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**Influence of Strategic Objectives Formulation on the Performance of Service Delivery
in North Eastern Counties of Kenya**

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Strategy

Influence of Strategic Objectives Formulation on the Performance of Service Delivery in North Eastern Counties of Kenya



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Abstract

Purpose: The study aimed to explore the extent to which the strategic objective formulation process affects service delivery performance in the counties of the North Eastern region of Kenya.

Methodology: Using a descriptive research design, the study examined how SMART-guided, sector-oriented, and CIDP-directed strategic objectives affect planning, service coordination, and the provision of basic public services in the counties of Garissa, Mandera, and Wajir. To gather data from the target population of 870 members working in the units related to strategic planning and service delivery in the counties, the research applied stratified random sampling, resulting in the selection of 274 members to participate in the scientific data collection process, using both face-to-face and online-administered structured questionnaires based on the Likert scaling method. Statistical analysis using SPSS reveals the strength of the strategic objective definition process in predicting service delivery performance.

Findings: The findings show strong consensus that counties are formulating SMART, sector-focused strategic objectives aligned with CIDP. The mean scores range from 3.90 to 4.42, with minor standard deviations, showing positive attitudes among the studied population. The result from the correlation analysis shows that there is evidence of a strong and significant link between the process of formulating strategic objectives and service delivery performance ($r = .759$; $p < .01$). The analysis further shows that the process of formulating strategic objectives can predict service delivery in an exemplary manner ($B = .414$; $\beta = .390$; $t = 6.928$; $p < .001$). These individual pieces of evidence imply that well-defined, measurable strategic objectives can significantly improve departmental coordination, resource allocation, and overall service delivery performance in these counties.

Unique Contribution to Theory, Practice and Policy: Within the outlined analytical framework of Devolved Governance, the research offers significant progress in the practical power of appropriately shaped compact goals in the process of performance acquisition and management, in line with these counties' realities. In terms of policy interventions, there needs to be emphasis on SAT compliance, based on the County Government Act and Public Finance Management requirements, to ensure perfection in accordance with the service-delivery objectives.

Keywords: *Strategic Objectives, Service Delivery, SMART Planning, County Performance, North Eastern Kenya*

JEL Classification: *H11, H83, O21, R58*

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INTRODUCTION

Strategic objective formulation is a key aspect of strategic planning and serves as the effective nexus connecting a county's long-term goals with execution on a day-to-day basis. This process involves formulating specific, achievable objectives aligned with a county's goals, using the SMART approach, and incorporating them into County Integrated Development Plans (CIDPs). The objectives guide resource allocation, performance, and sectoral integration (Wambua & Musyoki, 2021). A well-defined objective promotes synergy among strategic intentions and service delivery accomplishments by providing specific benchmarks against which progress can be measured and tracked (Güney, 2021).

In the Kenyan devolution governance structure, the setting of strategic goals with efficacy is of foremost concern in historically marginalized counties such as Garissa, Wajir, and Mandera. These are located in the North Eastern Province and have traditionally faced chronic structural marginalization due to inadequate infrastructure, limited access to basic social services, insecurity, aridity, and semi-aridity, and inadequate organizational capacity. The historical nature of this adversity has translated into unfavorable service delivery experiences across key sectors such as health, water, road and transport infrastructure, and education, despite the introduction of devolution as a tool to ensure equity and localized development.

Real-world research among Kenyan devolved governments shows that counties with a clear sense of strategic objective organization and alignment record better levels of execution, resource effectiveness, and success rates among service delivery objectives, especially within the social fields of health, water, and infrastructure (Kiptoo & Muturi, 2022; Wambua & Musyoki, 2021). Ambiguous and political objectives can significantly undermine execution fidelity, dilute accountability, and confound service delivery, with serious implications in marginalized settings (Abdi & Wanjiku, 2023).

Despite the establishment of county governments under the 2010 Constitution, Garissa, Wajir, and Mandera counties have made efforts to improve planning through County Integrated Development Plans and Annual Development Plans. However, service delivery in the three counties has continued to face fragmentation in planning, the politicization of planning priorities, a lack of technical know-how, and a mismatch between planning and implementation strategies, resulting in service delivery below the expected standards offered by devolution in a marginalized region.

Research on devolved governance in Kenya reveals that when strategic objectives are mismatched or inadequately structured, service delivery tends to fail. In the health component of service delivery, the lack of clear timelines and output measures within the strategic objectives tends to cause delays in the construction of healthcare facilities, including dispensaries within facilities, and irregular supplies of core medicines in both near and far sub-counties. In the component pertaining to water and related services, the lack of alignment and sequencing within the strategic objectives often delays the completion of boreholes, the rehabilitation of water infrastructure, and the provision of clean, safe water in arid and semi-arid areas. As indicated by research in marginalized counties, these service delivery gaps go beyond resource gaps; instead, they appear to stem from a fundamental defect in the strategic objectives, which act as a compliance yardstick in implementing services (Kiptoo and Muturi, 2022; Abdi and Wanjiku, 2023).

Empirically, evidence from Kenya suggests that when these objectives are clearly defined, they can be associated with improved coordination, greater resource efficiency, and comparatively

better performance in delivering services, particularly in social sectors such as health, water, and infrastructure (Kiptoo & Muturi, 2022; Wambua & Musyoki, 2021). On the other hand, poorly defined objectives or objectives driven by purely political or overly ambitious considerations can lead to consequences such as undermined accountability, compromised monitoring frameworks, and reduced performance in delivering services, particularly in institutional and context-driven vulnerable counties (Abdi & Wanjiku, 2023). On this basis, it is imperative to investigate the process of formulating strategic objectives in the specific contexts of Garissa, Wajir, and Mandera Counties. In this manner, understanding the development of these objectives, their alignment with sectoral programs, and their inclusion in County Integrated Development Plans (CIDPs) can provide vital exploratory data on whether planning processes in marginalised counties operate as vital tools for enhancing service delivery or merely as vehicles in devolved governance frameworks.

Statement of the Problem

Despite the intervention of devolution in the Kenyan government with a view to improving equity, responsiveness, and efficiency in public service delivery, counties in the North Eastern Province, including Garissa, Wajir, and Mandera, are facing a challenge in terms of delays in project completions, limited access to basic services such as health care and water, inequalities in terms of infrastructure development, and levels of citizen satisfaction. This situation is noteworthy given the high levels of financial resources and planning that counties in marginalized regions are supposed to benefit from to enhance service delivery. However, the available evidence shows that deficiencies in planning and implementation processes significantly contribute to failures in service delivery. Within the North Eastern counties, County Integrated Development Plans (CIDPs) and departmental plans often include strategic objectives that are non-specific, politically oriented, or improperly framed in terms of time, related outputs, and sector priorities. Inappropriate strategic objectives often obstruct proper planning and implementation alignment, resulting in stalled projects, unsynchronized service delivery, and a poorly optimized use of limited public resources. Political considerations in priority setting add further complexity to the development of appropriate objectives, especially in high-impact sectors such as health, water, and works.

The empirical literature on devolved governance in Kenya acknowledges that poorly defined strategic objectives hinder accountability mechanisms, undermine budget alignment, and jeopardize monitoring and evaluation, thereby negatively impacting service delivery outcomes. However, most of the research has focused on counties with relatively more developed institutional capacities or on strategic planning in general terms, without testing the particular role of strategic objective formulation. Additionally, there is limited empirical research on marginalized counties in the North Eastern region, where factors related to insecurity, infrastructure challenges, and the capacity to deliver are more susceptible to negative impacts from poor planning outcomes. Therefore, there exists a relative empirical and contextual research gap in determining the effect of strategic objectives formulated on service delivery performance in Garissa, Wajir, and Mandera counties in Kenya. This research will therefore systematically investigate the role of the strategic objectives process, with a focus on SMART standards, sector alignment, and integration with CIDPs, in influencing service delivery performance in the North Eastern counties of Kenya.

LITERATURE REVIEW

Theoretical Framework

Goal Setting Theory

According to the theory of Goal Setting introduced by Locke (1968) and later expanded by Locke and Latham (2002), setting specific and demanding objectives leads to better performance outcomes. This theory emphasizes the importance of meeting specific, achievable, realistic, and time-bound objectives, commonly referred to as SMART objectives, which boost both individual and institutional motivation, increase objective differentiation, and enhance performance focus. For the public sector, specific objectives serve as key determinants of priority setting within departments, resource allocation, and institutional performance benchmarking objectives (Locke and Latham, 2002). For the devolved county governments, specific and measurable objectives translate specific county development dreams into specific objectives within County Integrated Development Plans (CIDPs). When objectives are specific and quantifiable, departments can coordinate their activities and resource utilization levels to support effective progress tracking, as explained by Güney (2021). The relevance of Goal Setting Theory to this research is particularly pertinent, as it is closely linked to an important aspect of the study: the development of strategic objectives. Although Strategic Planning Theory highlights the general planning paradigm counties aim to operate within, Goal Setting Theory focuses on the quality of objectives and how their specificity and realism affect the efficiency of their application. The relevance of this theory in the North Eastern counties could also be particularly significant, since an objective could take into account either political imperatives or qualify as a matter of compliance. According to Güney (2021), ambitious but unclear objectives result in a lack of commitment and inconsistent performance, and therefore support the application of Goal Setting Theory in evaluating performance in service delivery.

Strategic Planning Theory

The Strategic Planning Theory has its history traced in the mid-20th century. The main framework for this theory was proposed by Igor Ansoff (1965). The theory illustrates strategic planning as a process in which organizations study the external environment and take appropriate strategic actions. The Strategic Planning Theory has been applicable in the public sector. Bryson (2018) has been instrumental in extending this theory to the public sector. The theory assumes that strategic planning helps in aligning visions, missions, objectives, and resources with the external environment. The main elements in this process include environmental analysis, strategic goal formulation, strategic actions design, and performance evaluation. In a public sector organization, strategic planning acts as a precise approach to issues of control and performance. However, rigid strategic frameworks have been criticized for being less adaptable and for being incapable of responding to political issues in a decentralized public sector context (Bryson, 2018).

Despite these criticisms, Strategic Planning Theory is an applicable framework for this research, as Kenyan county governments are mandated to carry out organized planning through County Integrated Development Plans (CIDPs), sector plans, and annual budgets. Within the North Eastern Kenya context, where the counties continue to face intricate socio-economic, infrastructure, and institutional impediments, Strategic Planning Theory offers an all-encompassing framework for assessing the impact of the organized planning framework on strategic objectives aimed at influencing service delivery performance.

Conceptual Framework

Strategic Objectives Formulation

Service Delivery Performance

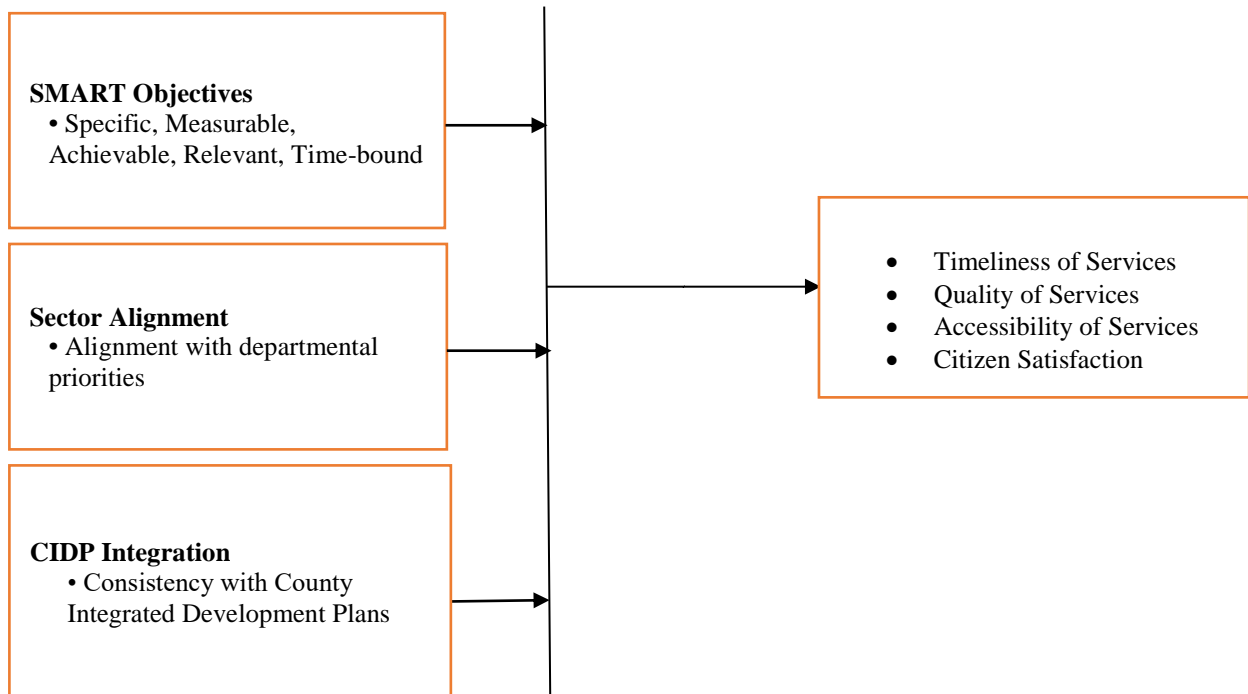


Figure 1: Conceptual Framework

The conceptual framework explains the role of strategic objectives' formulation in service delivery performance in the North Eastern provinces of Kenya. The operationalization of strategic objectives' formulation occurs through three aspects: the creation of SMART goals, the linking of goals to sectoral priorities, and their linkage to the County Integrated Development Plan (CIDP). These aspects ensure that the county plans are clear, measurable, and strategically focused. The conceptual framework assumes greater prospects for service delivery performance when goals are well formulated and correctly aligned, as these would offer greater clarity in service delivery implementation, stronger cooperation across departments, and clear service performance expectations. In turn, service performance improvement would enhance service aspects such as timeliness, service quality, accessibility, and citizen satisfaction.

Empirical Review

Wambua and Musyoki (2021) examined the impact of strategic objectives on efficiency in Kenyan county governments in a descriptive-correlational study design. This shows that well-framed SMART objectives increase execution levels, support performance management, and enable more accurate resource allocation. However, this study fails to account for distinct socio-economic contexts across counties, limiting the generalizability of its findings to marginalized areas. Güney (2021) found, in a quantitative study of public entities in emergent economies, that strategic objectives serve as a key interface between vision and execution. This is because failed objectives lead to shattered project execution and subsequently slow service delivery performance. Though valuable, the study fails to examine decentralized government entities, such as Kenya's counties.

Kiptoo and Muturi (2022) conducted empirical research in Kenya's healthcare industry to examine the effects of objective alignment on service delivery. From the findings, counties with specific objectives demonstrated better resource utilization, greater service access, and better alignment between objectives and their implementation. However, the findings were limited to a single industry and did not assess service delivery across departments. Abdi and Wanjiku (2023) used a mixed-methods approach to explore the principles used in the formulation of objectives in marginalized counties, including Turkana and Marsabit. The authors highlighted the fact that, despite counties formulating objectives, these objectives often lack scope, timing, and evidence-based reasoning. Obstacles to objective formulation include political interference and a lack of technical expertise, according to the study, although service delivery performance is not quantified. Collectively, these studies support the argument that specific, measurable, and aligned objectives can shape the implementation of outcomes and, ultimately, improve service delivery performance. There is a remaining gap in scientific research on the effect of objective formulation in Garissa, Wajir, and Mandera, given those counties' vulnerability in institutional strength, security, and infrastructure, among other aspects, and the need for further exploration of the role of objective formulation in performance in such settings.

Formulation of strategic objectives involves developing performance targets, aligning them with County Integrated Development Plans (CIDPs), and prioritizing resource allocation based on specified county functions (Muriu, 2020). When these objectives are well defined, there can be enhanced interdepartmental cooperation, follow-through, and resource allocation based on prioritized needs. In the North Eastern counties, poorly formulated objectives lead to poorly specified performance requirements, poorly coordinated interdepartmental relations, and variable service delivery. An important conceptual connection can thus be made to place the formulation of strategic objectives at the focal point in determining service delivery performance in terms of timeliness, quality, accessibility, and citizen satisfaction.

Research Gaps

The existing literature is well established that reasonable, measurable, and aligned strategic objectives positively affect organizational performance in general, especially in public settings. However, there are several gaps in the current state of the art. For example, first, most current literature, such as Wambua & Musyoki (2021) and Kiptoo & Muturi (2022), focuses on counties with relatively greater institutional capability, thereby ignoring marginalized ones such as North Eastern Kenya, where planning issues tend to be most apparent. Second, although Güney (2021) and Abdi & Wanjiku (2023) identify vulnerabilities in the objective-setting process, such as ambiguity, politicization, and technical capability, few studies have attempted to measure the extent to which these vulnerabilities negatively affect service delivery performance. Third, current literature generally gauges the role of strategic planning without independent verification of the role of strategic objective formulation in creating such performance, thereby obstructing comprehension of strategic objective formulation itself. Lastly, there are a few current studies examining scientifically whether CIDP departmental plans' or CIDPs' SMART-strategic objective formulation helps or deters multisectoral service deliveries in high-risk and underserved counties. The current proposal seeks to close all these gaps by examining the role of strategic objective formulation in affecting service delivery performance in the North Eastern counties of Kenya.

METHODOLOGY

Research Design

A descriptive design was used in the research to explore the influence of strategic objective formulation on service delivery performance in the North Eastern provinces of Kenya. The descriptive design applied to the research allowed observation and examination of the current planning process without manipulating it, to determine how clarity, measurability, and alignment of strategic objectives relate to service performance in the departments responsible for planning and service delivery.

Sampling Technique and Sample Size

Stratified sampling was applied in the research to ensure all categories of officers in the counties who deliver services through strategic planning were adequately and uniformly represented. The population was stratified by job title and included County Executive Committee Members, Chief Officers, Departmental Officers, Planning and Budget Officers, Monitoring and Evaluation Officers, Sub-County Administrators, and Ward Administrators. Each stratum applied simple random sampling to ensure sample representation without bias. The target population was 870 strategic-level officials in the counties of Garissa, Wajir, and Mandera. Using the formula by Yamane (1967), the final sample size was estimated at 274. The sample was stratified proportionally based on the number of respondents in the target population.

Data Collection Procedure

Researchers used pre-test questionnaires to assess clarity, reliability, and validity. Permission was sought from NACOSTI and the relevant county authority. Later, the researchers sought authorization from the relevant county to post the questionnaires both physically and online. Liaison officers from the various county governments facilitated scheduling consultations to reach the target population. To ensure the required level of cooperation, follow-up telephone calls and emails were translated into actions. The researchers collected and stored the data in appropriately organized, secure environments, ready for analysis.

Statistical Analysis

In the research, descriptive and inferential analyses were applied to the data. The descriptive analysis used means, standard deviations, frequencies, and percentages to examine respondents' behavior regarding setting strategic objectives. In turn, the descriptive analysis was complemented by other quantitative analyses, such as correlation analysis, through which relationships between test performance and service performance, in terms of strategic setting as second-level outcomes, and service delivery performance were ascertained. Further analysis used multiple regressions, in which the hypothesis regarding the strategic setting was tested at the level of predictive validity. SPSS was applied in the analysis.

RESULTS

Descriptive Analysis

Mission Statement Effectiveness

Table 1 presents descriptive data related to the setting of strategic objectives in county governments in Northern Kenya. The table combines several aspects, including frequency distributions, percentages, means, and standard deviations, to highlight how respondents rated the SMART criteria, sector targeting, budgetary alignment, and the integration of the strategic

objective into the County Integrated Development Plans (CIDPs). These factors are critical for understanding the "Strategic Objectives Formulation" variable and for conducting proper planning and optimizing service delivery.

Table 1: Mission Statement Effectiveness

Statement	SD F (%)	D F (%)	N F (%)	A F (%)	SA F (%)	Mean	Std Dev.
Strategic objectives are Specific, Measurable, Achievable, Relevant, and Time-bound.	6 (2.4%)	3 (1.2%)	10 (4.0%)	90 (36.3%)	139 (56.0%)	4.42	0.83
SMART criteria are applied during planning and budgeting.	0 (0.0%)	10 (4.0%)	27 (10.9%)	188 (75.8%)	23 (9.3%)	3.90	0.60
Strategic objectives target specific sectors like health and infrastructure.	1 (0.4%)	7 (2.8%)	53 (21.4%)	99 (39.9%)	88 (35.5%)	4.07	0.85
There is a clear focus on key result areas in the objectives.	0 (0.0%)	9 (3.7%)	10 (4.1%)	128 (52.2%)	98 (40.0%)	4.29	0.71
Strategic objectives are part of the County Integrated Development Plans (CIDPs).	0 (0.0%)	0 (0.0%)	10 (10.3%)	47 (48.5%)	40 (41.2%)	4.31	0.65
CIDPs reflect strategic priorities of county leadership.	1 (0.4%)	7 (2.8%)	15 (6.0%)	109 (44.0%)	116 (46.8%)	4.34	0.75
Resources are allocated based on strategic objectives.	3 (1.2%)	8 (3.2%)	41 (16.5%)	178 (71.8%)	18 (7.3%)	3.81	0.66
There is a structured process for aligning budget to priorities.	0 (0.0%)	6 (2.4%)	14 (5.6%)	130 (52.4%)	98 (39.5%)	4.29	0.68

Source: Field Data (2025)

The data obtained indicate that the majority of respondents agreed that the strategic goals meet the requirements of Specificity, Measurability, Achievability, Relevance, and Time-boundness. In detail, 139 (56.0%) agreed strongly, while 90 (36.3%) agreed. In contrast, 6 (2.4%) strongly agreed that strategic goals do not meet the SMART criteria. Only 3 (1.2%) agreed; therefore, there was little opposition. The mean was 4.42 with a standard deviation of 0.83, providing strong agreement among respondents from the perspective of county officials. These pieces of evidence suggest that the counties have embraced the SMART approach to make planning transparent, measurable, and accountable. Using SMART requirements makes it easier to monitor and evaluate the goals. In support, Owuor and Cheruiyot (2023) correctly argued that using SMART goals is associated with greater implementation precision and improved service delivery performance. In conclusion, these findings indicate that the observation above makes it easier to understand that counties using SMART goals are in a favorable internal planning condition to optimize efficiency and meet the needs of the people.

The data show a majority support for applying SMART criteria in planning and budgeting, with 188 (75.8%) agreeing and 23 (9.3%) strongly agreeing. Only 10 respondents (4.0%)

disagreed, indicating little concern about the budget-objective interface. The mean (3.90) and standard deviation (0.60) indicate moderate agreement and low variation. The data show that counties report applying SMART criteria in budget allocation, potentially reducing perceived budgeting inefficiencies and supporting project prioritization. Allocation is intended to ensure that prioritized resources are directed to the identified priority needs. The data are consistent with Mohamed & Nyanjom (2022), who stated that the use of SMART in budgeting supports equitable and efficient delivery services. These findings indicate a strong perceived association between effective planning using SMART criteria and improved budget alignment in county government administrations.

The data show that the levels of disagreement are minimal: 99 (39.9%) agreed, 88 (35.5%) strongly agreed, 1 (0.4%) strongly disagreed, and 7 (2.8%) agreed, suggesting limited expressed dissatisfaction. The mean score was 4.07, with a standard deviation of 0.85, indicating a high level of agreement. The data suggest that counties report identifying key service sectors aligned with perceived service priorities. Focused sectors are perceived to support planning efficiency and support efforts to address identified service gaps by addressing appropriate sectors. For example, Barasa & Kimathi (2023) argued that focused strategic goals are associated with increased resource allocation to sectors lacking services. Therefore, focused strategic goals may enhance counties' responsiveness and the effectiveness of internal service delivery processes.

Most respondents supported the statement: 128 (52.2%) agreed, and 98 (40.0%) strongly agreed that strategic plans have focused goals related to key result areas. Only 9 (3.7%) disagreed, and 10 (4.1%) moderately agreed, suggesting limited expressed dissatisfaction. The mean score was 4.29 (SD = 0.71), indicating a high level of agreement. The results suggest that the counties report the ability to identify and highlight areas where strategic influence is perceived to have the most significant strategic relevance. Focused attention on key result areas is perceived as supporting effectiveness because all high-impact activities receive the necessary attention. The finding aligns with Kamau & Mwangangi (2021), who found that identifying key result areas supports monitoring and performance analysis. It means that the result suggests the counties' continued strategic focus towards highlighting critical development areas.

The data show that 47 respondents (48.5%) agreed and 40 respondents (41.2%) strongly agreed that the strategic objectives are incorporated into County Integrated Development Plans (CIDPs). No respondents disagreed, although 10 (10.3%) moderately agreed. The mean score was 4.31 with a standard deviation of 0.65, indicating a high level of agreement. These data suggest that CIDPs function as the main planning instrument for strategic planning and execution. It can be argued that CIDPs are intended to integrate long-run plans and departmental operations through such strategic activity goals. In line with Ngugi & Kirimi (2021), when strategic goals are incorporated into development plans, planning and execution are perceived as more coordinated, leading to positive policy synergies. Including goals in CIDPs is associated with improved development coordination by aligning all activities with these strategic goals.

Most respondents agreed that County Integrated Development Plans (CIDPs) reflect the county's leadership in setting priorities. Only 1 (0.4%) strongly disagreed, and 7 (2.8%) responded in disagreement. The remaining 116 (46.8%) strongly agreed, while 109 (44.0%) agreed. Their mean score was 4.34, with a standard deviation of 0.75. The results suggest that the respondents reached a high level of agreement. These data imply that the county's leadership plays a significant role in shaping development priorities, supporting perceived

alignment between the political leadership and the administrative planning units. These data are consistent with Mohamed & Nyanjom (2022), who suggest that leadership-informed planning is positively associated with resource allocation and internal service delivery processes. Therefore, these data imply that CIDPs are an a formal representation of development agendas.

The data shows that 178 (71.8 percent) agreed, and 18 (7.3 percent) strongly agreed that resource allocation follows strategic considerations. On the other hand, 3 (1.2 percent) strongly disagreed, and 8 (3.2 percent) disagreed, suggesting low levels of expressed disagreement. The mean score of 3.81 and a standard deviation of 0.66 indicate moderate agreement. These data suggest that resource allocation is perceived to follow in the counties is associated with strategic considerations; hence, resources are allocated to the most identified development priorities. These data are consistent with the argument by Wekesa and Njeru (2020) that allocation of resources based on strategic considerations is associated with improved efficiency and effectiveness in service delivery. County governments that follow strategic considerations in resource allocation are perceived to demonstrate stronger planning alignment.

The result shows a high level of consensus on the existence of a formalized process for budget allocation aligned with strategic priorities. In detail, 130 (52.4%) agreed, 98 (39.5%) strongly agreed, and only 6 (2.4%) disagreed, indicating little dissatisfaction. The standard deviation of 0.68, along with a mean score of 4.29, indicates a strong level of supportive perceptions. It suggests that formalized mechanisms exist in countries where budgets are allocated in line with strategic considerations. These arrangements lead to greater clarity and accountability, in line with planning and budgetary arrangements. This aligns with Owuor & Cheruiyot (2023), who found that formalized budgeting mechanisms have a significant impact on implementation efficiency. In turn, the process supports financial planning efforts by using appropriate means to achieve strategic goals.

Regression Analysis

Table 2: Coefficients of the Regression Model

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.353	.149		2.377	.018
	Strategic objectives formulation	.414	.060	.390	6.928	.000

a. Dependent Variable: Performance of Service Delivery

The results of the regression analysis show that formulation of strategic objectives is the factor having the strongest predictive power relative to the performance of service delivery among the independent variables analyzed, as it is quantified by a coefficient $B = 0.414$, a β of 0.390, and a t-statistic of 6.928 (which is significant at $p < 0.001$). The implication of this analysis result is that a lack of clarity, measurability, and alignment in formulating strategic objectives is closely associated with internally assessed levels of performance in service delivery by counties surveyed. The relative importance of formulating strategic objectives in making internal planning and implementation choices, including budget allocations and means through which output from various departmental structures are tracked, is best highlighted by a large beta measure of 0.390. Instead, it is important to interpret such a finding not as a means through

which improved levels of service delivery are pursued but through which such objectives serve as instruments for making planning choices by county administrations.

In line with Owuor and Cheruiyot (2023), the findings here demonstrate that the pursuit of SMART-themed goals is analogous to more effective internal approaches to performance management. Therefore, the establishment of strategic goals is presented as the most significant determinant of perceived performance of service delivery within the model. However, it is important to note that, because the findings here are based on cross-sectional, self-reported data from county officials, the relationships identified reflect shared managerial views regarding the pursuit of these planning approaches.

SUMMARY, CONCLUSION AND RECOMMENDATIONS

Summary

The paper focuses on the relation between strategic objectives formulation and service delivery performance among the targeted counties in Kenya. Results from the descriptive analysis reveal a high level of consensus among respondents on the application of SMART criteria, sector-objective formulation, and alignment of strategic objectives with County Integrated Development Plans (CIDPs), with average scores ranging from 3.90 to 4.42. The results of the correlation analysis show that strategic objectives formulation and service delivery performance have a strong, positive relationship ($r = 0.759$; $p < 0.01$). In addition, linear regression analysis shows that strategic objectives formulation is the strongest predictor of service delivery performance among the independent variables in the defined model ($\beta=0.414$; $t=6.928$; $p<0.01$). Collectively, the evidence points to the notion that well-formulated, strategic objectives have an essential, positive relationship with the governments' self-rated service delivery performance in the respective counties.

Conclusion

This study argues that strategic objective formulation is a critical step in defining internal planning and management practices among county governments in Kenya's North Eastern province. Results show that counties with high levels of consistency, measurability, alignment, and CIDP integration into strategic goals also achieve better service delivery performance. This correlation underscores the role of strategic goals as management tools in county governments, providing budgets and coordination mechanisms among departments. In either case, because it is cross-sectional and relies on county official reports, what is being reflected is an internal management view and adherence to strategic plans rather than service delivery at grassroots levels. Nonetheless, the result supports the formulation of strategic objectives as an essential component of strategic, effective high-level planning processes in Kenya's public administration.

Recommendations

Based on these observations, the paper recommends strengthening the link between SMART parameters and key result areas in the planning cycle to better align strategic planning with results-based management. In practical terms, the counties are urged to commit resources to capacity-building for planners, departmental heads, and technical officers, with a view to improving the capacity to set SMART, sector-targeted, and CIDP-supported objectives for the department. It is also recommended that the counties make deliberate efforts to align departmental work plans and budgetary provisions with the objectives, with a view to enhancing intra-departmental coordination. Moreover, the county administrations are urged to

foster intra-departmental cooperation to reflect cross-sectoral strategic requirements in the formulation of strategic objectives.

From the policy perspective, both national and county governments can support the regulatory framework created under the County Governments Act and Public Finance Management Act to ensure that the SMART approach to objective setting is supported and enforced in planning documents such as the CIDPs and annual plans of the counties. Tools for allocating resources that depend on the quality of objective development and the performance indicators attached to them also need to be supported and reinforced. Further review of objectives set in strategic plans should also be implemented to ensure continued relevance and support for enhanced service delivery processes in the counties of North Eastern Kenya.

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