

## Strategy Implementation and Organizational Performance of The County Assembly of Machakos, Kenya

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### Abstract

The general objective of the research was to examine the effect of strategy implementation on the performance of the County Assembly of Machakos in Kenya. The specific goals were to ascertain how resource allocation and organizational structure affect the performance of the Machakos County Assembly. An explanatory research design was applied. The target population was the 108 employees and 17 managerial staff members of the Machakos County Assembly. All 125 employees of the Machakos County Assembly were included in the study since a census technique was employed. The researcher employed both descriptive and inferential statistics to analyze the data. The regression results revealed a positive and significant relationship between resource allocation and the Machakos County Assembly's organizational performance ( $\beta = 0.429$ ,  $p = 0.000$ ), and between organizational structure and the Machakos County Assembly's organizational performance ( $\beta = 0.214$ ,  $p = 0.022$ ). The study concluded that effective resource allocation, particularly in areas like human resources and technology, can significantly enhance service delivery, especially in public water services. To enhance service delivery, county assemblies should focus on transparent and equitable resource allocation, prioritizing projects that address critical needs and have measurable outcomes, while also investing in capacity building, monitoring, and evaluation. County Assembly management should streamline its organizational structure, empower middle- and lower-level employees, foster a culture of accountability, and leverage technology to improve efficiency.

**Keywords:** *Strategy implementation, organizational performance, resource allocation, organizational structure.*

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### 1. Introduction

Implementing strategies that enable companies to fulfill their mandates and achieve goals that contribute to social betterment is essential to these organizations' effectiveness (Bryson, 2018). For stakeholders, who are primarily the people of the nation in question, the failures of such organizations, resulting from inadequate plan implementation, have far-reaching effects. For all successful public companies to achieve their goals, strategy execution is a vital competitive mechanism since it can enhance organizational performance (Etemire & Muzan, 2017). According to Alharthy, Rashid, Pagliari, and Khan (2017), the way strategies are implemented affects every company's performance. Significant revenue is assured for a business that successfully implements a feasible and distinctive plan. A key component of achieving an

organization's intended goals and objectives is strategic implementation. As a result, modern firms must improve their performance by implementing strategies effectively (Etemire & Muzan, 2017).

Organizations worldwide have developed effective tactics for plan execution to boost organizational performance and accomplish the Millennium Goals for research and development (Mensah, 2019). According to Fortes, Alfaro, Vargas, Gutierrez, Ternero, and Sabattin (2020), public institutions in the United States enhanced their performance by putting their vision and purpose into practice through a stakeholder-focused strategy that accounts for every facet of their market. These institutions now demonstrate excellent organizational performance, making them highly competitive worldwide.

Given that the majority of Kenyan public institutions are still on the mend after experiencing poor organizational performance, there is a dearth of sufficient research on how strategy implementation impacts performance (Donna & Wanjira, 2018). Furthermore, because the limited resources used to implement organizational strategies must be shared among new institutions, the continuous expansion of public institutions, such as universities and colleges, has negatively affected strategy implementation (Gachua & Orwa, 2015). These institutions also face challenges in implementing their strategies due to the unpredictable nature of stakeholder interests, which affect their long-term viability. This study aims to investigate how the execution of a strategy affects the performance of the Machakos County Assembly in Kenya.

A performance review of the Machakos County Assembly has shown that the county faces a number of challenges in service delivery across the different sectors defined in the county. For instance, public perception suggests that obstacles are encountered in the provision of agricultural services. Public perception of the provision of essential agricultural services in Machakos County varies widely. The majority of the Wards scored below average in the ranking. It has been determined that the County Assembly of Machakos has difficulty implementing its strategy. The County Assembly of Machakos' strategic plan is affected by several obstacles. These consist of organizational culture and structure related to human resources. When implementing the approach, these factors have presented significant challenges. However, there are no leadership-related issues facing the County Assembly that could prevent Machakos County's strategic goals from being implemented effectively (Watuka, 2018). It is also outlined that critical challenges, such as staffing shortages and budgetary constraints, also constrain strategy implementation in the county (County Government of Machakos, 2024b).

Resources are the most crucial component of strategy implementation, according to Abass, Munga, and Were (2017), who found that the Wajir County administration views it as a costly endeavor requiring additional resources. The organizational performance of Tana River County was found to be positively and significantly affected by the strategy implementation indicators (resource allocation and organizational structure). The chain of command is made possible by the organizational structure. To meet project deadlines, department directors must assign tasks and projects to their subordinates. Strong, unified, and adaptable cultures will achieve favorable outcomes in strategy implementation through effective coordination of goals. Every program for allocating resources is only worthwhile if it leads to the accomplishment of organizational goals (Hantiro & Maina, 2020).

### 1.1 Problem Statement

Implementing strategies that help public service organizations fulfill their mandates and achieve goals that generally contribute to social betterment is essential to their effectiveness (Bryson, 2018). Consequently, a wide range of stakeholders, the majority of whom are citizens of the country in question, are affected when such businesses fail due to inadequate plan implementation. All effective public organizations rely on strategy execution as a competitive mechanism to achieve their objectives because it boosts organizational performance (Etemire & Muzan, 2017).

The audit reports of the 2018/2019 fiscal year in Kenya have shown that a staggering amount of money allocated to the County Executives for recurring and development expenditures was either lost or misused, and that the County assemblies were unable to mitigate the loss or misuse of the said funds in the exercise of their oversight mandate. This is in contrast to the legal provision and recognition that the County assemblies should conduct the first line of oversight over the executive arms of the County Governments before the matter proceeds to the Senate (Republic of Kenya, 2019).

Latest financial reports for the year ending June 30, 2020, from the Machakos County Assembly, show that the administration approved contracts to build twelve ward offices, with the goal of completing them by December 2019. In June 2020, nine additional contracts were issued as part of the project's Phase Two, with the expected completion date being five months later. However, by the time the audit was conducted in October 2020, only one of those nine projects had been completed. According to the expenditure statistics, the County Assembly spent Kshs. 32,542,895 on training. Nevertheless, Kshs. 3,921,936 in payments were not adequately supported by the required paperwork. The study also revealed that, as of June 30, 2020, there were Kshs. 102,923,622 in outstanding accounts payable balances, including Kshs. 46,654,658 in payables that had been past due for more than a year, some of which had been incurred during the 2013–2014 fiscal year. Economic activity slowed, and local firms were deprived of working capital and investment funds due to the failure to pay outstanding debts on time (Office of the Auditor General, 2021).

The County's actual expenditure for the half-year ended on December 31, 2023, was 4,235,654,310.00 Kshs. This amount included the following: Kshs. 16,638,526.00 for the actual acquisition of assets (Kshs.). 2,412,406,151.00 for employee compensation; Kshs. 790,604,251.00 for use of goods and services; Kshs. 87,995,117.00 for social security benefits; and Kshs. 1,016,005,382.00 for transfer to other government units and other grants. By comparing the total revenue received by the County Executive during the period under review (Kshs. 5,185,889,223) with the total expenditure (Kshs. 4,235,654,310.00), it can be seen that a surplus of Kshs. 950,234,913 were not spent. Further investigation revealed that the executive's expenditure on employee remuneration accounted for 46% of total sales. According to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015, and the Public Finance Management (PFM) Act, this is less than the 35 percent maximum. There are more outstanding debts than ever before, according to the County Executive. The total outstanding bill amount as of December 31, 2023, was Ksh. 3,727,801,002.00. This sum comprised Kshs. 282,735,477.00 in other pending payables (amounts owed to the National Government), Kshs. 3,083,108,705.00 in outstanding accounts payable (bills from several departments), and Kshs. 325,505,170.00 in waiting staff payables (retirement benefits). According to a 2023 report by the Machakos County Assembly, the Chief

Officer informed the Committee that the reduction in own-source revenue and delays in exchequer releases were the reasons for the accumulation of outstanding debts.

The idea of strategy execution has been the subject of numerous studies. Kimeu and Maina (2018) assessed how strategy implementation affected banks' performance. Momanyi, Senaji, and Were (2018) used Nairobi City County as a case study to identify the determinants influencing strategic implementation in Kenya's devolved government units. Nevertheless, the execution of the strategy in the Machakos County Assembly has not been the subject of any of the examined research. This survey investigated the effect of strategy implementation on the Machakos County Assembly's performance.

## 1.2 Research Objectives

1. To assess the effect of resource allocation on the performance of Machakos County Assembly in Kenya
2. To find out the effect of organizational structure on the performance of Machakos County Assembly in Kenya

## 2. Literature Review

### 2.1 Theoretical Review

#### 2.1.1 RBV Theory

Barney (1991) developed the RBV. According to Pfeffer (2003), the firm's RBV vision aims to give it a competitive advantage over competitors. Resources are either material or immaterial inputs employed in the production process, according to Pfeffer (2003). Finding and assessing physical materials is simple and doable. In comparison, it is more difficult to quantify, assess, and transfer intangible resources than tangible ones. These comprise, but are not restricted to, knowledge, skills, motivation, connections, technology, culture, and competencies. Daft (2010) asserts that when intangibles are integrated with labor and physical assets, there is substantial interplay between tangible and intangible assets in generating value.

According to Daft (2010), not all are equally significant or capable of providing a sustained competitive advantage. Possession of a business's unique assets gives it a sustained competitive edge. The term VRIN stands for the four characteristics of resources, as stated by Barney (2001). All of the resources must be one-of-a-kind, uncommon, priceless, and irreplaceable. With valuable resources, a company can better navigate its environment, minimize risks, and make the most of opportunities. Rare resources are hard to come by and aren't evenly distributed among the company's current and prospective rivals. The degree to which a resource is difficult for other businesses to replicate is known as its inimitability, and it can be attributed to various factors, including social complexity. The concept of "non-substitutability" refers to the inability of one resource to be easily replaced by another. Bergen and Peteraf (2003). According to Peteraf and Bergen (2003), the way a resource is used is more important than its type. Resources can be used in a range of contexts because they can play a variety of roles. The management is responsible for determining the most profitable use of its available resources.

However, Galbreath and Galvin (2008) opposed this theory and indicated that, since the beginning of the strategic management discipline, many scholars have developed an interest in unearthing the different strategies through which organizations compete. This level of interest resulted in two perspectives: those based on industry structure and those based on organizational resources. To this end, arguments based on industry structure have fizzled out, and organizational resources have come to dominate as the basis for competition.

RBV theory was pertinent to strategy implementation. Any organization's endeavor to carry out its plans will require resources, including both material resources such as money and people, as well as buildings and other infrastructure. Intangible resources, such as skills, are also useful when practicing and implementing strategies. The research dependent variable, county performance, also forms the basis of this hypothesis. The Machakos County Assembly is expected to use creativity to ensure that the resources used in service delivery and strategy implementation are rare, non-substitutable, valuable, and imperfectly imitable. This may ensure that the county performs at its best and outperforms other counties.

### **2.1.2 Contingency Theory**

This theory was postulated by Burns and Stulker (1961). They emphasized the necessity of closely evaluating and monitoring the contingency roles and overall features within an institution. The contingency theory emphasizes that organizational institutions must possess diversified and integrated systems to function effectively in unpredictable conditions. The principle of Contingency Theory posits that optimal organizational transformation is achieved by tailoring best practices to situational contingencies, thereby influencing strategic decisions. Tarus (2017) asserts that contingency theory emphasizes that organizational efficiency is achieved when organizational structure aligns with contingencies. Ongeti (2014) suggests that contingency theory emphasizes that organizations may possess several efficient solutions contingent upon varying circumstances. The theory further asserts that several circumstances of change management may require multiple strategies and organizational structures. Consequently, a business strategy may be ascertained when a substantial correlation exists between the strategy and the organizational structure. Morton (2018) contends that contingency theory underscores the importance of strategic alignment, thereby enhancing institutional success by connecting the organization's environment with its strategic priorities and fostering effective corporate development.

Contingency theory is criticized for failing to handle organizational change and adaptability and for being static. The theory, like sociological functionalism more generally, is often viewed as an equilibrium theory, since it depicts organizations as reaching a fit, then entering equilibrium and therefore becoming static (Abba et al., 2018).

Since contingency theory is merely an extension of systems organizational theory, it informs the current investigation. According to this notion, no particular managerial style or organizational structure is appropriate in every situation. In reality, managerial decisions and design are dictated by the circumstances. The organizational structure variable was supported by this theory. The Machakos County Assembly can ensure effective strategy implementation and eventually proper organizational performance by adopting the right organizational structure. This may include work specialization, clearly defined reporting relationships, and formalization.

## **2.2 Empirical Review**

### **2.2.1 Resource Allocation and County Assembly Performance**

Gatti and Shivashankar (2021) focused on an enhanced resource allocation plan to maximize the performance of cell-edge users in LTE-A systems in Nepal. By considering the RB usage ratio during scheduling, the proposed method preserves the users' minimum QoS requirements for resource allocation. The simulation's findings show that the LTE-A system's cell-edge users perform best when throughput and data rates are as low as possible while maintaining reliable

connectivity. The study's focus on cell-edge users in an LTE-A system indicated a contextual gap.

Xu, Xia, and Ouyang (2020) examined how resource allocation affected the ability of scale-free networks in China to recover from cascading failures. Indicators such as resilience loss might be used to assess recovery performance. The study found that the highest network recovery performance with the least resilience loss can be achieved by using an efficient resource allocation method when a fixed total amount of recovery resources is available. Because it uses a cross-sectional research design, the study has a methodological flaw. Furthermore, though the previous research was conducted in China, the most recent one was conducted in Kenya.

Simon, Alala, and Janet (2019) examined how resource distribution affected service provision in the North Rift County administrations of Kenya. According to the study, service delivery and resource allocation have a somewhat good relationship. Furthermore, research has shown that the allocation of funds significantly impacted the level of service offered by the administrations of North Rift County in Kenya. However, the study did not describe the other types of resources; it revealed a conceptual gap by using the amount of money supplied as an indicator of resource allocation.

### **2.2.2 Organizational Structure and County Assembly Performance**

Richter et al. (2019) examined the effects of firm structural traits on international purchasing performance across several purchasing locations in Kenya. According to this study, the formal and informal institutional frameworks of a purchasing site affect interactions. The results confirm the importance of organizational structure traits for global purchasing and business performance, as well as the idea that the effects depend on the institutional environment of the purchase location. Other strategy implementation tactics were not included in the study because it concentrated on organizational structure and performance. Additionally, the study ignored organizational performance, which is the subject of the current investigation.

Mumi et al. (2018) investigated the organizational structure and performance of Kenyan microfinance institutions. A panel regression model was used in the investigation. Strong findings from the study showed that MFIs registered as nongovernmental organizations (NGOs) outperform those registered as commercial banks or credit unions in financial performance and social outreach. This suggests that an NGO organizational structure is more appropriate for accomplishing an MFI's dual goals of financial self-sufficiency and social outreach. There was a methodological flaw in the study because it used panel regression. Additionally, the study examined only one strategy implementation practice, indicating a conceptual gap. The current study concentrated on additional strategy implementation techniques, such as senior manager involvement, communication, and resource allocation.

Njiru and Nyamute (2018) examined how organizational structure affected the financial performance of Kenyan commercial state businesses. The results suggested that organizational size, formalization, complexity, and centralization influenced the financial success of commercial state corporations. Additionally, the board had to contend with the fact that the number of non-executive directors affected the commercial state corporation's performance. Only one implementation strategy was the subject of the investigation. The current study concentrated on additional strategy implementation techniques, such as senior manager involvement, communication, and resource allocation.

### 3. Methodology

This study adopted an explanatory research design to examine the relationship between the study variables. The target population comprised 125 employees of the Machakos County Assembly, including 108 employees and 17 managerial staff members. The study focused on permanent and pensionable employees because they possess adequate knowledge and experience regarding the Assembly's operations. The unit of observation was the Machakos County Assembly, while the unit of analysis comprised the individual employees.

A census sampling technique was employed because the target population was relatively small and manageable. Consequently, all 125 employees were included in the study, ensuring complete representation of the target population and minimizing sampling error. Primary data were collected using a structured questionnaire with items measured on a five-point Likert scale. The collected data were coded and analyzed using the Statistical Package for the Social Sciences (SPSS). Both descriptive and inferential statistics were used in the analysis. Descriptive statistics, including frequencies, percentages, means, and standard deviations, summarized the data, while inferential statistics, including correlation and regression analyses, were used to determine the effect of the independent variable on the dependent variable.

### 4. Results and Discussion

#### 4.1 Descriptive Statistics

Descriptive results for the research variables are presented in this section.

##### 4.1.1 Resource Allocation

Descriptive results for resource allocation are summarized in Table 1.

**Table 1: Resource Allocation**

Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	std.dev
There is sufficient funding for the County Assembly to launch and maintain a performance-based plan.	52.90%	21.60%	5.90%	15.70%	3.90%	1.96	1.26
The implementation of the performance strategy cannot begin without sufficient manpower.	3.90%	35.30%	3.90%	9.80%	47.10%	3.61	1.46
For an efficient implementation plan, the County Assembly supplies just the right number of materials at just the right time.	70.60%	3.90%	2.00%	11.80%	11.80%	1.90	1.51
The time-to-deliver ratio of strategy activities is determined by funding.	5.90%	7.80%	7.80%	58.80%	19.60%	3.78	1.04
To compare spending with the allocated funds, budget monitoring is conducted regularly.	45.10%	17.60%	19.60%	11.80%	5.90%	2.16	1.28
Human resource management strategies incorporate performance evaluations and incentive programs to keep employees engaged and committed to the company.	3.90%	3.90%	9.80%	54.90%	27.50%	3.98	0.94
<b>Mean</b>						<b>2.90</b>	<b>1.25</b>

The majority of respondents (74.5%) disagreed with the assertion that the County Assembly has sufficient financial resources to implement and maintain a strategy (mean = 1.96, std. dev. = 1.26). This suggests that the County Assembly lacks the funding necessary to implement and maintain a plan. Furthermore, the findings demonstrated that, with a mean score of 3.61 and a standard deviation of 1.46, 74.5 percent of respondents agreed that sufficient staff allocation is necessary to begin implementing performance-related initiatives. For the Machakos County Assembly to effectively execute plans and function well, staffing levels must be sufficient. Another finding was that 74.5 percent of people who took the survey did not think that the County Assembly gives the appropriate amount of the right material at the right time to effectively implement the strategy (mean=1.90, std.dev=1.51). This indicates that the Machakos County Assembly is late in supplying the required amount of material.

In terms of time taken, the majority of respondents (78.4%, mean=3.78, std.dev=1.04) agreed that money controls the delivery of strategy activities. The timeline for plan action delivery is directly affected by funding, a major factor. In addition, the results showed that 62.7% of participants (mean=2.16, std.dev=1.28) did not agree with the assertion that there is periodic budget monitoring to compare spending with the budget. In other words, the Machakos County Assembly does not have a system in place to regularly check spending against allocated funds. The respondents (82.4%) agreed that human resource management policies in place at these companies include performance evaluations and incentive programs designed to keep employees motivated. Human resource management (HRM) policies in Machakos County are likely to use compensation programs to motivate employees and measure their performance. The research findings supported those of Simon et al. (2019), who found that resource allocation had a significant effect on service quality in the North Rift County administrations of Kenya. The outcome corroborated those of Gupta et al. (2018), who had previously shown that resource distribution significantly affects the performance of Kenyan companies. When a given total recovery resource quantity is available, the study found that the best network recovery success, with the least resilience loss, can be achieved using an efficient resource allocation strategy (Xu, Xia, & Ouyang, 2020).

#### 4.1.2 Organizational Structure

Descriptive results for organizational structure are summarized in Table 2.

**Table 2: Organizational Structure**

Statement	SD	D	N	A	SA	Mean	std.d ev
To improve the county's performance, goal-oriented metrics for company culture are used.	5.90%	15.70%	7.80%	45.10%	25.50%	3.69	1.19
As a strategy to boost performance, employees are expected to take care of each other's work obligations.	31.40%	21.60%	7.80%	19.60%	19.60%	2.75	1.55
The County Assembly functions more effectively because of its open-system culture.	25.50%	7.80%	17.60%	35.30%	13.70%	3.04	1.42
The effectiveness of the County Assembly is evaluated using metrics related to the company's culture, with a focus on the workplace.	11.80%	19.60%	5.90%	39.20%	23.50%	3.43	1.35
To improve performance, the county maintains a stringent code of conduct.	7.80%	25.50%	3.90%	33.30%	29.40%	3.51	1.36
The County Assembly's productivity is boosted by positive professional relationships.	7.80%	19.60%	3.90%	31.40%	37.30%	3.71	1.35

Based on the data, 70.6% of the participants believed that the county's performance improved with the adoption of goal-oriented measures of organizational culture (mean = 3.69, std. dev. = 1.19). It can be inferred that the county's objectives are employed to improve the provision of county services. A further finding revealed that 53.0% of respondents agreed with the assertion that workers are required to take care of each other's work tasks to improve performance (mean=2.75, std. dev.=1.55). This indicates that employees of the county assembly are aware that they are expected to care for one another.

Moreover, the data showed that 49.0% of respondents agreed that an open system culture improves the County Assembly's performance (mean = 3.02, std. dev. = 1.42). This shows that the county's service delivery is improved by an open-system culture. According to other results, 62.7% of those who took the survey believed that the County Assembly uses work-oriented metrics of organizational culture to evaluate its performance (mean = 3.43, std. dev. = 1.35). It can be inferred that the county employees prioritize their work.

The results also showed that 62.7% of survey respondents agreed that the county has a stringent code of conduct in place to improve performance (mean = 3.51, std. dev. = 1.36). Machakos

County Assembly appears to have a stringent code of conduct that aids in the provision of services. Furthermore, the assertion that professional work relations boost county performance was agreed with by 68.7% of respondents (mean = 3.71, std. dev. = 1.35). Finding that organizational structure significantly affects performance, the study concurred with Richter et al. (2019). On the other hand, research by Mumi, Joseph, and Quayes (2018) suggests that organizational structure may not be the best fit and that poor performance is more likely due to low employee morale. According to Moşteanu (2020), organizational structure was also found to affect organizational performance.

#### 4.1.3 County Assembly Performance

Descriptive outcomes are shown in Table 3.

**Table 3: County Assembly Performance**

Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	std. dev
The County Assembly is able to offer quality services to its citizens	9.80%	11.80%	15.70%	41.20%	21.60%	3.53	1.23
The County Assembly's efficiency of operations has been enhanced	17.60%	9.80%	13.70%	45.10%	13.70%	3.27	1.32
The County Assembly is able to pay its debts in time	3.90%	17.60%	19.60%	25.50%	33.30%	3.67	1.22
The County Assembly has sustainable debt levels	15.70%	5.90%	5.90%	47.10%	25.50%	3.61	1.35

The participants (62.8%) believed that the county assembly can provide its inhabitants with quality services (mean = 3.53, std. dev. = 1.23). This suggests that the people of Machakos County are well-served by the assembly. Additionally, the data showed that 58.80% of respondents agreed that the county assembly's operational efficiency has improved (mean=3.27, std.dev=1.32). This suggests that the Machakos County assembly has become more efficient in its work. Furthermore, the findings indicated that, with a mean score of 3.67 and a standard deviation of 1.22, 58.80% of respondents agreed that the county assembly can pay its bills on time. Indicative of the county assembly's commitment to debt management and prompt payment. The respondents (72.6%) felt that the county assembly's debt levels are sustainable. Machakos County Assembly has ensured the county's debt is manageable, which is a good sign.

#### 4.2 Correlation Analysis

Correlation analysis was conducted to assess the associations among resource allocation, organizational structure, and organizational performance. Results are exhibited in Table 4.

**Table 4: Correlation Results**

		<b>Organizational performance</b>	<b>Resource Allocation</b>	<b>Organizational Structure</b>
Organizational performance	R		1	
	Sig.			
Resource Allocation	R	.742**	1	
	Sig.	0.000		
Organizational Structure	R	.657**	.754**	1
	Sig.	0.000	0.000	

Organizational performance and resource allocation were favorably and significantly correlated ( $r=0.742$ ,  $p=0.000$ ). This implies that resource allocation strongly correlates with the organizational performance of the County Assembly of Machakos in Kenya. Findings from this study corroborated those of Gatti and Shivashankar (2021), who also discovered that users' performance is significantly impacted by resource distribution plans. The study's results corroborated those of Xu, Xia, and Ouyang (2020), who found that, given a constant total number of recovery resources, the best network recovery performance with the least resilience loss can be achieved through an effective resource allocation strategy.

Organizational structure had a favorable and substantial association with organizational success ( $r=0.657$ ,  $p=0.000$ ). This implies that organizational structure strongly correlates with the County Assembly of Machakos's organizational performance in Kenya. Consistent with Perawironegoro (2018), who discovered a robust relationship between organizational culture and structure and teacher performance in the Pesantren educational system, this study's findings likewise supported that theory. According to Moşteanu (2020), organizational structure was also discovered to affect organizational performance.

### 4.3 Regression Analysis

Regression analysis was used to assess the effects of the independent variables on the outcome variable.

**Table 5: Coefficients**

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-0.036	0.323		-0.112	0.911
Resource Allocation	0.429	0.094	0.457	4.545	0.000
Organizational Structure	0.214	0.092	0.213	2.329	0.022

Resource allocation has a favorable and significant effect on organizational performance ( $\beta = 0.429$ ,  $p = 0.000$ ). This denotes that an increase in resource allocation would enhance the organizational performance of the Machakos County Assembly. The study's results corroborated those of Simon et al. (2019), who demonstrated that County administrations were influenced by resource allocation regarding service quality. The results corroborated those of Gupta et al. (2018), who had previously shown that resource distribution significantly affects the performance of Kenyan companies. When a given total recovery resource capacity is available, the study found that the best network recovery performance, with the least resilience loss, can be achieved through an efficient resource allocation strategy (Xu, Xia, & Ouyang, 2020).

The organizational performance is positively and substantially influenced by its structure ( $\beta = 0.214$ ,  $p = 0.022$ ). This implies that the Machakos County Assembly's organizational performance improves by 0.214 units for every unit increase in organizational structure. Results from this study corroborated those of Richter et al. (2019), who also discovered that organizational structure significantly affects performance. Another finding by Moşteanu (2020) was that organizational structures affect one another.

### 4.4 Qualitative Data

The participants were also asked to specify whether they think human resources in the Machakos County Assembly are adequate and strategic. The majority of respondents indicated that the human resources in the Machakos County Assembly are inadequate and not strategic. The respondents further indicated that Machakos County Assembly's human resource management practices have faced challenges, including non-compliance with employment laws and concerns about the adequacy of staff training and capacity building.

The participants were further asked to indicate the strategy they used in financial resource allocation. The respondents indicated that the county government of Machakos employed various strategies for allocating financial resources, including prioritizing projects based on public needs, leveraging donor support, and strengthening revenue collection through own-source revenue. They also develop monitoring strategies, conduct risk assessments, and ensure adequate resource allocation for projects.

The respondents were also asked to specify the criteria used for allocating funds in the Machakos County Assembly. In the Machakos County Assembly, fund allocation is based on a few key criteria, including the County Fiscal Strategy Paper (CFSP), strategic priorities, and the need to balance recurrent and development expenditures while adhering to the Public Finance Management (PFM) Act.

The respondents were further asked to indicate the strategy they used to ensure each employee is allocated duties based on their area of specialization. The respondents indicated job analysis and job design, coupled with a functional organizational structure. This involves breaking down tasks into smaller, specific roles that match employee skills, leading to increased efficiency and expertise.

The participants were further asked to indicate whether they had a clear reporting procedure for all employees. The participants indicated that the Machakos County Government has established clear reporting procedures for its employees. The County Integrated Development Plan (CIDP) 2023-2027 includes a reporting framework, and the county government also uses an integrated Monitoring and Evaluation (M&E) system. This system aims to ensure tangible results and provide a framework for monitoring, evaluating, and reporting on policies, projects, and programs.

The participants were further asked to indicate whether they have formal rules and regulations that guide employees and are strategic in ensuring effective employee performance. The participants indicated that the Machakos County government has formal rules and regulations, such as the Machakos County Human Resource Management Policies, to guide its employees. These policies are designed to ensure effective performance by providing clear guidelines on various aspects of employment, including recruitment, performance management, diversity and inclusion, and ethical standards.

## **5. Conclusion**

Resource allocation contributes positively to the Machakos County Assembly's performance. This means that changes in resource allocation led to noticeable changes in service delivery outcomes. Therefore, effective resource allocation, particularly in areas like human resources and technology, can significantly enhance service delivery, especially in public water services. Organizational structure contributes positively to the performance of the Machakos County Assembly. In addition, empowering employees to make decisions and take ownership of their work can improve service delivery by fostering a culture of responsibility and accountability.

## **6. Recommendations**

To enhance service delivery, county assemblies should focus on transparent and equitable resource allocation, prioritizing projects that address critical needs and have measurable outcomes, while also investing in capacity building, monitoring, and evaluation. This involves developing clear budgetary guidelines, establishing mechanisms for public participation, and strengthening internal controls to prevent fraud and misuse of funds. The national government should focus on equitable resource allocation, capacity building for county officials, and the promotion of stakeholder engagement. Specifically, the national government should: increase budget allocations for capacity building in county public services, implement a more transparent and predictable resource allocation formula, and foster collaborative partnerships between county governments and other stakeholders.

County assembly management should streamline its organizational structure, empower middle- and lower-level employees, foster a culture of accountability, and leverage technology to improve efficiency. This includes strengthening strategic leadership, implementing standardized processes, and prioritizing ethical practices to ensure effective resource allocation and quality service delivery. The national government should focus on strengthening intergovernmental cooperation, clarifying roles and responsibilities, empowering county executives, and ensuring effective resource allocation and monitoring. Additionally, the national government should support county governments in developing and implementing strategic plans, establishing clear performance targets, and fostering peer learning and partnerships.

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