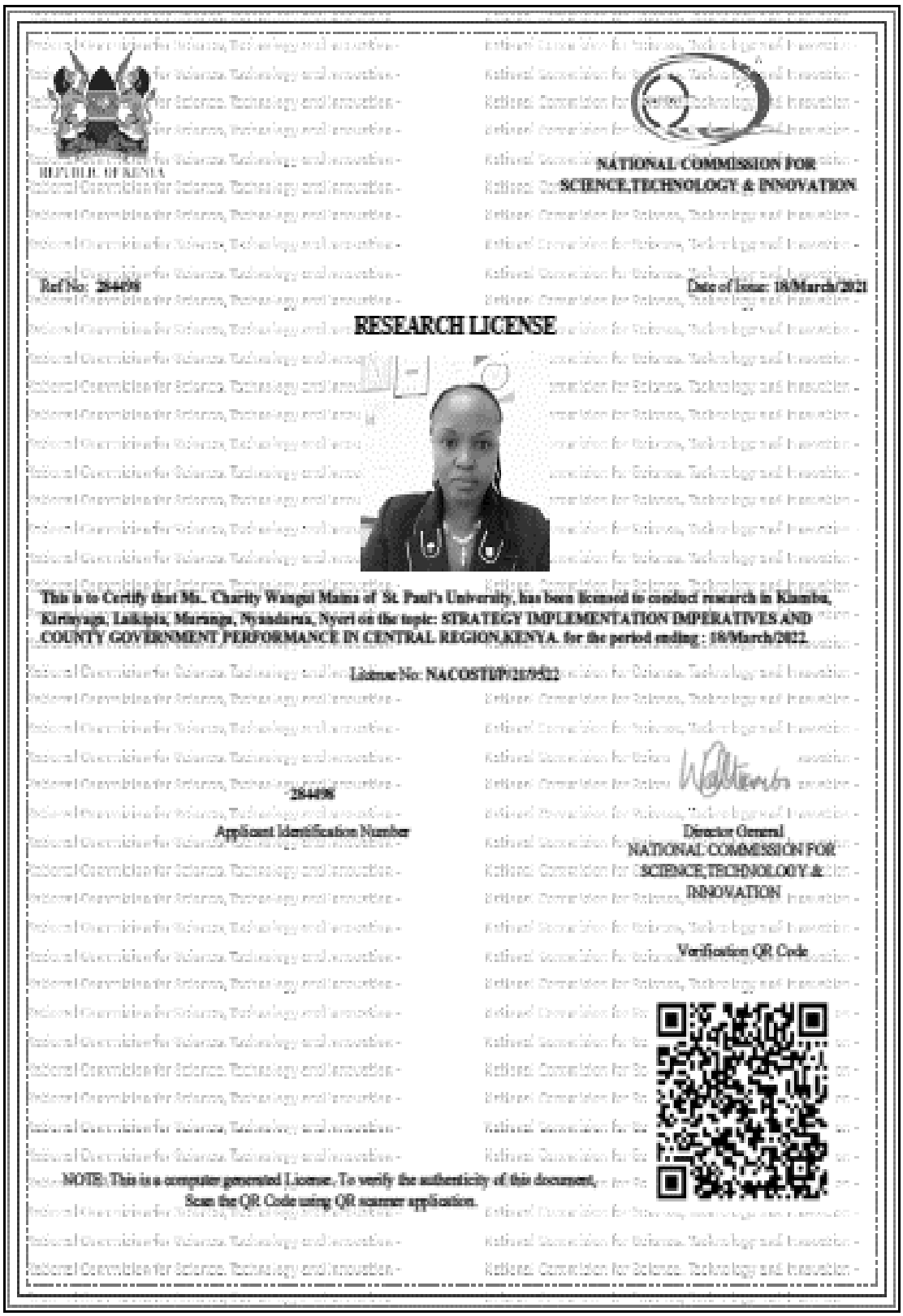
The second year consists of a major research work leading to a thesis. The student's selected topic is *'Strategy implementation and performance of County governments in the central region of Kenya.*

Kindly grant this student the required permit.

Yours Faithfully,

Dr. Julius Kahuthia
Director, Board of Postgraduate Studies

Appendix VII: Research Permit from NACOSTI.



REPUBLIC OF KENYA

NATIONAL COMMISSION FOR SCIENCE,TECHNOLOGY & INNOVATION

Ref No: 284498

Date of Issue: 18/March/2021

RESEARCH LICENSE

This is to Certify that Ms.. Charity Wangui Maina of St. Paul's University, has been licensed to conduct research in Kiambu, Kirinyaga, Laikipia, Murunga, Nyandarua, Nyeri on the topic: STRATEGY IMPLEMENTATION IMPERATIVES AND COUNTY GOVERNMENT PERFORMANCE IN CENTRAL REGION,KENYA. for the period ending : 18/March/2022.

License No: NACOSTI/P/21/9522

284498

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