Influence of Resource Allocation on the Performance of the Kenya Revenue Authority

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ABSTRACT

Good performance of revenue authority through a steady flow of incomes is an indicator of the financial health of a country in its role of providing: public services, infrastructure, and social programs support. Prioritizing an efficient tax system reduces dependence on foreign aid and also fosters domestic revenue generation. However, developing countries have not been able to finance their budgets internally ending up relying on loans from the International Monetary Fund (IMF) and World Bank. These loans become hard to manage with high dependencies on lending institutions becoming debt trap cycles hindering their economic sustainability. Kenya, according to the World Bank (2022), through a debt sustainability report revealed that the present value of total debt to gross domestic product was at 70.5% in 2020, 76.3% in 2022, and is projected to be at 79.2% in October 2023.Huge debt by the Kenyan government running in Trillions of Kenya shillings is attributed to high borrowing from deficiencies in collections by the Kenya Revenue Authority. These unfolding statistics require appropriate strategic initiatives in resource allocation to correct the situation on the performance of the Kenya Revenue Authority. This paper sought to examine the influence of resource allocation on the performance of the Kenya Revenue Authority. The study applied a descriptive research design. The target population for the study was the Kenya Revenue Authority. The unit of analysis included 196 middle-level managers of KRA from the Finance department (87), Human resource department (43), Marketing and communication departments (39), and Corporate service and administration departments (27). The stratified random sampling method and the Slovin formula were applied to obtain a representative sample size of 132 respondents. The study gathered data through online surveys and questionnaires which were physically administered. Data collected was analyzed through both descriptive and inferential analyses. Results revealed a β of 0.691 and a p-value of 0.001, between resource allocation and the performance of KRA. The study concluded that resource allocation had a positive and significant influence on the performance of the Kenya Revenue Authority. The study recommended optimizing resource allocation to align with strategic goals to enhance operational efficiency. Furthermore, the study recommended fostering inclusivity and staff participation to boost organizational resilience and innovation. Moreover, the study recommended prioritizing investment in ICT infrastructure to ensure competitiveness and productivity. Lastly, the study recommended that maintaining adequate staffing levels and empowering employees through training would foster a motivated workforce to enhance KRA's adaptability, performance, and long-term sustainability.

Keywords: Resource Allocation, Strategy, Implementation, Performance, Kenya Revenue Authority

INTRODUCTION

Good performance and operational efficiency are critical in enabling an organization to create a sustainable business model that meets and exceeds the customer's expectations. The major priority in a firm is to create long-term value through the allocation of resources to its various activities. Different researchers have pointed out that resource allocation is one of the catalysts of organizational performance (Ng'etich, 2020). For instance, Anwar and Abdullah (2021) explain the need for managers to align resource allocations to business strategies. There is a relationship between business strategy and the organization's financial performance. An organization's resource acquisition, employment strategies, and strategy implementation depend on its resources. Importantly, resource allocation is a major component of the dynamic capability of a firm enabling it to utilize its resources to create value for its customers.

According to Singoro, (2021), resource allocation is the process by which firms redirect their resources across their businesses to create value. Resource allocation is concerned with how businesses allocate their resources to the various projects or tasks in which they intend to partake. Resource allocation is required because organizations operate under a finite quantity of resources to complete various projects. The planning, management, and allocation of resources in the various projects in an organization are critical for its success (Naikumi Daniel& Patrick, 2023). Resource allocation also entails integrating capacities to deal with the time constraints and the resource constraints in the resources. The time constraint in resource allocation is concerned with the limited time in which firms have to implement their strategies. The resource constraints emphasize the limited capacity of resources within an organization which in turn affects its performance in the market.

Resource allocation in parastatals is critical in ensuring that these firms can utilize the limited resources from the government to provide services to the public (Ng'etich, 2020). The public entities face great pressure from the various stakeholders to ensure they create and offer value to the citizens. As such, the managers in parastatals need to ensure that these entities use resources effectively to measure performance. Importantly, the limited resources must be put to the right use to improve performance. As such, it is critical to have the right budget priorities that will help the parastatals achieve their goals of serving the citizens (Isaac, Murat& Ahmed, 2019).

The issue of resource allocation in parastatals has gained popularity worldwide whereby managers in public entities have to justify their actions. In the age of public scrutiny, resource allocation in the public sector cannot be understated. For instance, resource allocation in the UK's public entities is a multi-faceted process that seeks to ensure that resources are used effectively to meet the needs of the citizens (Rodriguez-Clare & Dingel, 2021). In the USA, public entities are funded by the federal and state governments. These entities are expected to meet certain standards in reporting and allocating their resources among competing projects (Okafor, Adeleye & Adusei, 2021). In Canada, there is a very high emphasis on transparency in the allocation of resources in the public sector (Friebel & Raith, 2020). These organizations have to ensure that they follow certain criteria in identifying the most pressing needs.

In Africa, resource allocation in the public sector is still a major problem owing to the budget constraints faced by these nations. The resource allocation in the continent is different in the public entities depending on the country's level of development and government priorities (Okoye & Ezejiofor, 2019). Resource allocation in public organizations in Africa faces almost similar challenges. For instance, the resource allocation in Nigerian public entities struggles from limited budget allocation. For instance, the Nigeria Railway Corporation has experienced poor funding leading to huge operational losses (Isaac, Murat& Ahmed, 2019). In Uganda, poor funding of the Jinja Port has derailed marine transport in the country leading to frustrations among citizens (Asiimwe, 2020).

In Kenya, several public entities such as Kenya Power Lightening Company and Kenya Airways have experienced huge losses over the years. These entities suffer from corruption, capacity constraints, and political interference. The Kenya Revenue Authority (KRA) was established in 1995 to collect revenues for the government (Lekasi, 2018). At first, the KRA exceeded its revenue collection in the first three years till the 1998/1999 financial year when it failed to achieve its revenue collection goals. The trend of declining revenue collection continued for several years until the 2003/04 financial year when it was able to surpass its revenue collection targets (Muturi, 2024). The entity has failed to achieve its revenue collection in the last five years leading to huge public and international debts. Despite the challenges of meeting the revenue targets, the KRA has witnessed some upward trajectory in the revenue collections. For example, in the 2018/2019 fiscal year, the organization recorded a revenue growth of 4.5%, followed by a 5.2% increase in 2019/2020. This positive trend continued with a 5.8% growth rate in 2020/2021 and a notable 6.3% rise in revenue collection in 2021/2022. Building on this momentum, the KRA experienced a significant upturn in the 2022/2023 fiscal year, achieving a remarkable 6.7% growth in revenue collections (Okongo & Kiruja, 2023). The revenue collection has increased progressively in the last 5 years representing a 37% increase (Ksh. 580 billion) during the period. The revenue collection has been affected but the slow economic growth and multiple shocks in the economy.

The sustained increase in revenue collection has been widely attributed to the use of new technologies and increases in taxes. For instance, the KRA has integrated the e-Citizen, Integrated Financial Management Information System (IFMIS) and payroll taxes to increase revenue allocation (Chepkonga & Mbirithi, 2023). The organization is also seeking to implement both tax administrative measures and tax policy reforms to help it achieve its revenue collection goals. Despite these notable strides and the KRA' s commitment to increase revenue collection, the entity still faces many challenges (Lekasi, 2018). Chief among them is the inadequate resource allocation from the government which in turn hinders its ability to implement reforms. Resource allocation has affected the KRA's ability to implement its strategies of using new technologies in its revenue collection. There is still room for more improvement to ensure that the organization meets its revenue collection targets for the government's financial needs.

Owing to the strategic importance of KRA in the country's economic growth and development, the organization's revenue allocation strategies must be studied. Resource allocation will help KRA identify its priority projects by utilizing the limited resources it gets from the government (Muturi, 2024). Optimal resource allocation will help KRA to implement its strategies and achieve its revenue collection targets. Good organizational structure and management models in the organization are critical in enabling organizations to allocate their resources effectively. On the other hand, lack of proper resource allocation will affect KRA's ability to meet its revenue goal thus affecting Kenya's economic growth and development. The organization can improve its performance by investing in the right resource allocation models that align with its strategic implementation plans.

While the role of resource allocation in an organization's performance is well-documented (Oduol, 2023; Okoye & Ezejiofor, 2019), few studies have sought to examine the role of resource allocation on the performance of public entities. Most studies have focused on the role of resource allocation in the strategic implementation and performances of private firms. For instance, Kiringa and Ndolo (2023) examine the role of resource allocation in strategic implementation in flour milling companies in Nairobi County. There is a research gap on the role of resource allocation in the performance of public entities in the Kenyan context. It is against this backdrop that this study sought to explore the influence of resource allocation on the performance of the Kenya Revenue Authority. The conclusions from this study offer recommendations on the various practices on resource allocation that can be implemented to enable the KRA to achieve its strategic goals of revenue collection.

THEORY AND LITERATURE REVIEW

The Systems Theory

Systems theory was first introduced by Ludwig Von Bertalanffy in the 1940s and later improved by Ross Ashby and George Bateson. This theory explains that an organization's operations can be generalized across various cadres of the organization (Luhmann, Baecker& Gilgen, 2018). The theory was meant to explain the organization’s relationships with its environment. At its inception, the systems theory states that an organization can form systems by identifying patterns and processes that are common. According to this model, managers can control events and actions. Importantly, the systems theory states that managers should focus on the roles played by the various parts and departments in the organization rather than dealing with them as different parts. The systems theory implies that firms can ensure a smooth flow of operations and avoid any problems that may arise in their resource use.

The systems theory views the organization as a social system whereby the individuals in the various departments make up a system (Post et al., 2020). Importantly, these systems comprise people, resources and the various stakeholders that enable an organization to achieve its goals. The system also helps organizations to ensure that the resources are used effectively to ensure all processes in the firm operate effectively. The Kenya Revenue Authority can use the systems theory to ensure that its resources are allocated effectively in all departments. The systems theory explains the need for interconnections between the various processes in the firm. As such, KRA can ensure that all its departments and projects use the system’s approach in allocating resources. The organization should understand that allocating resources to the wrong projects can have the wrong implications for the firm. Also, the systems theory will ensure that KRA can maintain a feedback loop that enables the departments to communicate effectively.

The systems theory is used in this study because it explains how KRA can use the systems approach to ensure that all departments meet their targets. For instance, the organization can ensure that its integration of e-citizen and other processes follows the systems approach to avoid any bottlenecks (Becvar et al., 2023). Resource allocation also requires that firms adapt to the changing nature of the business environment. The systems approach ensures that there will be enough communication in case there is a need to reallocate resources. Such communication will ensure that all departments can work coherently and address any conflicts that may come up. By using this theory, KRA can ensure that its resources are allocated effectively across all departments to create value for all stakeholders.

Empirical Literature Review

Several studies have explained the importance of resource allocation in improving an organization’s success. For instance, Chang, (2021) examined how resource allocation affects federal agency performance. The study evaluated the implications of budget cuts on the agency’s performance by using data from 2004 – 2014. The study evaluated how budgetary resource allocation affects the organizational performances of 52 government-owned agencies. The study found that an organization’s performance is positively affected by budget changes. There was an asymmetric relationship between the budget resource allocation and re performance of the organization. The study recommended that there should be a management change perspective in public organizations. The main research gap in this research is that it was done in the USA which has a different political and economic climate than Kenya. Besides, the resource allocation in the US public firms is different from that of Kenya.

Bakatubia, (2022) examined how organizational resources and competencies impact customer satisfaction. The study explained that resource allocation enables firms to align their resources and capabilities with their goals. A resource-based view was used in the literature review to understand how resource allocation can help first execute their strategies. A survey methodology was used to collect data and understand how allocating resources to customer services affects their satisfaction. The surveys were conducted in four different sequences in 2015. The results showed that optimal resource allocation helps organizations to create clear goals for satisfying their customers. The main gap in this research is that it focused on public schools in the USA, which have different organizational structures than KRA. Besides, the USA has a different social-economic environment compared to Kenya.

Fu, et al. (2019) investigated the mechanisms of allocating resources to ensure firms improve their performances. The research used behavioral theory and resource-based theory to examine how resource allocation impacts organizational performance. An in-depth study of the literature using a systematic review procedure was used to collect the data. A bibliographic scan was conducted on the literature to identify the most relevant materials. The study noted that allocating resources to research and development leads to more innovation in a firm. Such firms can launch new products and services, which in turn increases the competitiveness of these firms in the market. Importantly the study noted that resource allocation in innovation enables firms to improve their financial performances. The study concluded that investing in research and development and strategic partnerships improves the strategic competitiveness of a firm. The main research gap in this study is that it focused on private firms which have different structures than public firms.

Agyei, Mensah and Boateng (2023) examined the role of resource allocation in helping firms create and maintain a competitive advantage. The study used an empirical literature review that entailed a library search on resource allocation. The key terms used in this research include resource allocation, competition and innovation success. Empirical and theoretical studies on resource allocation, innovation and competitiveness were used. The study noted that allocating resources enables firms to create innovative processes. These processes are critical to customer satisfaction thus increasing the organizational success. This study was conducted in Nigeria, which has the same economic and social climate as Kenya. However, the study focused on manufacturing firms which are different from public entities. As such, the findings from this research cannot be generalized to make conclusions.

Barbieri, et al. (2021) examined the role played by resource allocation and organizational capital in helping firms improve their performances. The study used a questionnaire of 270 workers in Italian manufacturing firms. The study noted that changes in law have necessitated Italian public firms to execute reforms that improve their performances. The questionnaires for this study were administered anonymously through Google Drive to increase the reach. A snowball technique was used whereby bachelor's degree students were interviewed to take part in the research. The study noted that resource allocation improves organizational performance. Allocating resources such as human resources and innovation capability helps firms to utilize their capital. The study also noted that intellectual capital is highly influenced by the resource allocation method in the firm. The main research gap in this study is that it focused on Italian firms making it hard to generalize the results in the Kenyan context. Nevertheless, the study offers important insights into the role of resource allocation on organizational performance.

DATA AND METHODS

Research Strategy: This study applied mixed-methods research combining both quantitative and qualitative methods to provide a comprehensive understanding of the research problem. The mixed-methods research enabled the researcher to collect and analyze both numerical and textual data to triangulate findings and enhance validity. The research strategy provided a comprehensive understanding of the relationship between resource allocation and performance outcomes in the Kenya Revenue Authority.

Research Philosophy: This study applied the positivism philosophy. Through the positivism approach, the study used the systems theory to come up with a hypothesis that was in turn used in theory development. The positivism approach enabled the researcher to quantify data to come up with an inferential analysis that tests the hypothesis. The researcher was able to investigate the relationship between resource allocation and the performance of the Kenya Revenue Authority by applying the systems theory on resource allocation to develop hypotheses that were used to critique the existing theories and develop theories.

Research Design: This study applied a descriptive research design to tackle essential queries, encompassing when? How? Which? And Why aspects of the research problem. Utilizing this approach enabled the

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researcher to investigate the influence of resource allocation on the performance of the Kenya Revenue Authority. The target population for the study was the Kenya Revenue Authority. The study examined employees from the Kenya Revenue Authority, with a total of 196 middle-level managers as the units of observation.

Sample and Sampling Methods: The current study sample size was established through the use of the Slovin formula to obtain a representative sample size. The formula is given below:

N/ [1+N(e^2)]=n..equation (i).

Whereby N is the population of the study, n is the sample size and e is the sample margin of error. With a margin error of 5% the sample size was as follows. The sample size was therefore implemented as follows:

196/ [1+196(0.05*0.05)]=131.54. In executing the formula, a sample of 132 respondents was obtained to the nearest whole figure. Additionally, the study utilized the stratified random sampling method to help mitigate bias in obtaining a desired sample size and ensure that findings are generalizable to the entire organization.

Data Collection Instruments and Methods: The study used a questionnaire to collect data through online surveys and physical administration of the questionnaires. The instrument was subjected to pilot tests to establish its validity and reliability. Validity was tested using content validity whereas reliability was ascertained using Cronbach technique at a critical score of 0.7.

Data Analysis: Primary data gathered was analyzed through both descriptive and inferential analyses. Descriptive analysis focused on determining frequency, percentage, mean, and standard deviation. Concurrently, inferential analysis employed regression and correlation analyses with a significance level set at 0.05 to determine the influence of resource allocation on the organizational performance of the Kenya Revenue Authority.

Y=B0+B1+e.. equation (ii).

Where Y was the organizational performance of the Kenya Revenue Authority, *BO* was the constant, *B1* was the coefficient for resource allocation and *e* was the error term.

RESULTS AND DISCUSSIONS

Response Rate

The study aimed at collecting data from 132 participants and the researcher was able to collect data from 117 participants indicating a response rate of 88.64% response rate. According to Gabriel et al., (2019),a response rate of above 50% is considered adequate for data analysis, a response of above 60% is considered acceptable for data analysis and a response rate above 70% is considered excellent in data analysis. Therefore, with a response rate of 88.64%, it was considered adequate for actual data analysis.

Descriptive Statistics

Descriptive Statistics on Resource Allocation

Table 1 revealed that respondents agreed that they had allocated enough staff for strategy implementation as indicated by a 3.99 mean (75 respondents agreed and 27 respondents strongly agreed respectively). Additionally, the respondents strongly agreed that they had allocated enough financial resources for strategy implementation as shown by a mean of 4.19 (74 respondents agreed and 34 respondents strongly agreed). Besides, respondents strongly agreed their staff was adequately involved in strategy implementation as indicated by a mean of 4.20 (70 respondents agreed with 39 strongly agreeing respectively). In addition, respondents strongly agreed they had allocated ICT equipment and other machines for strategy implementation shown by a mean of 4.26 (53 respondents agreed and 50 strongly agreed respectively).

The findings of the study were supported by a study by Agyei, Mensah and Boateng (2023) who were of similar opinions in their examination of the role of resource allocation in helping firms create and maintain a competitive advantage. The study using an empirical literature review that entailed a library search on resource allocation, revealed that allocating resources enables firms to create innovative processes. Additionally, the study established that these processes were critical to customer satisfaction thus increasing the overall organizational performance.

Table 1: Descriptive statistics on Resource allocation

Statement	**SD**	**D**	**N**	**A**	**SA**	**N**	**Mean**	**Std. dev**
We have allocated enough staff for strategy implementation	0	13	2	75	27	117	3.99	0.836
We have allocated enough financial resources for strategy implementation	0	3	6	74	34	117	4.19	0.642
Our staff are adequately involved in strategy implementation	2	4	2	70	39	117	4.20	0.779
We have allocated ICT equipment and other machines for strategy implementation	0	5	9	53	50	117	4.26	0.781

Source: Primary Data (2024)

Descriptive Statistics on the Performance of KRA

Table 2 revealed that respondents strongly agreed that their customers gave them positive feedback on customer satisfaction indicated by a mean of 4.32 (56 respondents agreed and 51 respondents strongly agreed respectively out of the total 117 respondents). Besides, respondents strongly agreed that they had increased the amount of tax revenues collected in the past five years as indicated by a mean of 4.24 (35 respondents agreed and 60 respondents strongly disagreed respectively). Moreover, respondents strongly agreed that they had increased the number of employees as indicated by a mean of 4.31 (31 respondents agreed and 64 respondents strongly agreed respectively). Lastly, respondents strongly agreed that they had allocated more PINs to taxpayers as shown by a mean of 4.21 (36 respondents and 62 respondents strongly agreed respectively).

Table 2: Descriptive Statistics on the Performance of KRA

Statement	**SD**	**D**	**N**	**A**	**SA**	**N**	**Mean**	**Std. dev**
Our customers have given us positive feedback on customer satisfaction	0	4	6	56	51	117	4.32	0.727
We have increased the amount of tax revenues collected in the past five years	2	6	14	35	60	117	4.24	0.971
We have increased the number of employees	0	6	16	31	64	117	4.31	0.895
We have allocated more PINs to taxpayers	2	14	3	36	62	117	4.21	1.073

Source: Primary Data (2024)

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Regression Analysis

Table 3 reveals that 29.9% of the changes in the performance of KRA were explained by resource allocation as indicated by an r-square of 0.299 other factors that were not included in the study could explain the difference of 69.1% in the performance of KRA.

Table 3: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.547[a]	.299	.293	.52526

a. Predictors: (Constant), resource Allocation

Source: Primary Data (2024)

Table 4 reveals an F-statistic value of 48.993 with an associated p-value of 0.001, which implies that the simple linear regression model used in the study was a significant fit in predicting the performance of KRA because the observed p-value of 0.001 was less than the critical value of 0.05.

Table 4: ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	13.517	1	13.517	48.993	.000b
	Residual	31.729	115	.276		
	Total	45.246	116			

a. Dependent Variable: Performance

b. Predictors: (Constant), Resource Allocation

c. Source: Primary Data (2024)

Table 5 indicates a beta coefficient of 1.381 and a p-value of 0.001 implying that the constant in the model was statistically significant in the prediction of the performance of KRA. Additionally, results revealed a beta value of 0.691 and a p-value of 0.001 between resource allocation and the performance of KRA which implied that resource allocation significantly influenced the performance of KRA because the calculated p-value of 0.001 was less than the critical chosen value of 0.05. The findings of the study are in agreement with a previous study carried out by Barbieri et al. (2021) to examine the role played by resource allocation on organizational capital in helping firms improve their performances. The study noted that changes in law necessitated firms to execute reforms that improve their performances. Additionally, the study noted that resource allocation improved organizational performance with the allocation of resources such as human resources and innovation capability helping firms to utilize their capital. Lastly, the study noted that intellectual capital was highly influenced by the resource allocation method in the firm.

Table 5: Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.381	.408		3.385	.001
	Resource Allocation	.691	.099	.547	7.000	.000

a Dependent Variable: Performance

b. Source: Primary Data (2024)

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The Multiple regression model can be written in the form: Y= α+ $\beta_1 X_1$+ ε where y is organizational performance, α is the constant, β_1 is the coefficient for resource allocation, X_1 is resource allocation as the independent variable, and finally, ε is the error term. Therefore, the model was in the form; Y= 1.381+ 0.691X_1+ ε indicating that when resource allocation was held at zero, the baseline level of performance of the Kenya Revenue Authority would be at 1.381. Consequently, the coefficient of resource allocation of 0.691, suggests that for every one-unit increase in resource allocation, the performance of the Kenya Revenue Authority is expected to increase by 0.691 units.

CONCLUSIONS AND RECOMMENDATIONS

The study concluded that KRAhad allocated enough staff for strategy implementation. Additionally, the study concluded that KRA had allocated enough financial resources for strategy implementation. Besides, the study concluded that KRA's staff were adequately involved in strategy implementation. Lastly, the study concluded that KRA had allocated ICT equipment and other machines for strategy implementation.

The conclusions of the study are therefore in support of the systems theory which views the organization as a social system whereby the individuals in the various departments make up a system. Importantly, the theory suggests that these systems comprise people, resources and the various stakeholders that enable an organization to achieve its goals. Moreover, the theory highlights how the system helps organizations to ensure that the resources are used effectively to ensure all processes in the firm operate effectively. The systems theory further explains the need for interconnections between the various processes in the firm. As such organizations can ensure that all their departments and projects use the system's approach in allocating resources. Also, the systems theory explains the importance of organizations maintaining a feedback loop that enables the departments to communicate effectively.

Theory Recommendations

The study recommended further strengthening of the system by optimizing resource allocation processes. This includes ensuring that resource allocation is not only sufficient but also aligned with strategic objectives and organizational needs. Additionally, the study recommended fostering a culture of inclusivity and participation among staff in strategy implementation to enhance organizational resilience and adaptability. Moreover, the study recommended continuous investment in information and communication technology (ICT) equipment and other necessary machinery essential for optimizing operational efficiency and staying competitive in the dynamic environment. Overall, in adherence to these recommendations, the Kenya Revenue Authority is in a position to enhance its capacity to adapt to changing circumstances, optimize performance, and achieve long-term organizational sustainability.

Practice Recommendations

The study recommended that the Kenya Revenue Authority continue prioritizing sufficient staffing levels, ensuring that roles and responsibilities are clearly defined and aligned with strategic objectives. Additionally, the study recommended that the KRA should maintain adequate financial resources for strategy implementation, but it is equally important to optimize resource utilization and cost-effectiveness through prudent budgeting and monitoring mechanisms. Besides, the study recommended that the KRA should foster a culture of staff involvement and empowerment in strategy implementation processes to enhance ownership and commitment. Furthermore, the study recommended that KRA should invest in the latest ICT equipment and machinery, coupled with continuous training and upskilling programs for staff.

Policy Recommendations

The study recommended that fostering a culture of continuous training and development for staff would ensure that the allocated human resources are fully equipped with the necessary skills and knowledge to effectively execute strategies. Besides, the study recommended that leveraging financial resources to invest in modern technology and infrastructure, particularly in ICT equipment and machinery, would bolster operational efficiency and streamline processes within the KRA. Additionally, the study recommended that promoting a collaborative and participatory approach to strategy implementation by actively involving staff at all levels would foster a sense of ownership and accountability, leading to greater commitment and engagement.

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