STRATEGY IMPLEMENTATION USING THE BALANCE SCORE CARD TO INFLUENCE SERVICE DELIVERY IN COUNTIES: A CASE OF MOMBASA COUNTY, KENYA

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Abstract: *This study focused on strategy implementation using the balance score card to influence service delivery in counties. Balanced score card has been adopted as an approach for assessing service delivery. In this regard the objectives included determining the role of finance in strategy implementation to influence service delivery in counties, assessing the extent to which efficacy influences strategy implementation to achieve service delivery in counties, and establishing the role of innovation in strategy implementation to influence service delivery in counties. The research was conducted in Mombasa County through its sub counties of Mvita Sub County, Kisauni Sub County, Likoni Sub County, Jomvu Sub County, Nyali Sub County, and Changamwe Sub County. In this regard, this study consisted of all the 178 county authority managers. Details hereof have been provided vide chapter three on research methodology. The study adapted a survey research design. There was knowledge gap that existed because most of the studies then that examined the functional level of strategy implementation focused on marketing strategy more. They ignored strategy implementation influences on service delivery for instance and were oblivious of use of balance score card hence the gap that existed then. The findings of the study found that there was a mean score 2.39 indicative of 'moderate significance' of revenue collection to service delivery. A mean of 2.44 was suggestive of the 'moderate significance' that timely reporting plays on service delivery whereas a mean score attributed to managing debt levels showed the 'fairly significant' role it plays in service delivery. In all cases dispersion was minimal showing consistency in the responses. There was a mean score 2.35 indicative of 'moderate significance' of kaizen to service delivery. A mean of 2.43 was suggestive of the 'moderate significance' that focused services has on quality service delivery whereas a mean score attributed to customer partnerships showed the 'fairly significant' role it plays in service delivery. There was a mean score 2.9 indicative of 'moderate significance' of workforce skills-match for service delivery. A mean of 2.78 was suggestive of the 'moderate significance' that training has on service delivery whereas a mean score attributed to employee retention showed the 'moderate significant' role it plays in service delivery. Chi-square to tests role of finance in strategy implementation showed that there is a no significant relationship between finance and service delivery. On the other hand there is a positive direct relationship between efficacy in strategic implementation and service delivery whereas innovation does not influence strategy implementation. Given the foregoing, the recommendations made herein this research are bound to be of benefit to several stakeholders. Among them being County authorities, Ministry of devolution and national planning and the common citizen of Kenya.*

Key words: *Balance Score Card; Strategy Implementation; Finance; Efficacy and Innovation.*

1. INTRODUCTION:

The concept of strategy implementation has never been an easy task given the considerations to be made from the onset of their formulation (Kotelnikov, 2011). Indeed Kotelnikov, (2011) argues that strategy implementation is an arduous task for any management team particularly in terms of making that strategy work throughout the organization. This can be seen globally through Hrebiniak, (2016) in his study on the role of strategy implementation in the United States of America who summed up that a number of factors can potentially affect the process by which strategic plans are turned into organizational action. Unlike strategy formulation, strategy implementation is often seen as something of a craft, rather than a science, and its research history has previously been described as fragmented and eclectic. It is thus not surprising that, after a comprehensive strategy or single strategic decision has been formulated, significant difficulties usually arise during the subsequent implementation process.

In Europe, with particular regard to Noble's (1999) research on eclectic roots of strategy implementation in Norway stated that the best-formulated strategies may fail to produce superior performance for the organization if they are not successfully implemented. This is not an isolated view. In Germany, as adduced by Lehner (2014), environmental imperatives have the capacity of influencing strategic implementation tactics either positively or negatively. In consideration of the later, he went on to note, a discouraging 57 percent of firms were unsuccessful at executing strategic initiatives over the past three years, according to a survey of 276 senior operating executives in 2004 (Lehner, 2014).

2. PURPOSE OF THE STUDY:

The purpose of this research was to establish the strategy implementation using the balance score card to influence service delivery in counties

3. OBJECTIVES OF THE STUDY:

This study was guided by the following objectives:

i. To determine the role of finance in strategy implementation to influence service delivery in counties.
ii. To assess the extent to which efficacy influences strategy implementation to achieve service delivery in counties.
iii. To establish the role of innovation in strategy implementation to influence service delivery in counties.

4. LITERATURE REVIEW:

4.1 THEORETICAL FRAMEWORK

Social Systems Theory

In social systems theory, whether a strategy itself is consistent and fitting or not is a key question for successful strategy implementation, but even a consistent strategy cannot be all things to all people. Bantel (1997) suggests that particular product/market strategies are effective at achieving particular performance goals to the exclusion of others. One of his conclusions is that synergies between strategy types and implementation capabilities exist and should be exploited. The central conclusion of the research of Kim and Mauborgne (1991) is that the procedural justice of the strategy formulation process ultimately affects the commitment, trust, and social harmony as well as the outcome satisfaction of managers in subsidiaries. This is reflective of social system theory (Walker and Ruekert, 1987) which emphasizes on procedural justice and provides a potentially useful but still unexplored way to mobilize a multinational's global network of subsidiaries.

Social Learning Theory

An epitome of social learning theory insofar as strategic implementation reveals that executors are comprised of top management, middle management, lower management and non-management. Effectiveness of strategy implementation is, at least in part, affected by the quality of people involved in the process (Govindarajan, 1989). Here, quality refers to skills, attitudes, capabilities, experiences and other characteristics of people required by a specific task or position (Peng and Litteljohn, 2001). Viseras, Baines, and Sweeney (2005) group 36 key success factors into three research categories: people, organization, systems in the manufacturing environment. Their intriguing findings indicate that strategy implementation success depends crucially on the human or people side of project management, and less on organization and systems related factors. This was indicative of social learning theory (Govindarajan, 1988) that Harrington (2006) supported. Harrington (2006) finds that a higher level in total organizational involvement during strategy implementation had positive effects on the level of implementation success, firm profits and overall firm success.

Contingency Theory

Nutt (1989) set up a contingency framework theory that uses situational constraints, such as a manager's freedom to act and need for consultation in strategic implementation. It was developed to select among tactics preferred by practitioners. Case studies of strategic planning were used to test the framework, finding that a high proportion of failures applied implementation tactics that differed from those recommended by the framework. A 94 percent success rate was observed when recommended tactics were used, compared to a 19 percent success rate when non-recommended tactics were used. The contingency or situational theory seems particularly useful in identifying conditions under which participation, persuasion and edict tactics could be profitably use.

4.2 REVIEW OF LITERATURE VARIABLES

Influence of Finance in Strategy Implementation

Gupta (2008) denotes finance being crucial in strategic management bearing in competitive strategy. Gupta finds that financial coordination, incentive systems and the level of decentralization influencing SBU effectiveness in strategy implementation. For SBUs trying to build market share or to pursue differentiation as a competitive strategy for instance, openness in financial independence is key in performance assessment of implementing strategy. Thus for SBUs trying to maximize short-term earnings or to pursue low cost as a competitive strategy, finance is imperative.

Sashittal and Wilemon (1996) take strategic implementation as their research focus. They point out that finance in strategic implementation requires frequent interactions with nearly all functional groups including Rand D, engineering, manufacturing, sales and customer service in order to ensure smooth implementation of strategy. Thus strategic professionals often use a variety of financial tactics to gain the cooperation of other groups through persuasion, team work, negotiation, commonality of goals, and total quality management methods.

Influence of Efficacy in Strategy Implementation

R Andrews 2011,examine five process approaches used to advance strategy implementation: Commander model, Change model, Collaborative model, Cultural model, Crescive model. The first approach addresses strategic position only, and should guide the CEO in charting a firm's future. The CEO can use economic and competitive analyses to plan resource allocations to achieve his goals. The change model emphasizes how the organizational structure, incentive compensation, control systems and so forth can be used to facilitate the implementation of a strategy. The collaborative model concentrates on group decision-making at a senior level and involves top management in the formulation process to ensure commitment. The fourth approach tries to implement strategy through the use of a corporate culture. The final approach draws on managers‟ inclinations to want to develop new opportunities as see them in the course of their day-to-day management. The first three models assume implementation as after-the-fact. This implies that the number of strategy developers is few and that the rest of the organization is somehow manipulated or cajoled into implementation.

Influence of Innovation in Strategy Implementation

Chimhanzi (2004) suggests that innovation to a significant extent is triggered by cross-unit working relationships have a key role to play in the successful implementation of marketing decisions. Implementation effectiveness is affected negatively by conflict and positively by communication and specifically, interpersonal, not written. In turn, these interdepartmental dynamics reveal how innovation and creativity is affected by senior management support, joint reward systems, and informal integration.

Chimhanzi (2014) also points out that innovation given the Rand D interface remains the most extensively researched dyad within the specific context of the new product development (NPD) process. Chimhanzi provides a multitude of references to such studies in his 2004 article. Other relationships that have received empirical attention, albeit to a lesser extent, include marketing, and accounting, finance, manufacturing, engineering, quality, and sales. There are also those studies, according to Chimhanzi, that have not focused on dyadic and multiple relations, but rather on marketing as the only one of many departments within a network of relationships.

5. RESEARCH METHODOLOGY:

Research Design

This study adopted a survey research design. The survey research was used to answer questions that have been raised, to solve problems that have been posed or observed, to assess needs and set goals, to determine whether or not specific objectives have been met, to establish baselines against which future comparisons can be made, to analyze trends across time, and generally, to describe what exists, in what amount, and in what context." (Isaac and Michael, 1997). In survey research, independent and dependent variables were used to define the scope of study which was not explicitly controlled by the researcher.

Target Population

The population for this study consisted of all the 178 county authority managers from Mombasa County through its sub counties of Mvita Sub County, Kisauni Sub County, Likoni Sub County, Jomvu Sub County, Nyali Sub County, and Changamwe Sub County.

Table 3.1: Target Population

Mombasa County Authority	Number of Managers
Mvita sub county	20
Kisauni sub county	62
Likoni sub county	44
Jomvu sub county	18
Nyali sub county	18
Changamwe sub county	16
Total	178

Sample and Sampling Procedure

Sample selection depends on the population size, its homogeneity, the sample media and its cost of use, and the degree of precision required (Salant and Dillman, 1994, p. 54). The respondents selected to participate in the sample were selected at random hence random sampling technique was used for this study. Desirable sample size of 89 managers was drawn from the various departments within each of the selected county authorities, giving a total of eighty nine.

Table 3.2: Sample Size

County Authority	Population	Ratio	Sample Size
Mvita sub county	20	0.5	10
Kisauni sub county	62	0.5	31
Likoni sub county	44	0.5	22
Jomvu sub county	18	0.5	9
Nyali sub county	18	0.5	9
Changamwe sub county	16	0.5	8
Total	178		89

Data Analysis, Processing and Presentation

After obtaining the questionnaire results, the study adapted the balanced perspectives and performance measures. This was followed by conducting descriptive statistics. Descriptive statistics were used to examine or explore summaries like the mean and standard deviation. Processed data was then presented using frequency tables.

6. RESEARCH FINDINGS AND DISCUSSIONS:
FINANCIAL PERSPECTIVE IN STRATEGY IMPLEMENTATION

Table 3.3 Financial Perspectives in Strategy Implementation Using Balance Score Card for Service Delivery

Financial Perspective	N	Mean	Std. Deviation	Variance
Revenue collection	89	2.39	0.973	0.946
Timely reporting	89	2.44	0.953	0.908
Manageable debt levels	89	2.3	0.946	0.896
Valid N (list wise)	89			

The table summarizes the responses on financial perspectives entailing the role of finance in strategy implementation using balance score card for service delivery. There was a mean score 2.39 indicative of ‘moderate significance’ of revenue collection to service delivery. A mean of 2.44 was suggestive of the ‘moderate significance’ that timely reporting plays on service delivery whereas a mean score attributed to managing debt levels showed the ‘fairly significant’ role it plays in service delivery. In all cases dispersion was minimal showing consistency in the responses. In other words, the responses recorded a standard deviation of which oscillates around 1.000. This implies that the results can be relied upon in drawing conclusions on the study subject and its objectives.

PERSPECTIVES ON EFFICACY OF STRATEGY IMPLEMENTATION PROCESS

Table 3.4: Perspectives on Efficacy of Strategy Implementation Process Using Balance Score Card

Perspective on Efficacy	N	Mean	Std. Deviation	Variance
Continuous Improvement (Kaizen)	89	2.35	0.955	0.911
Focused Services for Quality Service Delivery	89	2.43	0.903	0.816
Customer Partnerships	89	2.49	0.931	0.866
Valid N (list wise)	89			

The table summarizes the responses of perspectives on efficacy of strategy implementation process using balance score card. There was a mean score 2.35 indicative of ‘moderate significance’ of kaizen to service delivery. A mean of 2.43 was suggestive of the ‘moderate significance’ that focused services has on quality service delivery whereas a mean score attributed to customer partnerships showed the ‘fairly significant’ role it plays in service delivery. In all cases dispersion was minimal showing consistency in the responses.

PERSPECTIVES ON ROLE OF INNOVATION IN STRATEGY IMPLEMENTATION

Table 3.5 : Perspectives on Role of Innovation in Strategy Implementation

Innovation Perspectives	N	Mean	Std. Deviation	Variance
Workforce skills-match	89	2.9	1.034	1.069
Training	89	2.78	1.02	1.04
Employee retention	89	2.65	1.046	1.093
Valid N (list wise)	89			

The table summarizes the responses of innovative perspectives of strategy implementation using balance score card for service delivery. There was a mean score 2.9 indicative of 'moderate significance' of workforce skills-match for service delivery. A mean of 2.78 was suggestive of the 'moderate significance' that training has on service delivery whereas a mean score attributed to employee retention showed the 'moderate significant' role it plays in service delivery. In all cases dispersion was minimal showing consistency in the responses.

Correlations between Finance in Strategy Implementation and Service Delivery

Table 3.6: Correlations of Finance in Strategy Implementation and Service Delivery

		Revenue collection	Timely reporting	Debt level Management
Revenue collection	Pearson Correlation	1	.005	.141
	Sig. (2-tailed)		.491	.340
	N	89	89	89
Timely reporting	Pearson Correlation	.005	1	.091
	Sig. (2-tailed)	.491		.539
	N	89	89	89
Debt level Management	Pearson Correlation	.141	.091	1
	Sig. (2-tailed)	.340	.539	
	N	89	89	89

The table shows a positive correlation between service delivery and finance revenue collection in strategy implementation. The two are positively correlated with finance being independent and service delivery being dependent. Thus the relation is not significant as (r=1, p>.05). The findings support a statistically significant relationship of 0.05 indicating a clear positive correlation between the variables. Thus a statistically significant relationship does not exist due to strong relationship between the variables lying between -0.05 and +0.05.

The researcher went further to establish the relation between the timely reporting and service delivery. From the findings the coefficient was (r=.491, p>0.05). The two variable are positively correlated as Pearson correlation revealed a moderate significant relationship between the dependent and independent variables.

On assessing debt level management against service delivery, the results were, (r=.141, p>.340). This implies that the relationship existing is positive between the variables given the significant value range of -0.05 and +0.05.

Correlations between Efficacy in Strategic Implementation and Service Delivery

Table 3.7: Correlations of Efficacy in Strategic Implementation and Service Delivery

		Continuous improvement	Quality of service	Customer partnership
Continuous improvement	Pearson Correlation	.100	.062	.111
	Sig. (2-tailed)	.05	.676	.454
	N	89	89	89
Quality of service	Pearson Correlation	.062	.100	-.068
	Sig. (2-tailed)	.676	.05	.646
	N	89	89	89
Customer partnership	Pearson Correlation	.111	-.068	.100
	Sig. (2-tailed)	.454	.646	.05
	N	89	89	89

The table shows a correlation between continuous improvement and service delivery. The two are positively correlated. The relation is not significant as (r=.100, p>.05). The findings support a statistically significant relationship of 0.05 indicating a clear correlation. From the Pearson correlation, the relationship is statistically significant. Thus a statistically significant relationship does exist due to strong relationship between the variables lying between -0.05 and +0.05.

The researcher went further to establish the relation between quality of service and service delivery. From the findings coefficient was (r=.676, p>0.62.) The two variables are positively correlated as Pearson correlation revealed a moderate significant relationship between the dependent and independent variables. The relationship is not statistically significant however as the Pearson correlation exceeds the 0.05 significance level.

On assessing customer partnership against service delivery, the results were, (r=.111, p>.454). This implies that the relationship existing is positive between the variables and significant as the significant level recorded is lies in the significant range.

Correlation between Innovation and Service Delivery

Table 3.8 Correlation of Innovation and Service Delivery

		Skills match	Training	Employee retention
Skills match	Pearson Correlation	.651	.164	.133
	Sig. (2-tailed)	.05	.264	.366
	N	89	89	89
Training	Pearson Correlation	.164	.651	.055
	Sig. (2-tailed)	.049	.05	.710
	N	89	89	89
Employee retention	Pearson Correlation	.133	-.055	.651
	Sig. (2-tailed)	.366	.710	.05
	N	89	89	89

Table shows a correlation between skills match and service delivery. The two are positively correlated. The relation is not significant as (r=.651, p>.05). The findings support a statistically significant relationship of 0.05 indicating a clear correlation because the variables are lying between -0.05 and +0.05.

The researcher went further to establish the relation between training and service delivery. From the findings the coefficient was (r=.676, p>0.49). The two variables are positively correlated as Pearson correlation revealed a moderate significant relationship between the dependent and independent variables. The relationship is statistically significant due to strong relationship between the variables lying between -0.05 and +0.05.

On assessing employee retention and service delivery, the results were, (r=.133, p>.366). This implies that the relationship existing is positive between the variables with a strong significant relationship. This is because the Pearson correlation value lies between -0.05 and +0.05

7. SUMMARY OF THE FINDINGS:

There was a mean score 2.39 indicative of 'moderate significance' of revenue collection to service delivery. A mean of 2.44 was suggestive of the 'moderate significance' that timely reporting plays on service delivery whereas a mean score attributed to managing debt levels showed the 'fairly significant' role it plays in service delivery. In all cases dispersion was minimal showing consistency in the responses.

There was a mean score 2.35 indicative of 'moderate significance' of kaizen to service delivery. A mean of 2.43 was suggestive of the 'moderate significance' that focused services has on quality service delivery whereas a mean score attributed to customer partnerships showed the 'fairly significant' role it plays in service delivery.

There was a mean score 2.9 indicative of 'moderate significance' of workforce skills-match for service delivery. A mean of 2.78 was suggestive of the 'moderate significance' that training has on service delivery whereas a mean score attributed to employee retention showed the 'moderate significant' role it plays in service delivery.

8. RECOMMENDATIONS:

- The county managers must ensure ample resources are allocated for strategy implementation to meet service delivery expectations. More particularly financial resources. Finance plays a crucial role in any corporate body more particularly in public bodies. This is because without finance, there is no service delivery. So no matter the nature of strategies howsoever good they are, without finance, little can be done in overseeing their implementation. Implementation often requires finance to actualize and there is a need to direct more funding to strategy initiatives so that success of these initiatives may be realized.
- Sound processes must be prevalent in strategy implementation for service delivery to be achieved satisfactory. Processes are only as good as innovative ideas that culminate therefrom. Innovation exemplifies creativity.

Creativity rejuvenates the very drive that urges service delivery for a public oriented administration. In this sense, when used as a strategy implementation tool, it is expected to enhance service delivery. Processes hence must be equal to task. Sound processes must be prevalent in strategy implementation for service delivery to be achieved satisfactory.

- The effectiveness of strategy implementation lies squarely on managerial dynamics, the manner of execution and monitoring and evaluation procedures adopted. Hence training plays a vital and important role as a strategy of implementation in service delivery. Managers engaged in strategy implementation need to gain more skills as the world progresses on in the field of research and management so that they are not left behind. It is important to keep abreast themselves with modern management skills

10. CONCLUSION:

The findings of this study conclude that strategy implementation does influence to a significant extent service delivery in counties using balance score card. However, the efficacy of strategy implementation depends mainly on how the process is managed. Once the county executives set up in motion the activities to secure the resources and put in place defined timeframe to attain the set objectives, the implementation team must monitor the service delivery. Managing strategies becomes key.

The study further concluded that there is significant positive service delivery emanating from revenue collection as a finance measure in strategy implementation. Financial performance consequently has hence fairly been achieved using balance score card.

The study concluded that services are delivered satisfactory. However, respondents do not feel process improvements in systems and structures. Performance measurement should focus on what output and outcomes the organization intends to achieve, not what programs and initiatives are being implemented.

The study concluded that focused quality service actualized in enhanced quality of services delivered, irrespective of whether they are focused on one's personality, focused towards meeting public need or focused on the nature of product as a strategy for implementation using balance score card.

The study further concluded that customer/client partnerships as a strategy for implementation of service delivery is useful and of value. Thus corporate-business unit partnerships, inter-functional structures and processes, marketing policies and processes significantly influence business strategy implementation.

The study concluded workforce skills-match using balance score card does play a positive role in service delivery when utilized as a strategy for implementation. In addition, training is useful as a strategy of implementation in service delivery. What is more, staff retention is a vital component to consider as a strategy of implementation to aid in service delivery.

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