

Factors Influencing Implementation of Strategic Plans in Local Government Authorities of Tanzania: Evidence from Kishapu and Shinyanga District Councils

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Abstract: This paper assessed the effectiveness of implementation of strategic plans in Tanzania's local government authorities. Specifically, the study was guided by the following specific objectives; to identify factors influencing implementation of strategic plans in LGAs, to find out the perception of employees on the factors influencing implementation of strategic plans in LGAs and to establish the ranking of factors influencing implementation of strategic plans in LGAs. Audit reports for four consecutive years from the Controller and Auditor General (CAG) for financial years 2014/15; 2015/16; 2016/17 and 2017/18 revealed that, implementation of strategic plans in LGAs of Tanzania was ineffective with indications of poor linkage of budgets and strategic plans, lack of clarity, poor communication of strategies, unbudgeted expenditures, misuse of resources and inadequate monitoring and evaluations and hence established the gap of this study. The study employed a descriptive multiple embedded case study design. The sample size of this study was 138 respondents. Descriptive statistics were used to describe both dependent and independent variables while binary logistic regression analysis tested whether individually and collectively independent variables have any influence on implementation of strategic plans in Tanzania's local government authorities also t-test and Kendal coefficient of concordance employed to reveal the attitude of respondents in the study area. Study results reveal that leadership, culture, community engagement and motivation influence the implementation and respondent have positive attitude on implementation of strategic plans in local government. This concluded that the joint effect of independent variables can influence implementation of strategic plan in local government authorities. The findings of the study are expected to be useful to the management and decision makers to form a basis for improving implementation of strategies. Also, it is recommended that studies to be conducted to other variables which influence implementation of strategic plans especially in different population in Tanzania's local government authorities and the public sector at large.

Keywords: LGA, CAG, Strategic planning.

INTRODUCTION

Background information

Strategic planning is an action-oriented type of planning that is useful only if it is carefully linked to implementation and this is often where the process breaks down. Strategic plans do not implement themselves, and they may well be resisted by employees who feel threatened by change or by the institution of additional controls (Franklin, 2000). The strategic plan implementation is generally accepted across all sectors in the world due to its apparent contribution to the effectiveness of organizational performance (Gebhardt, *et al.*, 2014)

Implementation of strategies involves a system-wide approach that directs the organization in the efficient and effective utilization of resources (Schaap, 2012; Hill, *et al.*, 2013). According to Lync (), 50% to 70% of firms fail to execute their new strategies (Lynch, 2012; Gebhardt, *et al.*, 2014); while in most cases, companies' strategies deliver only 63% of their promised financial value (Ferlie, *et al.*, 2015). Moreover, excellent strategy execution without sound strategy is as bad as an excellently crafted strategy with poor execution (Joyce, *et al.*, 2014; Demirkaya, 2015). So,

formulation of strategy and implementation of strategy need to be thought as two sides of the same coin; that is, formulation and implementation depend on each other to avoid strategic failures (Wanjiku, *et al.*, 2013; Elbanna, *et al.*, 2015). In addition, implementation of strategy is commonly one of the most time consuming and complicated aspects of the strategic planning process; while formulating strategy is mainly an intellectual and creative act involving analysis and synthesis; strategy execution is a linkage between formulation and control (Lynch, 2012; Elbanna, *et al.*, 2014).

Literature shows that various factors exert influence on the effective implementation of strategic plans. These include leadership and power, the formality of strategic planning, management participation in strategic planning, employee's participation in strategic planning, lack of sufficient budgets, high staff turnover that affect continuity. Others are; planning consequences, organizational obstacles, environmental and managerial obstacles, communication, and organization's human resource, among others.

Tan, (2004) conducted a study on barriers to strategy implementation and the findings revealed that, participants from different levels of the organization have unique perceptions of the implementation process. Hadi, *et al.*, (2012) reveal that, individual and staff obstacles, organizational obstacles, environmental and managerial obstacles as well as planning consequences are impingements that affect the implementation of strategic plans of companies. This is supported by Dlodlo (2011), who found out that, middle managers play a critical role in facilitating the effective implementation of strategy. The study further indicated that, the execution process is troubled by numerous challenges, some of which are lack of sufficient budgets, high staff turnover affecting continuity and the destructive nature of internal competition. On the other hand the study found out that, factors like effective communication channels, depth of experience in the team allowing employees to learn from the colleagues and good senior management support assisted the implementation process. Other factors which were mentioned to exert the same effect are rich skills base and good incentive programme.

Ng'ang'a, *et al.*, (2013) revealed that, organizational leadership contributed the most to the implementation of strategic plans; followed by resource allocation, communication and organizational structure the least. Ndegwah, (2014) conducted a study on the factors affecting the implementation of strategic plans in public secondary schools in Nyeri County, and the findings have revealed that implementation of the strategic plans is influenced by a host of factors including but not limited to managerial skills, institutional policies, resources allocation and rewards/incentives. According to Chemwei, *et al.*, (2014), budgetary allocation should also be sufficient to cover the costs of implementation.

In Tanzania, Local Government Authorities (LGAs) are required by planning and budgeting guidelines (URT, 2011) to formulate and implement five years strategic plans, its implementation is questionable. Audit reports for four consecutive years from the Controller and Auditor General (CAG) for financial years 2014/15; 2015/16; 2016/17 and 2017/18 (URT, 2016; URT, 2017; URT, 2018; URT, 2019) revealed that, implementation of strategic plans in LGAs of Tanzania was ineffective with indications of poor linkage of budgets and strategic plans, lack of clarity, poor communication of strategies, unbudgeted expenditures, misuse of resources and

inadequate monitoring and evaluations. This is not healthy to the LGAs because, as Ali, *et al.*, (2012) assert, failure in strategy implementation costs organizations in terms of time, resources and eventually intimidates the survival of organizations.

The CAG's findings call for a need to carry out an analysis of the factors accounting for discrepancies noted with regard to LGAs' strategic plans implementation. Therefore, the proposed study intends to analyze the factors that influence the implementation of strategic plans in Tanzanian LGAs.

RESEARCH METHODOLOGY

Description of the Study Area

The study was conducted in two (2) selected local government authorities (LGAs) based in Shinyanga Region. The selection of these LGAs was based on the fact that Kishapu and Shinyanga District Councils represent other LGAs with similar characteristics of poor strategic plan implementation as reported by CAG in previous years (URT, 2016).

Kishapu District Council is located in the South-East of Shinyanga Region and lies between latitude 3°15'S - 4°05'S and longitude 31°30'E - 34°15'E (URT, 2009). It covers an area of about 4333 km². About 2% of the area is covered by natural dry land forests, 47% is agricultural land, 18% is grazing land, 5% is settlement and 28% is gully and rocks areas (URT, 2009).

Research Design

A research design is a general framework for conducting a study or a general plan for implementing a research strategy (Gravetter, *et al.*, 2011). The study employed a descriptive multiple embedded case study design. Given the requirements of this study, multiple embedded case study design was relevant and provided many advantages including, allowing data triangulation and application of multiple methods in data collection.

Data Collection

Primary data were collected through interviews to local government employees using semi structured questionnaire for quantitative data. Qualitative data were gathered through focus group discussion and key informant interview.

Likert type data

Likert-type items are single questions that use some aspects of the original Likert response

alternatives Clason and Dormody (1994). In this study the following five-point symmetrical scale was used to capture data: 5 = Strongly Disagree; 4 = Disagree; 3 = Neutral; 2 = Agree; and 1 = Strongly Agree. The following scoring was also used: Strongly Disagree (SA) $1 < SA < 1.5$; Agree (A) $1.5 < A < 2.5$; Neutral (N) $2.5 < N < 3.5$; Disagree (D) $3.5 < D < 4.5$; and Strongly Disagree (SD) $4.5 < SD < 5.0$. The mentioned scales give an equidistance of 0.5

Sampling and Sample Size

Selection of participants was based on non-probability sampling techniques. All employees in the departments/units and at wards level were requested to participate in the study by filling in the questionnaire. According to Gummesson (2000), as well as Kothari (2009), a selection of participants in a qualitative study is based on those individuals who are information rich and not just on representation of population. Also, purposive or judgmental sampling technique was employed to

$$\text{Thus, } n = (1.96)^2 \times (0.5) \times \frac{1-0.5}{(0.05)^2} = 384.16 \approx 384.$$

Data Processing and Analysis

Data collected was edited to detect errors and omission then coded so as to make it simple prior to analysis. Sounders, *et al.*, (2012) argue that, data processing involves editing, coding, classification, tabulation and graphical presentation, descriptive statistics was used to analyse data based on availability of strategic plans (Frequency and percentage were computed using IBM SPSS program version 25) was used to analyse factors influencing implementing of strategic plans at the local government.

ANALYTICAL FRAMEWORK

Descriptive statistics

Descriptive statistics was used to get a profile of factors influencing the implementation of strategic plans in study area whereby multiple response and frequency was used to show the factors which exist in study areas.

Binary logistic regression

The Logistic regression model is used in modelling relationship between a binary response variable and one or more predictor variables (which may be either discrete or continuous). As in multiple regressions, we are interested in finding an appropriate combination of predictor variables to help explain the binary outcome.

Logistic regression does not assume a linear relationship between the dependent variable and

heads of departments/units within the selected LGAs. Total number of 384 was local government officers estimated and leveraged by the formula below but determination of sample size (S) in this study took into consideration all other important factors including time available for the accomplishment of the study, length of questionnaires, types of questions, analysis to be employed, availability of field helpers, manageability of data and funding available to accomplish the task (Chandler, 2017) and due to financial obstacles 138 respondent were selected (69 in Kishapu and 69 in Shinyanga district).

$$n = \frac{Z^2 P(1 - P)}{e^2}$$

Where

Z score = 1.96 (95% confidence level)

p = 0.5 maximum variability and e = margin of error/ desired level of precision $\pm 5\%$.

independent variables, but requires that the independent variables be linearly related to the logit of the dependent variable (Gujarati, 1992). Pundo and Fraser (2006) explained that the model allows for the interpretation of the logit weights for the variables in the same way as in linear regression.

Studies that employed binary logistic regression in general are well documented in research; Daudi, *et al.*, (2001) conduct a study in Malaysia to investigate the factor associated with the level of adoption of enterprise risk management (ERM) among the public companies, the findings reveal there is positive correlation between the quality of board directors on the level of ERM. Furthermore, Adwere and Hufstedler (2015) employ binary logistic regression on predicting social trust with five demographic variables (Education level, race, sex, general happiness and importance personality on assisting people in trouble) and the results reveal all predictors were significant. Furthermore Mustafa, *et al.*, (2017) sheds light on associated factor for reproductive health services utilization among adolescents and binary logistic regression employed to reveal the factors associated.

Other studies that employed binary logistic regression are (Fenta and Workie (2014), Sio and Ismail (2019), Lih and bin Ismail (2019), Bozkurt and Gulksen (2019), Carlos, *et al.*, (2010),

Albuquerque, *et al.*, (2012), Soyuer and Senol (2011),Dezfouulian, *et al.*, (2012),Hasan, *et al.*, (2015), maudinah and Mutasowifin(2021), Kyilleh, *et al.*, (2018) and Ogunkola and Archer-Bradshaw (2013))

The logit regression model was used to analyse the factors influencing adolescents using sexual reproductive health services. The Logit regression

$$P_i = F(Z_i) = F(\alpha + \beta_i x_i) = \frac{1}{1 + e^{-z_i}} = \frac{1}{1 + e^{-(\alpha + \beta_i x_i)}}$$

In the above equation, e represents the natural logarithms, which is the probability that the adolescents would influence on implementation of strategic plans given, where X_i is set of independent

model was used in modelling the relationship between a binary response variable and one or more predictor variables (which may be either discrete or continuous). As in multiple regressions, we are interested in finding an appropriate combination of predictor variables to help explain the binary outcome. Theoretical Logit model is specified as follows:

variables and β_i are the coefficients of the independent variables. The Logit model follows a Cumulative Logistic Probability Function and this is denoted by F (Z_i).

To estimate the specified model:

$$(1 + e^{-Z_i})P_i = 1 \dots\dots\dots (1)$$

$$e^{Z_i} = \frac{1}{P_i} - 1 = \frac{1-P_i}{P_i} \dots\dots\dots (2)$$

$$\text{Since } e^{-Z_i} = \frac{1}{e^{Z_i}} \dots\dots\dots (3)$$

$$\text{Hence } e^{Z_i} = \frac{P_i}{1-P_i} \dots\dots\dots (4)$$

Taking the natural logarithm of both sides, we have:

$$Z_i = \log_e \frac{P_i}{1-P_i} \dots\dots\dots (5)$$

$$\log \frac{P_i}{1 - P_i} = CU = \beta_0 + \beta_1 X_{1i} + \beta_2 X_{2i} + \beta_3 X_{13} + \beta_4 X_{14} + \beta_5 X_{15} + \beta_6 X_{16} + \beta_7 X_{17} + \beta_8 X_{18} + \epsilon_i$$

The empirical model is expressed as

$$CU = \beta_0 + \beta_1 \text{Resource} + \beta_2 \text{Leadership} + \beta_3 \text{Culture} + \beta_4 \text{Motivation} + \beta_5 \text{C.C} + \beta_6 \text{Political} + \beta_7 \text{Theft} + \beta_8 \text{Patriotism} + \beta_9 \text{Accountability} + \beta_{10} \text{Community} + \epsilon_i$$

Where: CU denotes the likelihood of implementation of strategic plans; β_0 is the intercept term; β_i denotes the regression coefficient of the independent variables ϵ_i is the error term.

The binary logistic regression model is useful in analysing data where the researcher is interested in finding the likelihood of a certain event occurring. In other words, using data from relevant explanatory variables, multinomial logistic regression is used to predict the probability of occurrence, not necessarily getting a numerical value for a dependent variable (Gujarati, 1992).

Kendal Coefficient of Concordance
Kendal coefficient of concordance

In the absence of appropriate measures of intra-group similarity in the case of multivariate analyses, the concept of concordance can be applied. As presented by Elzinga, *et al.*, (2011), the concept of concordance appears in at least three contexts: in voting and decision making

which is the first and basic application, in group attitude assessment, and in statistics. The results presented in this paper address the third of the aforementioned applications using the most known index of concordance. Different studies explore measurement of agreement like Amanda, *et al.*, (2013) use Kendall's coefficient of concordance to assess agreement among observers of very high-resolution imagery, and meet the correct answer about how those people agreed. Marcinkiewicz (2017) conduct the study aims at empirical verification of the quality of pension system clustering based on two dimensions, the extent of involvement of the state in the pension system and the level of voluntariness, Kendall's W concordance coefficient is employed to measure intra-group similarity. The results proved that the concept of pension regime typology based on the extent of involvement of the state and the market as well as the role of voluntary schemes in a

pension system is consistent with the empirically distinguished groups of pension systems.

Moreover Zhu, *et al.*, (2020) use Kendall's coefficient of concordance to explore the alterations of brain local functional connectivity in acute and remitting relapsing-remitting multiple sclerosis (RRMS), and its clinical relevance, and the results show that both acute and remitting RRMS patients has disease-related brain dysfunction, interestingly, relative to remitting RRMS, the acute RRMS patients mobilized more brain regions involving visual information processing in an attempt to maintain functional stability. Geiss and O'Leary (1981) use Kendal coefficient of concordance ascertain fruitful directions for marital therapy, 250 members of marriage and family therapist rate 29 problems which distress couples at level five, the results show that clinical relevance of a number of potential directions for research. Communication and alcoholism were most strongly endorsed as priority areas for future marital therapy research.

Powers and Harris (1991) conduct a study to investigate eight teacher's education faculty members of perspective agreement on knowledge base. Kendal coefficient of concordance with correction discontinuity used to provide a standard method of assigning knowledge base entities. The study results indicate that teacher's education faculty largely were in disagreement regarding knowledge development. Jayalath (2019) conduct an Assessment of Professional Competence (APC), investigation is on overall competence against set of criterions and Kendal coefficient of concordance employed to measure this perception for 18 candidates. Results reveal that there is high consensus exist among the panel members and there is no significant deviation on their judgement.

$$W = \frac{12S}{m^2(n^3-n)-mT} \dots\dots\dots (1)$$

$$S = \sum_{k=1}^n (R_k - R_m)^2 \dots\dots\dots (2)$$

W = Kendal's coefficient of concordance, m = quantitative or semi quantitative variables, n = objects of interest, S = sum-of-squares statistic over the row sums R_k = Row ranks, R_m = mean of the R_k .

If W = 1 there is perfect concordance among the ratfers concerning the economic activities in the study area. If W=0 there is no agreement among the raters concerning the economic activities in the study area.

Independent sample t-test

Independent sample t-test employed to explore the difference in attitude between the local government employees in Kishapu and Shinyanga district, the method used by different studies like, Kadigi (2013) conduct a study in Iringa municipality and Tanga city on factors influencing choice of milk outlets among smallholder dairy farmers, t- test employed to find if there is statistical difference between gross margin of formal and informal milk value chain. Research results found that the formal and informal milk value chain are not equally rewarded.

Frazier, *et al.*, (2012) use t-test statistical method with the aim of find gender difference in self symptoms among patients of acute coronary syndrome, research results came out with fact that depressive symptoms during acute coronary syndrome is different between male and female. Female found to be significantly had great overall depressive symptoms. Also, Alvi, *et al.*, (2017) investigate patterns of smokers in karachi, t-test used to leak pattern among smokers, research results found that there is difference in smocking in smocking tenure but number of packets consumptions is much more equal.

Makwana and Education (2016) conducted a study in Gujarat India to compare clay bricks and Fly-ash bricks, independent sample t-test employed to show the difference between these two types of bricks, research results finally found that 86.62 percent of brick criteria are accepted at $p < 0.05$ then fly- ash bricks found to be better compare to clay bricks. Rast and Touran (2012) conduct an empirical an empirical study in Airline industry to investigate gender difference on employees' job satisfaction, independent sample t-test employed to leak the employee's jobs satisfaction, research results finally explore that there is difference on job satisfaction between male and female.

Kusriniarti *et al.* (2013) conducted a study in Yogyakarta, Indonesia to investigate and identify usability of self service in Library specifically in procedure of loans process, independent sample t-test employed and final explore that there significant difference between initial and improved condition and study conclude that improved measure give better results than previous.

RESULTS AND DISCUSSION

Profile of factors influencing implementation of strategic plans in local government authorities

Research results in Table 1 show the response on factors influencing strategic plans implementation in local government within the study areas. Leadership, availability of resources, theft culture, theft, community engagement and communication and coordination were the most factors with high response on implementation of strategic plans in local government authorities with more than 79 responses, these results indicate most of strategic plans were implemented in local government for community and country development. The results confirm the application of National Development Plans (URT, 2021).

Leadership which has effective strategies can work as the fundamental basis for fruitfully employing the strategic management also its responsible to direct the subordinates to perform the organizational tasks effectively moreover, leadership styles play a critical role in the successful implementation of strategies in an organisation. The success and failure of strategies are directly linked to how leaders implement them, and most failures in implementation emanate from poor leadership skills (Mason, 2011). The results reveal there is effective leadership in study areas which imply to have positive outcome on implementation of different strategies in local government authority and development of the

country as described in national development plans. The results also shed light on availability of resource and culture, and too little resources and poor culture of implementing activities will slow the process while too much funding will waste organizational resources and reduce the financial performance. It was established that a majority of respondents agrees that the organization has sufficient resources and culture which is clear view of well implementation of strategic plan, the results are inconsistency with Lemarleni, *et al.*, (2017) who claim there was unavailability and no culture in police department in Nairobi Kenya.

More over community engagement and communication and coordination established to become of more important factor in study areas, which imply strategy implementation directly through its impact on the individuals involved in implementation. It encourages participation in strategy formulation, refinement and implementation, as well as enabling direct communication of corporate strategies once formulated, the results are consistency with Lemarleni, *et al.*, (2017) and Chirwa. and Boikanyo (2022) who also find the availability of community engagement and communication will affect implementations.

Table 1: Response on the factors influencing strategic plans implementation in local government authorities

Strategic plans	No	Yes
Resources	37.7 (52)	62.3(86)
Leadership	37 (51)	63 (87)
Culture	39.1(54)	60.9(84)
Motivation	46.4(64)	53.6(74)
Communication and coordination	42(58)	58(80)
Political influence	48.6(67)	51.4(71)
Theft	40/6(56)	59.5(82)
Patriotism	47.1(65)	52.9(73)
Accountability	44.9(62)	55.1(76)
Community engagement	41.3(57)	58.7(81)

Results on binary Logistic regression of factor influencing implementation of strategic plans in LGAs

Leadership

Leadership quality plays as a key role in order to form and enforce a strategy. It works as a linkage which associates the heart of the institution with its body. The binary logistic regression results show that leadership has significantly positive influence on implementation of strategic plan in the local government authorities by 1.629 odds at $p = 0.025$. The results mean that the more the good leader

ship available the more the probability of implementing the strategic plans in local government authorities. The results support the evidence by Jabbar and Hussein, (2017) who claim that leadership has significant impact on the strategic implementation and management which will results in positive community development. The results also support the evidence of James, *et al.*, (2005) that the achievement of attaining strategic objectives, directing the organizations for the sake of viable development, and being competitive globally in different sectors has

positioned in well condition for the good and strong leadership.

Culture

The ideas, customs, and social behaviour of the society as culture in binary logistic regression results show that culture has the significant positive influence in implementing of strategic plans in local government authorities by 1.977 odds at $p = 0.038$. The results mean that the more the good and standing on culture within the

government in implementing strategic plans the more probability of strategic plan implementation. The results supported by Alina, *et al.*, (2018) who claim that for the good culture of implementing and manage strategies in the organization will impact the way a leader expresses his vision to other members of the organization as well as gaining support for implementing new strategies and easy on way of development in society.

Table 2: Summary of binary logistic regression model for pooled sample using Implementation of strategic plan as dependent variable (N = 138).

	B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I.for EXP(B)	
							Lower	Upper
Resources	-.258	.786	.107	1	.743	.773	.166	3.608
Leadership	1.629	.727	5.016	1	.025	5.097	1.226	21.200
Culture	1.977	.955	4.290	1	.038	7.222	1.112	46.899
Motivation	2.502	1.075	5.421	1	.020	12.209	1.486	100.329
Communication and Coordination	.942	.973	.937	1	.333	2.564	.381	17.257
Political influence	.578	.819	.497	1	.481	1.782	.358	8.879
Theft	2.179	.835	6.814	1	.609	8.840	1.721	45.408
Patriotism	1.256	.772	2.647	1	.104	3.512	.773	15.953
Accountability	.304	.779	.153	1	.696	1.356	.295	6.239
Community engagement	1.983	.722	7.537	1	.006	7.267	1.764	29.941

Motivation

The importance of motivation lies in the fact that the employee needs to be enthusiastic and willing to perform duties. This can only be achieved by utilizing approaches to motivation. Motivation instigates enthusiasm, willingness and a desire to perform which positively reflects on performance in general and, accordingly, increases productivity. Binary logistic regression results reveal that existence of motivation in the study areas has significant positive influence the implementation of strategical plans by 2.502 odds at $p = 0.020$, which means the motivation increase the probability of strategic plans implementation. The results support the evidence of Ibrahim (2014) who found that applying the approaches has positively impacted on both individual and group performance. In addition, it has enhanced the consistency of fundamental values and employees' professional integrity which facilitate accomplishing a motivated working environment.

Community Engagement

Research results in Table 2 reveal that the community engagement has significant influence

in implementation of strategical plans in local government by 1.983 odds at 0.006 which mean the appearance of community engagement in increase the probability of strategical plan implementation in local government, the results support the evidence of Oyugi (2011) and Olang (2015) who claim that community engagement boost and influence the implementation of strategical plan in a certain society.

Perception on factors influencing the implementation of strategic plans

The results in Table 3 show the difference in attitude between local government employees from Shinyanga and Kishapu District Councils on factors influencing the implementation of strategic plans. There is no difference on attitude to all cases except accountability. The local government officers in Kishapu DC have positive attitude with 1.8696 where in Shinyanga DC is 2.0580. Moreover, the results revealed that all staff in both district councils have positive attitude on the factor which can influence the implementation of strategic plans.

Table 3: Difference of attitude toward factors influencing the implementation of strategic plans in LGAs

Statement	Shinyanga DC		Kishapu DC		Overall		t	Sig.
	M	STDV	M	STD	M	STDV		
Resources	1.7826	.59085	1.6522	.50950	1.7174	.55354	1.389	0.167
Leadership	1.7246	.51117	1.8406	.36875	1.7826	.44785	-1.528	0.129
Culture	1.7826	.59085	1.7246	.48154	1.7536	.53779	0.632	0.529
Motivation	1.6522	.53759	1.6812	.46944	1.6667	.50303	-0.337	0.736
Communication and Coordination	1.7391	.53281	1.7681	.48945	1.7536	.50992	0.333	0.740
Political	1.5942	.49464	1.7536	.52597	1.6739	.51493	-1.834	0.069
Confiscating	1.7681	.48945	1.7971	.40510	1.7826	.44785	-0.379	0.705
Patrotism	1.7536	.57919	1.8261	.45233	1.7899	.51902	-0.819	0.414
Accountability	2.0580	.59121	1.8696	.41703	1.9638	.51841	2.163	0.032
Community	1.7246	.48154	1.9246	.44647	1.7246	.46432	-1.324	0.463

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Table 4: Measurement of ranking toward factors influencing implementation of strategic plans in LGAs

Statement	n	Std. Deviation	Minimum	Maximum	Mean Rank
Resources	138	.92247	1.00	7.00	2.12
Leadership	138	1.44889	1.00	6.00	4.13
Culture	138	1.61287	1.00	10.00	5.56
Motivation	138	2.03456	1.00	8.00	5.32
C.C	138	1.95042	1.00	10.00	9.05
Political	138	2.57883	1.00	10.00	5.76
Confiscating	138	2.63941	1.00	10.00	5.62
Patronism	138	2.58473	1.00	9.00	3.75
Accountability	138	2.52323	1.00	9.00	4.85
Community	138	1.83891	5.00	10.00	8.84

Kendal's W = 0.538

$X^2 = 668.6217$ ($P = 6.470E-71$) $n = 138$

Ten factors influencing the implementation of strategic plans in LGAs were ranked, all the factors mentioned by respondents ranked minimum level 1 except community engagement which ranked minimum at level 5. Moreover, the study revealed that availability of resource was highest ranking strategies by 2.12. Also, the lowest ranked factor was communication and coordination. These results mean that the local government employees agree the most factor which can influence the implementation of strategic plan is availability of resource.

Nevertheless, the study showed that the agreement of the local government employees on ranking the ten factors for motive of implementation strategic plans, was moderate because the Kendal's W was 0.493 which is ($0.3 < W < 0.6$). The judges of all ten factors were concordant ($p < 0.005$); the study

results agree with the findings by Gearhart, *et al.*, (2013) that all one hundred and twenty judges were concordant to one another with $p < 0.05$. Results imply smallholder farmers agree, depend and believe in avocado production for exportation trade.

CONCLUSION

The aim of this study was to examine the implementation of strategic plans in local government authorities in Tanzania a case of Kishapu and Shinyanga District Councils. Results find the existence and implementation of plans in local government authorities which imply success towards quality service delivery and development at large. Research results found leadership, culture, motivation and community engagement are the factors which influence the strategic plan implementation in local government authorities, the results also find local government employees with positive attitude on the factors influencing

implementation of strategic plans and rank resource a high influence compared to others. Generally, the key findings further imply that there is a matching on organization culture, availability of resources, community engagement and leadership in strategy implementation, where as effective strategy implementation presupposes objectivity and employee empowerment among others. Implementation of strategy thereof is covered by deep rooted culture of support and good leadership also with availability of resources. With all this in consistency will emphasis on routine, organizational rules and regulation among employees as opposed to encouragement of some level of innovation and creativity. Also, for the reason that resource allocation is an important aspect in determining how effective the whole strategy implementation process will be. This calls for local government employees and policy makers to balance resource allocation and even allocate more funds to strategy implementation departments.

RECOMMENDATION

The study recommends that Local Government Authorities should create a higher level of involvement of employees in any further strategy development and review to avoid hands off approach and lack of ownership on their part. It is also critical that a review is done to distinguish between strategic plan implementation and other performance and quality management tools. There is also need to institutionalize policies so that their guiding philosophies are shared across the organization and to avoid them being viewed as managerial propensity to feed over staff.

For Local Government Authorities to successfully improve the overall probability that the strategic plan is implemented as intended the researcher recommends that the Local Government Authorities should ensure that employees affected by the strategy are the core influencing factor in implementation of strategic plan focusing on the outcome and also ensure that the necessary resources are available during execution of strategic plan.

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