

Budgetary Resource Allocation And Performance Of Busia County, Kenya

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Abstract: County governments are responsible for ensuring political, economic and social development of their citizens. More specifically, governments provide infrastructure (water, electricity, roads, water, bridges and ports), health services and education facilities among others. Therefore, the success and performance of governments and public institutions are critical to achieving development agenda in the local communities across the world. Strategies are crucial components of companies, both private companies and public companies, as they respond to the ever changing external environments and the increasing and changing demands of customers. The study's general objective was to establish the effect of budgetary resource allocation on performance of Busia County. This study used a descriptive research design. The study targeted on 213 staff working in the 10 different departments in the headquarters of County government of Busia. Krejcie and Morgan sample size determination formula was adopted in determining the sample size. Stratified random sampling was deployed for selection of 65 respondents from the population. The study adopted both primary and secondary data. Primary data will contain both quantitative and qualitative data. Analysis of qualitative data was done through thematic content analysis. Quantitative data was done through inferential and descriptive statistics. Descriptive statistics entailed percentages, and frequencies, measures of central tendency (mean) measures of dispersion (standard deviation). Presentation of results was done by use of tables and figures which comprised of bar charts and pie charts. Inferential statistics such as correlation analysis and multiple regression analysis was used in establishing the relationship between the independent and the dependent variable. The results indicated that budgetary resource allocation has a positive and significant effect on performance of the County government of Busia. The study recommends that county government of Busia should come up with strategies for ensuring quick decision making among the county leaders. In addition, the county government of Busia should allocate enough resources for ensuring the county assets are properly maintained.

Keywords: Budgetary Resource Allocation, Performance, County Government

I. INTRODUCTION

A. BACKGROUND OF THE STUDY

Globally, governments are responsible for ensuring political, economic and social development of their citizens. More specifically, governments provide infrastructure (water, electricity, roads, water, bridges and ports), health services and education facilities among others (Madegwa, Makokha & Namusonge, 2018). Therefore, the success and performance of

governments and public institutions are critical to achieving development agenda in the local communities across the world (Muendo, 2016).

For public companies to ensure achievement of their long-term and short-term goals, they need to change both their environment and the changing demands for efficiency in service delivery, accountability and transparency (Upadhaya, Munir & Blount, 2014). The degree to which public firms are in a position to understand and interpret what happens outside their area of operation depends on the companies' ability to

adapt to its external environment. It therefore needs to develop strategies that would enable it to adapt to its environment, for its survival and success.

The assessment of organizational performance is very essential to the top management since they will be able to make and implement strategic plans in addition they will be able to make necessary changes (Kamau, 2018). Company performance is very essential in ensuring strategic planning, company development experts, finance and legal development experts. Homburg, Artz and Wieseke (2012) indicated that, the effectiveness of public companies has in the recent two decades become a point of concern. Failure or poor performance of these companies, will lead to low quality services in the public institutions (Kibunja, 2017).

Strategies are very essential in the functional wellbeing of any company however; many companies possess very good strategies but the problem comes in implementing the strategy successfully (Kariithi & Ragui, 2018). It is very important to ensure proper and successful implementation of strategies in both private and public companies. Any strategy no matter how superior it is if not properly and successfully implemented it cannot benefit the company at all (Martin-Sardesai & Chaplin, 2019). The process of implementing a strategy might turn out to be very simple at first in such that the formulation and implementation processes are very simple. As a result, the perception of project implementation will be allocation of resources together with changing of the company structure. Nevertheless, turning company strategies into actions is a very difficult and complex task (Lodewicus & Rensburg, 2016). Since implementation of strategies remains the greatest bottleneck, many organizations are not able to address their goals adequate.

In order to ensure proper strategy support, it is very essential to trace the relevant resources that are competent in supporting the strategy then ensure proper allocation of those resources together with performance control (Leeman, Birken & Shea, 2017). In Netherlands, Brinkschrode (2015) found that the implementation process entails allocation of adequate resources. In Kenya, Wairu and Gitonga (2018) indicate that strategy implementation practices in national government CDF board in Nairobi City County encompass allocation of resources. In addition, Kariithi and Ragui (2018) note that the implementation practices in Huduma centers in Kenya encompass budgetary resource allocation among pother factors

Budgetary allocation of resource is a key operation in management that ensures strategy execution and implementation of organization strategy in a successful manner, the top managers of an organization needs to mobilize and adequately allocate resources (Brinkschrode, 2015). According to Martin-Sardesai and Chaplin (2019), under allocation of resources will ensure slow implementation process while over allocation of resources will lead to resource wastage as well as minimized financial performance. According to Brinkschrode (2015), the indicators of budgetary resource allocation include adequacy of funds and timely release of funds.

B. STATEMENT OF THE PROBLEM

Strategies are crucial components of organizations, either in public sector or in private sector, as they respond to the ever changing external environments and the increasing and changing demands of customers. In addition, public institutions are required to respond to the changing demands for example efficient service delivery, accountability and transparency (Wairu & Gitonga, 2018). It is difficult for top managers to formulate a strategy which is consistent but what is more difficult is to successfully implement the strategy throughout the company. Implementing a strategy requires changes in an organization and involves developing new processes or improving the existing process. It is therefore important that an organization develops the right practices in strategy implementation.

Busia County was ranked number 23 out of 47 in terms of performance measured in statement of roads, environmental cleanliness, provision of clean water and health services. According to Odanga (2017), the services at Busia Referral hospitals in 2017 were paralyzed due to poor hygienic conditions at the facility. This was as a result of strike among the institutional workers as they demand for their payment which was delayed for a period of three months. In addition, the County has several stalling road projects while others have experienced time overrun and cost overrun. Despite the formulation of strategies by the county including Busia County Integrated Development Plan, the County is still experiencing difficulties in service delivery to the public. It is therefore important to be aware of implementation of strategy and how it relates to organizational performance.

A lot of research has been done on budgetary resource allocation and performance of different institutions in the country. For instance, Muchemi (2014) examined on budgetary resource allocation and its impact on performance of post-office saving bank in Kenya; Kyalo (2015) investigated on the impact of budgetary resource allocation on profitability of KCB Group in Kenya; Onserio (2018) assessed on budgetary resource allocation and its impact on performance of universities and colleges in Kiambu County. However, none of these studies looked at the performance of County governments. This research sought to determine effect of budgetary resource allocation on the performance of the County government of Busia.

C. OBJECTIVES OF THE STUDY

To establish the effect of budgetary resource allocation on the performance of the County government of Busia

II. LITERATURE REVIEW

A. THEORETICAL LITERATURE REVIEW

The study was anchored on resource base view theory. Resource base view theory by was developed by Wernerfelt (1984). The theory holds that competitive advantage of a company is mainly in the usage of a combination of very essential resources which are either tangible or intangible but

are in the company's disposal (Ruivo, Oliveira & Neto, 2015). For an organization to ensure transformation of short term competitive advantage to long run sustainable advantages then it should make sure that the available resources are perfectly immobile and heterogeneous in nature. This leads to translation of company resources into very valuable and essential resources that cannot be imitated or substituted without effort being made. If the company puts in consideration these resources then the average return of the company can be sustained above by the combined resources (Colbert, 2014).

Rashidirad, Soltani and Salimian (2015) indicated that the difference between firm capabilities and firm abilities is that capabilities are unique resources owned specifically by the firm and cannot be transferred and their key aim is to ensure improved productivity of other resources managed and owned by the firm. On the other hand resources comprise of combination of factor in a firm that are controlled by the firm where by the capabilities are the firm's capacity used the resources. Basically, firm capabilities are built through developing of the resources (Furrer, Sudharshan & Alexandre, 2008).

Resources are considered as inputs to firm process the resources are either tangible or intangible. Tangible resources comprises of land resources, machinery, human resource building and furniture (Ruivo *et al.*, 2015). Physical resources are of lesser importance since they are widely available in the market hence can be accessed by the competitors. Intangible resources comprise of those resources owned and managed by a company but they cannot be touched. They comprise of brands, trademarks, intellectual property and reputation. Intangible resources take time to be developed and therefore very hard to be copied by competitors unlike the tangible assets. This theory holds that the main determinants of a company's performance is the resources owned by the company (Rashidirad, Soltani & Salimian, 2015). Company resources entails the processes, knowledge, assets information and characteristics that help the company to come up with strategies and implement them with an aim of improving efficiency, image, product quality, product awareness and effectiveness

In line with this research, the theory was deployed to explain the impact of budgetary resource allocation on performance of the County Government of Busia. The County government needs to use various types of tangible and intangible resources during budgetary resource allocation for it to improvement on its overall performance. Besides that the County Government can deploy human capital, physical capita and firm capital which entails employee skills, company patent, capital equipment, finance and talents in managers so as to ensure implementation of budgetary policy, timely allocation of resources and availability of adequate resources to fund county government activities.

B. EMPIRICAL LITERATURE REVIEW

Sadeghifar *et al.* (2017) investigated on budgetary resource allocation and its impact on performance of Hospitals in Iran. The research used a cross sectional research design. It was found that budgetary resource allocation significantly

impacted the performance of hospitals. The study also established that nearly one-third of hospitals allocated their budget on the basis of hospital priorities and strategic goals.

Ogunmokun, Hopper and Hoda (2015) investigated on budgetary resource allocation on performance of private hospitals in United Kingdom. Case study research design was used. The findings showed that budgetary resource allocation significantly influenced performance of private hospitals. The research also showed that the organizations offered incentives to their staff with an aim of motivating them to implement strategies effectively

Abdullah *et al.*, (2017) examined on budgetary resource allocation on performance of industries in the Middle East. The researchers used a case study research design. The research showed that budgetary resource allocation significantly influences on performance of industries. Lemarleni *et al.* (2017) investigated on the effect of budgetary resource allocation on performance of employees at Kenya Police Service. Descriptive research design was used. The study indicated that budgetary resource allocation significantly influences performance of employees.

Wairu and Gitonga (2018) researched on budgetary resource allocation and its impact on the effectiveness of CDF board in Nairobi County. Descriptive research design was deployed. Budgetary resource allocation was found to influence performance of CDF board significantly. Nevertheless, results indicated that there were not negotiations to ensure equitable budgetary resources allocation and each worker at the board was not adequately equipped with resources required to effectively perform their work.

Muchemi (2014) examined on budgetary resource allocation and its impact on performance of post-office saving bank in Kenya. The research adopted descriptive research design. Results showed that budgetary resource allocation significantly affected on performance of Post office saving bank. The study also established that lack of budgetary resource allocation negatively affected performance of post-office saving bank. Macharia (2016) investigated on budgetary resource allocation and its impact on performance of Cisco Academy Support Center in Kenya. A case study research technique was used. The research established that budgetary resource allocation significantly affected performance of Cisco Academy Support Center. Moreover, the study found that effective budgetary resource allocation lead to achievement of goals and enabled the institution to respond well to both external and internal business environment.

Kyalo (2015) investigated on the impact of budgetary resource allocation on profitability of KCB Group in Kenya. The study adopted a case study technique. It was found that budgetary resource allocation significantly influenced productivity of KCB group. The study also found that resource allocation and budget capabilities are critical factors for improvement in performance. Onserio (2018) assessed on budgetary resource allocation and its impact on performance of universities and colleges in Kiambu County. Descriptive research technique was used. It was indicated that budgetary resource allocation significantly influenced performance of the institutions. Furthermore, the results showed that budgetary resource allocation in the institutions to accomplishment of

academic objectives but not for infrastructural development such as student’s hostels.

C. CONCEPTUAL FRAMEWORK

Conceptual framework shows the relationship between elements under investigation. The study used the conceptual framework to show relationship between dependent (performance of Busia County) and independent variable (budgetary resource allocation). The conceptual frame work is as indicated in Figure 1.

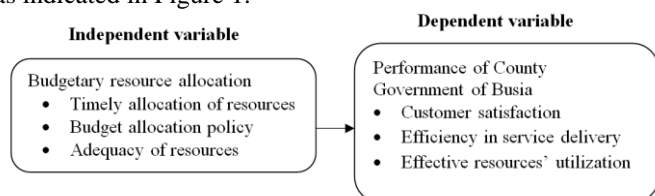


Figure 1: Conceptual Framework

III. RESEARCH METHODOLOGY

The study employed descriptive research design. The target population comprised of 213 staff working in 10 departments of the headquarters of County government of Busia. In this research, the sample size comprised of thirty percent of the entire target population. Using 30% of the entire as the study’s sample size enables a researcher to obtain substantial information pertaining to elements under investigation (Mugenda & Mugenda, 1999). Hence, the current sample size was 65.

Stratified random sampling was employed in the study to select sixty five participants from the population. The strata were the 10 departments in Busia County Government. Each stratum was randomly selected and they were pulled to form samples (Russell, 2013). Stratified random sampling was employed in the study since it ensures that fair representation of the whole area under investigation.

Departments	Target Population	Sample Size (30% of the Population)
Public Works, Roads, energy, Transport Management	13	4
Finance and ICT	16	5
Lands, Housing and Urban Development	18	5
Public Service Management	19	6
Community Development, Culture, Youth and Sports	23	7
Trade, Cooperative, Tourism and Industrialization	23	7
Education and Vocational Training	24	7
Water, Environment and Natural Resources	25	8
Agriculture and Animal Resources	26	8
Health and Sanitation	26	8
Total	213	65

Table 1: Sample Size

Both primary data and secondary data were used in the study. Secondary data was obtained from Busia County Government. Questionnaire was adopted in the research to collect primary data. The questionnaire instrument contained both structured and unstructured questions. A pre-test was

carried out in Siaya County due to its proximity to Busia County. According to Collis and Hussey (2014) 10% of the sample required for a full study should be used in a sample size. Content validity of the study was enhanced by consulting university supervisor and other professionals or experts in field under investigation. Further, pilot test was carried out so as to increase face validity. The reliability of research instrument (questionnaire) was determined by measuring internal consistency. Cronbach’s alpha was employed for determining internal consistency. The Cronbach’s alpha for bot the dependent and the independent variable was more 0.7 and hence it was acceptable.

The study used both qualitative and quantitative data. Thematic analysis was used to analyze qualitative data and results were presented in a narrative form. The researcher employed descriptive and inferential statistic when analyzing quantitative data through SPSS (Version 22). Descriptive statistics focused on calculation of deviation mean, standard percentage and frequency. Pie charts as well as bar graphs were used. Inferential statistic in the current research focused on correlation as well as regression analysis so as to assess the existing relationship between the study variables under investigation.

The regression model was as follows;

$$PCG = \beta_0 + \beta_1BRA + \epsilon$$

Whereby; PCG = Performance of County Government of Busia; BRA = budgetary resource allocation; ε = Error Term; β₀ = Constant Term; and β₁= Beta Co-efficient

IV. RESEARCH FINDINGS AND DISCUSSIONS

The sample size of this study was 65 and it comprised of employees working in various departments in Busia county government. The researcher distributed 65 questionnaires during data collection process and 56 of the respondents managed to completely fill their questionnaires and returned them to the researcher. Thus, the response rate of was 86%. According to the statements of Kothari (2012) a response rate that is above fifty percent is considered as adequate for data analysis and reporting while a response rate that is above 70% is classified as excellent. Hence, the response rate of this study was within the acceptable limits for drawing conclusions and making recommendations.

According to the results, 66.1% of the respondents specified that they were male while 33.9% pointed out that they are female. This implied that majority of the employees working in Busia county government are male. However the county government has implemented a third gender rule since the number of women working in the county is more that 30%.

In addition, 37.5% of the participants specified that they were in the age bracket of 26 to 30 years, 26.8% specified that they were in the aged between 31-35 years and 21.4% pointed out that they were aged between 36-40 years, further 14.3% of the respondents specified that they were aged between 41-45 years. This implied that most of the employees working in Busia county government are aged between 26-30 years.

Further, 73.2% of the respondents specified that they were undergraduates, 19.6% pointed out that they had master’s

degree and 7.1% specified that they had diploma certificates. This implied that most of the respondents were undergraduates and hence they had the information required on effect of strategy implementation practices on performance of the County government of Busia.

A. BUDGETARY RESOURCE ALLOCATION

The respondents were requested to indicate the extent to which budgetary resource allocation influence performance of Busia County. The results were depicted in Figure 2.

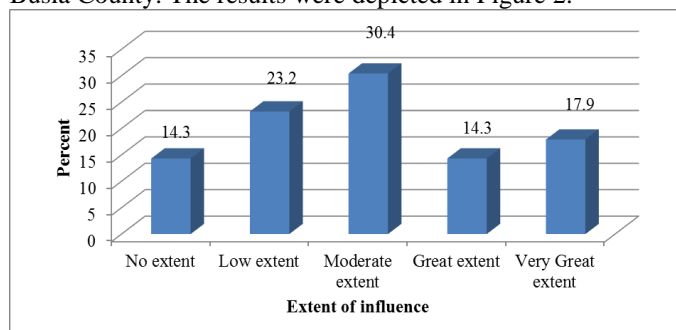


Figure 2: Influence of Budget Resource Allocation on County Performance

From the results, 30.4% of the respondents indicated that budget resource allocation influence county performance to a moderate extent, 23.2% indicated to a low extent, 14.3 % of the respondents indicated to a great extent, 14.3 indicated that budget resource allocation does not influence performance while 17.9% indicated that budget resource allocation influence performance to a very great extent. This implies that budget resource allocation influence performance of Busia County moderately. These findings agree with the findings of Abdullah *et al.* (2017) who indicate that resource allocation moderately influences performance of organizations.

The participants were asked to point out their level of agreement on various statements relating the effect of allocation of budget on performance of County Government of Busia. A 5 point Likert scale was used where by 1 symbolized totally disagree, 2 symbolized disagree, 3 symbolized undecided, 4 symbolized agree and 5 symbolized totally agree. The results were as illustrated in Table 2.

Statements	Mean	Std. Deviation
The county government is able to access large amounts of funds to finance its operational activities	3.464	1.452
Budgetary resource allocation enables the county government to perform its core functions	3.643	1.151
County government staff are paid on time	3.429	1.158
There are stringent requirements that must be met before resource allocation	4.054	.699
County government departments are required to prepare and submit resource allocation request form	3.482	1.044
The county government formulates local policies that create favorable conditions for allocation of resources	3.393	1.410
There county government has adequate financial resources to implements its core functions	1.964	1.111
County government assets such as vehicles and office equipment are regularly maintained	2.679	1.363
New county government staff are recruited on annually	2.625	1.301

Table 1: The Effect of Allocation of Budget on County Performance

From the findings, the respondents agreed with a mean of 3.643 (std. dv = 1.151) that budgetary resource allocation enables the county government to perform its core functions. with a mean of 3.464 (std. dv = 1.452), the respondents were undecided on the statement indicating that the county government is able to access large amounts of funds to finance its operational activities. The respondents were also undecided on the statement indicating that County government staff are paid on time. This is shown by a mean of 3.429(std. dv = 1.158). These findings are in agreement with the findings of Kyalo (2015) who indicated that most organizations are not in a position to fully fund their activities due to moderate access to finance.

With a mean of 4.054 (std. dv = 0.699) the respondents agreed that there are stringent requirements that must be met before resource allocation. As shown by a mean of 3.482(std. dv = 1.044) the respondents were undecided on the statement indicating that county government departments are required to prepare and submit resource allocation request form. With a mean of 3.393 (std. dv = 1.410) the employees were undecided in the statement indicating that the county government formulates local policies that create favorable conditions for allocation of resources. The findings concur with those of Onserio (2018) who indicated that formulated financial policies determine the level of resource allocation in an organization.

As shown by a mean of 2.625 (std. dv = 1.301) the respondents were also undecided on the statement indicating that new county government staff are recruited on annually. These findings agree with the findings of Macharia (2016) who argued that recruitment of new employees in most organizations is not done regularly. in addition, the respondents were undecided on the statement indicating that county government assets such as vehicles and office equipment are regularly maintained this is shown by a mean of 2.679 (std. dv = 1.363). However, the respondents disagreed with the statement indicating that the county government has adequate financial resources to implements its core functions. This is shown by a mean of 1.964 (std. dv = 1.111).

The respondents were told to state in their own view how else budgetary resources allocation influenced performance of County Government of Busia. From the findings, the respondents indicated that budget allocation influences performance negatively since the funds allocated are never enough, budget allocated does not go directly to the intended work. Budgetary allocation and timely funding ensures timely project implementation. Budgetary allocation improves the county development activities. Delays in budget allocation affects service delivery negatively, the respondents further revealed that the county government of Busia needs adequate and timely budgetary allocation for better service delivery.

B. PERFORMANCE OF COUNT GOVERNMENT OF BUSIA

The participants were asked to point out their level of agreement on various statements relating the performance of County Government of Busia. A 5 point Likert scale was used where by 1 symbolized totally disagree, 2 symbolized disagree, 3 symbolized undecided, 4 symbolized agree and 5

symbolized totally agree. The results were as illustrated in Table 3.

	Mean	Std. Deviation
The County government of Busia identifies customers' needs and matches them to appropriate solutions	3.018	.9044
The county government keeps customers informed on service delivery	3.161	.968
Customers provide positive remarks on performance of the county government	2.857	1.034
The county government meets timelines for delivery of services	2.268	.798
The efficiency of county government departments has improve	3.214	.948
The county receive positive remarks on its expenditure	2.321	.917
Accountability among staff has result to improvement in the performance of county government	2.768	1.160
The county government sticks to its budget	2.911	.880
The county government has publish report on its expenditure as a way of improving on transparency	3.161	1.141

Table 3: Performance of Count Government of Busia

From the findings, the respondents were undecided on the statement indicating that the County government of Busia identifies customers' needs and matches them to appropriate solutions. This is shown by a mean of 3.018 (std. dv = 0.904). These findings are in line with the findings of Homburg, Artz and Wieseke (2012), who argued that organizations carry out different operations in order to achieve their objectives. As indicated by a mean of 3.161 (std. dv = 0.968) the respondents were undecided on the statement indicating that the county government keeps customers informed on service delivery. In addition, the respondents were also undecided on the statement indicating that customers provide positive remarks on performance of the county government This is shown by a mean of 2.857 (std. dv = 1.034).

As shown by a mean of 3.214 (std. dv = 0.948) the respondents were undecided on the statement indicating that the efficiency of county government departments has improved. However the respondents disagreed on the statement indicating that the county government meets timelines for delivery of services. This is shown by a mean of 2.268 (std. dv = 0.798). The findings are in line with the findings of Kibunja (2017) who argued that poor service delivery in most organizations is resulted by poor training and resource allocation. As indicated by a mean of 2.321 (std. dv = 0.917) the respondents further disagreed on the statement indicating that the county receive positive remarks on its expenditure.

As shown by a mean of 3.161 (std. dv = 1.141) the respondents were undecided on the statement indicating that the county government has publish report on its expenditure as a way of improving on transparency. Further, the respondents disagreed that the county government sticks to its budget. This is shown by a mean of 2.911 (std. dv = 0.880). The findings are in agreement with those of Kibunja, (2017) who argued that poor financial planning leads to over expenditure. As indicated by a mean of 2.768 (std. dv = 1.160) the participants further disagreed with the statement indicating that accountability among staff has result to improvement in the performance of county government.

C. INFERENCE STATISTICS

Inferential statistics such as correlation analysis and regression analysis were used to examine effect of strategy implementation practices (budgetary resource allocation) on performance of the County government of Busia.

a. CORRELATION ANALYSIS

Pearson correlation analysis was used during this study to determine the relationship between dependent (performance of the County government of Busia) and independent variables (budgetary resource allocation). The results were as depicted in Table 4.

		Performance of the county government of Busia	Budgetary resource allocation
Performance of the county government of Busia	Pearson Correlation	1	
	Sig. (2-tailed)		
	N	56	
Budgetary resource allocation	Pearson Correlation	.646**	1
	Sig. (2-tailed)	.000	
	N	56	56

Table 4: Correlations Coefficients

As illustrated in Table 4, budgetary resource allocation has a positive and significant effect on performance of the county government of Busia ($r=0.646$, p value =0.000). The association was also significant since the p value (0.000) was less than 0.05 which is the significant level. The findings agree with Ogunmokun, Hopper and Hoda (2015) findings that budgetary resource allocation significantly influences on organization performance.

b. REGRESSION ANALYSIS

Multivariate regression analysis was used in determining the association between the dependent (performance of the County government of Busia) and independent variables (budgetary resource allocation).

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.521 ^a	.271	.233	.34211

Table 5: Model Summary

The R-squared was used to illustrate the variation in dependent variable (performance of the County government of Busia) that could be explained by budgetary resource allocation (independent variables). The R squared was 0.271 and this implied that 27.1% of the dependent variable could be explained by independent variable (budgetary resource allocation).

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	15.737	1	15.737	134.459	.000 ^b
	Residual	5.969	51	0.117		
	Total	21.706	55			

Table 5: Analysis of Variance

The ANOVA was used to assess whether the model was a good fit for the data. As depicted in Table 5, the F calculated was 134.459 and the p value was 0.000. Besides that, the F critical was 2.5533 and the p value 0.000 was less than the significant level of 0.05. Therefore, the model could be used in explaining the influence of independent variables on the dependent variable. Hence, the model was a good fit for the data.

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error			
1	(Constant)	.900	.323		2.786	.001
	Budgetary resource allocation	.302	.116	.032	2.603	.000

Table 6: Regression Coefficients

The regression equation was;

$$Y = 0.900 + 0.302 X_1$$

The results revealed that budgetary resource allocation has a positive and significant effect on performance of the County government of Busia ($\beta_1=0.302$, p value= 0.000). The association was significant because the significant level (0.05) was greater than the p value (0.000). This implies that budgetary resource allocation leads to an improvement in performance of the County government. These findings agree with Ogunmokun, Hopper and Hoda (2015) findings that budgetary resource allocation significantly affected organization performance in a positive way. Also, Wairu and Gitonga (2018) indicate that budgetary resource allocation was found to affect performance of CDF board significantly.

V. CONCLUSIONS AND RECOMMENDATIONS

The study concludes that budgetary resource allocation has a positive and significant influence on performance of the county government of Busia. The study found out that there are stringent requirements in the county government of Busia that must be met before resource allocation. In addition, the study found that the county government has inadequate financial resources to implements its core functions.

The study found that County government leaders do not experiment and take risks with new approaches, even when there is a chance of failure. Further, the study found out that the County government leaders are not quick to solve problem and offer solution. This study therefore recommends that the county government of Busia should come up with strategies for ensuring quick decision making among the county leaders. Further the county should implement new approaches for solving problems.

The study found that the County government assets such as vehicles and office equipment are not regularly maintained. Further the study found that the county government moderately formulates local policies that create favorable conditions for allocation of resources. Therefore, the study recommends that the county government of Busia should allocate enough resources for ensuring the county assets are properly maintained. Further the study also recommends that the county government should formulates local policies that create favorable conditions for allocation of resources.

The main purpose of this study was to establish the effect of budgetary resource allocation of the County government of

Busia. However, the study was limited to Busia County. Therefore, the study recommends that further studies should be conducted in other counties in Kenya. Besides that, the study found that 27.1% of the variation in the performance of the County government of Busia could be explained by budgetary resource allocation. Hence, the study recommends that further study should be conducted so as to assess other factors that influence performance of county governments.

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