

Leadership culture and implementation of county integrated development plan in Western Counties, Kenya

Momos Leonard*

Department of Business Administration and Management Sciences
Masinde Muliro University of Science and Technology, Kenya

***Corresponding Author:** momoslen@gmail.com

Keywords

Leadership Culture
County Integrated Development
Plan

Article History

Received 2024-04-11
Accepted 2024-06-08

Copyright © 2024 by Author(s).
This is an open access article under
the [CC BY-SA](https://creativecommons.org/licenses/by-sa/4.0/) license.

Abstract

In Kenya, the County Governments are required by planning and budgeting guidelines (URT, 2011) to have five years strategic plans (CIDP) which all the counties comply. However, its implementation is always not effective. The rationale of this study was to study the role of organizational culture on implementation of county integrated development plans in devolved governments in western region Kenya. The selection of this subject was discriminatory by the reality that implementation of County Integrated Development Plan in the Counties in Western Region has been an issue for the last ten years. The aim of the study was to establish the effect of leadership culture on implementation of County Integrated Development Plans in devolved units of Western Region. The research used descriptive study design to gather information on the role of leadership culture on implementation of CIDP and was guided by balanced scorecard theory. A sample size of 364 and questionnaires was used in data collection. The research instrument was constructed based on the constructs identified in the conceptual framework. Both descriptive and inferential statistics were used to analyze the data. Data analysis was done using multi hierarchical regression model. Mean and standard deviation was also calculated and the results presented in form of tables. The findings of the study showed that leadership culture had a significant impact on CIDP implementation where the correlation coefficient (R) of 0.492 established a fair linear correlation linking leadership culture and CIDP Implementation among the devolved units of Western Region Counties. Leadership culture explained 24.2% of the variance in CIDP implementation in devolved units of Western Region as signified by R- square of 0.242. The significance value was $0.000 < 0.05$. This showed that the model was statistically significant in predicting the influence of leadership culture on implementation of CIDP among the devolved units of Western Region. County Governments ought to look into their leadership culture as it positively influences the implementation of CIDP. Leadership culture comprises of vision and values, communication, empowerment and trust, decision-making, accountability and performance and development and learning. Additionally, granting a decision-making authority, access to information, collaboration and participation, skill development and training, recognition and rewards and supportive leadership contributes to enhanced CIDP implementation in County Governments across the Country.

INTRODUCTION

The Constitution of Kenya 2010 established two tier governance systems with a national government and 47 county governments. The County Government Act 2012 stipulates the need for all counties to prepare five year County Integrated Development Plans (CIDPs). Research by (Kissinger 2006: 56) indicate that 64% of strategy implementation fail due to rapid environmental changes and leadership strategies employed, 37% according to Mankins and Steele 2005: 64-72 and as high as 90% (Freedman and Tregoe 2003:13). The rapid and dynamic changing business environment is posing implementation barriers (Robinson – 2002- 30) the proposal will address its self to the influence of leadership, technology as a rapid changing variable and policies and procedures. County Integrated development plan is a five year road map, cutting across various departments as guided by county government act 2012 (104) and public finance management act 2012 clause 126 which states that every county government shall provide a development plan to the county assembly chambers before 1st of September each year.

Leadership is presumed to have an effect not just on individuals but also on teams, and sometimes even on entire external and internal systems (Kaiser et al., 2008). The leadership of the county assembly is charged with the oversight responsibility Article 195, 196, 200(2) (d). The Public Finance Management Act, Section 126 and the Kenyan constitution 2010 Article 220(2) provides for every County shall develop a County Integrated Development Plan. Leadership is the ability to influence other people within your team to bring about anticipated change. Leadership enables followers to be motivated and perform, but also small teams to synergize, and organizations to accomplish goals through the differentiated yet synchronized efforts of these individuals and teams (DeChurch et al., 2010).

County integrated development plan implementation has been an issue across the Western Region Counties of Kakamega County, Vihiga, Bungoma and Busia. According to the Auditor General's Report 2019/2020, the major challenges encountered in implementation of the CIDP's included; delays in exchequer disbursements; lack of institutional structures and capacity to spearhead the devolution process at the County; inadequate data and information; inadequate resource envelopes against many competing needs; inadequate legal provisions to guide the county operations; slow pace of policies approval and enactment of laws; and dilapidated infrastructure, over ambitious CIDP in terms of the number of projects envisaged to be implemented; centralized payment system is not adequately reliable and leading to delays in financial transactions; stringent procurement regulations leading to delays in project execution; delays in disbursement of funds; and inadequate financial allocation, limited public private partnership (PPP) arrangements among other challenges.

In order to address these challenges, the Auditor General Reports for 2021/2022 recommended the need to employ various strategies, for instance create a vibrant County Delivery Unit to spearhead the devolution process; provide capacity building for County staff; streamline procurement regulations; streamline the implementation of the integrated financial management system; streamline the supplier payment schedules; streamline the financial management system and develop an effective legislation to guide the County operations. Generally, the Counties in Western region are expected to improve the implementation of their respective County Integrated Development Plans by effectively managing their resources and implementing their projects in a timely manner. Additionally, they are expected to develop effective partnerships with other stakeholders and involve the local community in the development process. This calls for engaging a positive organizational culture that will involve every employee in adopting proper strategic practices to implement the CIDP. This study thus sought to

establish the effect of organizational culture on implementation of County Integrated Development Plans.

Leadership culture refers to the shared values, beliefs, behaviors, and practices that shape the leadership style and environment within an organization. It reflects the collective attitudes and expectations surrounding leadership within the organization and influences how leaders interact with their teams and make decisions. Measuring leadership culture can provide insights into the effectiveness of leadership practices and their alignment with organizational goals. To measure leadership culture, several aspects can be considered such as vision and values, communication, empowerment and trust, decision-making, accountability and performance and development and learning (Kotter, 1996). Leaders are seen as key drivers of cultural change and as individuals who create, maintain, and transmit culture within organizations. He identifies several aspects of leadership that contribute to organizational culture, including: artifacts and behaviors, espoused values, assumptions and beliefs, role modeling. In this context Kotter's definition was used in this study.

Statement of the Problem

All the 47 county governments in Kenya have had their respective CIDPs in place, their implementation has been a nightmare as per various Auditor Reports for 2019/2020 and 2020/2021. Very good planning on paper but actual realization of planned targets in the respective CIDP implementation remains questionable. Miller (2000) delineates four major causes of development failure: leadership traps, monolithic cultures and skills, power and politics, and structural memories. All of these causes emerge while an organization is experiencing success-especially in its development planning initiatives. He advocated for a participatory form of leadership where every individual has a role in executing strategy; common and responsive cultures; and popular organizational structures embedded on logic and resource ability as essential pillars for high-quality realization of strategy. A higher performance in any County Government is expected to portray an effective and successful implementation of plans within the stipulated policies and procedures (Fourier 2007). Research by (Kissinger 2006: 56) indicate that 64% of strategy implementation fail due to rapid environmental changes and leadership strategies employed, 37% according to Mankins and Steele 2005: 64-72 and as high as 90% (Freedman and Tregoe 2003:13). The Auditor's Report on County Governments for the financial year 2019/2020 opened a number of CIDP implementation gaps thus the basis of this study.

The concept of leadership culture has been the subject of critics and marginalization by dominance of organization paradigm shift and perceptive in respect to implementation of policies. The unimplemented and incomplete county projects across the counties are an indicator, of a real challenge in policy implementation within the county government. The auditor general report to Parliament of 2019/2020 and 2021/2022 financial year and literature that were reviewed revealed critical CIDP implementation gaps that require an analysis of organization culture on implementation of CIDP's in assorted County Governments in Kenya. It is therefore for this reason that the study sought to evaluate organization culture on implementation of CIDP in Western Counties, Kenya.

Objective of the Study

The main objective of this study was to determine leadership culture on implementation of CIDP in western region counties.

Research hypothesis

This study was guided by the research hypothesis. **H01:** There is no statistically significant relationship between leadership culture and implementation of CIDP in devolved units of western region Counties.

Scope of the study

The scope of this study was focused on the analysis of leadership culture on implementation of county integrated development plan in western region counties. The study was carried out in western region counties during the Months of January and June, 2023. The unit of analysis was western counties with the respondents who were 4000 employees of the county government of western region counties in departments responsible for implementation of CIDP. The staff included the Chief of staff's, Directors and Clerks.

THEORETICAL REVIEW**Balanced Scorecard Theory**

The Balanced Scorecard (BSC) is a model that was developed by Kaplan & Norton (2001). It is a strategic performance management framework that helps organizations translate their vision and strategy into actionable objectives and measures. The BSC theory assumes that a comprehensive evaluation of organizational performance requires consideration of multiple dimensions beyond financial measures. It also assumes that there are causal relationships between the different perspectives. The BSC theory assumes that organizational success is contingent upon aligning day-to-day activities and objectives with the overall strategic direction. It emphasizes the importance of translating the organization's vision and strategy into specific objectives and measures that guide employee behavior and decision-making. The Balanced Scorecard (BSC) theory has received both praise and criticism since its introduction. Critics argue that implementing the Balanced Scorecard can be complex and time-consuming. Organizations may struggle to define appropriate measures and align them with strategic objectives. It requires a significant commitment of resources, and the process of cascading the scorecard throughout the organization can be challenging. Critics also contend that the BSC places excessive emphasis on measurement and may lead to a "scorecard mentality" where organizations focus more on meeting targets and metrics rather than truly understanding and addressing underlying issues. This can result in a superficial approach to performance management that fails to drive meaningful change. Critics also argue that the assumption of clear cause-and-effect relationships between the different perspectives of the BSC may oversimplify the complexity of organizational performance. In reality, the relationships between measures and outcomes are often interconnected and influenced by numerous external factors, making it difficult to establish direct cause and effect (Huotari & Iivonen, 2010).

The Balanced Scorecard (BSC) theory can be highly relevant to the implementation of a County Integrated Development Plan (CIDP). The BSC provides a framework for measuring performance across multiple dimensions beyond financial indicators. When implementing a CIDP, it is essential to evaluate progress and outcomes in various areas, such as infrastructure development, social services, economic growth, environmental sustainability, and governance. By using the BSC approach, the county can identify key performance indicators (KPIs) within each perspective to track and measure progress towards achieving the strategic objectives of the CIDP. The BSC theory also emphasizes the importance of aligning day-to-day activities with the overall strategic direction of an organization. Similarly, the CIDP sets out the long-term vision and strategic objectives for the county. By using the BSC framework, the county can translate the goals and strategies outlined in the CIDP into specific

objectives and measures at different levels of the organization. This alignment ensures that county departments, agencies, and stakeholders work in harmony towards the common vision and contribute to the overall success of the CIDP. The BSC theory highlights the significance of effective communication and transparency in implementing a performance management system. Similarly, during the implementation of a CIDP, it is crucial to engage and communicate with various stakeholders, including government departments, community organizations, private sector entities, and residents. The BSC framework can help in articulating the strategic objectives and progress of the CIDP in a clear and understandable manner, facilitating better stakeholder engagement and buy-in (Kaplan & Norton, 2001).

The Balanced Scorecard (BSC) theory primarily underpins the leadership culture. The BSC theory emphasizes the importance of leadership in implementing and driving performance management systems. It recognizes that effective leadership is essential for aligning organizational objectives, communicating the strategy, and fostering a culture of performance improvement. Leaders play a critical role in defining the strategic direction, setting performance targets, and ensuring that the organization is focused on achieving the desired outcomes. The BSC theory encourages leaders to be visionary, results-oriented, and accountable for the overall performance of the organization.

Empirical Review

This part gave the empirical evidence on the study variables and how they relate to each other.

Leadership culture and CIDP Implementation

According to DeChurch et al. (2010) research in the U.S, The effect of leadership culture on the implementation of county integrated development plans can vary depending on various factors, including the context, leadership style, and organizational dynamics. The study aimed to identify the role of leadership culture in shaping the organizational climate, decision-making processes, and employee engagement related to the implementation of development plans. The methodology used to study the effect of leadership culture may involve qualitative or quantitative research approaches such as interviews, focus groups and case studies were used. The study established that a positive leadership culture characterized by supportive and participatory leadership behaviors contributes to greater engagement, commitment, and motivation among employees. This, in turn, can enhance the implementation of county integrated development plans and improve overall organizational performance. The gap in this research is that some leaders may be less likely to consult with local communities and stakeholders, resulting in plans that do not reflect the needs or priorities of those they are meant to serve. This study worked on leaders who will consult the local communities and stakeholders in plans that will reflect the needs of those they are meant to serve.

According to Ilesanmi (2020) research in South Africa, leadership style has a significant impact on IDP implementation in African municipalities, with transformational and democratic leadership styles being most effective in promoting successful implementation. The methodology employed involved qualitative or quantitative research approaches. Transformational leaders were found to inspire and motivate communities to work together towards achieving the IDP goals, while democratic leaders facilitated stakeholder engagement and collaboration, leading to IDPs that better reflected local needs and priorities. The gap in this research was the link between transformational and autocratic leadership to implementation of strategy is missing. This research offered the link between transformational and autocratic leadership to implementation of strategy.

With reference to a comparative study by Githiri & Odundo (2016) it found that in East Africa, leadership style has a significant impact on the successful implementation of development projects, including IDPs, in these municipalities. The methodology employed involved qualitative or quantitative

research approaches. The study identified four leadership styles: authoritarian, participative, delegative, and laissez-faire. The authors found that the participative leadership style was the most effective in promoting successful implementation of development projects, including IDPs. Participative leaders were found to encourage involvement and participation from stakeholders and community members, leading to greater community support for the projects. The gap in this study was the link between authoritarian and participative leadership styles to implementation of CIDP was missing. This study offered the link between authoritarian and participative leadership to implementation of CIDP.

According to Kipchumba (2019) study, the study found that leadership style had a significant impact on the implementation of the county's integrated development plan. The methodology employed involved qualitative or quantitative research approaches. The authors found that transformational leadership was the most effective in promoting successful implementation of the county's integrated development plan. Transformational leaders were found to inspire and motivate county officials and community members to work together towards achieving the plan's goals. The authors noted that the link between transformational leaders and transactional leaders in implementation of CIDP was missing. This research offered the link between transformational leaders and transactional leaders in implementation of CIDP.

RESEARCH METHODOLOGY

Research Design

The research adopted a descriptive study design whereby the researcher described the trend under research as it occurs in actual organizational culture situations. The researcher was involved in measuring of the variables responses to questions about organizational culture with the aim of understanding the respondent's perception from which truism is constructed (Kothari, 1999). The intention of this research was to check organizational culture in implementation of county integrated development plan in western Kenya counties.

Target Population

The study targeted western Kenya counties of Kakamega, Bungoma, Busia and Vihiga with a total of 4000 employees.

Table 1. Target population

NO	County	CECM	Chief Officers	Directors	Staff	TOTALS
1	Kakamega	11	18	30	1041	1100
2	Bungoma	10	15	25	1000	1050
3	Busia	10	15	25	900	950
4	Vihiga	10	13	20	857	900
Total		41	61	100	3798	4000

Source: HR departments of Western Region Counties (2023)

Sample Size determination

With reference to Kombo & Tromp (2006), sampling is the process of selecting a number of individuals or objects from a population such that the selected group contains elements representative of the characteristics found in the entire group. The Yamane formula for estimating sample size (Yamane 1967) was used to obtain the sample of 364. It was used to reduce the large population of the study to a manageable sample size that was used in this study.

Table 2. Breakdown of the Total number of Samples of CECM, Chief Officers, Directors & staff

NO	Region	CECM	Chief Officers	Directors	Staff	TOTALS
1	Kakamega	1	2	3	95	101
2	Bungoma	1	1	2	91	95
3	Busia	1	1	2	82	86
4	Vihiga	1	1	2	78	82
Total		4	5	9	346	364

Source: HR departments of Western Region Counties (2023)

Validity of Research Instrument

The validity refers to the extent to which the research instrument measures what it is designed for. The instrument must be relevant with the respect to the content as is expressed by the research objectives. According to Mugenda & Mugenda, (1999) validity is the degree as which the result obtained from analysis actually represents the phenomenon under study. This research study validity was done using content validity which is concerned with the level to which the research instrument measures, what it appears to measure according to the researcher's subjective assessment. The validity of the instrument was assured through experts' advice of the supervisor.

Reliability of Research Instrument

Reliability is the measure to which a research instrument yields consistent results after repeated trials (Mugenda, 2003). The research used split half technique of accessing reliability scores from one part was correlated with scores from the second part thus eliminating chance of error due to differing test conditions.

Data Analysis Techniques

Data analysis was done using both quantitative and qualitative methods. The data collected was edited, coded and then analyzed using the SPSS latest version computer programme. This computer software enabled the study to manipulate and transform variables into desired forms and through its set of procedures, the collected data was then comprehensively analyzed.

The researcher also used Multiple Regression to analyze quantitative data. The use of Multiple Regression is justified by the fact that Faraway (2002) argued that multiple regression is used when analyzing statistical significance of more than two independent variable on one dependent variable. Multiple regression analysis was conducted on each of the study hypothesis to find out whether the individual hypothesis is statistically supported or not at 95% confidence level. Data will then be presented qualitatively and quantitatively using frequencies tables, figures, measures of central tendency (mean) which will be used to determine the proportion of respondents choosing the various responses. The study utilized the following multiple linear regression models;

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

Where; β_0 = constant which is the value of the dependent variable when all the independent variables are 0; β_1 ; $i = 1$, in the regression coefficients which measures the change induced by X_1 ; $i=1$ on Y ; X_1 =leadership culture; Y = CIDP implementation and; e =the error term.

DATA ANALYSIS AND DISCUSSION

Questionnaire Response Rate

The following table 3 represents the questionnaire response rate that was attained during the data collection process.

Table 3. Questionnaire return rate

Counties	Delivered	Returned	Not Returned
Bungoma County	91	78	13
Kakamega County	95	95	0
Busia County	82	66	16
Vihiga County	78	61	17
Total	364	300	64
Total %	100%	82.42%	17.58

300 out of the feasible 364 questionnaires dispersed were properly filled and returned representing 82.42% return rate. According to Nachimias (2005), the response rate was satisfactory as compared with the recommended response rate of 75% for verifying the consistency of measurements required for analysis.

Descriptive Statistics for the Study

The key objective of this research paper was to determine the effect of organizational culture on implementation of CIDP. The findings are presented as below.

Leadership Culture and CIDP Implementation

Objective one was to determine the effect of leadership culture on implementation of CIDP in County Governments of Kakamega, Bungoma, Busia and Vihiga. The responses were rated on Likert scale of 1 to 5, where 1= strongly disagree, 2= disagree, 3 = Neutral, 4 = Agree and 5 = Strongly Agree. Table 4. summarizes the outcomes.

Table 4. Leadership Culture Disclosures

Leadership Culture on Implementation of CIDP	N	SD	D	N	A	SA	Total %	Mean	Std. Dev.
Leadership culture serves a great function of CIDP Implementation	300	10.7	1.3	11.3	47	29.3	100.0	3.8267	1.18658
The County's vision and values has assisted in solving problems in CIDP implementation	300	9.7	4.3	16.0	51.7	18.3	100.0	3.6467	1.12519
The decision making policy in leadership strives to effectively communicate and address issues in CIDP implementation	300	9.3	8.7	11.0	49.3	21.7	100.0	3.6533	1.18229
Accountability in leadership is an effective way in CIDP implementation	300	9.3	1.3	1.7	38.0	49.7	100.0	4.1733	1.17526
Performance and development in leadership policy guidelines enhances CIDP implementation	300	8.0	0	18.3	45.0	28.7	100.0	3.8633	1.08408

The respondents were asked if leadership culture serves a great function of CIDP implementation. Table 4 shows that 47% agreed, 29.3% strongly agreed, 11.3% were neither agree nor disagree, 10.7% strongly disagreed and 1.3% disagreed. As a result 47% of the respondents agreed while 29.3% strongly agreed that leadership culture serves a great function of CIDP implementation with a mean of 3.8267 and a standard deviation of 1.18658.

The study findings also revealed that the County's vision and values has assisted in solving problems in CIDP implementation. 51.7% agreed, 18.3% strongly agreed, 16.0% neither agreed not disagreed, 9.7% strongly disagreed and 4.3% disagreed. As highlighted by the high response of 51.7% most of the respondents agreed that the County's vision and values has assisted in solving problems in CIDP implementation with a mean of 3.6467 and a standard deviation of 1.12519.

The research findings also indicated that 49.3% agreed that the decision making policy in leadership strives to effectively communicate and address issues in CIDP implementation, 21.7% strongly agreed, 11.0% neither agreed nor disagreed, 9.3% strongly disagreed and 8.7% disagreed with a mean of 3.6533 and a standard deviation of 1.18229.

The data findings further revealed that 49.7% of the respondents strongly agreed that accountability in leadership is an effective way in CIDP implementation, 38.0% agreed, 9.3% strongly disagreed, 1.7% neither disagreed nor agreed while 1.3% disagreed. Taken as a whole, most of the respondents agreed that accountability in leadership is an effective way in CIDP implementation with a mean of 4.1733 and a standard deviation of 1.17526.

The study also sought to establish whether performance and development in leadership policy guidelines enhances CIDP implementation. 8.0% strongly disagreed, 18.3% neither agreed nor disagreed, 45.0 agreed as 28.7 strongly agreed. Therefore, 73.7% of the respondents agreed that performance and development in leadership policy guidelines enhances CIDP implementation with a mean of 3.8633 and a standard deviation of 1.08408.

Inferential Analysis

Leadership Culture and CIDP Implementation

The objective of this study was to determine the effect of leadership culture on implementation of County Integrated Development Plan. This helped in looking into the study's first null hypothesis that, H01: Leadership culture does not have a statistically significance on implementation of CIDP in devolved units of western region Counties.

Table 5. Regression Results of Leadership Culture and CIDP Implementation

Model Summary									
Model	R	R	Adjusted	Std. Error of the Estimate	Change Statistics				
		Square	R Square		R Square Change	F Change	df1	df2	Sig. F Change
1	.492 ^a	.242	.239	.81967	.242	94.919	1	298	.000

a. Predictors: (Constant), Leadership culture

ANOVA ^a					
Model		Sum of Squares	df	Mean Square	Sig.
1	Regression	63.773	1	63.773	.000 ^b
	Residual	200.214	298	.672	
	Total	263.987	299		

a. Dependent Variable: CIDP Implementation

b. Predictors: (Constant), Leadership culture

		Coefficients ^a					
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B
Model		B	Std. Error	Beta			Lower Bound Upper Bound
	(Constant)	2.177	.161		13.540	.000	1.860 2.493
1	Leadership culture	.410	.042	.492	9.743	.000	.328 .493

a. Dependent Variable: CIDP Implementation

The correlation coefficient (R) of 0.492 established a fair linear correlation linking leadership culture and CIDP Implementation among the devolved units of Western Region Counties. Leadership culture explained 24.2% of the variance in CIDP implementation in devolved units of Western Region as signified by R-square of 0.242. The significance value was $0.000 < 0.05$. This showed that the model was statistically significant in predicting the influence of leadership culture on implementation of CIDP among the devolved units of Western Region.

The following model can be used to determine the implementation of CIDP given the level of leadership culture.

$$Y = 2.177 + 0.41X_1 \text{ where } X_1 \text{ is Leadership culture.}$$

Therefore, the model was significant and H_0 was rejected since leadership culture had a significant positive relationship with CIDP implementation in devolved units of Western region. This conforms to DeChurch et al. (2010) that denoted that a positive leadership culture characterized by supportive and participatory leadership behaviors contributes to greater engagement, commitment, and motivation among employees. This, in turn, can enhance the implementation of county integrated development plans and improve overall organizational performance.

Summary of the Findings

Leadership Culture and CIDP Implementation

The correlation coefficient (R) of 0.492 established a fair linear correlation linking leadership culture and CIDP Implementation among the devolved units of Western Region Counties. Leadership culture explained 24.2% of the variance in CIDP implementation in devolved units of Western Region as signified by R-square of 0.242. The significance value was $0.000 < 0.05$. This showed that the model was statistically significant in predicting the influence of leadership culture on implementation of CIDP among the devolved units of Western Region.

CONCLUSION

The study concluded that leadership culture, communication culture and employee empowerment contribute greatly to the implementation of County Integrated Development Plan in devolved units of Western region. From the study, the results showed that leadership culture, communication culture and employee empowerment had a significant impact on CIDP implementation ($R=0.534$). The independent variables explains 28.5% of variations on CIDP implementation. The independent variables statistically significant in predicting the dependent variable as indicated with p-value 0.000.

Recommendations of the Study

County Governments ought to look into their leadership culture as it positively influences the implementation of CIDP. Leadership culture comprises of vision and values, communication, empowerment and trust, decision-making, accountability and performance and development and learning.

REFERENCES

- Auditor General Office. (2020). Annual Report for the year 2019/2020. Government Publisher.
- Auditor General Office. (2021). Annual Report for the year 2020/2021. Government Publisher.
- DeChurch et al., (2010). *Personnel Management: A New Approach*. Prentice Hall Cambridge.
- Faraway, J. (2002), "Practical regression and ANOVA Using R", Contributed documentation in PDF format available at <http://cran.r-project.org/doc/contrib/Faraway-PRA.pdf>.
- Freedman, H., & Tregoe, G. (2003). „Human Resource Management in the Public Sector", *Public*
- Fourie, B. (2007). The role of strategic leadership in strategy implementation. Johannesburg: Unpublished PhD thesis.
- Forkosh-Baruch, A., Nachmias, R., Miodusar, D., & Tubin, D. (2005). "Islands of Innovation" and "School-Wide Implementation": Two Patterns of ICT-Based Pedagogical Innovations in Schools. *Human Technology: Interdisciplinary Journal on Humans in ICT Environments*, 1, 202-215.
- Githiri & Odundo (2016). Leadership Styles and Implementation of Development Projects in East African Municipalities. *International Journal of Business and Social Science*. Vol.12, Issue 2: pg123- 131.
- Huotari, M.-L. (2010). Knowledge creation and use in organizations. *In Encyclopedia of library and information science*, 3rd Ed, 1(1), 3107–3114.
- Ilesanmi (2020). Leadership Style and Integrated Development Planning (IDP) Implementation in African Municipalities: Evidence from South Africa, Kenya, and Ghana. *Journal of Public Administration and Governance*. Volume 45, Issue 8 · pg 605-619
- Kaiser, R. B., Hogan, R., & Craig, S. B. (2008). Leadership and the fate of organizations. *American Psychologist*, 63(2), 96–110. <https://doi.org/10.1037/0003-066X.63.2.96>
- Kaplan, R. S. & Norton, D. P. (2001). The strategy-focused organization: How balanced scorecard companies thrive in the new business environment, Harvard Business Press.
- Kipchumba, S. K. (2019). African perspective of the challenges and prospects of massification of higher education. *Editon Consortium journal of curriculum and educational studies*, 1(3), 131-145.
- Kotter , H. (1996). *Change management in Organization Employed by Western Cape Provincial Treasury*. Unpublished Master's Thesis. University of Stellenbosch, South Africa.
- Kothari, R. and Pitts, D. (1999) On Finding the Number of Clusters. *Pattern Recognition Letters*, 20, 405-416. [http://dx.doi.org/10.1016/S0167-8655\(99\)00008-2](http://dx.doi.org/10.1016/S0167-8655(99)00008-2)
- Mankins, M. and Steele, R. (2005) Turning Great Strategy into Great Performance. *Harvard Business Review*, 83, 65-72.
- Miller, Marcus & Zhang, Lei, (2000). "Sovereign Liquidity Crises: The Strategic Case for a Payments Standstill," *Economic Journal*, Royal Economic Society, vol. 110(460), pages 335-362, January.

- Mugenda, O. M., & Mugenda, A. G. (2003). *Research methods: Quantitative and qualitative Approaches*. Nairobi: African Centre for Technology Studies.
- Mugenda, O.M. and Mugenda, A.G. (2003) *Research Methods, Quantitative and Qualitative Approaches*. ACT, Nairobi.
- Mugenda, O.M. and Mugenda, A.G. (1999) *Research Methods: Quantitative and Qualitative Approaches*. Acts Press, Nairobi.
- Thromp, K. A. (2006). *Proposal writing and thesis' writing: An introduction*, Nairobi: Pauline's publications.
- Yamane, T. (1967) *Statistics: An Introductory Analysis*. 2nd Edition, Harper and Row, New York.