

## THE INFLUENCE OF ORGANIZATIONAL RESOURCES ON IMPLEMENTATION OF STRATEGIC PLANS IN TANZANIAN'S LOCAL GOVERNMENT AUTHORITIES

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**Abstract:** *The study investigated the influence of organizational resources on implementation of strategic plans (SPs) in Tanzania's Local Government Authorities. The idea behind was to establish the influence of available resources (financial, human, material and information) on implementation of SPs in LGAs. The underlying theory on this study was resource-based view. The study opted Pragmatism philosophy which hinges on the mixed methods approach (explanatory sequential design), and the study was a cross-sectional, where data were collected at one point in time. The sample size of 204 respondents was drawn from a target population of 860 employees in five randomly selected LGAs in Morogoro region. The findings revealed that, all predictors (financial, human, material and information resources) had a statistically significant positive relationship with the implementation of SPs in LGAs: Whereby, financial resources had ( $t=2.147$ ,  $P=0.033 < \text{Alpha}=0.05$ ); human resources had ( $t=1.977$ ,  $P=0.049 < \text{Alpha}=0.05$ ); material resources had ( $t=3.822$ ,  $P=0.000 < \text{Alpha}=0.05$ ) and information resources had ( $t=4.783$ ,  $P=0.000 < \text{Alpha}=0.05$ ). Also, the value of  $R^2=0.335$  indicated that, 33.5% of variation on the execution of SPs was influenced by all predictors in the model, thus other factors not included in the study model contributed 66.5% of implementation process in LGAs. The study recommends that, LGAs should allocate enough funds, quality employees, enough offices and facilities as well as improved ICT infrastructures for the successful implementation of their SPs.*

**Keywords:** organisational resources, strategic plans, Local Government Authorities, Pragmatisms, Mixed method design

**JEL classification:** C12, C18, M10, M19.

### 1. Introduction

This study aimed to investigate the influence of organizational resources on the implementation of strategic plans (SPs) in Local Government Authorities (LGAs) in Tanzania, this is in response to other studies which affirmed that, many LGAs in Tanzania have failed to implement their strategic plans are left in shelf for audit purposes only (Pallangyo & Rees, 2010). The study was guided by the resource-based view (RBV) of the firm, which suggests that a firm's resources and capabilities can provide a source of

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sustained competitive advantage, and can be classified as tangible or intangible, and as valuable, rare, inimitable, and non-substitutable (VRIN) (Grant, 1991; Holdford, 2018; Lee et al., 2020; Portillo-Tarragona et al., 2018). Strategic planning is a critical function of LGAs as it enables them to align their resources and capabilities with their long-term goals and objectives, and to achieve sustainable development (Grant, 1991). However, the implementation of SPs in LGAs is often hindered by various challenges, such as limited resources, lack of capacity, and lack of coordination (Dorsch et al., 2017; Lee et al., 2020; Portillo-Tarragona et al., 2018). Therefore, understanding the role of organizational resources in the implementation of SPs in LGAs is crucial was the key agenda of this study.

### **1.1. Theoretical Review**

The Resource-Based View (RBV) of the firm serves as the primary theoretical framework used in this study. The Resource-Based View (RBV) theory, according to Barney (Grant, 1991), states that having unique and valuable resources and capabilities is a prerequisite for a firm's capacity to sustain a competitive advantage over time. The classification of resources is based on their intrinsic qualities (Lai et al., 2009; Yuen et al., 2019), which include tangibility, scarcity, uniqueness, and non-substitutability (VRIN). In order to thoroughly investigate and evaluate the effects of various organisational resources such as financial, human, material, and information resources on the effective implementation of strategic plans (SPs) within Tanzania's Local Government Authorities (LGAs), this study uses a theoretical framework. Researchers can assess how resources affect the successful implementation of Strategic Plans (SPs) using the Resource-Based View (RBV) framework, which highlights the important role organisational assets play in helping Local Government Authorities (LGAs) achieve sustainable development goals. The application of the Resource-Based View (RBV) paradigm facilitates the understanding of the complexities involved in the implementation of Strategic Planning (SP) in Local Government Authorities (LGAs) by emphasising the strategic importance of specific resource categories in coordinating capabilities with long-term objectives.

### **1.2. Empirical review**

The majority of previous research has mostly concentrated on examining the effects of specific types of organisational resources on the effective execution of strategic plans (SPs) within Local Government Authorities (LGAs). Kusek and Rist (2004) conducted a study that emphasised the significant influence of financial resources on the effectiveness of strategic planning implementation in local government authorities (LGAs) in developing nations. Mabey and Salaman (2002) emphasised the existence of a favourable association between the accessibility of material resources and the effective implementation of strategic plans (SPs) in local government authorities (LGAs), with a specific focus on the United Kingdom. In an alternative setting, the research conducted by Ojo (2016) in Nigeria shown a favourable correlation between the accessibility of information resources and the implementation of Strategic Plans (SP) in Local Government Areas (LGAs). Although these studies have provided useful insights by examining individual organisational resources, their focus has predominantly been limited to a single-resource perspective. In light of the existing research limitations, the present study aims to address this gap by examining the relationship between various organisational resources, including financial, human, material, and information resources, and the implementation of strategic plans (SPs) within Local Government Authorities (LGAs) in Tanzania. The objective of this detailed analysis is to provide a more elaborate comprehension of the intricate dynamics that control the implementation of SP, so making a valuable contribution to the extensive knowledge base in this field.

## 2. Methodology

The study adopted pragmatism philosophy which employed both positivism and interpretivism paradigms. The study used mixed method approach, and the study employed explanatory sequential design as a type of mixed methods strategy. The study employed a cross-sectional design in terms of time horizon because data were collected at once. The sample size of the study was 204 respondents out of a targeted population of 860 employees in all five selected LGAs in Morogoro region. The data collection instruments used were questionnaires and an interview guide. The quantitative data were analyzed using descriptive and inferential statistical analyses with the support of software such as SPSS. The qualitative data collected through interviews were analyzed through content analysis. The study developed multiple linear regression model which was used:

Whereby,

$$Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \varepsilon$$

$Y$  = dependent variable (implementation of strategic plans in LGAs),  $\beta_0$  - Is constant which explain level of influence given  $Y$ -value when all the predictor values ( $X_1, X_2, X_3, X_4$ ) are zero.  $\beta_1, \beta_2, \beta_3, \beta_4$  - Are constant regression coefficients representing the conditions of the independent variables to the dependent variable.  $X_1$  – Financial resources,  $X_2$  – Human resources,  $X_3$  – Material resources,  $X_4$  – Information resources,  $\varepsilon$  - Extraneous variable (An error term describing other factors not involved in this model). This model will be analyzed by using SPSS 26 version in order to test the significance influence of independent variables ( $X_1, X_2, X_3, X_4$ ) on the dependent variable  $Y$  – (Implementation of strategic plans in LGAs). To examine how individual variable or predictor influence dependent variable the t-test was used while F-test was used in order to test the goodness of the model, and the level of significance used by the study was  $\alpha = 0.05$ .

## 3. Results

The data were gathered from five Local Government Authorities (LGAs) within the Morogoro region, specifically Gairo District Council (DC), Kilosa DC, Mvomero DC, Morogoro DC, and Morogoro Municipal Council (MC). The study had a sample size of 204 respondents out of a total of 860 employees who were targeted throughout all five Local Government Areas (LGAs). However, only 202 respondents returned the questionnaires, resulting in a response rate of 99.0%. Teddlie and Tashakkori (2009) argued that a response rate of 75% is deemed adequate as it yields the most accurate information. Therefore, the utilisation of a study response rate of 99.0% was deemed highly suitable in order to ensure the production of dependable and valid findings for the study.

### 3.1. Financial Resources and Implementation of Strategic Plans in LGAs

In respect to whether financial resources do influence the implementation of strategic plans in LGs, the findings revealed that, out of 202 respondents, the majority about (189) confirmed that, financial resources influence the implementation of strategic plans while (13) respondents did not see any influence. Also, some key informants such as the head of economics, planning and statistics from Gairo DC during the interview proclaimed that:

*“Of course, a financial resource has great contributions on the execution of strategic plans in our council. In most cases shortage of fund in our district ruined the implementation some of strategies, this situation contributed by little budget as well as low revenues collection at our council”*  
(Interview, Head of economics, planning and statistics department, Gairo DC Headquarter; 25/04/2022).

Furthermore, with the use of a five-point Likert scale, the study examined on how financial resources influence the implementation of strategic plans in those five selected LGAs. Questions in Table 3.1 required respondents to choose the following: 1= strongly disagree, 2=disagree, 3=neutral, 4=agree or 5= strongly agree.

**Table 1: Financial Resources and Implementation of Strategic Plans**

	Strongly disagree		Disagree		Neutral		Agree		Strongly agree	
	F	%	F	%	F	%	F	%	F	%
Does your institution have enough budget for execution its strategic plans	75	37.1	56	27.7	18	8.9	46	22.8	7	3.5
Does the central government provide enough subsidies to your LGA	57	28.2	31	15.3	71	35.1	38	18.8	5	2.5
Does your LGA have sufficient alternative sources of income?	55	27.2	23	11.4	33	16.3	78	38.6	13	6.4
The central government allocate timely fund or subsidies at your LGA	67	33.2	25	12.4	38	18.8	52	25.7	20	9.9
Donors provides their financial support or fund timely at your LGA	51	25.2	43	21.3	50	24.8	44	21.8	14	6.9
The central government fund or subsidies which allocated at your LGA are well managed and utilized effectively	53	26.2	32	15.8	42	20.8	59	29.2	16	7.9
Does your LGA departments utilized effectively their allocated budgets or funds	24	11.9	30	14.9	57	28.2	83	41.1	8	4.0
Does the donors support at your LGA are properly managed and effectively utilized	38	18.8	22	10.9	58	28.7	68	33.7	16	7.9

Source: Field Data, 2022

N=202

The general results in Table 3.1 revealed that, the majority of respondents agreed and strongly agreed that LGAs donors fund are utilized effectively on implementation of strategic plans in Tanzania's LGAs. On the other hand, the majority strongly disagreed and disagreed on whether institution have enough budget for execution of their strategic plans.

### 3.2. Human Resources and Implementation of Strategic Plans in LGAs

The question on whether human resources influence implementation of strategic plans in LGAs or not, the result revealed that, out of 202 respondents, the majority (188) confirmed that, human resources while (14) respondents did not see any influence. Moreover, the finding was supported with in-depth interview with one of respondent from Mvomero DC who argued that:

*“In my opinion, human resource is the major tool for implementation of strategic plan in our district. Therefore, employees who have enough experience in our council enabled the successful implementation of many strategic plans, however, few man power in our council somehow impose challenges of execution of strategic plans on time. Therefore, the government should employee enough man power in our council in order to enhance the execution of strategic plans” (Interview, HR manager, Mvomero DC Headquarter; 22/04/2022)*

Furthermore, with the use of a five-point Likert scale, examined on how human resources influence the implementation of strategic plans in those five selected LGAs. Questions in table 3.2 required respondents to choose the following:

1= strongly disagree, 2=disagree, 3=neutral, 4=agree or 5= strongly agree.

**Table 2:** Human Resources and Implementation of Strategic Plans in LGAs

	Strongly disagree		Disagree		Neutral		Agree		Strongly agree	
	F	%	F	%	F	%	F	%	F	%
Your institution offers on the job training programs frequently to its employees	34	16.8	45	22.3	16	7.9	76	37.6	31	15.3
Your LGA offers off the job training to its employees	34	16.8	29	14.4	29	14.4	69	34.2	41	20.3
Do you think employees at your LGA have willingness to attend both short- term and long-term training programs	23	11.4	18	8.9	19	9.4	81	40.1	61	30.2
Does the salary which offered by your LGA is sufficient to cover the current life expenses	40	19.8	33	16.3	36	17.8	47	23.3	46	22.8
Does your LGA provides overtime remuneration and other bonuses to its employees	33	16.3	25	12.4	34	16.8	83	41.1	27	13.4
Is there effectively flowing of communication between employees and top management at your LGA	40	19.8	22	10.9	34	16.8	62	30.7	44	21.8
Does management at your LGA allows employees to provide their opinions or suggestions	26	12.9	20	9.9	52	25.7	70	34.7	34	16.8

Source: Field Data, 2022

N=202

Table 2 shows respondents' views on their LGAs' job and off-the-job training programs, willingness to attend training programs, salary sufficiency, overtime remunerations and bonuses, employee recognition, subordinates' involvement in decision-making, and communication effectiveness. In general terms the majority agreed and strongly agreed that both off the job and on the job training influence implementation of strategic plans in LGAs.

### 3.3 Material Resources and Implementation of Strategic Plans in LGAs

In respect to influence of material resources on the implementation of strategic plans in LGAs the findings revealed that, out of 202 respondents, the majority (184) affirmed the influence of material resources while (16) respondents did not see any influence. The results were supported by one respondent from Morogoro DC during an in-depth interview as follows:

*“one of obstacle which hinders the execution of strategic plans in our council is shortage of material resources. For example, in my department we face difficult to reach our stakeholders (bee keepers) in order to provide education of bee keeping due to shortage of office vehicles...”* (Interview, Bee keeping Officer; 10/06/2022)

Furthermore, with the use of a five-point Likert scale, the study examined on how material resources influence the implementation of strategic plans in those five selected LGAs. Questions in table 3 required respondents to choose the following: 1= strongly disagree, 2=disagree, 3=neutral, 4=agree or 5= strongly agree.

**Table 3:** Material Resources on Implementation of Strategic Plans in LGAs

	Strongly disagree		Disagree		Neutral		Agree		Strongly agree	
	F	%	F	%	F	%	F	%	F	%
Your LGA has enough buildings or offices for different organizational activities	67	33.2	57	28.2	12	5.9	45	22.3	21	10.4
The buildings at your LGA have quality and sufficient spaces for different organizational or office activities	47	23.3	31	15.3	61	30.2	52	25.7	11	5.4
Your LGA has enough and sufficient space (area) that can accommodate different activities	46	22.8	19	9.4	32	15.8	85	42.1	20	9.9
Your LGA has enough office furnituresuch as chairs and tables etc.	70	34.7	25	12.4	26	12.9	50	24.8	31	15.3
Your LGA has other office facilitiesout from furniture e.g. sheet papers	52	25.7	37	18.3	39	19.3	53	26.2	21	10.4
Are those vehicles or cars at your LGAfunctioning properly to accommodate various office duties	46	22.8	38	18.8	48	23.8	61	30.2	9	4.5
Does your LGA has a culture of repairing those destroyed or damaged vehicles or buying the new one	22	10.9	27	13.4	61	30.2	75	37.1	17	8.4

Source: Field Data, 2022

N=202

In a survey of 202 respondents, opinions were gathered on various aspects of office facilities in their LGAs. The majority of respondents disagreed and strongly disagreed on the influence of material resources on the implementation of strategic plans in Tanzania’s LGAs.

### 3.4 Information Resources and Implementation of Strategic Plans in LGAs

The study's fourth objective examined whether information resources influenced the implementation of strategic plans in five LGAs in Morogoro region. A total of 202 respondents were asked if they thought information resources influenced the implementation of strategic plans in their LGAs, with 163 respondents confirming their influence and 39 respondents stating otherwise. Further findings concerning the influence of information resource on the execution of strategic plans in LGAs was collected from the narration of one respondent from Mvomero DC who proclaimed that:

*“among of great challenge in public sector in Tanzania is problem associated with information resources. In my council, unreliable network affects different tasks to be performed. For example, different office activities have been not performed properly due to poor signal of networking activities. As you know many activities in our council had transformed into digital format, therefore, it’s very difficult to perform any task without active networking system. Thus, execution ofvarious strategic plans in our council the information resources had great impacts”* (Interview, IT manager; 19/06/2022).

Furthermore, with the use of a five-point Likert scale, the study examined on how information resources influence the implementation of strategic plans in those five selected LGAs. Questions in table 4 required respondents to choose the following: 1= strongly disagree, 2=disagree, 3=neutral, 4=agree or 5= strongly agree.

**Table 4:** Information Resources on Implementation of SP in LGAs

	Strongly disagree		Disagree		Neutral		Agree		Strongly agree	
	F	%	F	%	F	%	F	%	F	%
Your LGA has ICTexperts	64	31.7	45	22.3	10	5.0	64	31.7	19	9.4
ICT experts at your LGA are enough and sufficient to run different IT programs at your office	81	40.1	34	16.8	37	18.3	36	17.8	14	6.9
Your LGA have capacity building programs to its ICT experts	54	26.7	40	19.8	28	13.9	62	30.7	18	8.9
Your LGA has effective and reliable networkingsystems to create, process, and store electronic data	52	25.7	22	10.9	40	19.8	60	29.7	28	13.9
Your LGA has modern IT physical devices and infrastructure	48	23.8	38	18.8	47	23.3	57	28.2	12	5.9
Are those ICT facilities functioning properly	49	24.3	47	23.3	34	16.8	58	28.7	14	6.9
Your organization or LGA repairing the damaged ICT facilities or buying the new one	28	13.9	32	15.8	60	29.7	53	26.2	29	14.4

Source: Field Data, 2022

N=202

In Table 4 respondents in five LGAs shared their opinions on various aspects of IT expertise and facilities. The results showed that, the majority of respondents disagreed and strongly disagreed on the influence of information resources on the implementation of strategic plans in Tanzania’s LGAs.

### 3.5. Implementation of Strategic Plans in LGAs

In this case, respondents from all five LGAs were given categorical question to answer yes or no to the main question which asked “Do you have awareness of the implementation of strategic plans at your LGAs?” Figure 4.10 indicates, out of 202 respondents, the majority of respondents about (146) confirmed that, they are aware of the implementation of strategic plans in their LGAs while (56) respondents are not aware of the implementation of strategic plans in their respectively LGAs. Further narration about the implementation of strategic plans was reported by one respondent from Morogoro DC who insisted the following:

*“executions of strategic plans in our council are done with cooperation with other departments such as financial department, economics, planning and statistics department. There is effective follow up in my department for various projects that we initiated to our farmers from the district level up to village level whereby we are working together with our agricultural experts from the wards up to villages...”* (Interview, Agricultural Officer, Morogoro DC Headquarter;13/05/2022).

Furthermore, with the use of a five-point Likert scale, the study examined on how strategic plans are implemented in those five selected LGAs. Questions in table 5 required respondents to choose the following: 1= strongly disagree, 2=disagree, 3=neutral, 4=agree or 5= strongly agree.

**Table 5:** Implementation of Strategic Plans in LGAs

	Strongly disagree		Disagree		Neutral		Agree		Strongly agree	
	F	%	F	%	F	%	F	%	F	%
Your LGA frequently conducting monitoring and evaluation for its crafted strategic plans	79	39.1	24	11.9	29	14.4	64	31.7	6	3.0
Your LGA provides feedbacks after conducting monitoring and evaluation	58	28.7	51	25.2	37	18.3	51	25.2	5	2.5
Your LGA has reliable and enough resources for execution its strategic plans	61	30.2	42	20.8	36	17.8	57	28.2	6	3.0
Are those resources appropriate or supportive to the particular crafted strategic plans	45	22.3	34	16.8	51	25.2	66	32.7	6	3.0
Is there proper management of the organizational resources	38	18.8	26	12.9	53	26.2	77	38.1	8	4.0
Your LGA strategic plans have successful implemented effectively	32	15.8	34	16.8	38	18.8	68	33.7	30	14.9

Source: Field Data, 2022

N=202



The general results in Table 5 revealed that, the majority of respondents agreed and strongly agreed that LGAs do successfully implement strategic plans in Tanzania's LGAs, while the majority strongly disagreed and disagreed with the frequency of monitoring and evaluation of LGAs' strategies.

### 3.6. Inferential Statistical Analysis

Inferential statistical analysis was applied in order to test the statistical significance of predictors such as: financial resources, human resources, material resources and information resources against the dependent variable which was implementation of strategic plans in LGAs. The results in Table 3.6 show the value of R of collective predictors on the implementation of strategic plans in LGAs is 0.579 at 0.05 level of significance. This implies that, there is a statistically strong positive correlation between all predictors (independent variables) and implementation of strategic plans.

**Table 6:** Model of Summary of Combined Effect

Model	R	RSquare	Adjusted R Square	Std. Error of the Estimate
1	.579 <sup>a</sup>	.335	.322	.57078

a. Predictors: (Constant), Information Resources, Financial Resources, MaterialResources, Human Resources

Source: Own elaboration

The model  $Y = Q_0 + Q_1X_1 + Q_2X_2 + Q_3X_3 + Q_4X_4 + s$  is described by  $R^2 = 0.335$  presented in Table 6 implies that, 33.5% of the variations on the implementation of strategic plans are influenced by all predictors (financial resources, human resources, material resources, and information resources). Thus, other factors which are not included in this study contribute about 66.5% on the implementation of strategic plans in LGAs.

**Table 7:** Coefficientsa of Collective Variables  
**Coefficients<sup>a</sup>**

Unstandardized Coefficients				Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	.848	.218		3.884	.000
	Financial Resources	.127	.059	.131	2.147	.033
	Human Resources	.091	.046	.129	1.977	.049
	Material Resources	.208	.054	.236	3.822	.000
	Information Resources	.248	.052	.329	4.783	.000

a. Dependent Variable: Implementation of Strategic Plans in LGAs

Source: Own elaboration

$$ISP = 0.848 + 0.127X_1 + 0.091X_2 + 0.208X_3 + 0.248X_4 + \varepsilon$$

In the study's fitted model, ISP (implementation of strategic plans) was predicted using  $X_1$  (Financial resources),  $X_2$  (Human resources),  $X_3$  (Material resources), and  $X_4$  (Information resources), while  $\varepsilon$  represents unaccounted variables affecting ISP. The constant value ( $B=0.848$ ) indicates the positive rate of ISP when all predictors are zero. Increasing positive financial, human, material, or information resources alongside other factors boosts ISP at rates of 0.127, 0.091, 0.208, and 0.248, respectively.

#### **4. Discussion**

The study was conducted on five selected LGAs in Morogoro region, which included a total of all departments in each LGA.

##### **4.1 Financial Resources on Implementation of SP**

The research findings indicate a notable obstacle in the execution of strategic plans within Local Government Authorities (LGAs) in the Morogoro region. A majority of the participants expressed strong disagreement regarding the sufficiency of budgetary allocations for the implementation of strategic plans, highlighting a prevalent lack of financial resources. This statement is consistent with previous research that highlights the importance of having adequate financial resources to effectively implement strategic goals (Alzghaibi et al., 2022; Pallangyo & Rees, 2010). This opinion is also supported by studies undertaken in Kenya and Tanzania, specifically within public sector organisations (Ndegwah, 2016). These studies propose the adoption of efficient financial control and allocation strategies in order to overcome the financial management obstacles that impede the execution of strategic plans. The findings of Pallangyo & Rees (2010) align with the advice made by Ndegwah (2014) that educational institutions should develop resource allocation strategies and allot sufficient money to effectively implement strategic plans.

Additionally, the study conducted by Kiptoo (2020) on a specific set of Kenyan parastatals highlights the ongoing issue of inadequate financial resources in the execution of strategic plans, despite the presence of independent regulatory agencies. According to Shillingi (2018), there exists a robust and positive correlation between organisational resources, including financial resources, and the implementation of strategic plans within Tanzania's Executive Agencies. This finding supports the argument that the presence of adequate financial resources plays a significant role in determining the success of strategic plans, as evidenced by a correlation coefficient of 0.562. The study conducted by Kirui (2013) examines the influence of financial resources on the implementation of strategic plans within local government authorities in Migori Country. The findings of the study highlight the significant role of financial resources in facilitating strategic plan execution, hence underscoring the importance of implementing effective financial management measures. According to Olsen (2017), the sufficiency of financial resources is of utmost importance in ensuring the effective execution of strategic initiatives. Cumulatively, these discoveries enhance our comprehension of the intricate difficulties associated with financial resources in the realm of strategic planning, thereby enriching the discussion on the crucial significance of financial management policies and practices in effectively implementing strategic plans within public sector organizations (Ali, 2018; Alzghaibi et al., 2022; Burke, 2008).

Furthermore, the findings derived from the multiple linear regressions conducted in this research demonstrate a statistically significant correlation between the execution of strategic plans within Local Government Authorities (LGAs) and their financial resources ( $t=2.147$ ,  $P=0.033 < \alpha=0.05$ ). The null hypothesis, which posits that there is no substantial influence of financial resources on the implementation of strategic plans in Local Government Authorities (LGAs), is rejected in favour of the alternative hypothesis. This rejection indicates that financial resources do exert a considerable influence on the implementation of strategic plans in LGAs. This is consistent with the research conducted by Nkosi (2015), which supports the notion that financial resources play a vital role in the successful implementation of strategic plans in local government authorities (LGAs). The work conducted by Nkosi, specifically in the Mpumalanga area of South Africa, brought attention to the considerable obstacle presented by insufficient financial resources in effectively executing strategic goals. Moreover, the present analysis aligns with the suggestions put forth by Alzghaibi et al., (2022), which underscore the crucial need of sufficient financial resources for the implementation of strategic initiatives. The accumulation of this collective information provides essential contributions to the current body of

knowledge, highlighting the crucial significance of financial resources in effectively executing strategic plans (Alzghaibi et al., 2022; Berry, 2007; Burke, 2008; Pallangyo & Rees, 2010). This applies not just to Local Government Areas (LGAs), but also within the wider scope of environmental conservation and biodiversity management.

#### **4.2. Human Resources on Implementation of Strategic Plans**

The second objective of the study focused on examining the influence of human resources on the execution of strategic plans in specific Local Government Authorities (LGAs) located in the Morogoro region. The findings of this study indicated that a majority of participants agreed on the considerable impact that human resources had on the implementation of strategic plans in their respective Local Government Areas (LGAs). The respondents generally expressed their support for the implementation of both on-the-job and off-the-job training initiatives, the presence of satisfactory salary frameworks, consistent regulations for employee compensation increments, and the active engagement of employees in decision-making procedures within their Local Government Areas (LGAs). In addition, the research conducted in the chosen LGAs of the Morogoro area has found a noteworthy association between human resources and the execution of strategic plans. This is supported by a statistically significant positive correlation ( $R=0.336$ ,  $P=0.000$ ) as determined by the Pearson correlation analysis. The results of the multiple linear regression analysis provided further support for the aforementioned findings, demonstrating a strong relationship between human resources and the implementation of strategic plans ( $t=1.977$ ,  $P=0.049<0.05$ ).

The aforementioned findings make a substantial contribution to the current body of knowledge by providing insight into the crucial role that human resources play in effectively executing strategic plans within the framework of Local Government Authorities (LGAs). The study is in line with prior scholarly research conducted by Messah and Mucai (2011), Shilingi (2018) and Mumbua and Mingaine (2015). These scholars have underscored the significance of strategic investments in recruitment strategies, training initiatives, and motivation schemes for qualified personnel in order to effectively execute strategic plans. Furthermore, the present research aligns with the findings presented by Mango (2014) as well as Pallangyo & Rees (2010), emphasising the crucial importance of sufficient staffing and appropriate mobilisation of human resources in the successful implementation of strategic initiatives within local government entities. The findings presented in this study provide valuable insights and empirical evidence that contribute to the ongoing discussion on the importance of human resources in improving strategic planning in local government authorities (LGAs). These findings offer practical implications for policymakers, practitioners, and scholars working in this sector.

#### **4.3. Material Resources on Implementation of Strategic Plans**

The third objective of this study was to examine the influence of material resources on the execution of strategic plans in Local Government Authorities (LGAs). This was achieved by utilising a combination of categorical and Likert scale questions. The research produced substantial results, indicating a statistically significant but weak positive relationship between material resources and the execution of strategic plans in Local Government Authorities (correlation coefficient  $R=0.384$ ,  $p\text{-value}=0.000<\alpha=0.05$ ). This suggests that although the correlation is not strong, it is statistically significant. Furthermore, the study revealed a significant influence of material resources and the execution of strategic plans in LGAs which contradicts the null hypothesis, which suggested that material resources have no significant impact ( $t=3.822$ ,  $P=0.000<\alpha=0.05$ ).

The aforementioned discoveries provide a substantial contribution to the current corpus of knowledge in various respects. First and foremost, the authors present empirical evidence that demonstrates the significant impact of material resources on the effective implementation of strategic plans within LGAs. This observation is consistent with and

provides support for the assertions put forth by prior scholars, such as Messah and Mucai (2018), Mango (2014), and Ndegwah (2014), who all underscored the critical significance of material resources in the execution of strategic plans within diverse settings. According to Mango (2014), the execution of strategic goals becomes tough in the absence of adequate material resources. Similarly, Shillingi (2018) emphasised the importance of material resources and cognitive capacity in achieving success. Furthermore, the study conducted by Messah and Mucai (2018) provided evidence of the substantial impact that material resources have on the implementation of strategic plans inside tertiary institutions in the government sector. Mango (2014) highlighted that the inadequate distribution of material resources is a prevalent factor contributing to failure, while Ndegwah (2014) emphasised the favourable influence of material resources on the implementation of strategic plans in public secondary schools. Through the process of corroborating previous findings, the present study strengthens the existing consensus regarding the crucial significance of material resources in effectively executing strategic plans within LGAs. This study provides a solid empirical basis for future research endeavours and offers valuable insights for making strategic decisions within the realm of local governance.

#### **4.4. Information Resources on Implementation of SP in LGAs**

This objective of the study aimed to determine the influence of information resources on the execution of strategic plans in LGAs in the Morogoro region. The study employed a five-point Likert scale to evaluate the sufficiency of IT professionals, capacity-building initiatives, and ICT infrastructure. The findings, obtained from a sample of 163 participants, overwhelmingly demonstrated consensus regarding the significance of information resources in the execution of strategic goals. By utilising statistical methods such as Pearson correlation and multivariate linear regression, the study demonstrated a noteworthy and favourable impact of information resources on the execution of strategic plans in LGAs. The Pearson correlation coefficient revealed a statistically significant, albeit weak, positive association ( $R=0.498$ ,  $P\text{-value}=0.000 < \alpha=0.05$ ). This finding was further supported by the results of the multivariate linear regression analysis, which showed a significant link ( $t=4.783$ ,  $P=0.000 < \alpha=0.05$ ). The aforementioned findings not only emphasise the significance of information resources in effectively implementing strategic plans within LGAs, but also offer concrete quantitative evidence of their influence. The observed positive association indicates that an increase in information resources is associated with a higher probability of successful implementation of strategic plans. The statistical findings presented herein enhance our comprehension of the significance of information resources in the implementation of organisational strategies.

Furthermore, these findings are consistent with the suggested guidelines for organisations to build tangible procedures for the allocation of resources, namely in the domain of information and communication technology (ICT), in order to improve the execution of strategic goals. The aforementioned statement highlights the pragmatic consequences of the research's discoveries, providing practical suggestions for policymakers and organisational executives who seek to enhance the effectiveness of strategic planning results. Moreover, this study contextualises its findings within the wider academic conversation by establishing connections with prior researchers such as Alexander (2015), Ndegwa (2016), Mkumbo, Kweka and Gwalema, (2019) and Shillingi (2018). In accordance with the present research, these scholars have underscored the crucial importance of efficient allocation of information resources and strong information and communication technology (ICT) infrastructure for the effective implementation of strategic objectives, particularly within public sector entities. The incorporation of previous research findings enhances the credibility of the present study's findings and adds to the collective body of knowledge in the respective sector (Peng & Littlejohn, 2015; Otiende, 2017). In general, this study offers a significant empirical contribution to the comprehension of the connection

between information resources and the execution of strategic plans in LGAs. It also has practical implications for both academic researchers and professionals working in organisations.

## 5. Conclusions

The study revealed that financial resources, human resources, material resources, and information resources have a statistically significant influence on the implementation of strategic plans in LGAs. All five LGAs studied (Gairo DC, Kilosa DC, Mvomero DC, Morogoro DC, and Morogoro MC) allocate insufficient budget to their departments for executing strategic plans, and the central government provides insufficient subsidies to LGAs. However, budget allocation is timely, and funds are utilized effectively by all councils from internal sources, central government, and donor support. Also, adequate human resources in all five LGAs have training and development programs, pay and incentive policies, and staff involvement in decision making. Material resources are sufficient in some areas, but all five LGAs face problems such as inadequate buildings and office facilities. Information resources are generally adequate, with modern ICT facilities, capacity building programs, and reliable networking systems, but there is a shortage of IT experts, and poor networking systems signal is a major constraint. Overall, the study highlights the importance of adequate resource allocation for successful implementation of strategic plans in LGAs.

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