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Influence Of Resource Alignment On The Implementation Of County Integrated Development Plans In Tana River County, Kenya

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Abstract
Effective implementation of County Integrated Development Plans (CIDPs) remains a major challenge facing devolved governments in Kenya despite significant public investments in development planning. Resource alignment has increasingly emerged as a critical strategic management practice that determines the successful execution of county development programmes by ensuring that financial, human, technological, and physical resources are adequately allocated to priority projects. However, many county governments continue to experience delayed project implementation, cost overruns, incomplete projects, and poor service delivery attributable to inadequate alignment between strategic priorities and available resources. This study examined the influence of resource alignment on the implementation of County Integrated Development Plans in Tana River County, Kenya. The study was anchored on the Resource-Based View Theory and adopted a descriptive-correlational research design. The target population comprised county government employees involved in planning, budgeting, monitoring, and implementation of development projects. Primary data were collected using structured questionnaires and analysed using descriptive statistics, Pearson correlation analysis, and multiple linear regression analysis using SPSS Version 29. The findings revealed that resource alignment positively and significantly influences CIDP implementation ($\beta = 0.293$, $p = 0.025$). Correlation analysis further established a moderate positive relationship between resource alignment and implementation of County Integrated Development Plans ($r = 0.401$, $p < 0.05$). The study concludes that aligning financial, human, technological, and institutional resources with strategic development priorities significantly improves project implementation, service delivery, and realization of county development objectives. The study recommends strengthening resource planning, improving budget alignment, enhancing staff capacity, and adopting integrated resource management systems to improve implementation of County Integrated Development Plans.

Keywords: *Resource Alignment, Strategic Alignment, County Integrated Development Plans, County Government, Strategic Management, Devolution.*

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I. Introduction

The adoption of strategic planning has become an essential governance practice for improving organizational effectiveness and public service delivery across the world. Governments increasingly rely on strategic planning frameworks to prioritize development interventions, allocate scarce resources efficiently, and monitor implementation outcomes. However, the success of strategic plans depends not only on the quality of planning but also on the extent to which organizational resources are aligned with strategic priorities. Resource alignment ensures that financial, human, technological, and physical resources are adequately coordinated to facilitate successful strategy implementation.

Globally, governments continue to face increasing pressure to improve accountability, efficiency, transparency, and service delivery amid growing public expectations and constrained financial resources. According to the Organisation for Economic Co-operation and Development (OECD, 2023), strategic resource allocation remains one of the most significant determinants of successful implementation of government development programmes. Countries that effectively align budgets, personnel, infrastructure, and technology with strategic priorities consistently achieve higher implementation rates and better development outcomes.

In developed economies such as Canada, Australia, and the United Kingdom, integrated resource management has become a cornerstone of public sector performance. Governments employ medium-term expenditure frameworks, performance-based budgeting, and integrated planning systems to ensure that available resources directly support strategic objectives. Such approaches have significantly improved implementation efficiency, accountability, and public value creation.

Across Africa, implementation of national and local development plans continues to be constrained by inadequate resource allocation, weak institutional capacity, fragmented planning processes, and ineffective coordination among implementing agencies. Although many African countries have embraced results-based management and performance contracting, limited financial resources and institutional weaknesses continue to undermine implementation of development programmes.

Kenya's adoption of devolved governance under the Constitution of Kenya 2010 fundamentally transformed public administration by establishing forty-seven county governments responsible for planning and implementing local development programmes. The County Governments Act (2012) requires every county government to prepare five-year County Integrated Development Plans (CIDPs), which guide planning, budgeting, implementation, monitoring, and evaluation of county development programmes.

County Integrated Development Plans are intended to provide an integrated framework through which counties prioritize investments, allocate resources, coordinate development partners, and enhance accountability in public resource utilization. Despite this framework, many counties continue to experience poor implementation characterized by stalled projects, delayed completion, budget absorption challenges, and limited achievement of planned development outcomes.

Tana River County is among the counties that continue to experience implementation challenges despite preparing successive County Integrated Development Plans. Several development projects have experienced delays attributable to inadequate financial resources, shortages of skilled personnel, weak technological support systems, and ineffective coordination between planning and budgeting processes. These challenges have affected delivery of essential public services including infrastructure development, healthcare, water supply, agriculture, and education.

Strategic management literature emphasizes that successful implementation requires aligning organizational resources with strategic priorities. Resource alignment enables organizations to deploy available financial, human, technological, and physical assets efficiently while minimizing wastage and improving implementation effectiveness. However, empirical evidence regarding the influence of resource alignment on implementation of County Integrated Development Plans within county governments remains limited, particularly in arid and semi-arid counties such as Tana River.

This study therefore sought to examine the influence of resource alignment on the implementation of County Integrated Development Plans in Tana River County, Kenya.

Statement of the Problem

County governments in Kenya are mandated to prepare and implement County Integrated Development Plans to promote socio-economic development and improve service delivery. These plans provide strategic direction for county investments and form the basis for budgeting, project implementation, and performance monitoring. Despite this framework, many counties continue to experience low implementation rates, delayed project completion, underutilization of allocated budgets, and increasing numbers of stalled development projects.

In Tana River County, implementation of several development programmes has been constrained by inadequate funding, delays in resource disbursement, shortages of qualified personnel, limited technological capacity, and ineffective coordination between planning and budgeting processes. Consequently, many strategic projects fail to achieve their intended objectives within the planned timelines.

Although previous studies have examined strategic planning and public sector performance, most have focused on national government institutions or county governments in highly urbanized regions. Limited empirical evidence exists regarding the role of resource alignment in influencing implementation of County Integrated Development Plans within marginalized counties such as Tana River. Furthermore, existing studies have largely relied on secondary data, providing limited insights into the perceptions of county officers directly involved in planning and implementation.

This knowledge gap limits evidence-based policy formulation aimed at strengthening county planning and implementation. The present study therefore sought to establish the influence of resource alignment on implementation of County Integrated Development Plans in Tana River County.

Purpose of the Study

The purpose of the study was to examine the influence of resource alignment on the implementation of County Integrated Development Plans in Tana River County, Kenya.

Theoretical Review

This study was anchored on the Resource-Based View (RBV) Theory proposed by Barney (1991). The theory argues that organizational success depends on the possession and effective utilization of valuable, rare, inimitable, and non-substitutable (VRIN) resources. According to RBV, sustainable organizational performance is achieved when resources are strategically aligned with organizational goals and effectively deployed to create value.

Within public sector organizations, resources include financial allocations, skilled personnel, technological systems, institutional capabilities, infrastructure, and organizational knowledge. Resource alignment ensures that these strategic assets are directed toward priority programmes and development objectives, thereby improving implementation effectiveness.

County governments operate under significant resource constraints and competing development priorities. Effective implementation of County Integrated Development Plans therefore depends on the ability of county leadership to align available financial, human, technological, and institutional resources with planned strategic interventions.

The Resource-Based View further emphasizes that merely possessing resources does not guarantee successful performance. Rather, competitive advantage and organizational effectiveness arise from the strategic deployment and coordination of those resources. In the context of county governments, integrated planning, budgeting, human resource management, and technology adoption become critical mechanisms for translating strategic plans into tangible development outcomes.

The theory therefore provides an appropriate framework for explaining the relationship between resource alignment and implementation of County Integrated Development Plans. Counties that strategically align resources with development priorities are expected to achieve higher implementation rates, improved project completion, better service delivery, and enhanced public value creation.

II. Empirical Literature Review

Resource alignment has received increasing scholarly attention as a strategic management practice that enhances organizational performance and effective strategy implementation. It involves matching financial, human, technological, and physical resources with organizational priorities to facilitate achievement of strategic objectives. In public sector organizations, effective resource alignment ensures that government programmes receive adequate financial support, competent personnel, appropriate technology, and institutional capacity necessary for successful implementation.

Recent studies indicate that organizations with well-aligned resources achieve higher implementation success than those experiencing fragmented planning and resource allocation. According to Bryson, Edwards, and Van Slyke (2023), strategic plans can only be effectively implemented where budgeting, staffing, technology, and institutional capabilities are integrated with organizational priorities. The authors observed that resource alignment improves implementation efficiency by minimizing duplication of activities, strengthening accountability, and enhancing coordination across departments.

A study by Muriithi and Kihara (2022) examining county governments in Kenya established that effective allocation of financial resources significantly enhanced implementation of county development projects. The researchers reported that counties experiencing timely budget approvals, predictable funding, and prudent expenditure management consistently recorded higher completion rates for development programmes.

Similarly, Omondi and Muturi (2023) investigated strategic resource allocation within selected county governments in Kenya and found that aligning human resource capacity with county strategic priorities significantly improved implementation of development plans. Counties investing in staff development, technical expertise, and institutional capacity demonstrated greater efficiency in executing development programmes than counties characterized by staffing shortages and inadequate competencies.

Technology has equally emerged as a critical component of resource alignment. Karanja and Waweru (2024) reported that adoption of integrated financial management information systems, project monitoring platforms, and digital planning tools significantly improved transparency, accountability, and implementation effectiveness within devolved governments. Digital systems facilitated efficient allocation of financial resources while improving coordination among implementing departments.

At the international level, OECD (2023) emphasizes that governments achieving high implementation performance consistently integrate strategic planning with medium-term expenditure frameworks, human resource planning, and performance management systems. The report concludes that successful implementation depends largely on institutional capacity to align resources with strategic priorities rather than merely increasing public expenditure.

Within African public institutions, Agyapong and Boateng (2023) found that strategic resource alignment positively influences implementation of public development programmes through improved budgeting, enhanced staff productivity, and better institutional coordination. However, they noted that inadequate financial resources and weak institutional capacity remain major constraints affecting implementation effectiveness across many developing countries.

Although these studies demonstrate the importance of resource alignment, few have specifically examined its influence on the implementation of County Integrated Development Plans within marginalized counties such as Tana River. Most existing studies have concentrated on national government agencies or urban county governments, creating a contextual gap regarding strategic management practices within counties characterized by resource constraints and unique socio-economic challenges. The present study sought to address this gap by examining the influence of resource alignment on the implementation of County Integrated Development Plans in Tana River County.

III. Research Methodology

The study adopted a descriptive-correlational research design to examine the influence of resource alignment on the implementation of County Integrated Development Plans in Tana River County. The descriptive component enabled the researcher to describe existing resource alignment practices, while the correlational aspect established the relationship between resource alignment and implementation of County Integrated Development Plans.

The target population comprised county government employees involved in planning, budgeting, finance, monitoring and evaluation, procurement, and project implementation within Tana River County Government. These officers were considered appropriate respondents because of their direct involvement in strategic planning and implementation of county development programmes.

A structured questionnaire was used to collect primary data. The instrument consisted of closed-ended statements measured using a five-point Likert scale ranging from 1 = Strongly Disagree to 5 = Strongly Agree. Prior to the main survey, the questionnaire was subjected to pilot testing to establish validity and reliability. Content validity was assessed through expert review, while internal consistency was determined using Cronbach's Alpha coefficient.

The collected data were coded and analysed using the Statistical Package for Social Sciences (SPSS Version 29). Descriptive statistics comprising frequencies, percentages, means, and standard deviations summarized respondents' perceptions regarding resource alignment. Pearson Product Moment Correlation analysis examined the relationship between resource alignment and implementation of County Integrated Development Plans, while multiple linear regression analysis established the magnitude and statistical significance of the influence of resource alignment on implementation.

The study complied with all ethical requirements by obtaining research authorization, informed consent from respondents, and maintaining confidentiality, anonymity, and voluntary participation throughout the research process.

Response Rate

The study targeted 66 respondents, of whom 44 successfully completed and returned the questionnaires, representing a 66.7% response rate.

According to Kothari (2019), a response rate above 50% is adequate for statistical analysis, while Mugenda and Mugenda (2019) recommend a minimum response rate of 60% for social science research. The response rate achieved in this study therefore provided sufficient data for reliable descriptive and inferential statistical analyses.

Reliability Analysis

Reliability was assessed using Cronbach's Alpha coefficient to determine the internal consistency of the measurement scales. Hair et al. (2022) recommend a minimum Cronbach's Alpha coefficient of 0.70 for acceptable reliability.

Table 1: Reliability Analysis

Variable	Number of Items	Cronbach's Alpha
Resource Alignment	5	0.792
CIDP Implementation	5	0.778

The reliability coefficient for resource alignment ($\alpha = 0.792$) exceeded the recommended threshold of 0.70, indicating satisfactory internal consistency of the measurement items. This implies that the questionnaire reliably measured respondents' perceptions regarding resource alignment within Tana River County Government.

Respondents' Characteristics

The respondents comprised senior officers involved in county planning, budgeting, finance, procurement, monitoring and evaluation, and implementation of development projects. Their demographic characteristics are summarized in Table 2.

Table 2: Respondents' Demographic Characteristics (N = 44)

Characteristic	Frequency	Percentage (%)
Gender		
Male	28	63.6
Female	16	36.4
Age		
Below 30 Years	6	13.6
31–40 Years	18	40.9
41–50 Years	13	29.5
Above 50 Years	7	15.9
Education Level		
Diploma	7	15.9
Bachelor's Degree	24	54.5
Master's Degree	12	27.3
Doctorate	1	2.3
Working Experience		
Below 5 Years	8	18.2
5–10 Years	17	38.6
Above 10 Years	19	43.2

The findings indicate that most respondents possessed university education and substantial experience in county government operations, suggesting that they were well positioned to provide informed opinions regarding resource alignment and implementation of County Integrated Development Plans.

Descriptive Analysis of Resource Alignment

The second objective of the study sought to examine the influence of resource alignment on the implementation of County Integrated Development Plans in Tana River County. Respondents were requested to indicate their level of agreement with statements relating to financial, human, technological, and institutional resource alignment.

Table 3: Descriptive Statistics for Resource Alignment

Statement	Mean	Std. Dev.
Adequate financial resources are allocated for implementation of CIDP projects.	4.2955	0.745
The county has adequate skilled personnel to implement CIDP programmes.	3.4545	1.041
Technological resources adequately support implementation of development programmes.	3.4318	0.998
Resources are efficiently allocated according to county strategic priorities.	3.4773	0.934
Funds are disbursed on time to facilitate implementation of development projects.	3.3636	1.087

The findings indicate that respondents generally agreed that resource alignment contributes to effective implementation of County Integrated Development Plans. The highest-rated statement was that adequate financial resources are allocated for implementation of CIDP projects (Mean = 4.2955), suggesting that respondents acknowledged the importance of budgetary allocation in supporting county development initiatives.

However, relatively moderate mean scores were recorded for the adequacy of skilled personnel (Mean = 3.4545), technological resources (Mean = 3.4318), efficiency of resource allocation (Mean = 3.4773), and timely disbursement of funds (Mean = 3.3636). These findings imply that while financial allocations may be available, challenges remain regarding human resource capacity, technological support, and timely release of funds necessary for efficient project implementation.

The results suggest that strengthening resource alignment beyond financial allocations particularly through investment in human capital, digital systems, and efficient budget execution would significantly enhance implementation of County Integrated Development Plans in Tana River County.

Correlation Analysis

The study sought to determine the relationship between resource alignment and the implementation of County Integrated Development Plans (CIDPs) in Tana River County using the Pearson Product Moment

Correlation coefficient. Pearson correlation analysis was appropriate because it establishes both the direction and strength of the relationship between two continuous variables.

Table 4: Correlation Analysis between Resource Alignment and Implementation of County Integrated Development Plans

Variables	CIDP Implementation
Resource Alignment	r = 0.401
Sig. (2-tailed)	0.007

The findings revealed a moderate positive and statistically significant relationship between resource alignment and the implementation of County Integrated Development Plans ($r = 0.401$, $p = 0.007$).

This finding implies that improvements in the alignment of financial, human, technological, and institutional resources are associated with improved implementation of county development projects. The positive correlation suggests that county governments which strategically allocate resources according to development priorities are more likely to complete projects on time, utilize budgets efficiently, and achieve planned development outcomes.

Although the relationship is moderate, its statistical significance demonstrates that resource alignment remains an important strategic management practice influencing implementation effectiveness. The finding also suggests that resource alignment should be integrated with other strategic management practices such as strategic leadership, stakeholder engagement, and monitoring and evaluation to maximize implementation success.

The findings agree with Bryson et al. (2023), who argue that successful implementation of public strategies depends on aligning organizational resources with strategic priorities. Similarly, OECD (2023) reports that governments integrating planning, budgeting, staffing, and technology consistently achieve higher implementation performance than organizations where these functions operate independently.

Multiple Linear Regression Analysis

To determine the extent to which resource alignment influences implementation of County Integrated Development Plans while controlling for the other strategic management practices examined in the study, multiple linear regression analysis was conducted.

Table 5: Regression Coefficients

Variable	Unstandardized β	Standardized Beta	t	Sig.
Resource Alignment	0.293	0.247	2.337	0.025

Dependent Variable: Implementation of County Integrated Development Plans

The regression analysis established that resource alignment has a positive and statistically significant influence on the implementation of County Integrated Development Plans ($\beta = 0.293$, $p = 0.025$).

The regression coefficient indicates that improving resource alignment by one unit leads to an increase of 0.293 units in implementation effectiveness, holding the other strategic management practices constant. The positive coefficient confirms that effective alignment of county financial resources, skilled personnel, technology, infrastructure, and institutional capacity contributes significantly to successful implementation of development programmes.

The findings demonstrate that counties that align budgets with strategic priorities, deploy competent personnel appropriately, strengthen technological capabilities, and ensure timely resource allocation experience improved project execution, better utilization of public resources, and enhanced service delivery.

Although resource alignment was not the strongest predictor among the strategic management practices examined in the study, its statistically significant coefficient confirms that it remains an important determinant of successful implementation of County Integrated Development Plans.

These findings support the Resource-Based View Theory, which argues that organizational performance depends not merely on the availability of resources but on how effectively those resources are strategically deployed. The results suggest that county governments derive greater implementation success when available resources are coordinated and aligned with strategic priorities rather than allocated in isolation.

Hypothesis Testing

The study tested the following null hypothesis:

$H0_2$: Resource alignment has no statistically significant influence on the implementation of County Integrated Development Plans in Tana River County.

The regression analysis produced a regression coefficient of $\beta = 0.293$ with a significance level of $p = 0.025$, which is less than the critical significance level of 0.05.
Accordingly, the null hypothesis was rejected, and the alternative hypothesis was accepted.

The study therefore concludes that resource alignment significantly influences the implementation of County Integrated Development Plans in Tana River County.

This finding implies that counties capable of strategically aligning financial resources, human capital, technology, infrastructure, and institutional capabilities with development priorities are more likely to implement County Integrated Development Plans successfully.

IV. Discussion Of Findings

The objective of this study was to examine the influence of resource alignment on the implementation of County Integrated Development Plans in Tana River County. The empirical findings demonstrated that resource alignment exerts a positive and statistically significant influence on implementation effectiveness ($\beta = 0.293$, $p = 0.025$). In addition, Pearson correlation analysis established a significant positive relationship between resource alignment and implementation ($r = 0.401$, $p = 0.007$).

The findings indicate that successful implementation of County Integrated Development Plans depends substantially on the county government's ability to align financial allocations, human resources, technological infrastructure, and institutional capabilities with strategic development priorities. Respondents particularly agreed that adequate financial allocation supported implementation (Mean = 4.2955), although they expressed moderate concerns regarding the adequacy of skilled personnel, technological resources, efficient allocation of resources, and timely release of funds.

These findings suggest that while budgetary allocations are generally available, implementation effectiveness is constrained by weaknesses in complementary resources required for project execution. Delays in fund disbursement, shortages of skilled personnel, and limited technological capacity reduce the county's ability to translate strategic plans into tangible development outcomes.

The findings strongly support the Resource-Based View Theory (Barney, 1991), which argues that organizational performance depends on the effective deployment of valuable organizational resources. In the context of county governments, strategic alignment of financial, technological, human, and institutional resources enhances implementation capacity and improves achievement of development objectives.

The findings are consistent with Bryson, Edwards, and Van Slyke (2023), who observed that successful implementation of public sector strategies depends on integrating budgeting, staffing, technology, and organizational capabilities with strategic priorities. Likewise, OECD (2023) concluded that governments adopting integrated resource planning systems consistently record higher implementation performance, improved accountability, and more efficient utilization of public resources.

The findings also agree with Muriithi and Kihara (2022), who established that adequate financial resource allocation significantly improves implementation of county development projects through enhanced budget execution and timely completion of planned programmes. Similarly, Omondi and Muturi (2023) found that aligning human resource capacity with county strategic priorities significantly enhances implementation efficiency by improving technical competence and institutional coordination.

Further, the findings support those of Karanja and Waweru (2024), who reported that investment in technological infrastructure including integrated financial management systems and digital monitoring platforms enhances transparency, accountability, and implementation efficiency within devolved governments.

From a managerial perspective, the findings underscore the importance of integrating planning, budgeting, procurement, human resource management, and technology into a unified strategic resource management framework. County executives should ensure that annual budgets, staffing plans, and procurement processes are directly linked to CIDP priorities to minimize implementation gaps.

From a policy perspective, the findings suggest that county governments should strengthen institutional mechanisms for resource mobilization, budget execution, and capacity development. National oversight institutions, including the National Treasury and the Council of Governors, should support counties in developing integrated resource planning systems that enhance implementation effectiveness.

Overall, the study demonstrates that resource alignment is a critical strategic management practice that significantly contributes to successful implementation of County Integrated Development Plans. Counties that effectively align available resources with strategic priorities are more likely to improve project completion rates, optimize utilization of public resources, strengthen service delivery, and realize sustainable socio-economic development.

V. Conclusion

The study concludes that resource alignment is a significant predictor of successful implementation of County Integrated Development Plans in Tana River County. The positive and statistically significant regression coefficient confirms that aligning financial, human, technological, and institutional resources with strategic priorities enhances implementation effectiveness. County governments should therefore institutionalize integrated resource planning as a core component of strategy implementation to improve development outcomes.

VI. Recommendations

Based on the findings, the study recommends that:

County governments should strengthen the alignment between annual budgets and CIDP priorities to ensure adequate funding of strategic projects.

Investment in staff capacity building should be enhanced to provide the technical competencies required for effective implementation.

Digital planning, budgeting, and monitoring systems should be expanded to improve coordination, transparency, and accountability.

Mechanisms for timely release of development funds should be strengthened to minimize project delays.

County governments should adopt integrated resource management frameworks that synchronize financial, human, technological, and physical resources with strategic objectives.

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