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Influence of Financial-Related Factors on Implementation of the County Integrated Development Plan (CIDP) in Kisii County Government Kenya

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Abstract

The Constitution of Kenya 2010 pointed out that devolution was geared towards bringing service delivery closer to the people. However, like all new systems of governance, devolution in Kenya was marred with a myriad of challenges that saw a huge outcry over the implementation of integrated development plans by county governments, and Kisii County Government was no exception. The purpose of this study was to assess the influence of financial-related factors on implementation of the County Integrated Development Plan (CIDP. This study was based on Resource-Based View Theory. The study adopted three designs which included descriptive, qualitative and quantitative research design. The study was carried out in Kisii County. The study targeted 119 senior county government officers who included 10 County Executive Committee Members, 14 County Chief Officers who report to CECs, 40 directorates of the respective functional sections or departments of the Kisii County Government, 45 Members of Kisii County Assembly and 9 Sub-County Administrators. The researcher adopted census sampling technique yielding to a sample size of 119 respondents. The researcher adopted a questionnaire and interview guide. A self-administered questionnaire containing open-ended and closed questions was used to obtain primary data. Quantitative data was analyzed using descriptive and inferential statistics. Qualitative data was subjected to content analysis involving the analysis of emerging themes while critically establishing patterns of relationships among the responses. The study found that resource allocation, human resource leadership factors and organizational culture positively and significantly impacted CIDP implementation. However, leadership or management style had only a marginal influence on CIDP implementation. The study the county government should prioritize and ensure sufficient resource allocation to the appropriate channels responsible for ensuring the successful implementation of CIDP.

Keywords: Financial-related factors; Resource-based view theory; County development plan; Strategic planning

1. Introduction

The County Governments in Kenya came into existence after the promulgation of the Constitution of Kenya (2010), marking a major milestone and shift in the manner in which the country was to be governed. The Constitution created a two-level arrangement of administration: national and devolved county governments that required a paradigm shift in development planning. This led to devolution which was the dispersal of political power and economic resources from the centre in Nairobi to the Counties in rural areas. As a result 47 county governments and the Senate were established following the March 4, 2013, General Election as part of the implementation of devolution.

According to Kenneth (2014) devolution allowed County Governments the space to design innovative models that suited the terrain of their unique sector needs, sufficient scope to determine their governance system priorities and the authority to make autonomous decisions on sub sector resource allocation and expenditure. Issues such as inequitable

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development in various regions, poverty and corruption could be best addressed by putting in place effective and efficient devolved governments capable of implementing the devolution strategy (Apiyo & Mburu, 2014).

The County Integrated Development Plan (CIDP) was a strategic plan prepared by all counties in Kenya to guide development over a five-year period (Mattson, & Hickok, 2018). Kenya's Public Finance Management Act, 2012 provided that no public funds should be appropriated outside a county's planning framework. The CIDP was intended to contribute to improved co-ordinatination of the work of both levels of the government in a coherent plan to improve the quality of life for all the people and contribute towards devolution. According to the County Government Act, 2012, Integrated Development Planning governed the preparation of annual budgets. The CIDP contained information on development priorities that informed the annual budget process, particularly the preparation of annual development plans, the annual county fiscal strategy papers, and the annual budget estimates.

Integrated development planning was vital since communities could not develop and grow in isolation. The integrated development plans involved public participation programmes, stakeholder engagement and planning which ensured that the needs for the citizens were met. These needs include, job creation, roads, electricity, health, education, business empowerment and support, and sport and recreational facilities. These needs and priorities highlighted the fact that the local government was not the only role-player in attaining a better life for citizens; County and National Government also had a role to play. This reaffirmed the critical need for the County Government to strengthen its engagements with all stakeholders involved in the development process (Mbambisa,2014).

The Integrated Development Plan (IDP) sought to synergize and advance opportunities made towards the realization of the goal of a better life for all citizens in a country. It also ensured close co-ordination and integration between projects, programmes, activities and the budget, both internally (between directorates) and externally (with other spheres of government). The CIDP ultimately enhanced integrated service delivery and development and promoted sustainable, integrated communities, providing a full basket of services, as communities could not be developed in a fragmented manner (Mbambisa, 2014).

Although formulating a consistent strategy was a difficult task for any management team, making that strategy work by implementing it throughout the organization was even more difficult (Hrebiniak, 2006). According to La Vincente, Aldaba, Firth, Kraft, Jimenez-Soto and Clark (2013) in USA, a myriad of factors potentially affected the process by which strategic plans were turned into organizational action. And unlike strategy formulation, strategy implementation was often seen as something of a craft, rather than a science, and its research history had previously been described as fragmented and eclectic.

Greenberg and Baron (2010) defined strategic planning as ‘‘the process of formulating, implementing, and evaluating decisions that enabled an organization to achieve its objectives.” (p. 633). Similarly, Smith (2013) described strategic planning as the art and science of formulating, implementing, and evaluating cross functional decisions of management, marketing, finance, operations or production, research and information systems to achieve organizational success.

According to Smith (2013), a strategic plan was in essence an organization's game plan that enabled it to gain and maintain competitive advantage.Strategic planning was a management tool that helped an organization to improve its performance by ensuring that its members were working towards the same goals and continuously adjusting the direction of the organization to the changing environment on the basis of obtained results.

Strategic planning was sensitive to the environment and therefore it was based on the belief that the successful development of an organization was the result of finding the right fit between its internal strengths and weaknesses and the external opportunities and threats stemming from the environment (Otache, & Mahmood, 2015)

In a bid to spur economic growth, the Kenyan government over time formulated several development strategic plans. These development strategic plans included Economic Recovery Strategy for Wealth Creation and Employment 2003-2007, The Kenya Economic Stimulus Program (ESP) of 2009/2010 and the County Integrated Development Plan of 2013-2017. Specifically, the CIDP was anticipated to help fulfil Kenya vision 2030 goals. The vision 2030 was being implemented in successive five-year medium term plans (MTPs), with the second plan covering 2013-2017. During each medium term plan the counties were expected to contribute towards realization of average gross domestic product (GDP) growth rate of 10% per annum in line with the economic goal of Kenya Vision2030.

1.1. Statement of the problem

County governments in Kenya were charged with implemention of devolution goals. Their services were supposed to reach all the constituents in the County. Devolution brought with it, decentralization of power so that governance and the corresponding resources were devolved from the national (central) government to the decentralized county governments. County Governments had started to get serious about development planning because they were now required by the government to carry out strategic planning (GOK,2012). The County Government Act 2012 specified key plans that each County was expected to generate and these are; County Integrated Development Plan (CIDP), County Sectoral Plans, County Spatial Plans, County Urban Areas and Cities Plans, and County Performance Management Plans. These plans were interrelated as they dealt with different aspects of development and it was that Annual budgets were to be based on these approved plans. The county government consisted of a county assembly and a county executive. Every county government was required to decentralize its functions and the provision of its services to the extent that it was efficient and practicable to do so. The County assembly constituted the legislative organ of government while the County executive was representative of the Executive arm of government within the County government charged with implementation of projects. The County Integrated Development Plan (CIDP) was a strategic plan prepared by all counties in Kenya to guide development over a five-year period (Mattson, & Hickok, 2018). The CIDP provided a 5-year overall coordinated framework outlining programmes and projects for development, and thus became a key reference document in the County budget preparation processes. The significant role that CIDPs played in the administration and management of county governments was not under estimated (Kenya Devolution, 2015). A strategic plan was hopeless to an organization if not properly implemented (Lorette, 2016). Implementation was the most essential part of the strategic planning process. For organizations to overcome environmental challenges, well formulated strategies had to be adequately executed at all levels (Thompson & Strickland, 2011). Indeed well thought strategies could not guarantee achievement of strategic objectives unless there was proper strategy implementation. County governments like any other organizations were also faced with myriad of challenges in strategy execution. The 5 year's County Integrated Development Plans for 2 terms in a row, (2013-2017, and 2018-2022) had not been implemented in earnest in most counties thus occassioning to huge outcry from the general public specifically over the implementation of projects and programmes outlines in CIDPs, and Kisii County County Government was no exception. This study was therefore intended to reveal financial-related factors that influenced the implementation of county integrated plans in kisii County.

1.2. Research Objective

The general objective of the study was to establish the influence of financial-related factors on implementation of the County Integrated Development Plan (CIDP) in Kisii County Government.

1.3. Scope of the study

This study was conducted in Kisii County involving senior county staff drawn from nine constituencies. Kisii County County was located in the former Nyanza province of Kenya. It covers an area of 1317.9 km^2 with a population of 1,266,860. Administratively Kisii County has 9 constituencies namely Kitutu Chache South, Kitutu Chache North, Nyaribari Chache, Nyaribari Masaba, Bobasi, Bonchari, Bomachoge Borabu, Bomachoge Chache, South Mugirango.

2. Theoretical literature review

2.1. Resource-Based View Theory

This theory argued that firms possessed resources which enable them to achieve competitive advantage and lead to superior long-term performance. Valuable and rare resources led to the creation of competitive advantage. That advantage could be sustained over longer time periods to the extent that the firm was able to protect against resource limitation, transfer or substitution (Frawley & Fahy, 2006). Information system resources took on many of the attributes of dynamic capabilities and may be useful to firms operating in rapidly changing environments. Information resources did not directly lead the firm to a position of superior sustained competitive advantage but may be critical to the firm's long-term competitiveness in unstable environments. They ensured firm's long-term competitiveness through helping them to develop, add, integrate and release other key resources over time (Wade & Hulland, 2004).

Resources such as adequate finance and competent and skilled managers were crucial for effective management practices in a rapidly changing environment (Wade & Hulland, 2004). The dynamic capabilities which consisted of the activities and mechanisms of managing resources in the creation of value may had an influence on the effectiveness and success of youth enterprise projects within the country. It was expected that an organization that has adequate financial resources would facilitate effective/successful management practices. This theory was relevant to the study as it explained how resources at a firm's disposal were a critical factor for effective management. In the context of this study, proper utilization of available resources would result to effective integrated development plan implementation.

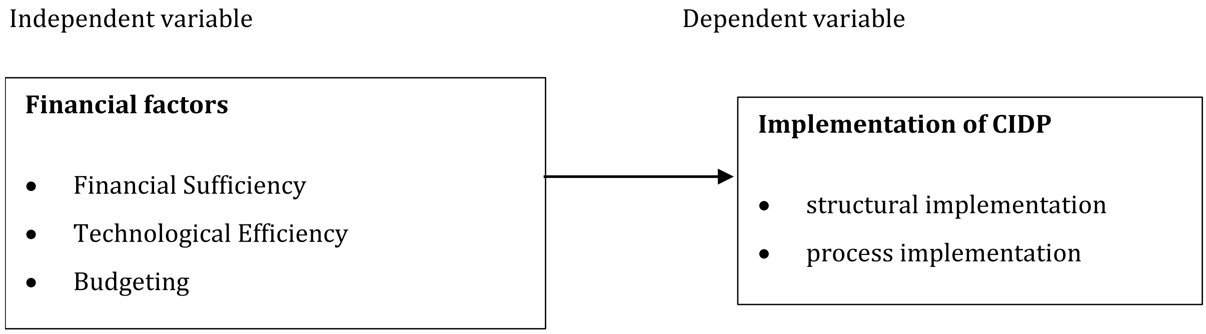
2.2. Empirical Literature

2.2.1. Financial-Related Factors and Integrated Development Plans

Polle (2012) explored the responses by audit firms as to the challenges they face in implementing strategy. The study used descriptive design in its methodology and adopted a cross sectional survey approach where the units to be studied were audit firms in Nairobi. The population of the study was 619 audit firms. A sample of 60 audit firms was randomly selected, representing 10% of the target population. Data was analysed using descriptive statistics using means and frequencies. The study found that there were several challenges facing audit firms in the implementation of strategy, mostly due to insufficient financial resources and that the audit firms were not only technical efficient but had also embraced technology in their operations.

A study by Busaka and Kwasira (2015) sought to establish the challenges influencing strategy implementation in public sector organizations. The study targeted all 115 managers and gambling inspectors of Betting Control and Licensing Board. The study employed a descriptive research design using both qualitative and quantitative approaches. The study used close ended questionnaires to collect data using simple random sampling. Results revealed a fairly strong positive relationship between availability of financial resources and strategy implementation (r = 0.593). Results also showed that there was a fairly weak positive relationship between information technology and strategy implementation (r = 0.327). Financial resources were found to be the most important factor in enhancing strategy implementation while the least factor was information technology.

2.3. Conceptual Framework



3. Research Design

This study utilized a mixture of three designs which included descriptive, qualitative and quantitative research design because it had been used by previous scholars in similar studies to increase validity of the outcome and compensating weakness in each method. Additionally, the three designs were preferred in this study because they provided an in-depth analysis on views that was collected by the researcher from the respondents on the research subject. The researcher adopted census sampling technique yielding to a sample size of 119 respondents who included 10 County Executive Committee Members, 15 County Chief Officers who report to CECs, 40 directorates of the respective functional sections or departments of the Kisii County Government, 45 Members of Kisii County Assembly and 9 Sub-County Administrators.

3.1. Target Population

The study targeted 119 seniour county government officers who included, 10 County Executive Committee Members, 14 County Chief Officers who report to CECs, 40 directorates of the respective functional sections or departments of the Kisii County Government, 45 Members of Kisii County Assembly and 9 Sub-County Administrators. A self-administered questionnaire containing open-ended and closed questions was used to obtain primary data. Data was be analysed using descriptive and inferential statistics.

Table 1 Target population

Respondents	No of respondents
County Executive Commitee Members	10
Chief Officers	14
Directorate of Departments of the Executive	40
Members of County assembly	45
Sub-County Administrators	9
Total	119

3.2. Sampling Procedures and Techniques

The researcher engaged in objective sampling to choose the required sample. Khan, Markopoulos, Eggen, IJsselsteijn and Ruyter (2008) said that sampling means the selection of a part of a group on an entirety with the sole aim of collecting full information. The selected or chosen part which was used to determine the feature of the entire population was known as sample. (pp. 75). A good sample represented the entire population and also had to be adequate in magnitude to clarify the reliability. Sampling was particularly important because: it reduced cost because only a part of the population was under consideration and expenses incurred in data collection and analyses were less than that of the entire census. It saved time in that inferences made were faster to arrive at as compared to the census of the entire population. Better and improved accuracy was achieved through objective sampling just like appropriate assumptions and inferences were drawn through sampling. (pp. 76).

According to Khan et al (2008), Welman et al. (2011) and Orodho (2004), purposive, proportionate stratified and simple random sampling techniques guided sample selection from a heterogeneous population of management staff (Chief officers and Directors) and the general cadre employees (GCE). Gay (1992) maintained that stratified sampling ensured that different groups of a population were represented in the sample. Chaudhuri, Das and Narasayya (2007) added weight to this by maintaining when a population was composed of distinct identifiable groups, stratified sampling was the most efficient method of sampling it. Consequently, 3 departments were purposively selected and the same method was employed to pick 30, 100 and 49 subjects from the departments of lands, PUCDU and trade respectively. This yielded a sample size of 179 respondents.

3.3. Research Instruments

The researcher adopted a questionnaire and interview schedule as appropriate instruments for this study. Mugenda and Mugenda (2003) said that the questionnaire and individual interview schedules were the most common instruments for research. County Executive Committee Members, Chief Officers and Sub County Administrators were interviewed while Directorate of Departments of the Executive and Members of County assembly was issued with questionnaire to fill. Since the County Executive Committee Members, Chief Officers and Sub County Administrators were fewer in number, interview guide was preferred. Questionnaire allowed respondents anonymity, time for reflection before answering questions hence avoided hasty responses and large populations could be covered within little time and a few personnel were needed thus reducing cost (Rowley, 2014). In this study, Directorate of Departments of the Executive and Members of County assembly personnel were relatively many and busy people thus questionnaires afforded them time to respond.

4. Results

4.1. Response Rate

The researcher aimed at establishing respondent research instrument rate of return. As per Kothari (2004), instrument return rate refers to the proportion of the research instruments that were fully filled up and returned back to the researcher after administration to respondents. In this study, a total of 64 questionnaires were administered to the 64-sample respondent.

Table 2 Response Rate

Response	Frequency	Percent
Returned	97	82.2
Unreturned	21	17.8
Total Administered	118	100

Based on the data provided in Table 2, out of the 118 questionnaires distributed, 97 were completed and returned, resulting in a response rate of 82.2%, which is deemed excellent for research purposes. Bailey et al. (2000) suggests that a response rate of 50% or higher is acceptable, with rates exceeding 70% considered very good. Hence, with a response rate of 82.2%, this study's data collection is deemed sufficient for analysis. Some questionnaires failed to be returned due to lack of cooperation from some respondents, accessibility of certain respondents their busy schedules particularly for MCAs and County Executive Committee Members.

4.2. Reliability Test

Reliability, as defined by Taber (2013), refers to the consistency of measurements across multiple administrations of the same instrument. When data were collected from samples of the same population across multiple studies, reliable results were consistently obtained. Following a pilot study, the questionnaire's reliability coefficient was calculated using the Social Sciences Statistics Package (SPSS), with Cronbach's Alpha used to assess its internal consistency.

Creswell and Creswell (2017) characterize reliability as the similarity of outcomes between two administrations of a questionnaire to the same respondent. In this study, achieving a Cronbach alpha coefficient of 0.7 or higher from the test data was considered essential for reliability. A reliability level of 0.70 is generally deemed sufficient for prediction tests or for assessing construct measurements (Shemwell et al., 2015). Therefore, this research adopts 0.7 as the acceptable criterion for reliability. Results exceeding 0.7 indicate dependability, while values below suggest the research tool's unreliability. The reliability analysis employed the Cronbach alpha formula via SPSS, with the results presented in Table 3. The pilot study's results were not generalized in the actual study.

Table 3 Cronbach's Alpha

Variable	Cronbach's Alpha	Number of items	Interpretation
Financial allocation	0.886	12	Acceptable
Implementation of CIDP	0.892	12	Acceptable

From the findings, the construct financial allocation had an average Cronbach's reliability alpha of 0.886. These findings implied that the variables (dependent variable and independent variables) had a Cronbach's reliability alpha of more than 0.7. These results demonstrate that each variable exhibited strong internal consistency, indicating their reliability and suitability for data collection purposes.

4.3. Respondent Demographic Information

The information concerning the gender, age, academic qualifications, place of work and the level of conversance with the County Integrated Development Plan (CIDP) is duly presented in this section.

4.3.1. Gender of the Respondents

This section illustrates the distribution of the respondents based on their gender. The results of the analysis are relayed in Table 4.

The research uncovered that the larger proportion (60.82%) of participants identified as male, with females comprising 39.18%, representing the minority. This indicates that men held a predominant presence in the study on CIDP implementation, potentially affording them advantages over their female counterparts. Statistical analysis, specifically the chi-square test ($\chi2$=1.4848, pr> $\chi2$=0.223) presented in Table 4, confirmed the significant impact of gender on respondents, reinforcing this interpretation.

Table 4 Distribution of the Respondents by Gender

	Frequency	Percentage	$\chi2$	Pr> $\chi2$
Male	59	60.82	1.4848	0.223
Female	38	39.18		
Total	97	100		

The research uncovered that the larger proportion (60.82%) of participants identified as male, with females comprising 39.18%, representing the minority. This indicates that men held a predominant presence in the study on CIDP implementation, potentially affording them advantages over their female counterparts. Statistical analysis, specifically the chi-square test ($\chi2$=1.4848, pr> $\chi2$=0.223) presented in Table 4, confirmed the significant impact of gender on respondents, reinforcing this interpretation.

4.3.2. Academic Qualifications

This section outlines the distribution of the respondent's level of education. The findings are illustrated in Table 5.

Table 5 Distribution of Respondents by Academic Qualifications

	Frequency	Percent	$\chi2$	Pr> $\chi2$
Diploma	42	43.30	4.5625	0.1022
Bachelor degree	39	40.21		
Post Graduates	16	16.49		
Total	97	100.0		

The results presented in Table 5 illustrate the distribution of respondents based on their academic qualifications. It was found that diploma graduates constituted the majority (43.30%) of respondents, followed closely by first-degree graduates at 40.21%. Conversely, postgraduates accounted for only 16.49% of the total respondents, indicating a lower response rate from this group. This suggests a notable correlation between the educational attainment of respondents and their engagement with the study, as evidenced by the chi-square analysis ($\chi2$=4.5625, pr> $\chi2$=0.1022). The research indicates that individuals with a middle-level education (diploma holders) displayed the most interest in CIDP implementation.

4.3.3. Designation

Table 6 Distribution of Respondents by Place of Work Category

	Frequency	Percent	$\chi2$	Pr> $\chi2$
Sub-County Administrators	27	27.84	12.375	0.0148
Directorate of Departments of the Executive	36	37.11		
Chief Officers	21	21.65		
Members of County assembly	9	9.28		
County Executive Committee Members	4	4.12		
Total	97	100.0		

The section illustrates the respondents' designation, which was either in any of the five categories outlined in chapter three. The results are displayed in Table 6.

The study findings indicted that of all the sampled categories Directorate of departments of the Executive had the highest number of respondents with a percentage of (37.11%). However, Sub-County Administrators (27.84%) and Chief Officers (21.65%) also had higher percentage of response rate. It was Members of County assembly (9.38%) and County Executive Committee Members (3.13%) who reported low response rate. According to the chi square results ($\chi2$=12.375 pr> $\chi2$=0.0148) there is significant relationship between designation and response rate. According to designation, the researcher found out that Directorate of Departments of the Executive were the majority hence an indication that majority of those who were involved in CIDP implementation were from the directorate of departments of the executive.

4.3.4. Duration of Work in the County Government

As part of the background information the respondents were requested to specify their duration of work in the county government. The results were shown in Figure 2.

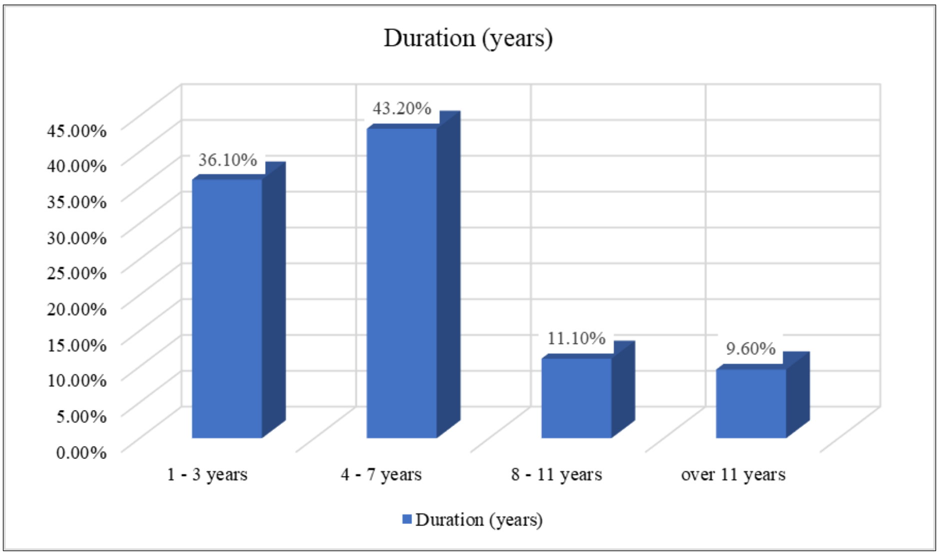


Figure 2 Duration of work (years)

From the findings presented in figure 2, 43.20% of the respondents indicated they had worked for a period between 4 and 7 years, 36.1% specified they had worked in the county government for 1 and 3 years while 11.1% of the respondents specified, they had worked in the organization for a period between 8 and 11 years and 9.6% had worked for over 11 years with the county. This implies that most of the respondents had worked in the county government for a period between 4 and 7 years. This shows that all the respondents had adequate experience of working in Kisii County government and hence provide relevant information to meet the objectives of the study. The high number of respondents who had worked for less than 8 years can be explained with the fact that majority of the respondents are appointees and elected positions and with the government change may come with new appointments.

4.3.5. Conversance with County Integrated Development Plan (CIDP)

This part outlines the distribution of the respondents in respect of their level of conversance with the CIDP of Kisii County. Table 7 illustrates the results.

The study findings indicated that the respondent who had moderate conversance of CIDP implementation were (43.30%) and high conversance were (39.18%), 12.37% of the respondents had low conversance and very low were 5.15 % of the respondents. This shows that there is a significant relationship between response rate and conversance level on the CIDP implementation as the chi-square results ($\chi2$=12.4545 pr $\chi2$>=0.006) indicate. According to the results below awareness among the respondents on CIDP implementation was moderate.

Table 7 Distribution of Respondents based on conversance of CIDP

	Frequency	Percent	χ2	Pr> χ2
Very high	0.0	0.0	12.4545	0.006
High	38	39.18		
Moderate	42	43.30		
Low	12	12.37		
Very low	5	5.15		
Total	97	100.0		

4.4. Descriptive Statistics on financial related factors

In line with the first study objective, respondents' opinions regarding financial related factors and the influence of the same on CIDP implementation were sought. Table 8 shows the pertinent findings.

Table 8 Descriptive Statistics for Financial Related Factors

	N	Min	Max	Mean	Std. Deviation
The county possesses ample financial resources to facilitate the effective and efficient implementation of its CIDP.	97	1	4	2.18	1.008
The county primarily receives funds from the National Treasury for developmental purposes.	97	1	3	1.77	0.915
The designated funds adequately align with the implementation of the CIDP.	97	1	5	2.34	0.811
The resources allocated and accessible significantly impact the implementation of the CIDP.	97	1	5	3.78	0.880
The execution of the county's budget follows the directives outlined in the CIDP	97	1	5	3.36	0.964
Valid N (listwise)	97				
Mean				2.686	0.9156

The findings in table 8, indicated an aggregate mean and standard deviation for statements on financial related factors was 2.686 and 0.9156 respectively, this implies that the respondents were neutral on whether financial related factors affect implementation of CIDP. Particularly respondents disagreed with the statement that the County has sufficient resources in terms of finances to enable it implement CIDP effectively and efficiently as supported by a mean of 2.18 and a standard deviation of 1.004, respondents also disagreed with the statements that the County's allocation of funds by the National Treasury is primarily for development (Mean=1.77, SD=0.915). The results on the statement that the allocated funds are sufficient in line with the CIDP implementation show that the respondents disagreed (Mean=2.34, SD=0.81). The respondents agreed with the statement that resources allocated and accessibility of the same significantly impact the implementation of the CIDP (Mean=3.78, SD=0.880). The finding further revealed that respondents remained neutral on the construct that execution of the county's budget follows the directives outlined in the CIDP (Mean=3.36, SD=0.964). These findings align with Busaka's (2015) research, which examined the obstacles affecting strategy execution in Kenya's public sector, specifically focusing on the Betting Control and Licensing Board. The findings indicated that inadequate financial resources posed the most significant challenge to strategy execution. Moreover, the study highlighted that leveraging information technology improved accountability, streamlined the planning process, and enhanced internal communication, all crucial elements for successful strategy implementation.

Further McCarthy (2012), asserted that finance serves the purpose of ensuring the continual availability of cash in the long term, essentially extending its role from short-term functions. To devise a successful strategy, the strategic planning team must grasp the future capital constraints anticipated by the finance department. If the strategy being devised surpasses these constraints, the requirement for additional capital sources becomes a strategic concern, initiating an iterative process of evaluating strategic alternatives.

4.5. Descriptive Analysis for CIDP Implementation

The study's purpose of the study was to ascertain the degree to which the respondents agreed with claims made about how Kisii County government implement CIDP. Table 9 presented the responses.

Table 9 Descriptive Statistics for CIDP Implementation

	N	Min	Max	Mean	Std. Deviation
Implementation of CIDP has enhanced the employee performance	97	1	5	4.57	0.779
It is easier to maintain accountability with the help of CIDP implementation strategies	97	1	5	3.05	1.002
At every level of the county administration, the execution of the CIDP is cascaded.	97	1	5	3.60	1.037
CIDP implemented ensures transparency within the firm administration	97	1	5	3.89	1.010
There is a committee that monitors CIDP implementation status.	97	1	5	3.67	1.019
The county administration provides personnel with the necessary training so they can perform strategic tasks	97	1	5	3.85	0.987
Review meeting suggestions are always included in the implementation program	97	1	5	2.38	0.986
Information and communication systems that assist CIDP implementation have been installed by the County government.	97	1	5	3.95	1.002
Valid N (listwise)	97				

The findings revealed strong agreement among respondents that the approach had enhanced employee performance (Mean=4.57, SD=0.779). Additionally, they acknowledged the presence of information and communication systems to support CIDP implementation (Mean=3.95, SD=1.002) and recognized CIDP role in promoting transparency within the county administration (Mean=3.89, SD=1.010). Respondents also indicated that the institution provides necessary training for staff to engage in strategic activities (Mean=3.85, SD=0.987) and acknowledged the existence of a monitoring committee for strategy implementation (Mean=3.67, SD=0.987). However, they expressed less conviction regarding the ease of maintaining accountability with the executed plan Mean=3.05, SD=1.002). Furthermore, respondents felt that suggestions made during review sessions were not consistently incorporated into program implementation Mean=2.38, SD=0.986). These findings resonate with Goromonzi's (2016) assertion that while businesses may have effective strategies, executing them successfully remains a significant challenge. Strategies remain integral to organizational operation.

Respondents were invited to share their recommendations for enhancing strategy execution within the company. They suggested that the company should establish information and communication systems to facilitate plan implementation. Furthermore, they emphasized the importance of providing employees with appropriate training to carry out strategic tasks effectively.

4.6. Inferential Statistics

Inferential statistics such as correlation analysis and regression analysis were used to assess the relationships between the independent variables (financial allocation, human resources, leadership and organizational culture) and the dependent variable (CIDP implementation).

4.6.1. Correlation Analysis

In this study, Pearson correlation analysis was employed to assess the relationship between the dependent variable (CIDP implementation) and independent variable (financial allocation). Pearson correlation coefficients range from 0 to 1, where positive coefficients signify a direct relationship, while negative coefficients indicate an inverse relationship. The findings are presented in Table 10.

Table 10 Correlations Coefficients

		Implementation of CIDP	Financial Allocation
Implementation of CIDP	Pearson Correlation	1	
	Sig. (2-tailed)		
	N	97	
Financial Allocation	Pearson Correlation	.846**	1
	Sig. (2-tailed)	0.000	
	N	97	97

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

As depicted in Table 10, there is a highly positive relationship between financial allocation and CIDP implementation (r=0.846, p-value =0.000). This association is significant, given that the p-value (0.000) is less than 0.05, indicating significance.

4.6.2. Regression Analysis

Multivariate regression analysis was used in determining the association between the dependent (CIDP implementation) and independent variable (financial allocation). The multivariate regression model was as follows:

$Y = \beta_0 + \beta_1 X_1 + \varepsilon$

Where;

Y = is the dependent variable (CIDP implementation),
β_0 = Constant Term;
β_1-β_4 = regression coefficients;
X_1= financial allocation and ε = error term.

Table 11 Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.911[a]	0.830	0.822	0.378

4.6.3. Predictors: (Constant), Financial Allocation

Table 12 Analysis of Variance

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	17.240	4	4.310	97.271	0.000[b]

	Residual	168.898	93	0.098		
	Total	186.138	97			

a. Dependent Variable: implementation of CIDP; b. Predictors: (Constant), financial allocation

The R-squared was used to illustrate the variation in dependent variable (CIDP implementation) that could be explained by Financial Allocation (independent variables). The R squared was 0.830 and this implied that 83.0% of the dependent variable (CIDP implementation) could be explained by independent variable (Financial Allocation).

ANOVA was employed to evaluate the suitability of the model for the dataset. As shown in the table 16, the calculated F value of 97.271 exceeded the critical F value of 2.4859. Additionally, the p-value (0.000) was lower than the significance level (0.05), indicating that the model effectively explains the impact of independent variables on the dependent variable. Therefore, the model was deemed to be a suitable fit for the dataset.

Table 13 Regression Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.315	0.142		0.752	0.048
	Financial Allocation	0.723	0.001	0.721	2.180	0.000

Dependent Variable: implementation of CIDP

The regression equation was;

$Y = 0.315 + 0.723X_1$

The results revealed that financial allocation has a positive and significant influence on CIDP implementation (β_1=0.723, p value= 0.000). The association was significant because the significant level (0.05) was greater than the p-value (0.000). This implies that a unit variation in financial allocation leads to a 0.723 improvement in CIDP implementation in the Kisii county government.

5. Discussion

It was acknowledged that the distribution and accessibility of resources played a significant role in the implementation of CIDP. In simpler terms, participants believed that having enough financial resources allocated appropriately affected how CIDP was put into action. However, participants were unsure whether the county had adequate financial resources to effectively and efficiently implement CIDP. The funds allocated to the county by the National Treasury were mainly for development purposes, and they were deemed sufficient for CIDP implementation. Additionally, research showed a clear, positive, and statistically significant correlation between resource allocation and CIDP implementation (β= 0.723; p =0.000).

6. Conclusion

The research findings indicated that the allocation of financial resources significantly impacted the implementation of the CIDP. This underscores the importance of sufficient financial allocation to ensure the effective execution of the CIDP. Hence, it is essential for the county to prioritize adequate financial resources to expedite the implementation process. Nonetheless, there is ambiguity regarding whether the funds allocated by the National Treasury to the county were specifically earmarked for development purposes.

6.1. Recommendations

The study suggests that the county government should prioritize and ensure sufficient resource allocation to the appropriate channels responsible for ensuring the successful implementation of CIDP. The study also recommends that National government to allocate sufficient finds to the county government for the efficient implementation of the county projects, similarly the county government need to designate funds adequately align with the implementation of the CIDP.

Compliance with ethical standards

Disclosure of conflict of interest

No conflict of interest to be disclosed.

Statement of informed consent

Informed consent was obtained from all individual participants included in the study.

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