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Okoth Daudi Obado, Dr. Charles Momanyi & Dr. Eric Onsongo

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*1Okoth Daudi Obado, ²Dr. Charles Momanyi & ³Dr. Eric Onsongo
 ¹Postgraduate student, Department of Business Administration, Kisii University
 ^{2,3}Lecturers, Department of Business Administration, Kisii University
 *Email of corresponding author: <u>okothdaudi25@gmail.com</u>

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Abstract

The performance of county governments has always been primarily assessed in terms of the levels of pending bills, own-source revenue collections, development funds absorption rates, infrastructural developments initiated and completed, and staff skills and capabilities development. Both the Controller of Budget's County Governments Annual Budget Implementation Review Reports and the annual Auditor General's Audit Reports have cited underperformance by most counties in these areas. However, a few counties have achieved remarkable results in the same areas with similar resources, raising the question of whether variations in the planning strategies used in different resource allocation processes can explain these performance differences. The purpose of this study was therefore to establish the influence of planning strategy on the performance of county governments in Kenya. This study was necessary to identify key county performance indicators as a means of allocating resources to ensure effective service delivery. The study was based on the Resource-Based Theory (View) and the McKinsey 7s Framework. It was conducted in Migori County, with the unit of analysis being 102 county government employees, including chief officers, directors, and heads of departments who are directly involved in the formulation, implementation, monitoring, and evaluation of resource allocation strategies. Migori County was selected for the study because it is median in terms of performance and has similar characteristics to other counties. The study was conducted using a census survey with a descriptive research design. Data was collected using a questionnaire. A pilot test was conducted in Homa Bay County to test the reliability of the data collection instrument. Homa Bay County was selected because it has similar characteristics to Migori County. The quantitative data collected was presented in tables, frequencies, means, standard deviations, figures, and percentages. Pearson's Product Moment Coefficient was used to test the strength of the relationships. Inferential statistics were then applied using simple and multiple regressions to test the influence of the independent variables on the dependent variable. Diagnostic tests were conducted to establish whether the data met the threshold for regression analysis.

Keywords: Planning, Strategy, Performance, County Governments, Kenya



1.0 Introduction

Strategic planning is an approach used by the management of organizations to provide long-term direction, set specific performance objectives, and develop sets of activities to be carried out in a given time frame to achieve the objectives in light of all internal and external circumstances. It also involves executing, monitoring, and controlling the chosen plans (Pierce et al., 2007). Many empirical studies have shown that strategic planning is essential for better business performance and success of organizations. It helps organizations create better long-term competitive positions and improve their overall performance (Taylor, 2008). Strategic planning also ensures consistency and stability. It helps organizations deal with irregular behaviors and maintain certainty about how they operate. By ensuring consistency, it gives managers a sense of being in control and relieves them of anxiety (Malcaster, 2019). Strategic planning can be an important organizational capability and a basis for attaining a competitive advantage, especially for medium, small, and micro-enterprises (Gomera & Apiola, 2015). There is a strong relationship between strategic planning and firm performance. The steps involved in strategic planning, such as defining the firm's corporate purpose, scanning the business environment, and developing evaluation and control systems, have been found to be positively related to company performance (Arasa & KObonyo, 2012).

Strategic planning enhances better organizational performance, which in the long run has an impact on organizational survival. The intensity of strategic planning is determined by managerial, environmental, and organizational factors (Monye & Ibegbulem, 2018). The success of an organization, to a large extent, depends on how well its strategies consider, address, and outline proper approaches that lead to solutions of its strategic questions (Reeves & Haanaes, 2015). Performance is a matter that relates to both the organization's efficiency and effectiveness, and how it satisfies the goals and objectives of its customers (Dobre, 2013). The concept of performance can be threefold. For example, it can be approached as the ultimate goal of management, an end in itself, and can be highlighted at the level of individual managers, teams, businesses, and corporations. Performance can also be approached from a measurement perspective with a focus on the selection of the appropriate indicators and levels for quantifying an organization's outcomes (Guerard et al., 2013; Luoma, 2015; Richard et al., 2009).

County governments in Kenya have faced transitional challenges since their inception through the promulgation of the Kenya constitution 2010 (Embu County Fiscal Strategy Paper, 2014/2015). The paper identifies late release of funds to counties and inadequate human resource capacities as the main challenges facing performance of Kenyan counties. Such challenges, Brown (2017) notes, have resulted to poor performance of county governments leading to stalled projects and slow rate rates of project completions. Transparency International Report of 2015 also gives a poor report regarding the performance of county Governments Budget Implementation Review Reports consistently paint an overall picture of underperformance. The same report for the FY 2017/18, for example, identifies the following challenges as those contributing to poor performance by counties: high expenditure on personal emoluments, underperformance in own source revenue collection, high pending bills, weak budgetary controls by County Treasuries and delay in the establishment of internal audit committees.

The report recommended, among other recommendations, that counties develop and implement strategies to improve own source revenue collections, counties determine and solve the reasons for

low absorption of development funds so as to enhance service delivery to their citizens, improve budget management and expenditure controls to ensure expenditures is within approved budgets. This however does not negate the fact that there are few counties that have generally excelled in the performances of their constitutional mandates and those that have only succeeded in few areas. Others have also failed in all the areas in delivering services to the citizens of their counties. The overall underperformance in spite of the resources available and availed to the counties and the discrepancies in performance across counties is therefore a genuine cause for investigating how counties resource allocation management strategies affect the performance of discharging their constitutional mandates to the citizens of respective counties.

1.1 Statement of the Problem

Efficient and effective implementation of planning strategies by county governments should lead to effective and efficient performance by county governments, as evidenced by factors such as: no or low pending bills owed to contractors and suppliers, improvements in infrastructure, high development funds absorption rates, timely and accurate expenditure reports, enhanced own source revenue collections that meet or surpass set targets and high percentages of project completion rates or minimal stalled projects. However, the Controller of Budget's County Governments Annual Budget and Implementation Review Reports consistently paint a picture of underperformance by most counties in almost all areas. For example, the County Governments Budget Implementation Review Report for the first nine (9) months of the FY 2020/2021 cited low development funds absorption rates, high wage bills, underperformance of own source revenues, and late submission of financial reports as some challenges facing performance by county governments in Kenya. Auditor General's reports on the past performance of counties have also not been impressive. For example, in the FY 2019/2020, West Pokot County's summary statement of appropriation- recurrent and development combined, reflected an approved expenditure of Kshs 6,641,578,049 against actual expenditure of Kshs 4,960,006,658, resulting in an under expenditure of Kshs 1,581,571,391. This mixed results in the performance of counties amid similar resource challenges, compounded by the absence of previous studies specifically on the proposed study variables, are the major reasons behind this proposed study.

2.0 Literature Review

This section presents the theoretical review and the empirical review of the study.

2.1 Theoretical Review

the study was hinged under McKinsey 7s Framework.

2.3.1 McKinsey 7s Framework

The McKinsey 7S Framework is a resource allocation management tool that looks at the seven internal factors of an organization: strategy, structure, systems, shared values, style, staff, and skills. It argues that for an organization to be effective, these seven factors must be aligned. The framework was developed by McKinsey Consultants in the 1980s and has been used by organizations of all sizes to improve their performance. It is a very effective strategy implementation tool because it helps organizations to identify and address the key internal factors that are affecting their performance. The framework is divided into two parts: the first part, called the "hard Ss," refers to the more tangible aspects of an organization, such as its strategy, structure, and systems. The second part, called the "soft Ss," refers to the more intangible aspects of an organization, such as its shared values, style, staff, and skills. The McKinsey 7S Framework argues

that all seven factors are interconnected and that a change in one factor can affect the others. For example, if an organization changes its strategy, it may also need to change its structure and systems to support the new strategy. The framework also sees strategy implementation as a process of aligning the organization's activities, structure, systems, shared values, style, staff, and skills with its new strategy. This alignment is essential for the organization to achieve its goals and objectives.

The McKinsey 7S Framework is a valuable tool for organizations that are looking to improve their performance. It can help organizations to identify the key internal factors that are affecting their performance and to make the necessary changes to improve their performance. However, the framework does not specifically address the role of resource allocation in strategy implementation. This is an important area for future research, as it could help organizations to improve their resource allocation strategies and achieve their goals and objectives more effectively. It also sees strategy implementation as a five-phase process (Pearce, 2012). Phase one consist of alignment of activities that requires that a new strategy be accompanied by adjustments of the relevant organizational factors that affect its effective and efficient implementation for superior accomplishment of results. Second phase is the alignment of budgets to the nature and level of performance required for accomplishment by the organization (David & Collins Jr, J. W. (1997).). The implication of this is that the nature and level of performance required must be matched by sufficient and adequate budget that can support delivery of the nature and level of performance required. The third phase is the matching of organizational structure with the required strategy. Given that organizational structure is the medium through which strategies are implemented, change in strategy must require change or adjustments in the structure so as to enhance smooth effective communication and coordination the identified tasks or activities. Karami and Garnich (2005) puts it, structure should facilitate strategy to be communicated and operationalized effectively downwards and across all the levels and units of the organization to allow for effective performance. The fourth phase is the rallying of all staff behind the new strategy to gain their commitment and compliance to the strategy so that its implementation is not derailed by lack of commitment and resistance.

The fifth and final phase of this process is monitoring and adaptation that entails regular review of priorities, actions and activities and performance with the view to keeping up with the changes in both the organization itself and the environment in which it operates (Pearce, 2012).

McKinsey 7s Framework is therefore a tool that aids in understanding of strategy implementation process (Simiyu, 2013) and that is why it has found its relevance in this proposed study. This model is also important to the proposed study because it helps in identifying the key elements of strategy and in understanding how effective their alignments is critical in achieving organizational performance. In fact, the framework speaks to not only resource allocation (budgets, alignment of resources) but also strategy implementation, monitoring and adaptation which are also key elements of this proposed study. And it is likely that variations in styles (strategies) of applying these elements in achieving strategic objectives can explain the reported levels of performances of different county governments. But although this model is very instrumental in understanding the strategic implementation process (Simiyu, 2013), it does not specifically show how resource allocation strategies influence organizational performance especially performance of county governments. It is therefore more of a theory of what rather than a theory of how. It is also not specific on the relationship and the direction and strength of the relationship between planning strategy and performance of counties as sought in this study.



2.2 Empirical Literature Review

Planning is an essential component of strategy management because it outlines the activities that must be completed, the underlying resource requirements, how and where the resources can be obtained, and the most effective and efficient way to match them to achieve superior performance. There is a significant relationship between strategic planning variables and organizational performance, (Alotaibi, 2020). His research sought to ascertain the effect of strategic planning and innovation on the organizational performance of the Saudi Red Crescent Authority. In this study, an empirical research design was used. He suggests that the study could be expanded to include other similar organizations. This study, despite its limited scope, differences in research design, study area, target group, and organizational contexts, remains relevant to the proposed study in terms of how strategy planning affects organizational performance.

Ellinger and Swendsen (2021) also conducted a case study on Austrian manufacturing firms to determine the impact of human resource planning on organizational performance. To conduct this study, the researchers used a literature-based review research methodology. According to one of the study's findings, human resource planning improves organizational performance by allowing organizations to anticipate and meet their current and future human resource needs. They advocate for organizations to set aside adequate funds to hire qualified competent personnel when and where they are needed. This study is relevant for addressing the current study because planning elements and motivations are similar in almost all cases. The study's methodology and findings are thus useful not only in making decisions about the proposed study, but also in informing it. Nonetheless, due to its narrow or limited scope, focus on a different study area with dissimilar test units and research methodology, and other factors, the study and its findings could not make a case for not proceeding with the current proposed study. Monye and Ibegbulen (2018) found that strategic planning creates opportunities for businesses to improve their performance, allowing them to operate more efficiently in their study that focused on re-evaluating the strategy-performance relationship and the extent to which planning determines organizational performance. The case study for this study was Zenith Bank Plc, Warri. This study is very relevant and informative to one of the proposed test questions-the influence of planning management strategy on organizational performance. However, its scope, study area, target population, and organizational contexts and characteristics are distinct and less replicable to the proposed study.

Akinyole and Fasogbun (2007) found, in their examination of how strategic planning influences organizational performance and sustainability, that there is a close relationship between performance and strategic planning, and that such planning facilitates improved performance, which positively impacts a business's sustainability. This research looked at the impact of strategic planning on organizational sustainability and performance. The study employed a quantitative survey technique, with questionnaires distributed to 100 respondents from various branches of First Bank of Nigeria in Lagos City. Its goals were to re-evaluate the impact of planning on organizational performance and to determine the extent to which organizational performance is a function of planning. The study discovered that strategic planning improves performance, which has a long-term impact on survival. This study, however, did not adequately close the gaps sought to be addressed by the proposed study because it only addressed a portion of the proposed study, which was whether and to what extent performance is a function of planning. It did not specifically address the roles of strategy planning and organizational performance in resource allocation management strategy, implementation strategy, and monitoring and evaluation strategy. Therefore, the information received did not negate the need to proceed with the proposed study.

A study by Arasa and K'Obonyo (2012) was also looked at in order to develop and inform this proposed study. The study's topic was the relationship between strategic planning and firm performance; a study whose goal was to assess the contribution of various strategic planning steps or elements to organizational performance. The study used a quantitative analytical approach to experimentally establish the relationship between the study variables, and the survey design was chosen as the most reliable design for meeting the research objectives. Furthermore, while the study's findings indicated the existence of significant relevance of the various strategy planning phases orb processes to organizational performance, they did not provide all of the pertinent answers sought by this proposed study. Thus, while the study was relevant in addressing planning-organizational performance relationship issues, its scope, study area, and research design, among other factors, make it distinct and, as a result, fall short of fully addressing the issues raised by the proposed study.

2.3 Conceptual Framework

Independent Variable

Dependent Variable

Performance of County Governments



Figure 1: Conceptual Framework

3.0 Research Methodology

The study used a descriptive research design to gather data from the target population on their opinions about the influence of resource allocation strategies on organizational performance of Kenya county governments. The study was conducted in Migori County, Kenya, and the target population of 102 respondents consisting of; chief officers, directors, and other heads of departments. A census survey was used to collect data from the entire population. Primary data was collected through a questionnaire. Data was analyzed using descriptive statistics and inferential statistical models such as linear regression analysis and Pearson's Product-Moment Correlation.

4.0 Research Findings and Discussions

Response rate is the proportion of sample that participated as intended in the research process based on the sample size. According to Cooper and Schindler (2014), a good response rate is not only an indicator of good sampling design but also enhances that quality of the parameter estimation. 102 questionnaires were administered to respondents of various departments of Migori county government and 97 were successfully filled and returned which translated to a response



rate of 95.15 %. According to Mugenda and Mugenda (2013), response rates of more than 50% are adequate, 60% are good and above 70% are rated very good. Therefore, a response rate of 95.1% was very good for estimating the study parameters.

4.1 Descriptive Statistics of Planning Strategy

The responses on 7 items relating to planning strategy provided by the respondents were included in the present study. The findings regarding the minimum score, maximum score, mean and standard deviations of the scores on responses to planning strategy are presented in Table 1.

	Ν	Minimum	Maximum	Mean	Std. Deviation
B1:Planning done on the basis of availability of resources.	97	1	5	3.86	1.127
B2: Plans are based on the need to enhance optimal utilization of resources and effective service delivery	97	1	5	3.90	1.056
B3:Plans are based on given time frames.	97	1	5	3.92	.965
B4:Plans are generated from the needs of the county citizens.	97	1	5	3.73	.974
B5:There are planning committees responsible for planning management in the county.	97	1	5	3.85	1.044
B6:County plans allow for the moving of /reallocation of resources with changes in needs among different competing uses.	97	1	5	3.82	.958
B7:Plans have performance targets / output indicators	97	1	5	4.12	.927
Average Mean				3.89	1.007

Table 1:Descriptive Statistics for Planning Strategy

Table 1 shows that the overall mean score on planning strategy at the county government of Migori is 3.89, with a variation in responses of 1.007. A larger percentage of respondents agreed that planning is done based on the availability of resources (mean = 3.86, SD = 1.127). Most respondents were also in agreement that plans are based on the need to enhance optimal utilization of resources and effective service delivery (mean = 3.90, SD = 1.056). Similarly, plans are based on given time frames (mean = 3.92, SD = .965). Further, respondents agreed that plans are generated from the needs of the county citizens (mean = 3.73, SD = .974). Respondents also agreed that there are planning committees responsible for planning management in the county (mean = 3.85, SD = 1.044). The findings also revealed that county plans allow for the moving of/reallocation of resources with changes in needs among different competing uses (mean = 3.82, SD = .958). The study also revealed that plans have performance targets/output indicators (mean = 3.82, SD = .958).

= 4.12, SD = .927). The results are similar to the findings of Alotaibi (2020), who noted that there is a significant association between strategic planning and organizational performance. Ellinger and Swendsen (2021) also noted that planning enhances organizational performance by facilitating organizations to anticipate and meet their current and future human resource needs. Akinyole and Fasogbun (2007) discovered that strategic planning enhances better performance, which in the long run has an impact on its survival.

4.2 Correlation Analysis

The researcher used the Pearson product-moment correlation coefficient (r) to establish a correlation between the study variables of interest. The correlation coefficient shows the magnitude and direction of the relationship between the study variables. The study sought to find out the strength of the relationship between performance and planning strategy. To achieve this, Pearson's product-moment correlation was used to measure the strength of the relationship, as shown in Table 2.

		Planning Strategy	Performance	
Planning Strategy	Pearson Correlation	1		
Sualegy	Sig. (2-tailed)			
	Ν	97		
Performance	Pearson Correlation	.521**	1	
	Sig. (2-tailed)	.000		
	Ν	97	97	

Table 2: Correlation Matrix

Table 2 indicates that planning strategy had r value of 0.521 and the p-value was at 0.000, p<0.05. This implies that the relation between planning strategy and performance is moderate, positive and significant.

4.3 Regression Analysis

According to Creswell (2012), regression analysis can be used to estimate the relationship between a dependent variable and one or more explanatory variables. The choice of a simple and multiple regression model was based on the need to establish the individual and combined effects of the independent variables on the dependent variable. The method provides a mechanism for establishing the parameter estimates, which are useful for hypothesis testing. In this study, both simple and multiple regression analyses were conducted to determine the influence of resource allocation strategies on performance of county governments in Kenya. The study sought to establish the influence of planning strategy on performance of county government in Kenya. Simple regression analysis was used to test Hypotheses H_{01} , which stated;

Ho1: Planning strategy does not have a statistically significant influence on organizational performance of county governments in Kenya.



The model was formulated as;

 $Y = \beta_0 + \beta_1 X_1 + e_{...}$ (i)

Where Y= Performance of county governments

 $\beta_o = constant$

 β_1 = change induced on performance(*Y*) by planning management strategy(*X*1)

e = is the error term

Table 3: Model Summary for Planning Strategy

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.521ª	.272	.264	.69840

R-squared (R^2) is a measure that represents the proportion of the variance in performance of Migori County Government that is explained by planning strategy. From Table 4.4a, the value of R^2 is 0.272, which means that 27.2% of the variation in performance can be directly attributed to planning strategy.

The study established the model's significance using Analysis of Variance (ANOVA); the outcomes were as tabularized in Table 4.

		<u>.</u>				
Model		Sum of Squares	df	Mean Square	F	Sig.
1 Regres Residu	Regression	17.279	1	17.279	35.424	.000 ^b
	Residual	46.337	95	.488		
	Total	63.616	96			

Table 4: ANOVA^a for Planning Strategy

The Analysis of Variance (ANOVA) showed that the regression model was significant, F (1, 95) = 35.424, p < 0.000. As shown in Table 4.4b, the calculated F-value of 35.424 exceeds the critical F-value of 3.92 at the p < 0.05 level. Therefore, there is a statistically significant relationship between planning strategy and performance of county governments. The null hypothesis, "Planning strategy does not have a statistically significant influence on organizational performance of county governments in Kenya," was rejected in favor of the alternative hypothesis. In line with this study, Alotaibi (2020) concluded that there is a significant association between the strategic planning variables and organizational performance. In the same way, Monye and Ibegbulen (2018) asserted that strategic planning creates opportunities for businesses to improve their performance, which eventually allows them to operate more efficiently. Similarly, Akinyole and Fasogbun (2007) stipulated that strategic planning enhances better performance, which in the long run has an impact on its survival. Undoubtable, planning strategy is essential in improving performance of county government in Kenya.

The study used the coefficient of determination to determine the proportion of variance in performance of County Government that could be explained by planning strategy. The outcome is as presented in Table 5.

Model		Unstandardized Coefficients		Standardized Coefficients		
		В	Std. Error	Beta	t	Sig.
1	(Constant)	.980	.394		2.489	.015
	Planning Strategy	.592	.100	.521	5.952	.000

In regards to the findings in Table 4.4b, planning strategy had a significant effect on the performance of County Government in Kenya. The variable satisfied the p-value rule of thumb of being less than 0.05. As per the table above, the new model was generated as;

 $Y = 0.980 + 0.592 X_1.$

5.0 Conclusions

In light of the findings, the study concludes that performance targets/output indicators, setting time frames, and enhancing optimal utilization of resources are vital for effective service delivery in county governments. Planning strategy is critical in strategic management because it enables managers to prepare for strategy implementation or goal achievement, aids in resource planning, and provides insight into the strategic team's progress.

6.0 Recommendations

The study recommends that county government should allow reallocation of resources with changes in needs among different competing uses, Push for performance targets according to the plan and according to the given time frame. The study also recommends that planning committees responsible for planning management in the county should be given mandate to execute their roles freely without interference.

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