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Influence of Strategic Implementations on Performance of Organizations in Rwanda: A Case Study of Water and Sanitation Corporation (WASAC)

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Abstract

The general objective of this study was to assess the influence of strategic implementation on the organizational performance in Rwanda. The specific objectives of the study were to determine the influence of the strategy implementation on the timely goal's achievement of WASAC, assess the effect of the strategy implementation on employees' commitment in WASAC and analyze the contribution of the strategy implementation on internal process performance in WASAC. The study was anchored on resource-based theory, the agency theory and the balanced scorecard model. The study adopted the descriptive research design. The study population comprised of 135 employees of WASAC/Head Office. Using stratified sampling technique, a sample size of 101 respondents was established through Slovin formula, and a 100% response rate was obtained. The researcher used primary data in this study. A closed end questionnaire was utilized. The study used a descriptive research design and correlation analysis to understand general trends, and multiple regression for hypothesis testing, all analyzed through SPSS 26 software. The results of correlation analysis showed that there is a positive and significant relationship between the strategy implementation and Timely goals achievement ($r=0.721$ and $sig=0.00<0.01$), Employees' commitment ($r=0.758$ and $sig=0.00<0.01$), and internal process efficiency ($r= (0.701$ and $sig=0.00<0.01$). Multiple regression analysis revealed that strategy implementation variables contribute 60.84% of the timely goals achievement, 53.3% of the employee commitment, and 58% of the Internal process efficiency in WASAC Ltd. Based on the hypotheses testing within ANOVA, all null hypotheses were rejected at 5% level of significance due to the fact that the results indicated that there is positive and significant effect of strategy implementation on performance of WASAC. The study recommended that WASAC implement mechanism which should ensure that it adapts quickly its budget on evolving changes occurring while implementing its strategy, and that it enhances more its strategic implementation so that they ensure it reaches its goals within specified time frames. The study also recommends that WASAC Ltd prioritize the three identified independent variables: resource allocation, strategic leadership, and strategy evaluation systems, in their strategy implementation process. The strategy evaluation systems should also be continually updated and refined.

Keywords: *Strategic Implementations, Performance of Organizations, Water and Sanitation Corporation (WASAC), Rwanda*

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1.0 Introduction

Nowadays organizations operate in a highly competitive environment, and the major focus of any organization that intends to grow and survive in a market that is competitive is performance (Kumar, 2021). Moreover, there is another problem obsessing many organizations which is how to formulate and implement strategies which may allow them to perform well. Scholars worldwide have assessed the performance of organizations through strategy implementation, and discovered various outcomes. In China, Xiao, Sudmai, Swatdikun and Apibunyopas (2022) state that most firms practice strategic management in order to develop and sustain competitive advantage. To achieve the intended results, good strategies should be implemented accurately by converting the strategic plan into action and finally into results. The authors argue that implementation addresses who, where, when and how, and it is thus the tactic that drives the strategy of the company. Strategy implementation is the process through which Kombate, Muganga and Kouadio (2021) translate a set of agreed work philosophies into functional and operational targets as declared. It is an integral component of strategic management process and is viewed as the process that turns the formulated strategy into series of action, the result is to ensure the vision, mission, strategy, and strategic objectives of the organization are successfully achieved as planned. In Rwanda, Uwanyiligira (2021) found that the implementation of the strategy is the implementation and execution of the corporate strategy.

The intentional strategy determined in the strategy formulation stage is transformed into specific organizational actions to ensure that the strategy achieves its predetermined goals. It can be seen from this that the implementation of strategy is actually included in the strategic management of the enterprise, is an important part of the overall management process of the enterprise, and is the embodiment of more specific management actions. The organization has to get work of the business done efficiently and effectively so as to make the strategy work. Successful strategy implementation depends upon skills of working through others (delegation), organization; motivation; culture; building and creating strong fits between strategy and how the organization does things (Pearce, 2018). Therefore, this study aims to deal with this issue by assessing the strategy implementation and the organizational performance in Public Companies in Rwanda, by taking the Water and Sanitation Corporation (WASAC) as case study. The main objective of this research was to assess the influence of strategy implementation on the organizational performance of Public Companies in Rwanda, specifically in WASAC. The study was guided by the following research objectives;

- i. To determine the relationship of strategy implementation on timely goals achievement in WASAC.
- ii. To assess the effect of strategy implementation on employees' commitment in WASAC.
- iii. To analyze the contribution of strategy implementation on internal process efficiency in WASAC.

2.0 Theoretical Literature

2.1 Strategy implementation

The strategy implementation is the process of carrying out planned strategies so that performance can be moved from the existing position of the future desired position (Vu, Dam, Ha, 2021).

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According to Hellgren and Wang (2021), strategy implementation means executing the results of planning through operationalization of the day to day activities so that an organization can achieve its competitiveness. Kumar (2021) postulates that for an organization to implement the strategy successfully, adequate resources, decision making process, organizations structure, culture, information and communication technology, reward and motivation systems, effective communication, education, capabilities and skills should be provided. According to Mohammad and Wang (2019), the implementation process envelops complete administrative activities including aspects like management appraisal, incentives, rewards and control process. Operationalizing planned strategies includes allocation of resources, instilling strategic leadership, communication, monitoring and control. Communication is a vital element in strategy implementation as provided by Dang, Le, Le and Pham (2021). This communication can be either internal to the organization or external. Equally, for effective accomplishment of set goals, engagement of assets such as finances and personnel are considered during the strategy implementation phase (Mohamed & Mohamad, 2021).

2.2 Resources Allocation

Firms with valuable, skilled, competent and organized employees may be able to execute successful strategies and improve strategic performance. Oyula, et al. (2021) note that well managed human resources can make companies more efficient and increase their financial performance. According to Uwanyiligira (2021), the human resources of a firm need to be well aligned with the dynamism of the environment if superior performance is to be realized. Karenye and Elishiba (2020) observed that firms need people to drive successful strategy implementation. Empirically, Chen, et al. (2022) argued that attention to human resource during strategy implementation contribute positively and significantly to financial performance. The efficient use of financial resources enables firms to improve their profit (Phan, 2019). Arguably, implementing appropriate financing strategy is crucial to achieving business success, sustainable growth, and performance and to develop innovative activities. Likewise, availability and efficient use of financial resources can support successful strategy execution (Vu, et al., 2021).

2.3 Strategic Leadership

Strategic leadership is the ability of firms to anticipate, picture and preserve flexibility and encourage others to produce a strategic opportunity and a viable future for the company. Ireland and Hitt (2020) define strategic leadership as the ability of an experienced, a senior leader who has knowledge and vision to develop and implement strategies and come up with substantial choices in the volatile, unpredictable, complicated and ambiguous strategic environment. Serfontein (2021) argued that few managers allow themselves to think of strategy and the future. Managers need to give instructions to each segment of the firm. Strategic leadership will positively affect strategic alignment, which, in turn, will have a beneficial impact on firm performance. The role of leaders' behavior is associated directly with firm performance (Kumar, 2021). As specified by Dang, et al., (2021), strategic leadership style refers to the utilization of strategy to consolidate resources, both human and material, for the long-term optimization of outcomes. This shows that strategic leadership consists of manipulating and maintaining core competencies, establishing social capital, sustaining an efficient firm culture, determining strategic directions: vision and

tactical intent, creating human capital, stressing ethical practices, and developing balanced organizational objectives.

2.4 Strategy Evaluation Systems

Strategy evaluation is a methodical, rigorous, and duteous presentation of scientific methods to measure the design, implement and improve conclusions of a strategy (Phan, 2019). Evaluation is an intensive process that requires enough resources, labor, expertise, ample time and a considerable budget. This ensures that the plans are kept on track in a continuous manner. Business activities and performance results are monitored so that actual performance can be matched with desired performance in a progression. Performance is the last outcome of activities. It includes the actual results of the strategic management process (Ireland & Hitt, 2020). It is important that in strategic implementation, parameters for strategy evaluation are provided, articulated, and circulated for those implementing the strategy (Ireland & Hitt, 2020). This does not only help the organization create awareness, but lay the background for future performance evaluation. Equally, Kumar (2021) advances this argument by noting that in organization with strategic audit framework, management are adequately appraised on performance indicators and therefore, they do align daily organizational tasks in realizing organizational performance objectives through which they will be subjected to evaluation.

2.5 Indicators of Organizational Performance

Organizational performance is the actual productivity of an organization measured against its projected goals and objectives (Mohamed & Mohamud, 2021). The performance of an organizational is based on the perception that the organization is comprised of valuable resources that include personnel, physical and capital assets that are used to achieve shared goal. The performance can be measured in terms of productivity and outcome, profit, effectiveness of internal process and procedures, staff attitudes and organizational responsiveness to the environment (Hellgren & Wang, 2021). These diverse constituents result in many different interpretations of successful or poor performance of organizations (Kiragu, Muhoho & Gesimba, 2020). Organizational performance is measured not only limited to economic outcomes governed by financial indicators such as accounting returns stock market and growth measures, but also non-financial indicators such as customer contentment, personnel satisfaction and social performance (Nkemchor & Ezeanolue, 2021). In general, organizational performance is determined by the organization's capability to respond to threats and opportunities in an effective and efficient manner, with full knowledge of the strengths and weakness at hand. An effective organization is able to successfully use information of its past and current trends as well as knowledge of alternative strategies available to make decisions that will achieve the greatest benefit for the organization (Dang, et al., 2021).

2.6 Strategy implementation and Timely Goals Achievement

Strategy is all about developing action plans that enables an organization to deploy its enterprising strength within its sphere of business operations (Kumar, 2021). For strategy to achieve its purpose there is the need for a deep thinking. To outsmart competitors is not an ordinary task. When an organization strives to maintain a superior edge over competitors, the thought pattern of one helmsman should be different (Mohammad & Wang, 2019). A notable ingredient that is lacking

in business organizations today is proper strategy implementation. Strategy is considered the master plan for any organization to achieve its goals within specified time frames. Strategy needs to be embraced to engender sustainability of competitive advantage (Kombate, et al., 2021). It is conceptualized that firms that have effective strategy implementation, record better performance compared to those that have not. Kumar (2021) argues that firms record improved performance once they effectively embrace strategic planning. By defining a company's purpose and goals, strategic planning provides direction to the organization and enhances coordination and control of organization activities (Serfontein, 2021). The linkage between strategy implementation and organizational performance needs analysis to get a better understanding how effective strategy implementation will improve organizational performance through timely goals achievement.

2.7 Strategy Implementation and Employees' Commitment

In general, the concept of organizational performance is based upon the idea that an organization is the voluntary association of productive assets, including human, physical, and capital resources, for the purpose of achieving a shared purpose (Ireland & Hitt, 2020; Nkemchor & Ezeanolue, 2021). Those providing the assets will only commit them to the organization so long as they are satisfied with the value they receive in exchange, relative to alternative uses of the assets. Employees will be committed to strategy implementation if they understand their firm strategy (Kiragu, et al., 2020). Empirically, Nwachukwu et al. (2019) concluded that firms that give attention to employee commitment to strategy implementation will have productive and satisfied employees. Xiao, et al. (2022) found that marketing managers' commitment to strategy implementation dimensions of top management support, innovative culture, and job autonomy impact positively and significantly on organizational performance. In the same direction, Kumar (2021) concluded that employee commitment to strategy implementation contributes positively and significantly to company performance. Nkemchor and Ezeanolue (2021) observed that employees' commitment to strategy implementation can enable firms to speed up strategy implementation. In Vietnam, Vu et al. (2021) found that many firms give low priority to individual employee's commitment as part of the strategy to improve their effectiveness and competitiveness.

2.8 Strategy implementation and Internal Process Performance

The performance of an organizational is based on the perception that the organization is comprised of valuable resources that include personnel, physical and capital assets that are used to achieve shared goal. The performance can be measured in terms of productivity and outcome, profit, effectiveness of internal process and procedures, staff attitudes and organizational responsiveness to the environment (Williams, 2012). These diverse constituents result in many different interpretations of successful or poor performance of organizations (Barney, 2012). Therefore, organizational performance is the measure of internal performance results normally linked with more efficient or effective process and other external measures such as corporate social responsibility that relate to consideration that are broader than economic valuation (Richard, 2019). The key performance indicators of an organization can be measured through efficiency which is marked by the degree of production costs, output of labour and capital; through quality which is measured by the number of faulty products returned inwards; innovativeness is measured against number of new products developed against the competitors and percentage generated from new products (Hill, 2018).

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2.9 Theoretical Framework

2.9.1 Resource Based Theory

The theory of resource based and capacities also known as the Resource Based View (RBV) postulates that resources owned by organization are critical for a firm to sustain competitive advantage and superior performance (Barney, 2012). King (2017) predicted that resources possessed and managed by organizations are able to create a competitive advantage resulting in premium performance. An organization's capacity is the ability of combining resources, people and process to transform inputs to outputs. RBV explains the role played by resources possessed by an organization in differentiating it from other organizations in the industry through superior performance giving it competitive advantage (Baumol, 2019). These different resources and capacities have positive implications on the performance of an organization. Organizations, which allocate adequate resources to assets such as machinery, plant and equipment, have a higher chance of premium performance than those that overlook such allocation (Ainuddin, 2017). Allocation of financial resources such as money in hand and banks, stocks and other derivatives affects how a firm invests and even takes advantage of the new opportunities (Morgan, 2014). Intangible resources such as reputation of the products/services of the organization, it brands name and experience have significant implications on organization's activities. Capacities significantly affect an organization's performance and competitive ability (King, 2017). The organization must aim at allocating its resources at a cost-efficient and differentiate manner than its rivals for increased performance and eventually competitive advantage.

2.9.2 The Balanced Scorecard Model

This model was popularized by Kaplan and Norton in 2001, and it suggested that organizations should put customers at the top of their strategic maps and sponsors should be considered as strong stakeholders in the strategic plan and the need to be satisfied in order to ensure legitimacy and sustainability (Barney, 2012).. The Balanced Scorecard (BSC) is a strategic planning tool developed as a response to the assumption that organizations only exist to satisfy stockholders. It is based on a four-dimensional framework, where each dimension represents a different set of stakeholders: Learning and Growth; Internal Business Processes; Customers; and Finance. In other words, the BSC is a performance management framework whose main contribution to the literature is to enlarge the number of interested parties and actors within the process. The Balanced Scorecard translates mission and strategy into objectives and measures, organized into four different perspectives: financial, customer, internal business process, and learning and growth. The four perspectives permit a balance between short-and long-term objectives, between outcomes desired and the performance drivers of those outcomes, and between hard objective measures and softer, more subjective measures".

2.9.3 Agency Theory

Heath (2013) asserts that agency theory is a theory in management whereby one party referred to as agent acts on behalf of another party known as the principal. Therefore, the agent's core mandate is to progress both the principals' welfares and his own welfares in the business. These objectives can only be attained through the collaboration with the business agent since he/she is in charge of the massive resources of the institution. This theory is significant in strategic management because

the action preferred by the agent impacts on several other parties and the principal in particular (Laffort and Martimost, 2012). The agency theory usually demonstrates to be more superior compared to other theories related to strategic management. Serfontein (2010) illustrated that there has to be an agent charged with the obligation of representing other stakeholders at each level of strategy implementation hierarchy levels (Striteska, 2012).

2.10 Conceptual Framework

The conceptual framework interlinks independent variables, dependent Variable, and intervening variables. A conceptual framework is a model that presents and explains the relationship between various variables (Creswell & Creswell, 2018). Figure 1 presents the variables of concern in the present study along with their corresponding dimensions, where the independent variable aims of the assessment of strategy implementation, while dependent variable is about the analysis of the organizational performance.

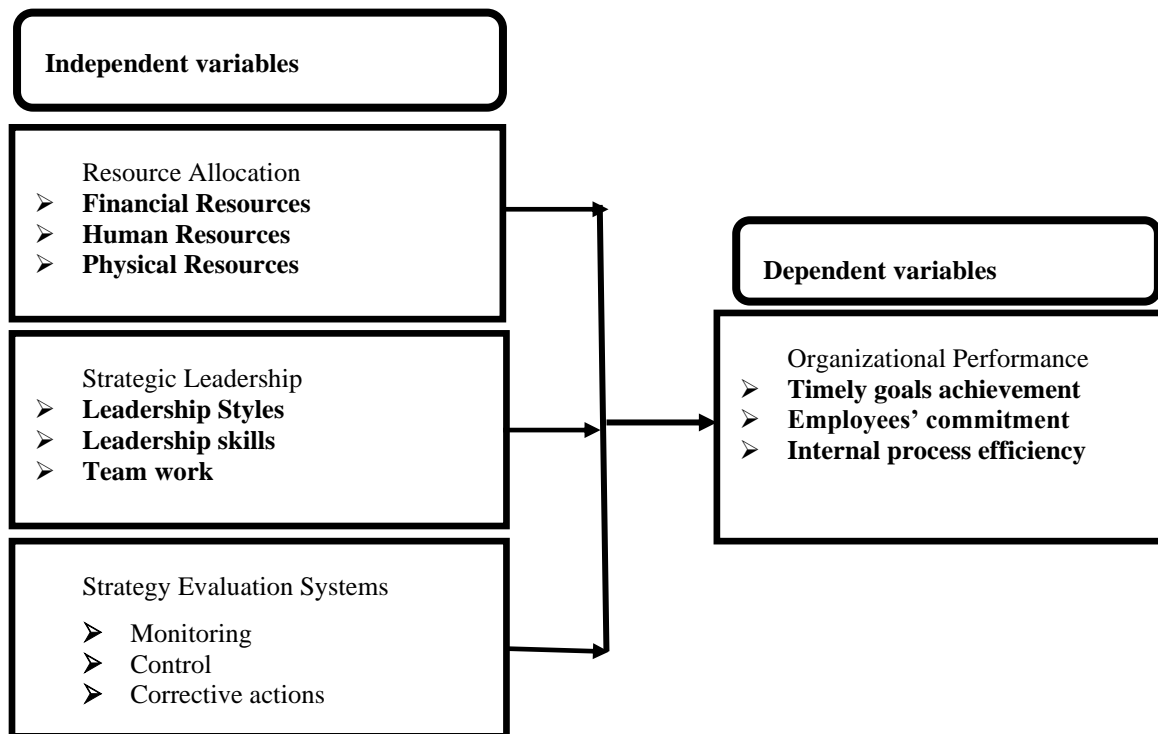


Figure 1: Conceptual Framework

Source: Researcher (2023)

3.0 Research Methodology

The study focused on understanding strategy implementation and organizational performance within WASAC, using a descriptive research design. Data was collected from a sample of 101 employees, calculated using Slovin's formula, and selected via stratified random sampling. The study employed quantitative methods, specifically frequencies, mean, standard deviation, correlation analysis, and multiple regression, to analyze the data. Data was gathered using self-

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structured questionnaires based on a Likert scale and additional desk research that included reports and other publicly available documents. The questionnaires were distributed over a two-week period and the data was subsequently compared to existing documentation for verification and additional insights.

4.0 Research Findings and Discussions

4.1 Demographic Characteristics of Respondents

The profile of respondents was deemed necessary because the ability of the respondents to give satisfactory information on the study variables greatly depends on their background.

Table 1: Demographic Characteristics of Respondents

Factors	Categories	Frequency	Percentage (%)
Respondents' Gender	Male	64	63
	Female	37	37
	Total	101	100
Age Group	Below 25 years	13	13
	26-35years	29	29
	35-45 years	34	34
	Above 46 years	25	25
	TOTAL	101	100
Education level	Professional Certificate	8	8
	Secondary school Diploma	4	4
	Bachelor's Degree	46	46
	Master's Degree	32	32
	PHD	11	11
	Total	101	100
Experience within WASAC	Less than 1 year	7	7
	1-3 years	22	22
	3-5 years	29	29
	Over 5 years	43	43
	Total	101	100

Source: Primary Data (2023)

As Table 1 shows, during this research, the respondents were both gender, male and female, within WASAC whereas 63% were male while 37% were female. This shows that majority of respondents were male. Table 1 shows that majority 34% of respondents are between the ages of 36-45 years, followed by those aged between 26-35 years counting 29% of the sample size. Then those aged above 45 years encountered 25%, and the least 13% belongs to people aged below 25 years. This implies that WASAC has employees from all segment of the population and mature people being majority. From the findings was established that the majority 46% of respondents had bachelor degree. Followed by people holding master degree per 32%, then those with PHD degree counting 11%, then those with professional certificate meeting 8%, and finally those with secondary school

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diploma with 4%. This is an indication that most of the respondents focused in this study had bachelor degree as their highest level of education. This clearly indicated that they have a clue on what is Strategic implementation and how it can affect performance as they hold academic qualification allowing them to do so. From the findings the study established that majority,43%, of respondents had been working in WASAC for a period over 5 years, then 29% reported to being working in the corporate for a period between 3-5 years, then 22% being within WASAC for a period between 1-3 years, and the remaining 7% provided to be working in WASAC for less than 1 year. The findings imply that the respondents had been employees long enough in WASAC and hence had knowledge about the issues that the researcher was looking for.

4.2 View on Resource Allocation in WASAC

The study sought to examine the effect of resource allocation in WASAC. The responses from the respondents were logged on a five-point Likert scale anchored by Strongly Disagree (1), Disagree (2), Neutral (3), Agree (4) and Strongly Agree (5). The respondents were questioned if they agreed or disagreed with the statements and findings are presented in the Table 2.

Table 2: View on Resource Allocation in WASAC

Statement on Resource Allocation N=101	SD		D		N		A		SA		M	SD
	Fr	%	Fr	%	Fr	%	Fr	%	Fr	%		
WASAC avail material and human resources required for the strategy implementation	5	5	11	11	15	15	41	41	29	29	3.77	0.67
WASAC avail financial resources required for the strategy implementation	11	11	10	10	8	8	47	47	25	25	3.64	0.71
WASAC budgets are flexible enough to consider evolving changes during strategy implementation.	18	18	11	11	15	15	38	38	19	19	3.29	0.81
The human resources of WASAC are well aligned with the dynamism of the environment	6	6	17	17	10	10	41	41	27	27	3.65	0.73
WASAC optimizes its financial resources during the process of strategy implementation	14	14	12	12	11	11	38	38	26	26	3.50	0.77
Overall Mean											3.57	

Source: Primary Data (2023)

In relation to resource allocation used in WASAC, the results from the Table 2, indicate that 5% of respondents strongly disagreed, 11% of respondents disagreed and 15% of respondent were neutral, whereas the majority 41% of respondents agreed and 29% of respondents strongly agreed that WASAC avail material and human resources required for the strategy implementation, as shown by moderate mean score of 3.77 with standard deviation of 0.67 which implies that there is

high evidence of existing fact and heterogeneity responses. The results from the Table 2, indicate that 11% of respondents strongly disagreed, 10% of respondents disagreed and 8% of respondent were neutral whereas the majority 47% of respondents agreed and 25% of respondents strongly agreed that WASAC avail financial resources required for the strategy implementation, as shown by high mean score of 3.64 with standard deviation of 0.71 which implies that there is strong evidence of existing fact and heterogeneity responses. It also indicates that 18% of respondents strongly disagreed, 11% of respondents disagreed and 15% of respondent were neutral whereas the majority 38% of respondents agreed and 19% of respondents strongly agreed that WASAC budgets are flexible enough to consider evolving changes during strategy implementation, as shown by high mean score of 3.29 with standard deviation of 0.81 which implies that there is evidence of existing fact and heterogeneity responses. Equally important, the results from the Table 2, indicate that 6% of respondents strongly disagreed, 17% of respondents disagreed, 10% of respondent were neutral, whereas the majority 41% of respondents agreed and 27% of respondents strongly agreed that the human resources of WASAC are well aligned with the dynamism of the environment, as shown by high mean score of 3.65 with standard deviation of 0.73 which implies that there is evidence of existing fact and heterogeneity responses. Finally, findings from the Table 2, indicate that 14% of respondents strongly disagreed, 12% of respondents disagreed, 11% of respondent were neutral, whereas the majority 38% of respondents agreed and 26% of respondents strongly agreed that WASAC optimizes its financial resources during the process of strategy implementation, as indicated by high mean score of 3.50 with standard deviation of 0.77 which implies that there is evidence of existing fact and heterogeneity responses. Briefly, the overall mean of respondents on the statements regarding to resource allocation used in WASAC was at high extent with the average mean of 3.57, which is interpreted as a high mean, and implies that there is strong evidence of existing of fact.

4.3 Views on Strategic Leadership in WASAC

The study sought to assess perception of respondents on the Strategic leadership in WASAC, the respondents were questioned if they agreed or disagreed with the statements with regard to Strategic leadership. The findings were presented in the Table 3.

Table 3: Strategic Leadership in WASAC

Statement on strategic leadership	SD		D		N		A		SA		M	SD
N=101	Fr	%	Fr	%	Fr	%	Fr	%	Fr	%		
The leaders at WASAC motivate employees towards achievement of organization set goals.	5	5	7	7	4	4	31	31	54	53	4.21	0.44
The leaders at WASAC, supports employees and inspires them towards achieving organization strategic directions.	4	4	5	5	7	7	29	29	56	55	4.27	0.49
The leaders at WASAC communicate to the employees about the organization's day to day business.	9	9	11	11	15	15	27	27	39	39	3.75	0.53
The leaders at WASAC are innovative and competent in helping the organization come up with new strategies.	3	3	5	5	11	11	32	32	50	50	4.20	0.47
The leaders at WASAC promote the company in building up shared behavior, vision, mission, norms and values formation among the employees.	4	4	2	2	8	8	45	45	42	42	4.18	0.41
Overall Mean											4.12	

Source: Primary Data (2023)

In relation to strategic leadership used in WASAC, the results from the Table 3, indicate that 5% of respondents strongly disagreed, 7% of respondents disagreed, 4% of respondent were neutral, whereas 31% of respondents agreed and most respondents 53% strongly agreed that the leaders at WASAC motivate employees towards achievement of organization set goals, as shown by very high mean score of 4.21 with standard deviation of 0.44 which implies that there is high evidence of existing fact and homogeneity responses. The results from the Table 3, indicate that 4% of respondents strongly disagreed, 5% of respondents disagreed, 7% of respondent were neutral, whereas 29% of respondents agreed and most respondents 56% strongly agreed that leaders at WASAC, supports employees and inspires them towards achieving organization strategic directions, as indicated by very high mean score of 4.27 with standard deviation of 0.49 which

implies that there is very high evidence of existing fact and homogeneity responses. The results from the Table 3, indicate that 9% of respondents strongly disagreed, 11% of respondents disagreed, 15% of respondent were neutral, whereas 27% of respondents agreed and the majority of respondents 39% strongly agreed that the leaders at WASAC communicate to the employees about the organization's day to day business, as shown by high mean score of 3.75 with standard deviation of 0.53 which implies that there is high evidence of existing fact and heterogeneity responses.

It also indicates that 3% of respondents strongly disagreed, 5% of respondents disagreed, 11% of respondent were neutral, whereas 32% of respondents agreed and most respondents 50% strongly agreed that The leaders at WASAC are innovative and competent in helping the organization come up with new strategies, as indicated by very high mean score of 4.20 with standard deviation of 0.47 which implies that there is very high evidence of existing fact and homogeneity responses. Finally, findings of Table 3, indicate that 4% of respondents strongly disagreed, 2% of respondents disagreed, 8% of respondent were neutral, whereas the majority 45% of respondents agreed and 42% of respondents strongly agreed that The leaders at WASAC promote the company in building up shared behavior, vision, mission, norms and values formation among the employees, as indicated by very high mean score of 4.18 with standard deviation of 0.41 which implies that there is evidence of existing fact and homogeneity responses. Briefly, the overall mean of respondents on the statements regarding to strategic leadership used in WASAC was at very high extent with the average mean of 4.12, which is interpreted as a very high mean, and implies that there is very strong evidence of existing of fact.

4.4 Views on Strategy Evaluation Systems in WASAC

The study sought to assess perception of respondents on the Strategy Evaluation Systems and performance of WASAC. The respondents were questioned if agreed or disagreed with the statements with regard to Strategy Evaluation Systems within WASAC. The findings were presented in the following Table 4.

Table 4: Views on Strategy Evaluation Systems in WASAC

Statement on Strategy Evaluation Systems	SD		D		N		A		SA		M	SD
	Fr	%	Fr	%	Fr	%	Fr	%	Fr	%		
WASAC initiates Monitoring to detect an errant strategy prior to negative impacts that could damage or increase the cost of implementation a strategy	5	5	8	8	5	5	46	46	37	37	4.01	0.47
Monitoring systems in WASAC ensure that the plans are kept on track in a continuous manner	6	6	5	5	11	11	47	47	32	32	3.93	0.53
WASAC always assess the repercussion and adjust to the strategies needed	5	5	7	7	10	10	35	35	44	44	4.05	0.48
WASAC assess the actual direction of its activities and compare that course to the direction required to succeed in a changing environment	6	6	10	10	9	9	41	41	35	35	3.88	0.61
During strategy implementation, parameters for strategy evaluation are provided, and circulated for those implementing the strategy in WASAC	8	8	9	9	11	11	41	41	32	32	3.79	0.66
Overall Mean											3.76	

Source: Primary Data (2023)

In relation to strategy evaluation systems in WASAC, the results from the Table 4, indicate that 5% of respondents strongly disagreed, 8% of respondents disagreed, 5% of respondent were neutral, whereas the majority 46% of respondents agreed and 37% of respondents strongly agreed that WASAC initiates Monitoring to detect an errant strategy prior to negative impacts that could damage or increase the cost of implementation a strategy, as shown by high mean score of 4.01 with standard deviation of 0.47 which implies that there is very high evidence of existing fact and homogeneity responses. The results from the Table 4, indicate that 6% of respondents strongly disagreed, 5% of respondents disagreed, 11% of respondent were neutral, whereas the majority

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47% of respondents agreed and 32% of respondents strongly agreed that Monitoring systems in WASAC ensure that the plans are kept on track in a continuous manner, as shown by high mean score of 3.93 with standard deviation of 0.53 which implies that there is high evidence of existing fact and heterogeneity responses. The results from the Table 4, indicate that 5% of respondents strongly disagreed, 7% of respondents disagreed, 10% of respondent were neutral, whereas 35% of respondents agreed and the majority 44% of respondents strongly agreed that WASAC always assess the repercussion and adjust to the strategies needed, as shown by very high mean score of 4.05 with standard deviation of 0.48 which implies that there is very high evidence of existing fact and homogeneity responses.

The results from the Table 4, indicate that 6% of respondents strongly disagreed, 10% of respondents disagreed, 9% of respondent were neutral, whereas the majority 41% of respondents agreed and 35% of respondents strongly agreed that WASAC assess the actual direction of its activities and compare that course to the direction required to succeed in a changing environment, as shown by high mean score of 3.88 with standard deviation of 0.61 which implies that there is high evidence of existing fact and heterogeneity responses. Finally, findings from the Table 4, indicate that 8% of respondents strongly disagreed, 9% of respondents disagreed, 11% of respondent were neutral, whereas the majority 41% of respondents agreed and 32% of respondents strongly agreed that During strategy implementation, parameters for strategy evaluation are provided, and circulated for those implementing the strategy in WASAC, as indicated by high mean score of 3.79 with standard deviation of 0.66 which implies that there is evidence of existing fact and heterogeneity responses. Briefly, the overall mean of respondents on the statements regarding to strategy evaluation systems used in WASAC was at high extent with the average mean of 3.76, which is interpreted as a very high mean, and implies that there is strong evidence of existing of the fact.

4.5 Views on the Performance in WASAC

The study sought to assess perception of respondents on the performance in WASAC as measured by Timely goals achievement, Employees' commitment and Internal process efficiency. The respondents were asked whether agreed or disagreed with the statements regarding performance, and the results were presented in the Table 5.

Table 5: Views on the Performance of WASAC

Statement on Performance	SD		D		N		A		SA		M	SD
	Fr	%	Fr	%	Fr	%	Fr	%	Fr	%		
N=101												
The strategy implementation enables WASAC to deploy its enterprising strength within its sphere of business operations	5	5	4	4	8	8	34	34	50	50	4.19	0.47
WASAC is able to achieve its goals within specified time frames thanks to its effective strategy implementation	12	12	14	14	11	11	39	39	25	25	3.50	0.71
Strategy implementation provides direction to WASAC and enhances coordination and control of its activities	6	6	7	7	15	15	40	40	33	33	3.86	0.57
The strategy implementation in WASAC create a working climate which encourages employee commitment	10	10	5	5	10	10	40	40	36	36	3.86	0.61
Employee help WASAC to link strategy implementation to strategic objectives.	3	3	7	7	10	10	45	45	36	36	4.03	0.46
Employees are committed to strategy implementation as they understand it well	8	8	8	8	15	15	37	37	33	33	3.78	0.58
Employees' commitment to strategy implementation enable WASAC to speed up strategy implementation	10	10	5	5	18	18	41	41	27	27	3.69	0.63
WASAC effectively balances division of tasks and responsibilities among the employees in the organization	10	10	7	7	11	11	41	41	32	32	3.77	0.6
WASAC co-ordinate individual efforts and roles in the organization due to effective strategy implementation.	7	7	8	8	13	13	38	38	35	35	3.85	0.56
The organization structure in WASAC is flexible for quick decision making, thanks to effective strategy implementation	12	12	12	12	13	13	31	31	33	33	3.60	0.69
Due to strategy implementation, WASAC has simple layer of reporting which enhances efficiency	11	11	10	10	15	15	35	35	30	30	3.62	0.7
Overall Mean											3.8	

Source: Primary Data (2023)

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In referring to the Table 5, indicated that 5% of respondents strongly disagreed, 4% of respondents disagreed, 8% were neutral, whereas 34% of respondents agreed and the majority 50% of respondents strongly agreed that The strategy implementation enables WASAC to deploy its enterprising strength within its sphere of business operations, as indicated by very high mean score of 4.19 and standard deviation of 0.47 which implies that there is strong evidence of existing fact and homogeneity responses. The results from the Table 5, show that 12% of respondents strongly disagreed, 14% of respondents disagreed, 11% of respondents were neutral whereas the majority 39% of respondents agreed and 25% of respondents strongly agreed that WASAC is able to achieve its goals within specified time frames thanks to its effective strategy implementation as indicated by high mean score of 3.50 and standard deviation of 0.71 which implies that there is evidence of existing fact and heterogeneity responses. From the findings, Table 5 show that 6% of respondents strongly disagreed and 7% of respondents disagreed, 15% of respondents were neutral, whereas majority 40% of respondents agreed and 33% of respondents strongly agreed that Strategy implementation provides direction to WASAC and enhances coordination and control of its activities, as indicated by high mean score of 3.86 and standard deviation of 0.57 which implies that there is strong evidence of existing fact and heterogeneity responses

From the findings in Table 5, show that 10% of respondents strongly disagreed, 5% of respondents disagreed and 10% of respondents were neutral whereas the majority 40% of respondents agreed and 36% of respondents strongly agreed that the strategy implementation in WASAC create a working climate which encourages employee commitment, as indicated by high mean score of 3.86 and standard deviation of 0.61 which implies that there is strong evidence of existing fact and heterogeneity responses. From the findings in Table 5, show that 10% of respondents strongly disagreed, 5% of respondents disagreed and 18% of respondents were neutral whereas 41% of respondents as majority agreed and the remaining 27% of respondents strongly agreed that Employees' commitment to strategy implementation enable WASAC to speed up strategy implementation as indicated by high mean score of 3.69 and standard deviation of 0.63 which implies that there is strong evidence of existing fact and heterogeneity responses.

From the findings in Table 5, show that 10% of respondents strongly disagreed, 7% of respondents agreed, 11% of respondents were neutral whereas the majority 41% of respondents agreed and 32% of respondents strongly agreed that WASAC effectively balances division of tasks and responsibilities among the employees in the organization, as indicated by high mean score of 3.77 and standard deviation of 0.60 which implies that there is strong evidence of existing fact and homogeneity responses. From the findings in Table 5, show that 12% of respondents strongly disagreed, 12% of respondents disagreed and 13% of respondents were neutral whereas 31% of respondents agreed and the majority 33% of respondents strongly agreed that The organization structure in WASAC is flexible for quick decision making, thanks to effective strategy implementation as indicated by very high mean score of 3.60 and standard deviation of 0.69 which implies that there is strong evidence of existing fact and heterogeneity responses. Finally, the findings in Table 5, show that 11% of respondents strongly disagreed, 10% of respondents disagreed and 15% of respondents were neutral whereas the majority 35% of respondents agreed and 30% of respondents strongly agreed that Due to strategy implementation, WASAC has simple layer of reporting which enhances efficiency, as indicated by high mean score of 3.62 and standard

deviation of 0.70 which implies that there is strong evidence of existing fact and heterogeneity responses.

Briefly, the overall mean of respondents on the statements regarding to performance of WASAC was at high extent with the average mean of 3.80, which is interpreted as a high mean, and implies that there is strong evidence of existing of fact and heterogeneity response that performance of WASAC has been improved at very high extents.

4.6 Correlations Analysis

The study sought to determine the correlation between the independent variable strategic implementation and the dependent variable performance measured by Timely goals achievement, Employees' commitment and Internal process efficiency. To calculate the correlation (strength) between the study variables and their findings the Survey Data used the Pearson's coefficient of correlation (r). The findings are presented in Table 6

Table 6: Correlation analysis between Strategy implementation and Performance

		Timely goals achievement	Employees' commitment	Internal process efficiency
Strategy implementation	Pearson correlation	.721**	.758**	.701**
	Sig. (2-tailed)	.000	.000	.000
	N	101	101	101

****.** Correlation is significant at the 0.01 level (2-tailed).

The results of the study in Table 6 show that there is a positive and significant relationship between strategy implementation and performance because the calculated Pearson correlation and significance level between strategy implementation and Timely goals achievement is positive and significant ($r=0.721$ and $\text{sig}=0.00<0.01$) level of significance. The calculated Pearson correlation and significance level between strategy implementation and Employees' commitment is positive and significant ($r=0.758$ and $\text{sig}=0.00<0.01$) level of significance. The calculated Pearson correlation and significance level between strategy implementation and Internal process efficiency is positive and significant ($r= 0.701$ and $\text{sig}=0.00<0.01$) level of significance. Thus, this implies that strategy implementation plays a positive and significant effect on performance in WASAC. The results of this current research are supported by the results of the study of Chen, et al. (2022) examined the effect of strategic leadership on the performance of manufacturing firms in China, and which concluded that good strategic implementation is vital in an organization's decision-making to ensure short-term success and long-term goals sustainability.

4.7 Diagnostics Test of the Regression Model

After running the regression model, post-estimation tests were conducted to ensure that the model was a good fit and the estimates received from the model were efficient and reliable. This study satisfactorily performed conditional diagnostics statistical tests. The study tested for multicollinearity. Multicollinearity is the undesirable situation where the correlations among the independent variables are strong. Variance Inflation Factor (VIF) was used to assess multicollinearity in the multiple regression models. Zikmund, Babin, Carr and Griffin (2013) mentioned when there are two or more variables have a Variance Inflation Factor (VIF) of 5 and above, amongst them one should be removed from the regression analysis as this shows multicollinearity. Thus, in a study, if two or more variables have a Variance Inflation Factor of 5 or more than that one of them must be removed out if the same.

Table 7: Test for Multicollinearity

Model	Collinearity Statistics	
	Tolerance	VIF
Resource allocation	0.785	1.375
Strategic leadership	0.802	1.028
Strategy Evaluation Systems	0.775	1.718

Source: Primary Data (2023)

Table 7, indicated that all the independent variables were not highly correlated with each other as indicated by the Variance Inflation Factors (VIF) of below five. Since all 3 variables has VIF which is less than 5 indicating that there is no multicollinearity. Therefore, all variable of predictors will be included in the model.

4.8 Effect of strategy implementation on timely goals achievement (TGA) of WASAC Ltd

The study determined the regression analysis to demonstrate the relationship between the independent variables and the dependent variable. Specifically, the regression analysis provides the effect of resource allocation (RA), strategic leadership (SL), and strategy evaluation systems (SES) on timely goals achievement (TGA) in WASAC Ltd at a 5% significance level. This section, therefore, provides the model summary, analysis of variance, and regression coefficients.

Table 8: Model Summary of the effect of strategy implementation on TGA of WASAC Ltd

Model	R	R Square	Adjusted R Square	Std Error of the estimate
1	780a	0.6084	0.594	0.37332

a. Predictors: (Constant), X1= RA, X2= SL, X3= SES.

From the study findings, it is notable that correlation determination R² value is 0.6084. The study results imply resource allocation, strategic leadership, and strategy evaluation systems jointly accounted for 60.84% of the timely goals achievement in WASAC Ltd as represented by the R². This means that other factors not studied in this research contribute 39.1% to the timely goal's achievement of WASAC Ltd. This implies that these variables are very significant and need to be

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factored to timely goals achievement of WASAC. Therefore, further research should be conducted to investigate the other factors (39.1 percent) that influence timely goals achievement of WASAC Ltd.

Table 9: ANOVA of the effect of strategy implementation on TGA of WASAC

Model		Sum of squares	df	Mean square	F	Sig.
1	Regression	14.568	3	3.642	24.356	.000b
	Residual	14.355	97	.149		
	Total	28.923	100			

a. Dependent Variable: Timely Goals Achievement

b. Predictors: (Constant), X1= RA, X2= SL, X3= SES

Table 9, shows the Analysis of Variance (ANOVA) of regression analysis between independent variable strategy implementation and a dependent variable; timely goals achievement of WASAC. Further, the analysis of variance was used to examine whether the regression model was a good fit for the data. The F-calculated was 24.356 and was greater than the F-critical and the p-value was 0.000, which was less than the significance level (0.05). Therefore, the model can be considered to be a good fit for the data and hence it is appropriate in predicting the influence of the three independent variables (resource allocation, strategic leadership, and strategy evaluation systems) on the timely goals achievement in WASAC Ltd.

Table 10: Regression coefficients of strategy implementation and timely goals achievement of WASAC Ltd.

Model		Unstandardized Coef.		Standardized coef.	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.895	0.294		3.044	0.008
	X1 RA	0.369	0.081	0.369	4.559	0.000
	X2 SL	0.201	0.066	0.133	3.045	0.008
	X3 SES	0.308	0.058	0.383	5.317	0.000

a. Dependent Variable: Timely Goals Achievement

The Multiple regression model equation would be $(Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \epsilon)$ becomes:
 $Y_1 = 0.895 + 0.369X_1 + 0.201X_2 + 0.308X_3$.

According to the regression equation established, taking all factors into account resource allocation, strategic leadership, and strategy evaluation systems constant at zero, the timely goals achievement of WASAC Ltd was 0.895. The findings from the Table 10, revealed that resource allocation has significance positive effect on timely goals achievement of WASAC Ltd as indicated by $\beta_1 = 0.369$, $p \text{ value} = 0.000 < 0.05$, $t = 4.559$. The implication is that an increase of one unit in resource allocation would lead to an increase in timely goals achievement of WASAC Ltd by 0.369 units.

4.9 Hypothesis 1 testing:

Hypothesis one states that there is no statistically significant influence of strategy implementation on timely goals achievement in WASAC. As indicated in the Table 10, the F-test value was 24.356 with significance value of 0.00 at 5% level of significance. Since the p-value obtained was less than 0.05 and also F-calculated was 24.356 is greater than F-critical (4, 96), this implies that it was significant hence the conclusion that the regression model was good. Therefore, the null hypothesis stating that there is no statistically significant influence of strategy implementation on timely goals achievement in WASAC was rejected as the results of the study showed that there is statistically significant effect of strategy implementation on timely goals achievement of WASAC Ltd. The results are supported by the results of the study of Karangwa and Irechukwu (2023) who aimed to investigate the effect of strategic management process on organizational performance of NDP Ltd construction and engineering company in Rwanda. The results revealed that there is positive and significant relationship between strategy implementation and timely performance ($r = 0.650$ and $\text{sig} = 0.00 < 0.01$), strategy evaluation and quality performance ($r = 0.707$ and $\text{sig} = 0.00 < 0.01$) level of significance.

Effect of Strategy implementation on Employee Commitment in WASAC Ltd

The study determined the regression analysis to demonstrate the relationship between the independent variables and the dependent variable. Specifically, the regression analysis provides the effect of resource allocation, strategic leadership, and strategy evaluation systems on employee commitment in WASAC Ltd at a 5% significance level. This section, therefore, provides the model summary, analysis of variance, and regression coefficients.

Table 11: Model Summary between strategy implementation and Employee Commitment of WASAC Ltd

Model	R	R Square	Adjusted R Square	Std Error of the estimate
2	.730a	0.533	0.513	0.45995

a. Predictors: (Constant), X1= RA, X2= SL, X3= SES.

The model summary in Table 11, recorded the results on the degree to which variance in employee commitment of WASAC is caused by changes in the predictor variables of the study (resource allocation, strategic leadership, and strategy evaluation systems). R embodies the correlation coefficient which shows the strength of the relationship between the independent and dependent variables of the study. Thus, an R of 0.730 demonstrates a positive relationship between the study variables. The study established an R-Square of 0.533 which indicates that 53.3% of variances in

employee commitment in WASAC Ltd are caused by variances in resource allocation, strategic leadership, and strategy evaluation systems. Therefore, 46.7% of other changes in employee commitment in WASAC Ltd are caused by other variables not covered in the study objectives.

Table 12: ANOVA of the effect of strategy implementation on employee commitment of WASAC

Model		Sum of squares	df	Mean square	F	Sig.
2	Regression	22.656	3	5.664	27.34	.000b
	Residual	19.886	97	0.207		
	Total	42.543	100			

a. Dependent Variable: Employee Commitment

b. Predictors: (Constant), X1= RA, X2= SL, X3= SES

Results in Table 12, show that the model of the study was significant at 0.000% level of significance which suggests that the data was ideal for making study inferences as the significance level was below 0.05. An F-statistics of 27.340 which was established as the ratio of Mean Square Regression to the Mean Square Residual, further showed that the model of the study was significant as evident by the significance level of $0.000 < 0.05$, demonstrating that changes in strategy implementation such as resource allocation, strategic leadership, and strategy evaluation systems significantly causes changes in employee commitment in WASAC Ltd.

Table 13: Regression Coefficients of strategy implementation on employee commitment in WASAC Ltd.

Model		Unstandardized Coef.		Standardized coef.	t	Sig.
		B	Std. Error	Beta		
2	(Constant)	0.866	0.305		2.844	0.005
	X1 RA	0.160	0.045	0.005	3.555	0.000
	X2 SL	0.442	0.149	0.475	2.964	0.004
	X3 SES	0.279	0.124	0.297	2.251	0.027

a. Dependent Variable: Employee Commitment

$$\text{Employee commitment in WASAC Ltd} = 0.866 + 0.160x_1 + 0.442x_2 + 0.279x_3$$

According to the regression equation established, taking all the independent variables (resource allocation, strategic leadership, and strategy evaluation systems) into constant at zero, employee commitment in WASAC Ltd was 0.866. The data findings analyzed also showed that all the independent variables had a positive and significant effect on employee commitment in WASAC Ltd as indicated by beta values. The regression results revealed that resource allocation has significance positive effect on employee commitment in WASAC Ltd as indicated by $\beta_1 = 0.160$, $p\text{-value} = 0.001 < 0.05$, $t = 3.555$. The implication is that an increase of one unit in resource allocation would lead to an increase in employee commitment in WASAC Ltd by 0.160 units. The regression results revealed that strategic leadership has significance positive effect on employee commitment in WASAC Ltd as shown by $\beta_2 = 0.442$, $p = 0.004 < 0.05$, $t = 2.964$. This shows that when there is an

increase of one unit in strategic leadership would lead to an increase in employee commitment in WASAC Ltd by 0.442 units. The regression results revealed that strategy evaluation systems have significance positive effect on employee commitment in WASAC Ltd as indicated by $\beta_3 = 0.279$, $p\text{-value} = 0.027 < 0.05$, $t = 2.251$. The implication is that an increase of one unit in strategy evaluation systems will increase employee commitment of WASAC Ltd by 0.279 units.

4.10 Ho2 Testing

Hypothesis two states that there is no statistically significant effect of strategy implementation on employees' commitment in WASAC. As indicated in ANOVA Table 12, the F-test value was 27.340 with significance value of 0.000 at 5% level of significance. Since the p-value obtained was less than 0.05 and also F-calculated was 27.340 is greater than F-critical (4, 96) was 2.46 which implies that the regression model was good. Therefore, the null hypothesis stating that there is no statistically significant effect of strategy implementation on employees' commitment in WASAC was rejected as the results of the study showed that there is significant effect of strategy implementation on employee commitment in WASAC Ltd.

The results are supported by the results of the study of Uwanyiligira (2021) investigate the effect of strategic management practices on service delivery of the public institution in Rwanda and National Land Centre, and concluded that strategic management practices had a significant positive impact on service delivery of the National Land Centre.

Effect of Strategy implementation on Internal Process Efficiency in WASAC Ltd

The study determined the regression analysis to demonstrate the relationship between strategy implementation and the performance in WASAC. Specifically, the regression analysis provides the effect of resource allocation, strategic leadership, and strategy evaluation systems on internal process efficiency in WASAC Ltd at a 5% significance level. This section, therefore, provides the model summary, analysis of variance, and regression coefficients.

Table 14: Model Summary of the effect of strategy implementation on internal process efficiency of WASAC Ltd

Model	R	R Square	Adjusted R Square	Std Error of the estimate
3	.762a	0.580	0.571	0.34798

a. Predictors: (Constant), X1= RA, X2= SL, X3= SES.

The coefficient of determination was denoted by the r-squared which provides explanations to the total variations in the dependent variables due to the changes in the value of the dependent variables. The results in Table 14, shows that, the r-squared value was 0.580, which indicate that nearly 58% of the total variations of internal process efficiency of WASAC Ltd can be attributed to the changes in the value of the independent variables (resource allocation, strategic leadership, and strategy evaluation systems) captured by the study model and at confidence level of 95%. Therefore, 42% of other changes in internal process efficiency in WASAC Ltd are caused by other variables not covered in this model 3.

Table 15: ANOVA of the effect of strategy implementation on internal process efficiency of WASAC Ltd

Model		Sum of squares	df	Mean square	F	Sig.
3	Regression	32.259	3	8.064	33.185	.000b
	Residual	23.371	97	0.243		
	Total	55.63	100			

a. Dependent Variable: internal process efficiency

b. Predictors: (Constant), X1= RA, X2= SL, X3= SES

The research study determined that all the variables were significant at their significance level which was lower than 0.05. The predictor variables were regressed against internal process efficiency of WASAC Ltd. The overall model was significant because calculated F-Statistic of 33.185 was large than the critical F (V1=3, V2=97) = 2.46 and also because p-value calculated =0.000 is less than critical p-value=0.05 level of significant. This finding shows that the study model is significant and can be applied for the purposes of making predictions at 5% level of significance. Therefore, this implies that the variables: resource allocation, strategic leadership, and strategy evaluation systems are good predictors of internal process efficiency of WASAC Ltd.

Table 16: Regression coefficients of the effect of strategy implementation on internal process efficiency in WASAC Ltd.

Model		Unstandardized		Standardized	t	Sig.
		Coef.	Std. Error	coef.		
		B		Beta		
3	(Constant)	0.668	0.283		2.36	0.010
	X1 RA	0.522	0.067	0.466	7.846	0.000
	X2 SL	0.170	0.055	0.165	3.122	0.002
	X3 SES	0.103	0.035	0.134	2.942	0.008

a. Dependent Variable: internal process efficiency

$$Y_3 = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Based on the findings above the model is represented as follows:

$$\text{Internal process efficiency in WASAC Ltd} = 0.668 + 0.522X_1 + 0.170X_2 + 0.103 X_3$$

The regression equation in Table 16, has established that taking all factors into account (resource allocation, strategic leadership, and strategy evaluation systems) constant at zero, internal process efficiency in WASAC Ltd was 0.668. The regression results revealed that Resource allocation has significance positive effect on internal process efficiency in WASAC Ltd as indicated by $\beta_1 = 0.522$, p-value=0.000<0.05, t=7.846. The implication is that an increase of one unit in resource allocation would lead to an increase in on internal process efficiency of WASAC Ltd by 0.522 units. The regression results revealed that strategic leadership has significance positive effect on

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internal process efficiency in WASAC Ltd as shown by $\beta_2 = 0.170$, $p = 0.002 < 0.05$, $t = 3.122$. This shows that when there is an increase of one unit in strategic leadership would lead to an increase in internal process efficiency in WASAC Ltd by 0.170 units. The regression results revealed that strategy evaluation systems have significance positive effect on internal process efficiency in WASAC Ltd as indicated by $\beta_3 = 0.103$, $p\text{-value} = 0.008 < 0.05$, $t = 2.942$. The implication is that an increase of one unit in strategy evaluation systems will increase internal process efficiency in WASAC Ltd by 0.103 units.

4.11 Hypothesis 3 Testing:

Hypothesis three states that there is no statistically significant contribution of strategy implementation on internal process efficiency in WASAC. As indicated in the Table 15, the F-test value was 33.185 with significance value of 0.00 at 5% level of significance. Since the p-value obtained was less than 0.05 and also F-calculated was 33.185 is greater than F-critical (4, 96) was 2.46 which implies that it was significant hence the conclusion that the regression model was good. Therefore, the null hypothesis stating that there is no statistically significant contribution of strategy implementation on internal process efficiency in WASAC was rejected as the results of the study showed that there is statistical significance effect of strategy implementation on the internal process efficiency of WASAC Ltd. The results are in the same line with the study by Kumar (2021) who examined the effect of strategic management practices on the performance of pharmaceutical companies in India, and concluded that many strategic management methods have to do with identifying and describing the processes that managers can use to achieve superior performance and a competitive advantage for their business.

5.0 Discussion of the Findings

The results of correlation analysis showed that there is a positive and significant relationship between the strategy implementation and Timely goals achievement ($r = 0.721$ and $\text{sig} = 0.00 < 0.01$) level of significance. The multiple regression between strategy implementation and timely goals achievement in WASAC proved that the three independent variables (resource allocation, strategic leadership, and strategy evaluation systems) accounted for 60.84% of the timely goals achievement in WASAC Ltd as represented by the R^2 . Further, the analysis of variance was used to examine whether the regression model was a good fit for the data. The F-calculated was 24.356 and was greater than the F-critical and the p-value was 0.000, which was less than the significance level (0.05). Therefore, the model was considered to be a good fit for the data. The results of correlation analysis showed that there is a positive and significant relationship between the strategy implementation and Employees' commitment ($r = 0.758$ and $\text{sig} = 0.00 < 0.01$) level of significance. The multiple regression between strategy implementation and employee commitment in WASAC proved that the three independent variables (resource allocation, strategic leadership, and strategy evaluation systems) accounted for 53.3% of the employee commitment in WASAC Ltd as represented by the R^2 .

Further, the analysis of variance was used to examine whether the regression model was a good fit for the data. The F-calculated was 27.340 and was greater than the F-critical and the p-value was 0.000, which was less than the significance level (0.05). Therefore, the model was considered to be a good fit for the data. The results of correlation analysis showed that the calculated Pearson correlation and significance level between strategy implementation and Internal process efficiency

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is positive and significant ($r= 0.701$ and $\text{sig}=0.00<0.01$) level of significance. The multiple regression between strategy implementation and Internal process efficiency in WASAC proved that the three independent variables (resource allocation, strategic leadership, and strategy evaluation systems) accounted for 58% of the Internal process efficiency in WASAC Ltd as represented by the R^2 . Further, the analysis of variance was used to examine whether the regression model was a good fit for the data. The F-calculated was 33.185 and was greater than the F-critical and the p-value was 0.000, which was less than the significance level (0.05). Therefore, the model was considered to be a good fit for the data.

6.0 Conclusion

The study concluded that there were significant and positive effects between strategy implementation and performance of WASAC, and all null hypotheses were rejected at 5% level of significance due to the fact that the results indicated that there is positive and significant effect between variables. For the study objective 1, the findings revealed that, other factors being constant, resource allocation increases the timely goals achievement of WASAC per 0.369 units, strategic leadership by 0.201 units, and strategy evaluation systems by 0.308 units, meaning that strategy implementation has an important effect on the timely goals achievement in WASAC Ltd. For the study objective 2, the findings revealed that, other factors being constant, resource allocation increases the employee commitment of WASAC per 0.160 units, strategic leadership by 0.442 units, and strategy evaluation systems by 0.279 units, meaning that strategy implementation has an important effect on the employee commitment in WASAC Ltd. For the study objective 3, other factors being constant, resource allocation increases the Internal process efficiency of WASAC per 0.522 units, strategic leadership by 0.170 units, and strategy evaluation systems by 0.103 units, meaning that strategy implementation has an important effect on the internal process efficiency in WASAC Ltd.

7.0 Recommendations

Based on the findings, the study recommends that WASAC Ltd prioritize the three identified independent variables: resource allocation, strategic leadership, and strategy evaluation systems, in their strategy implementation process. Since these factors account for a significant portion of timely goals achievement, employee commitment, and internal process efficiency, optimizing these areas could offer substantial improvements. For instance, a more efficient allocation of resources can speed up project timelines, while strategic leadership can enhance team morale and focus, leading to better outcomes. The strategy evaluation systems should also be continually updated and refined to adapt to changing circumstances, ensuring that the implemented strategies remain effective over time.

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