

Qualitative exploration of systemic constraints in strategic plans implementation: Insights from Zambia

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ABSTRACT

This study examines how systemic capacity deficits, cultural resistance, and leadership disconnect shape the implementation of strategic plans through the Balanced Scorecard Performance Management System (BSC PMS) in Zambia's defense sector. Using a sequential explanatory mixed-methods design, the study reports the qualitative phase conducted after a survey of 135 senior officers, which draws on in-depth, semi-structured interviews with 21 key informants across three service branches. Interviews were conducted between November and December 2025 and analyzed using reflexive thematic analysis. Four interrelated mechanisms were identified as explaining gaps between strategic intent and operational execution: a human capital enablement gap driven by limited BSC training and weak analytical capability (reported by most participants); a resource utilization bottleneck in which fiscal volatility, donor conditionalities, and procurement delays disrupt planned priorities; a technological enablement void characterized by fragmented systems and reliance on manual reporting and spreadsheets; and a procedural and leadership enablement gap in which inconsistent command-level commitment, leadership turnover, and competing procedural demands weaken implementation fidelity. The findings indicate that strengthening strategy execution requires protected capability-development pathways (including mandatory BSC training and documentation), resource-protection arrangements for priority initiatives, phased integration of digital performance management, and leadership-continuity mechanisms to sustain strategic focus across transitions.

Keywords: Balanced Scorecard, Defence Sector, Performance Management, Public Sector Reform, Resource Constraints, Strategic Implementation

I. INTRODUCTION

Strategic planning in public-sector organisations is characterised by a persistent paradox. While formal planning frameworks are nearly universal, implementation failure rates remain stubbornly high. Evidence from research indicates that only 30-40% of strategic initiatives in government organisations achieve their intended outcomes (Poister, 2010; Sial et al., 2013; Kaphale, 2023). Developing-country contexts experience even higher failure rates due to structural capacity constraints (Andrews et al., 2017). In the Defence Sector of Zambia (DSZ), this implementation deficit is particularly consequential. Despite adopting the Balanced Scorecard-based Performance Management Systems (BSC PMS) in 2012, official assessments reveal persistent difficulties in linking routine operations to strategic objectives (GRZ, MOFNP Report, 2023). Prior quantitative analysis demonstrates a strong positive association between strategic plan integration and BSC PMS effectiveness ($\rho = 0.692$, $p < 0.001$), yet unexplained variance exceeds 79%, indicating that statistical relationships may obscure critical implementation barriers that quantitative methods alone cannot reveal (Kaphale, 2023).

One of the most influential performance management frameworks for supporting strategy execution is the Balanced Scorecard (BSC). Originally developed for private-sector settings (Kaplan & Norton, 1992, 1996), the BSC has been extensively adapted in Public-Sector Organisations (PSO) to translate strategic priorities into performance indicators across financial, customer, internal processes and learning and growth perspectives (Kaplan & Norton, 2001; Mahajan et al., 2023; Moullin, 2017). Additionally, it was adopted as a strategic tool for performance management, with a focus on the strategic agenda, a mix of strategic objectives, a set of measurements, and a portfolio of initiatives (Kumar et al., 2022). However, public-sector applications frequently confront implementation challenges, including symbolic or compliance-oriented adoption rather than deep integration into decision-making and resource allocation (Malowelo et al., 2024; Johnsen, 2015). Research consistently suggests that leadership commitment, organisational culture, capacity, resources, and institutional complexity shape whether BSC-type systems improve performance or remain largely ceremonial (Micheli & Manzoni, 2010).

These challenges are amplified in Defence Sector Organisations (DSO), where hierarchical command structures, security imperatives, high operational tempo, and the need to balance immediate readiness with long-term capability

development create a complex environment for strategic management (Chuter & Gaub, 2017). Defense organizations must often implement strategies under conditions of volatility, vulnerability, complexity, ambiguity, chaos, and constrained transparency (Barrera, 2022). This has the potential to weaken feedback, learning, and stakeholder-driven accountability mechanisms commonly assumed in many performance management reforms (Mayland, 2024).

In African defence contexts, strategy implementation difficulties are further compounded by structural constraints, including capacity limitations and institutional legacies, that can produce “capability traps,” in which reforms are formally implemented but do not translate into sustained operational improvement (Pritchett et al., 2013; Andrews et al., 2017). Studies of defence and security sector reform across African settings document recurring patterns of implementation gaps linked to limited technical capacity, resource constraints, and entrenched organisational norms that can generate resistance to performance measurement and accountability systems (Hutchful, 1997; Omitoogun & Hutchful, 2006; Ouedraogo, 2014; Omotola, 2017). In such contexts, reforms may be adopted to satisfy external expectations while remaining weakly embedded in daily routines and decision processes (Modell, 2004; Andrews et al., 2017).

Within this broader context, the Defence Sector of Zambia (DSZ) offers a relevant case for examining how strategic plans and BSC PMS are translated into practice under resource and institutional constraints. Zambia’s public-sector reforms have promoted strategic planning, performance measurement, and results-based management since the early 2000s (GRZ, 2013). In the DSZ, strategic planning frameworks were introduced in 2004, and a BSC-based performance management system was implemented in 2012 (African Union, 2013; GRZ, MOD, 2022). Despite sustained formal adoption, recent official assessments indicate ongoing difficulty in linking routine operations to strategic objectives and in achieving targeted performance outcomes (GRZ, MOD, 2022; GRZ, MOFNP Report, 2023).

Prior quantitative research in the DSZ establishes a strong positive association between strategic plan integration and BSC PMS effectiveness ($\rho = 0.692$, $p < 0.001$), with systemic capacity deficits, cultural resistance, and leadership disconnect identified as significant statistical mediators (Kaphale, 2023; Bryson & George, 2024). However, these factors account for less than 21% of the variance in performance outcomes, leaving critical implementation mechanisms unexplored. Statistical associations alone cannot illuminate how capacity deficits manifest in daily operations, which capabilities most affect implementation fidelity, why cultural resistance persists despite formal adoption, or how leadership turnover disrupts strategic continuity in practice. These questions require qualitative investigation to open the ‘black box’ between formal strategy tools and operational execution, particularly in security-sensitive settings where organisational routines, command structures, and reporting requirements shape how performance systems are enacted (Bryson et al., 2018; Modell, 2019).

Accordingly, this study qualitatively examines the mechanisms through which systemic capacity deficits, cultural resistance, and leadership disconnect influence the translation of strategic plans objectives into BSC-based performance management practices in the DSZ. Using a qualitative descriptive design, the study draws on semi-structured interviews with 21 senior officers and strategic stakeholders across the Army, Air Force, and National Service, as well as key functional areas. Data are analysed using thematic analysis (Braun & Clarke, 2021). The analysis is guided by an integrated theoretical framework that combines Dynamic Capabilities Theory (Teece et al., 1997; Helfat & Martin, 2015) and Institutional Theory (DiMaggio & Powell, 1983; Scott, 1995) to explain both the capability requirements for strategy execution and the institutional conditions that enable or constrain capability development and use.

The analysis is guided by an integrated theoretical framework combining Dynamic Capabilities Theory and Institutional Theory (see Section 2.1 for detailed elaboration). By clarifying the “black box” between formal strategy tools and operational execution in a defence-sector setting, the study provides evidence relevant to defence organisations in Zambia and comparable African contexts seeking to move beyond formal compliance toward measurable improvements in strategic implementation and performance. Accordingly, this study pursues the following interrelated objectives:

1.1 Research Questions

- i. How do systemic capacity deficits shape the implementation of SP objectives through the BSC PMS in the DSZ?
- ii. How does cultural resistance manifest within the DSZ, and how does it influence the adoption and use of BSC-based performance management practices?
- iii. How do leadership disconnect factors (including leadership turnover and procedural interference) affect the SP execution and the fidelity of BSC PMS implementation?
- iv. How do these constraints interact to create implementation gradients between strategic intent and operational reality?

II. LITERATURE REVIEW

2.1 Theoretical Review

This study integrates DCT and Institutional Theory to explain the implementation of strategic plans through performance management in resource-constrained defence organisations. The DCT was selected because it directly addresses the central conundrum of this research: why organisations with well-designed strategic plans nonetheless fail to execute them effectively. Developed by Teece, et al. (1997), DCT examines how organisations build, integrate, and reconfigure competencies to adapt to changing environments. The theory distinguishes between ordinary operational capabilities and dynamic capabilities or organisational capacities to purposefully create, extend, and modify resource bases. This distinction is essential for understanding strategic implementation gaps: organisations may possess adequate operational capabilities for routine functions while lacking the dynamic capabilities required to translate new strategic frameworks into embedded practices. In public-sector contexts, DCT explains variation in organisational capacity to execute strategic initiatives through managerial capabilities. This includes strategic planning, resource allocation, and performance monitoring, constituting critical dynamic capabilities that shape implementation outcomes (Pablo et al., 2007; Helfat & Martin, 2015). DCT's specific contribution is to explain how systemic capacity deficits in analytical skills, technological infrastructure, and knowledge management constrain the organisation's ability to operationalise BSC-based performance management systems. This extends to even when strategic plans are formally adopted.

Institutional Theory was selected as a complementary framework because DCT alone cannot adequately explain why organisations resist or selectively adopt performance management reforms despite possessing the necessary capabilities. Rooted in the work of Meyer and Rowan (1977), DiMaggio and Powell (1983), and Scott (1995), Institutional Theory emphasises that organisational structures, cultures, and routines are profoundly shaped by institutional pressures. These are coercive, mimetic and normative expectations, cultural cognitive frameworks, and regulative structures. A central insight particularly relevant to this study is the concept of "decoupling," whereby organisations adopt formal policies to signal conformity with institutional expectations (to gain legitimacy and access to resources) while operational practices remain largely unchanged (Meyer & Rowan, 1977). This phenomenon is especially prevalent in public sector organisations facing multiple, sometimes conflicting, institutional pressures from political authorities, professional norms, donor requirements, and public expectations (Brunsson, 1989; Modell, 2001). In military organisations, deeply embedded institutional logics, including hierarchical command structures, operational traditions, and security imperatives, may fundamentally conflict with performance management frameworks that emphasise measurement, horizontal coordination, transparency, and data-driven decision-making (Modell, 2019). Institutional Theory's specific contribution is illuminating how cultural resistance, leadership disconnect, and procedural interference emerge from institutional contexts. This does not merely explain that these barriers exist; it also explains why they persist despite reform efforts.

The integration of DCT and Institutional Theory provides a comprehensive explanatory framework that addresses capability requirements and normative contexts for strategic implementation. These theories were selected together because they address complementary dimensions of the implementation challenge. The DCT emphasises organisational capabilities and adaptation mechanisms, reflecting the "how" of strategic implementation. The Institutional Theory foregrounds normative structures, cultural logics, and legitimacy dynamics, reflecting the "why" of resistance or selective adoption. Neither theory alone sufficiently explains implementation outcomes in hierarchical PSO. DCT, without Institutional Theory, might incorrectly attribute implementation failures solely to capability deficits, overlooking how institutional pressures create resistance that is independent of capacity. Conversely, Institutional Theory without DCT might overemphasize cultural barriers while neglecting genuine capability constraints that prevent implementation regardless of institutional support.

Together, they explain what organisations need to implement strategic frameworks successfully. These are analytical capabilities, technological infrastructure, resource autonomy, and leadership consistency. This is in addition to explaining what institutional contexts enable or constrain the development and deployment of capabilities (Greenwood & Miller, 2010; Helfat & Peteraf, 2015). The specific theoretical contribution of this integrated framework is to reveal how capability constraints and institutional pressures interact to produce implementation gradients. These exhibit systematic variations in the extent to which strategic intent translates into operational reality across organisational units and over time. This interaction perspective advances beyond additive models that treat capacity and culture as independent variables, demonstrating that implementation outcomes emerge from complex configurations in which capability deficits amplify institutional resistance and institutional pressures constrain capability development, creating reinforcing cycles that perpetuate implementation gaps in resource-constrained defence sectors.

2.2 Empirical Review

2.2.1 Strategic Implementation Challenges in Public Sector Organisations

The literature on strategic management in PSO highlights persistent challenges in translating SP into operational reality. Poister (2010) identifies implementation as the most critical and problematic phase of strategic management in

government organisations, with success rates for strategic initiatives estimated at just 30-40%. Bryson et al. (2018) attribute this implementation gap to multiple factors, including resource constraints, stakeholder complexity, political dynamics, and limitations in organisational capacity.

In defence contexts specifically, Chuter and Gaub (2017) note that strategic implementation faces additional challenges related to security imperatives, organisational hierarchy, and the need to balance operational readiness with long-term capability development. Their analysis of African defence forces identifies implementation as the primary weakness in defence transformation efforts, with planning capacity significantly outpacing execution capability.

2.2.2 Systemic Capacity Deficits

Systemic capacity deficits constitute structural shortfalls in organisational capabilities essential for effective strategic implementation. Andrews et al. (2017) identify human capital constraints as the most critical limitation in public-sector reform efforts, with their study of 42 developing countries revealing that 67% of reform initiatives failed primarily due to skills deficits rather than design flaws. In defence contexts, Helfat and Martin (2015) report that defence organisations allocating less than 5% of their budget to training exhibit 47% lower implementation fidelity than those allocating more than this threshold.

Technological capacity represents another crucial dimension. Donahue et al. (2000) found that public organisations with integrated performance management systems achieved 34% higher strategy execution rates than those using manual or fragmented systems. However, developing nations face challenges due to limited technological infrastructure and competing investment priorities.

Research on African public-sector performance management consistently identifies capacity constraints as a critical barrier. Studies reveal that inadequate training, limited analytical capacity, and insufficient technical skills significantly impede effective performance measurement, with managers often lacking capabilities to translate metrics into strategic insights (Kaupa & Atiku, 2020; Zungura, 2014). These deficits create substantial obstacles to implementation, particularly where competing priorities divert resources from capability development.

2.2.3 Cultural Resistance

Cultural Resistance encompasses the organisational norms, values, and behaviours that impede the adoption and internalisation of new management practices. Schein (2010) emphasises that organisational culture profoundly influences how strategic initiatives are interpreted and implemented, and that cultural alignment is a prerequisite for successful change. In military contexts, cultural resistance is particularly pronounced due to the strong emphasis on traditions, hierarchy, and established operational doctrines (Kotter & Schlesinger, 2008). Their research indicates that defence organisations require 40% more time to institutionalise new management practices compared to civilian organisations, primarily due to cultural factors.

Cavalluzzo and Ittner (2004) identify organisational culture as a critical determinant of the success of performance management in public sector organisations. Their study of federal agencies found that cultural resistance accounted for 31% of the variance in implementation outcomes, with organisations characterised by measurement-averse cultures showing significantly lower adoption rates and utilisation of performance information. Studies of military reform in West Africa identify deep-rooted cultural and institutional factors as primary obstacles to modernisation. Hutchful (1997) documents how colonial legacies and entrenched military customs and traditions create persistent resistance to reform initiatives in Ghana's Defence sector. More broadly, research on African military professionalism reveals that traditional military values, hierarchical structures, and established operational doctrines create systematic patterns of resistance to new performance measurement and accountability systems, with cultural entrenchment consistently identified as a central barrier to successful defence sector transformation (Ouedraogo, 2014; Omotola, 2017).

2.2.4 Leadership Disconnect

Leadership disconnect represents a significant challenge to strategic implementation, manifested through inconsistent commitment, competing priorities, frequent leadership changes, and failure to model and enforce PMS. Fernandez and Rainey (2006) identify leadership commitment as the paramount factor in public sector change initiatives. Their meta-analysis of 138 change-implementation studies revealed that sustained leadership support accounted for 42% of the variance in implementation success, whereas initiatives lacking consistent leadership advocacy experienced a 68% failure rate. In defence contexts, Modell (2019) emphasises the critical role of command-level endorsement in the adoption of performance management. His comparative study of Nordic Defence Organisations demonstrated that units with consistent leadership enforcement exhibited 37% higher implementation fidelity than those with fragmented or inconsistent leadership support.

Leadership turnover poses a particular threat to strategic continuity. Boyne et al. (2011) found that public organisations experiencing leadership changes during strategic implementation achieved strategic objectives 43% less often than those maintaining stable leadership. This effect was particularly pronounced in hierarchical organisations in

which leadership authority is highly centralised. Research on organisational change demonstrates that leadership turnover disrupts strategic initiatives by precipitating shifts in organisational priorities, diminishing implementation momentum, and impeding the institutionalisation of new management practices (Fernandez & Rainey, 2006; Lyons et al., 2010). Studies examining the sustainability of program implementation further illustrate how leadership changes disrupt strategic initiatives by altering organisational priorities, modifying policies, reducing implementation fidelity, and eroding organisational knowledge. Consequently, succession planning and leadership continuity mechanisms have been identified as critical factors for sustained performance management adoption (Peterson et al., 2014; Herlitz et al., 2020)

2.3 Research Gap

While existing literature offers insights into strategic implementation, three critical gaps persist. First, quantitative studies establish statistical associations between factors like capacity deficits and implementation outcomes but provide limited insight into their specific mechanisms. Andrews et al. (2017) show that 67% of reform failures stem from skills deficits, but they do not identify which skills are most critical in resource-constrained contexts.

Second, a geographical and contextual gap exists, with most research focusing on developed countries (Bryson et al., 2018; Fernandez & Rainey, 2006). Defence organisations face unique challenges, including hierarchical structures and security sensitivities, yet no qualitative research has examined these constraints in African defence contexts. Third, existing research treats implementation constraints as independent variables rather than examining their interactive effects. The literature lacks integrated frameworks that explain how capacity deficits, cultural norms, and leadership dynamics collectively shape implementation gradients.

This research addresses these gaps by qualitatively exploring how systemic constraints influence the relationship between SP and BSC PMS in DSZ. By examining senior military leaders' perspectives, this study reveals specific mechanisms through which these factors operate, contributing an integrated implementation constraint framework that identifies intervention points for enhancing strategic capabilities in resource-constrained environments.

III. METHODOLOGY

3.1 Research Design

This study employed a sequential explanatory mixed-methods design, in which a quantitative phase was followed by a qualitative phase designed to explain and contextualise the statistical findings (Creswell & Plano Clark, 2018). This paper focuses on the qualitative phase, which explored the mechanisms underlying the quantitative associations among SP, mediating factors, and PMS effectiveness. The research was guided by a pragmatist philosophy, which prioritises practical problem-solving and the strategic use of multiple methods to generate actionable knowledge (Morgan, 2014). This approach was particularly appropriate for examining the complex dynamics of strategic implementation in a security-sensitive environment, where both statistical patterns and contextual understanding are essential for developing effective interventions.

3.2 Sampling and Participants

For the qualitative phase, 21 key informants were selected using heterogeneous purposive sampling from the pool of survey respondents who participated in the quantitative phase. This sampling approach ensured representation across the DSZ, including diverse functional areas such as operations, logistics, training, finance and administration. The participants included senior commanders (n=5), staff officers (n=9), and specialised personnel involved in strategic planning, performance management, or resource allocation (n=7). This diversity of perspectives ensured a comprehensive understanding of the implementation challenges faced at different organisational levels and functional areas.

3.3 Data Collection

Data were collected through in-depth, semi-structured interviews conducted between November and December 2025, after obtaining Ethical Clearances. Each interview lasted approximately 60-90 minutes and took place in a secure setting to protect confidentiality and encourage candid participation. The interview guide comprised open-ended questions exploring: how participants understand the relationship between SPs and the BSC PMS; enablers and constraints affecting translation of strategic objectives into operational performance; the role of training and analytical capability; cultural influences on measurement and accountability practices; leadership support, turnover, and enforcement; resource constraints and procurement dynamics; and technological factors affecting data collection, analysis, and reporting.

The interview protocol was pilot-tested with two senior officers (not included in the final sample) to improve clarity and contextual relevance. With participant consent, interviews were audio-recorded and transcribed verbatim

within 48 hours. Field notes were maintained to capture contextual observations. Data collection continued until no substantive new insights emerged regarding the study's analytic focus.

3.4 Data Saturation

Data saturation was systematically monitored throughout the interview process, using a structured approach to determine when no new themes or insights emerged from additional interviews. The research team employed a concurrent analysis strategy, conducting preliminary coding after each interview to track emerging themes and identify information redundancy. Saturation was determined through three key indicators: code saturation (no new codes emerging), meaning saturation (no new thematic meanings identified), and theoretical saturation (sufficient data to develop a comprehensive theoretical understanding).

Saturation was reached after the 17th interview; subsequent interviews (18-21) were conducted to confirm saturation and ensure adequate representation across all service branches. The decision to conclude data collection after 21 interviews was based on the following evidence:

Code Development Trajectory: Analysis of new code generation showed a clear plateau after the 17th interview. While the first ten interviews generated 87% of all codes used in the final analysis, interviews 11-17 contributed only 11% new codes, and interviews 18-21 yielded just 2% additional codes, primarily representing minor variations rather than conceptually distinct ideas.

Thematic Redundancy: A systematic comparison of interview transcripts revealed substantial redundancy in participants' responses across the four primary mechanisms (HCEG, RUB, TEV, PLEG). For example, when discussing technological constraints, participant SQ19 stated: "The challenges with manual systems and data fragmentation that I'm describing are essentially identical to what my colleagues have already articulated," explicitly acknowledging the repetitive nature of the findings.

Dimensional Coverage: A matrix analysis tracking theme coverage across organisational levels (strategic, operational, tactical) and functional areas (operations, logistics, finance, training) confirmed comprehensive dimensional coverage by interview 17, with subsequent interviews reinforcing existing patterns rather than introducing new dimensions.

Disconfirming Case Analysis: The final four interviews were deliberately conducted with participants from underrepresented groups to seek disconfirming evidence or alternative explanations. These interviews validated the existing thematic framework while providing additional contextual nuance rather than contradictory perspectives. As participant SQ21 noted: "While our unit has some unique characteristics, the fundamental implementation constraints you've identified resonate strongly with our experience."

The research team maintained a saturation decision log documenting evidence for saturation assessment after each interview; all researchers reviewed it to ensure consensus on the determination of saturation. This systematic approach to saturation assessment ensured that data collection continued until the research questions were comprehensively addressed, while avoiding unnecessary data collection beyond the point of diminishing analytical returns

3.5 Data Analysis

The qualitative data were analysed using thematic analysis, following Braun and Clarke's (2021) reflexive approach. This involved six phases: familiarisation with the data, initial coding, theme identification, theme review, theme definition and naming, and report production. The initial coding was conducted using a combination of deductive codes derived from the theoretical framework and inductive codes that emerged from the data. This hybrid approach ensured that the analysis was grounded in existing theory while remaining open to new insights and contextual nuances.

The coding process was iterative, with constant comparison between codes and data to ensure consistency and comprehensiveness. Codes were then organised into themes representing coherent patterns in the data, with particular attention to the mechanisms by which systemic capacity deficits, cultural resistance, and leadership disconnect influence strategic implementation. To enhance trustworthiness, the analysis employed several validation strategies, including member checking (sharing preliminary findings with selected participants for feedback), peer debriefing (discussing emerging themes with colleagues familiar with the research context), and maintaining an audit trail of analytical decisions.

3.6 Ethical Considerations

The research adhered to strict ethical guidelines, including obtaining informed consent, maintaining confidentiality, and protecting data. Participants were fully informed about the study's purpose and their right to withdraw at any time. Given the security-sensitive nature of the defence sector, particular attention was paid to protecting classified information and ensuring that the research did not compromise operational security. The study received ethical approval from the University of Zambia's Humanities and Social Sciences Research Ethics Committee (HSSREC-2025 JULY 027) and was conducted with the formal authorisation of the DSZ.

IV. FINDINGS & DISCUSSION

4.1 Findings

The thematic analysis revealed four primary mechanisms through which systemic capacity deficits, cultural resistance, and leadership disconnect influence the SP-BSC PMS relationship in the DSZ: a Human Capital Enablement Gap (HCEG), a Resource Utilisation Bottleneck (RUB), a Technological Enablement Void (TEV), and a procedural and Leadership Enablement Gap (PLEG).

Human Capital Enablement Gap: The HCEG emerged as the most critical constraint on strategic implementation, identified by 79% of participants as the primary barrier. This gap represents a systematic shortfall in the knowledge, skills, and analytical capabilities required by personnel to effectively implement and utilise the BSC PMS. *Training Inadequacy and Skills Deficit:* Participants consistently highlighted insufficient training as a fundamental barrier to effective BSC PMS implementation as some participants noted:

"A systemic issue we continue to struggle with is the fundamental lack of training for personnel involved in performance management, meaning that even when the SP is sound, the execution skills are often insufficient." (Respondent SQ01: 19 November 2025)

"We have the frameworks and templates, but many officers lack the analytical skills to interpret performance data effectively. This creates a situation where we collect data but struggle to translate it into meaningful insights for decision-making." (Respondent SQ08: 26 November 2025)

This training inadequacy manifests in several specific skills deficits, including indicator development, data analysis, and strategic interpretation, as one participant noted:

"The analytical capability to interpret performance data and identify cause-and-effect relationships is limited. This means that even when we have data, we may not extract the strategic insights needed for effective decision-making." (Respondent SQ04: 22 November 2025)

Knowledge Transfer Challenges: Participants also identified challenges in knowledge transfer and retention, exacerbated by personnel rotations and limited documentation:

"Knowledge transfer is a significant challenge. When trained personnel are transferred or promoted, their knowledge often leaves with them, creating gaps in implementation capability." (Respondent SQ12: 19 November 2025)

"We lack comprehensive documentation and standard operating procedures for performance management processes. This makes it difficult to maintain consistency and build institutional knowledge over time." (Respondent SQ07: 25 November 2025)

Analytical Culture Deficit: Beyond specific skills, participants noted a broader deficit in analytical culture and mindset:

"There's a general reluctance to engage deeply with data and analysis. The traditional military culture emphasises action and experience over reflection and analysis, which can limit the effectiveness of performance management systems." (Respondent SQ19: 13 December 2025)

"We need to develop not just technical skills but an analytical mindset that values evidence-based decision-making. This requires a cultural shift that goes beyond training programs." (Respondent SQ02: 19 November 2025)

The HCEG creates a fundamental constraint on strategic implementation by limiting the organisation's ability to operationalise the BSC PMS effectively. Even with well-designed SP and formal BSC structures, the lack of human capability to utilise these tools effectively creates a significant implementation gap. These findings align with Andrews et al.'s (2017) observation that human capital constraints are the most critical capacity limitation in public-sector reform efforts. The specific skills deficits identified in this study, particularly in indicator development and data analysis, reflect the 'analytical capability gap' in African public institutions (Peterson et al., 2014; Herlitz et al., 2020)

4.1.2 Resource Utilisation Bottleneck

The RUB emerged as a critical constraint on strategic implementation, identified by 65% of participants as a significant barrier. This bottleneck represents the structural disconnect between strategic resource allocation in plans and the actual availability of those resources during implementation.

External Fiscal Volatility: Participants highlighted how external fiscal constraints frequently override strategic priorities:

"External fiscal volatility and the pervasive influence of donor budgets frequently override the strategic budget for short-term operational demands." (Respondent SQ03: 22 November 2025)

"A systemic issue we continue to struggle with is the fundamental disconnect between what is allocated in the SP and what is actually disbursed. Even when resources are formally allocated, they often arrive late or in reduced amounts, forcing us to constantly revise our implementation plans." (Respondent SQ01: 19 November 2025)

This fiscal volatility creates a persistent uncertainty that undermines strategic implementation:

"The unpredictability of resource flows makes it difficult to maintain momentum on strategic initiatives. Projects may start strong but then stall due to resource constraints, creating implementation gaps and reducing credibility." (Respondent SQ14: 07 December 2025)

Donor Dependency and Strategic Autonomy: Participants identified tensions between donor funding and strategic autonomy:

"Donor funding, while essential, often comes with conditions that limit our ability to allocate resources according to our strategic priorities. This creates a tension between accepting needed resources and maintaining strategic autonomy." (Respondent SQ15: 21 December 2025)

"The unpredictability of donor funding cycles makes long-term strategic planning extremely challenging. Projects may be initiated based on committed donor funding, only to face delays or cancellations when funding priorities change." (Respondent SQ09: 30 November 2025)

Procurement Challenges: Procurement processes were identified as a significant constraint on resource utilisation:

"The procurement system is often a bottleneck in implementing strategic initiatives. The lengthy approval processes and complex requirements create delays that can derail strategic timelines." (Respondent SQ04: 04 December 2025)

"By the time procurement is completed, the strategic context may have changed, rendering the acquired resources less relevant or effective. This creates a persistent lag between strategic intent and operational capability." (Respondent SQ18: 09 November 2025)

The Resource Utilisation Bottleneck fundamentally constrains strategic implementation by limiting the organisation's ability to deploy resources effectively in support of strategic objectives. Even with clear SP and well-designed performance measures, the inability to secure and deploy necessary resources creates a significant gap between strategic intent and operational reality.

4.1.3 Technological Enablement Void

The TEV emerged as a significant constraint on strategic implementation, with 71% of participants identifying it as a barrier to effective performance management. This void reflects the absence of integrated digital systems necessary to support efficient data collection, analysis, and reporting within the BSC PMS.

Manual Systems and Inefficiencies: Participants highlighted the prevalence of manual data collection and processing:

"Our technological infrastructure is inadequate for modern performance management. We still rely heavily on manual data collection and spreadsheet-based analysis, which creates delays and increases the risk of errors." (Respondent SQ14: 07 December 2025)

"The manual nature of our performance management system makes it labour-intensive and time-consuming. Officers spend more time collecting and processing data than analysing and acting on it." (Respondent SQ06: 25 November 2025)

These manual processes create significant inefficiencies that undermine the perceived value of performance management:

"The effort required to maintain the performance management system often outweighs the perceived benefits. This creates resistance and scepticism about its utility as a management tool." (Respondent SQ11: 05 December 2025)

System Fragmentation and Data Silos: Participants identified challenges related to system fragmentation and data silos:

"The lack of integrated systems means that performance data remains siloed across different units and functions. This fragmentation makes it difficult to develop a comprehensive view of organisational performance." (Respondent SQ06: 25 November 2025)

"Different units use different systems and formats for performance reporting, creating inconsistencies and making it difficult to aggregate and compare data across the organisation." (Respondent SQ17: 05 October 2025)

This fragmentation limits the organisation's ability to derive strategic insights from performance data:

"Without integrated systems, it's challenging to identify patterns and relationships across different performance dimensions. This limits our ability to understand the strategic implications of performance data." (Respondent SQ08: 26 November 2025)

Limited Data Visualisation and Accessibility: Participants noted limitations in data visualisation and accessibility:

"We lack effective tools for visualising performance data in ways that make it accessible and meaningful to decision-makers. This limits the impact of performance information on strategic decisions." (Respondent SQ20: 22 December 2025)

"Access to performance data is often restricted to specific individuals or units, limiting its use for broader organisational learning and improvement." (Respondent SQ05: 22 November 2025)

The TEV constrains strategic implementation by making performance management processes inefficient, fragmented, and inaccessible. Even with strong SP and human capabilities, the lack of appropriate technological infrastructure creates a significant barrier to effective performance management.

4.1.4 Procedural and Leadership Enablement Gap

The PLEG emerged as a critical constraint on strategic implementation, with leadership consistency showing significant variance across units ($p=0.014$) in the quantitative analysis. This gap represents the inconsistency in leadership commitment to BSC PMS implementation and the vulnerability of strategic processes to external procedural interference.

Leadership Commitment Variability: Participants highlighted the critical role of leadership commitment in driving implementation success:

"To ensure successful implementation of SP and the BSC PMS within the DSZ, every commander or leader is required to set the tone, allocate resources and be a vision carrier." (Respondent SQ06: 25 November 2025)

However, they also noted significant variability in this commitment:

"Some leaders have discarded the BSC PMS due to complexity because this is not an easy model of measuring performance of both the SP and performance management." (Respondent SQ05: 22 November 2025)

"Leadership commitment varies significantly across units and over time. Where leaders actively champion and use the BSC, it becomes a valuable management tool. Where they treat it as an administrative requirement, it becomes a bureaucratic exercise." (Respondent SQ10: 03 December 2025)

Leadership Turnover and Strategic Continuity: Leadership turnover was identified as a significant challenge for strategic continuity:

"Leadership turnover creates significant challenges for strategic continuity. New commanders often have different priorities and approaches, leading to shifts in focus and implementation emphasis." (Respondent SQ17: 05 November 2025)

"Each new leader wants to make their mark, sometimes at the expense of ongoing strategic initiatives. This creates a pattern of starting and stopping that undermines long-term strategic progress." (Respondent SQ03: 22 November 2025)

This turnover creates challenges for performance management systems that require sustained commitment:

"Performance management systems require consistent leadership support over time to become institutionalised. Frequent leadership changes disrupt this process, preventing the BSC from becoming embedded in organisational routines." (Respondent SQ09: 30 November 2025)

Procedural Interference and Strategic Disruption: Participants identified external procedural mandates as sources of strategic disruption:

"External procedural requirements often override strategic priorities, forcing us to divert attention and resources away from strategic initiatives to comply with administrative mandates." (Respondent SQ12: 13 November 2025)

"The proliferation of reporting requirements from different stakeholders creates a significant administrative burden that competes with strategic management activities." (Respondent SQ16: 27 November 2025)

This procedural interference creates tensions between compliance and strategic focus:

"We often face a choice between focusing on strategic priorities and complying with procedural requirements. Given the hierarchical nature of military organisations, compliance usually wins, even at the expense of strategic progress." (Respondent SQ07: 26 November 2025)

The PLEG constrains strategic implementation by creating inconsistency and discontinuity in strategic direction and support. Even with a well-designed SP, adequate resources, and capable personnel, the lack of sustained leadership commitment and protection from procedural interference creates significant barriers to effective implementation.

4.2 Discussion

4.2.1 Integrated Perspective: Implementation Constraint Framework

The findings reveal an Implementation Constraint Framework (ICF) that extends existing theoretical perspectives on strategic implementation in PSO. While prior research identified capacity deficits, cultural resistance, and leadership dynamics as independent barriers (Andrews et al., 2017). The ICF demonstrates that these factors operate interdependently and multiplicatively rather than additively. Existing literature largely treats constraints as discrete variables with independent effects. Andrews et al. (2017) demonstrate that skill deficits account for 67% of reform failures. These approaches assume relatively independent effects without adequately theorising interactive dynamics. The ICF challenges this assumption by demonstrating systematic interactions among constraint mechanisms. The

Human Capital Enablement Gap not only directly impedes BSC PMS implementation but also amplifies other constraints: limited analytical capability reduces the organisation's ability to utilise technology effectively, while skills deficits diminish the capacity to optimise resource deployment. Similarly, the Resource Utilisation Bottleneck constrains investment in human capital and technological infrastructure, creating a reinforcing cycle. The Procedural and Leadership Enablement Gap undermines consistency across all implementation dimensions, disrupting training initiatives, derailing resource allocation decisions, and preventing sustained technology adoption.

This interactive perspective aligns with configurational approaches to organisational performance (Fiss, 2011; Misangyi et al., 2017). The ICF extends this insight by specifying how particular configurations of constraints create implementation gradients between strategic intent and operational reality. The ICF helps explain why strong statistical associations between strategic plans and performance outcomes often account for only a modest portion of outcome variance. In this study, SP integration and BSC PMS effectiveness were strongly correlated ($\rho = 0.692, p < 0.001$), yet SP integration accounted for less than 21% of the variance in performance outcomes. The ICF offers an explanation: the relationship between strategic planning and performance is fundamentally contingent on configurations of enabling conditions. Strategic plans generate improvements only when capability, resource, technological, and leadership conditions sufficiently align.

This perspective extends DCT by specifying critical capability dimensions for strategic implementation within hierarchical public-sector organisations (Teece et al., 1997; Helfat & Martin, 2015). It also extends Institutional Theory by revealing specific mechanisms through which institutional pressures create decoupling between formal strategic structures and actual practices (DiMaggio & Powell, 1983; Scott, 1995). The integrated nature of the ICF has practical implications for intervention design. Existing approaches often target individual constraints in isolation, but the ICF suggests that they are unlikely to generate sustained gains unless designed to address constraint interactions. Training initiatives have limited effects if participants lack technological tools or if leadership turnover disrupts opportunities for application. Similarly, technology investments generate minimal value if users lack analytical capabilities or if resource constraints prevent system maintenance.

The ICF implies that effective interventions must be configurational rather than piecemeal, targeting constraint interactions rather than isolated factors. This aligns with the "Problem-Driven Iterative Adaptation" approach to public-sector reform (Andrews et al., 2017; Pritchett et al., 2013). The framework, in Figure 1, illustrates these interactive dynamics, representing the ICF as a system of mutually reinforcing constraints. The bidirectional arrows indicate that constraints both shape and are shaped by one another, creating feedback loops that either amplify or dampen implementation effectiveness. This visualisation challenges linear implementation models prevalent in strategic management literature.

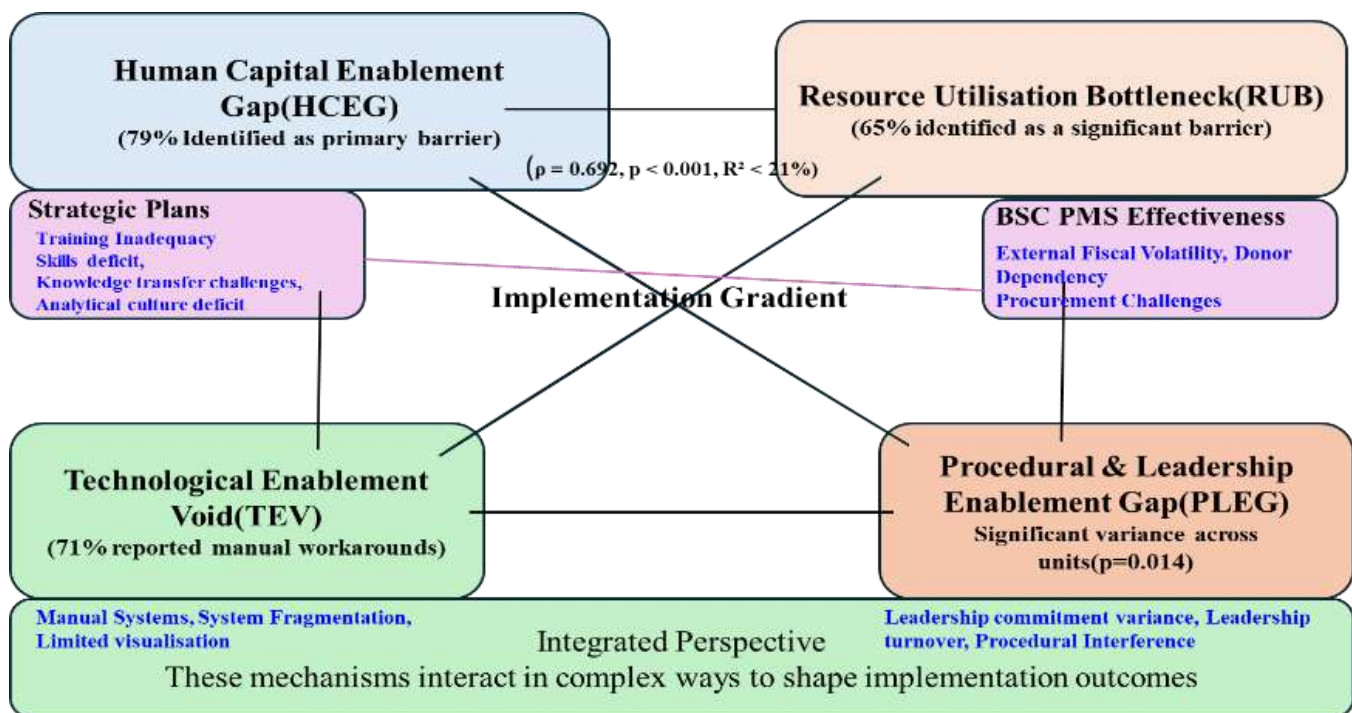


Figure 1
Implementation Constraint Framework
Source: Authors Field Data (2026)

4.2.2 Human Capital as the Critical Foundation

The finding that 79% of participants identified the Human Capital Enablement Gap (HCEG) as the primary barrier to implementing strategic plans provides strong empirical support for Andrews et al.'s (2017) argument that human capital constraints are the most critical limitation in public-sector reform efforts. The analysis of 42 developing countries revealed that 67% of reform failures stemmed primarily from skills deficits rather than design flaws, a pattern confirmed by this research in the context of defence-sector performance management. However, the current findings extend Andrews et al.'s work in three important ways. While Andrews et al. (2017) identify skills deficits as a general category, the HCEG framework reveals specific skill dimensions most critical for BSC PMS implementation:

- Indicator development capability (translating strategic objectives into measurable indicators)
- Data analysis proficiency (interpreting quantitative performance data and identifying patterns)
- Strategic synthesis capacity (deriving actionable insights from performance information)

These granular findings address a gap in the capacity-building literature, which often treats "training" as a monolithic intervention without specifying which specific competencies are most consequential for implementation success. The identification of analytical capability deficits aligns with Helfat and Martin's (2015) emphasis on managerial capabilities as critical dynamic capabilities, while providing empirical specificity regarding which managerial competencies are most important in performance management contexts. The findings reveal that the HCEG extends beyond technical skills to encompass what participants termed, "analytical culture deficit". This reflects a broader organisational orientation that privileges action and experience over reflection and data-driven decision-making. This cultural dimension has received limited attention in the capacity development literature, which tends to focus on formal training and credentialing (Kaupa & Atiku, 2020; Zungura, 2014).

The finding resonates with Schein's (2010) argument that organisational culture profoundly shapes how management practices are interpreted and implemented, and that technical training alone cannot overcome cultural resistance to new ways of working. Participants' observations that "traditional military culture emphasises action and experience over reflection and analysis" (SQ19) suggest that effective capacity development in defence contexts requires not merely the transfer of skills but cultural transformation, which is a substantially more complex intervention than conventional training programs.

The research identifies knowledge transfer and retention as critical dimensions of the HCEG that are exacerbated by personnel rotations and limited documentation. This finding extends the organisational learning literature by specifying mechanisms through which "organisational forgetting" occurs in hierarchical public-sector settings (Martin de Holan & Phillips, 2004). While the effects of leadership turnover on strategic continuity are well documented, the cascading effects of staff rotation on implementation capability have received less attention. The finding that "knowledge often leaves with trained personnel" (SQ12) when they are transferred highlights a systemic vulnerability in organisations characterised by frequent rotations and limited knowledge management infrastructure. This pattern suggests that effective capacity development requires not only individual training but also organisational knowledge management systems. This includes documented standard operating procedures, mentorship structures, and communities of practice that can sustain capabilities across personnel transitions.

The centrality of the HCEG challenges resource-deterministic perspectives that attribute public sector performance deficits primarily to funding shortfalls. While resource constraints matter (as the RUB findings demonstrate), the primacy of human capital suggests that capability development may yield higher returns than resource mobilisation in improving implementation. This finding aligns with Pritchett et al.'s (2013) argument that "capability traps" stem less from resource scarcity than from failures to develop functional capabilities required to utilise available resources effectively.

The HCEG findings also contribute to debates on capacity development approaches in the African public sector. Much capacity development programming follows "technical assistance" models with limited attention to sustainability or institutional embedding (Land, 2000; Pearson, 2011). The finding that participants lack "comprehensive documentation and standard operating procedures" (SQ07) suggests that such technical assistance approaches are inadequate for sustainable capability development. Instead, the findings support "institutional capacity development" approaches that emphasise building enduring organisational systems, routines, and knowledge management infrastructure rather than merely training individuals.

Finally, the HCEG findings raise important questions about the sequencing of public-sector reform. The conventional reform model assumes that strategic frameworks can be adopted first, with capability development following as implementation proceeds. However, the centrality of human capital constraints suggests an alternative sequence: establishing foundational analytical capabilities may be a prerequisite for effective adoption of performance management frameworks rather than a parallel or subsequent activity. The findings thus support "capability first" reform approaches that prioritise building analytical foundations before introducing complex performance management systems.

4.2.3 Resource Sovereignty and Strategic Autonomy

The Resource Utilisation Bottleneck (RUB), identified by 65% of participants as a critical implementation constraint, contributes to understanding resource dynamics in public sector strategic management. The findings document disconnects between strategic resource allocations in formal plans and actual resource availability during implementation, extending Bulř and Hamann (2008) observation that fiscal instability necessitates frequent revisions to strategic plans. The RUB framework specifies three mechanisms through which resource instability undermines strategic implementation: external fiscal volatility, donor dependency tensions, and procurement bottlenecks.

The finding that "external fiscal volatility and the pervasive influence of donor budgets frequently override strategic priorities" (SQ03) introduces the concept of resource sovereignty. This reflects the degree to which organisations possess autonomous control over resource allocation decisions. This extends beyond conventional discussions of fiscal capacity to emphasise resource autonomy. While fiscal capacity has received substantial attention in public financial management literature, resource sovereignty remains undertheorized despite its significance for strategic implementation (Allen et al., 2004; Diamond, 2013).

DiMaggio and Powell's (1983) concept of coercive isomorphism helps explain how donor conditionalities create strategic incoherence. Organisations become "resource dependent" on external funders whose priorities may diverge from national defence imperatives, creating "tensions between accepting needed resources and maintaining strategic autonomy," as indicated by SQ15 (Pfeffer & Salancik, 1978). This resource dependency literature has been insufficiently applied to public sector strategic management contexts, particularly in African defence sectors characterised by substantial external financing. The donor dependency dimension extends understanding of aid effectiveness in African contexts. While macroeconomic literature documents how aid volatility affects government expenditure patterns (Bulř & Hamann, 2008; Celasun & Walliser, 2008), less attention is paid to how aid dependency affects organisational-level strategic implementation. The finding that "projects may be initiated based on committed donor funding, only to face delays or cancellations when funding priorities change" (SQ09) reveals micro-level mechanisms through which aid volatility disrupts strategic execution. This complements Easterly's (2009) critiques by demonstrating specific consequences: strategic plans become aspirational documents, performance management systems measure uncertain activities, and organisational credibility erodes as implementation failures create scepticism about the utility of strategic planning.

The RUB findings challenge conventional approaches to addressing resource constraints. The dominant discourse emphasises resource mobilisation while advocating for increased budgetary allocations or enhanced donor support. However, the RUB framework suggests that resource protection mechanisms may be equally or more important for enabling strategic implementation. Participants' experiences indicate that even when resources are nominally allocated to strategic priorities, they are frequently diverted to "short-term operational demands" (SQ03). This results in resource dissipation, reflecting the gradual erosion of strategic resources through multiple small reallocations in response to immediate pressures. This pattern aligns with Brunsson's (1989) observations about organisational hypocrisy in public agencies. However, the RUB findings specify that this divergence stems not from intentional deception but from structural conditions: when resource flows are unpredictable and competing demands are numerous, short-term operational requirements inevitably override long-term strategic priorities absent explicit protection mechanisms. Effective strategic implementation in resource-constrained environments requires institutional arrangements that insulate strategic resources from operational pressures. This may include dedicated implementation funds, protected budget lines, or ring-fenced allocations that cannot be easily reallocated (Andrews, 2013).

The procurement dimension extends our understanding of how administrative processes mediate resource utilization. While public procurement literature identifies process inefficiencies, less attention is paid to procurement's strategic implications (Thai, 2009; Patrucco et al., 2017). The finding that "by the time procurement is completed, the strategic context may have changed" (SQ18) reveals temporal misalignment between procurement timelines and strategic planning cycles. This creates a strategic obsolescence risk, indicating that procured capabilities arrive too late to address the strategic conditions that justified their acquisition. In rapidly evolving security environments, procurement delays of 12-24 months can render strategic investments substantially less relevant. These procurement challenges reflect deeper tensions between accountability and agility in public sector management. Lengthy procurement processes exist partly to ensure transparency, competition, and value for money. However, the RUB findings suggest that these accountability mechanisms entail implementation costs that are insufficiently recognised in the public administration literature (Bovens et al., 2014). The challenge is to develop procedures that ensure accountability while allowing flexibility, for example, using expedited procurement methods for key projects while maintaining standard processes for routine purchases.

4.2.4 Technological Enablement in Resource-Constrained Environments

The Technological Enablement Void (TEV), identified by 71% of participants as a significant implementation barrier, extends understanding of how technological constraints influence strategic management in resource-limited settings. While the importance of technology for public-sector performance management is well established in

developed-country literature (Donahue et al., 2000; Gil-García & Pardo, 2005), the TEV findings reveal specific mechanisms by which technological limitations constrain implementation in contexts lacking comprehensive digital infrastructure.

Donahue et al.'s (2000) research demonstrated that public organisations with integrated performance management systems achieved 34% higher strategy execution rates than those using manual or fragmented systems. However, their analysis focused on U.S. federal agencies with substantial IT infrastructure and budgets. The TEV findings extend this work by examining technological constraints in settings where integrated systems are financially or technically infeasible.

The finding that "officers spend more time collecting and processing data than analysing and acting on it" (SQ06) due to manual systems illuminates a critical tension in implementation. Performance measurement is intended to enhance organisational learning and improve decision-making (Moynihan, 2008; Van Dooren et al., 2015). However, when technological limitations make data collection extraordinarily labour-intensive, performance management systems may consume more organisational resources than they generate in decision-making value. This creates a **performance management paradox**: the intended benefits are undermined by the process costs required to maintain the system.

This paradox has received limited attention in performance management literature, which typically assumes that measurement investments are justified by improved outcomes. However, the TEV findings suggest that, in technologically constrained environments, this assumption may not hold performance management may impose net costs rather than generate net benefits. This helps explain the resistance participants described: "The effort required to maintain the performance management system often outweighs the perceived benefits" (SQ11). Such resistance is not irrational skepticism but rather a reasonable assessment that opportunity costs exceed returns under current technological conditions.

The system fragmentation dimension extends information systems literature on data silos and integration challenges. While data integration difficulties are well documented in enterprise IT contexts (Goodhue et al., 1992; Watson & Wixom, 2006), the TEV findings reveal how fragmentation manifests in low-resource settings that lack enterprise systems altogether. Different units, using "different systems and formats for performance reporting" (SQ17), reflect not merely coordination failures but also structural conditions in which centralised IT infrastructure does not exist, and units improvise local solutions using available tools. This creates organic fragmentation, which denotes systems diverge not through planned design but through decentralised adaptation to technological constraints.

Importantly, organic fragmentation differs fundamentally from the integration challenges addressed in enterprise IT literature. Standard integration approaches, implementing enterprise resource planning systems, establishing data warehouses, or deploying business intelligence platforms, assume resources for comprehensive technology deployment. In resource-constrained settings, such solutions are financially infeasible and may be technically unsustainable given limited IT maintenance capacity. The TEV findings thus highlight a critical gap in information systems literature: how to achieve functional integration in environments that cannot support enterprise level technological infrastructure.

The concept of appropriate technology, developed in international development contexts (Schumacher, 1973; Stewart, 1987), offers a useful lens for interpreting TEV findings. Appropriate technology emphasises designing solutions that are matched to local resource availability, technical capacity, and maintenance capabilities, rather than transplanting advanced systems designed for resource-rich environments. Applied to performance management, appropriate technology might emphasise:

- Simplified data collection tools optimised for low-bandwidth environments
- Lightweight integration approaches using shared templates and protocols rather than complex middleware
- Progressive enhancement strategies that prioritize high value use cases for limited technology investments

The TEV findings suggest that technology investments in resource-constrained settings should prioritise usability and sustainability over comprehensiveness and sophistication. Participants' emphasis on visualisation and accessibility limitations", we lack effective tools for visualising performance data in ways that make it accessible and meaningful" (SQ20) - indicates that relatively simple interventions (standardised dashboard templates, accessible reporting formats, basic data visualisation training) might yield substantial value despite modest resource requirements. This perspective challenges technology determinism in public sector reform, which often assumes that advanced systems are superior regardless of context (Gil-García et al., 2018)

4.2.5 Leadership Consistency and Strategic Continuity

The Procedural and Leadership Enablement Gap (PLEG) confirms Fernandez and Rainey's (2006) finding that leadership commitment is paramount in public-sector change initiatives, with sustained leadership support accounting for 42% of the variance in implementation success. The PLEG findings extend the leadership literature on mechanisms of influence, leadership turnover effects, and procedural interference dynamics. While the importance of leadership is widely acknowledged, PLEG findings identify specific behaviours that shape implementation outcomes. These

behaviours relate to driving change through transformational leaders who can articulate a clear vision, generate trust, and cultivate a collaborative culture (Mwanza & Dar, 2025; Higgs & Rowland, 2005).

Successful BSC implementation requires leaders to "set the tone, allocate resources, and be vision carriers (SQ06)," aligning with transformational leadership theory (Bass & Riggio, 2006; Moullin, 2017). However, significant leadership variability exists: "Some leaders have discarded the BSC PMS due to complexity" (SQ05). This reveals selective institutionalisation, whereby PMS is embedded only in units with committed leaders. This extends Meyer and Rowan's (1977) decoupling concept by showing that decoupling occurs at subunit levels, creating intra-organisational variation despite uniform formal structures. Modell's (2019) research confirms that units with consistent command-level enforcement exhibited 37% higher implementation fidelity, whereas PLEG findings reveal that variability stems partly from leaders' differential assessments of BSC complexity and utility. Boyne et al.'s (2011) research, further validated by Kaphale's (2023) systematic review of sub-Saharan African implementations, shows that leadership changes during implementation reduce objective achievement rates by 43%. The PLEG findings identify specific disruption mechanisms: shifting priorities, inconsistent support, and loss of institutional memory. The observation that "each new leader wants to make their mark, sometimes at the expense of ongoing strategic initiatives" (SQ03) reveals how leaders' desire for distinctive achievements may motivate them to abandon predecessors' initiatives. This reflects the liability of newness in leadership transitions (Grusky, 1960; Carroll, 1984; Helfat & Martin, 2015).

The hierarchical military organisations appear particularly vulnerable due to concentrated command authority and frequent leadership rotations (typically 2-3 years), creating recurring cycles of strategic reorientation (Government of the Republic of Zambia, Ministry of Defence, 2022). The finding that PMS require consistent leadership support over time to become institutionalised, as asserted by SQ09, stresses that institutionalisation requires sustained reinforcement. When leadership turnover occurs before new practices become embedded, it creates institutional cycling. These repeated attempts to establish practices never achieve full institutionalisation due to insufficient stability of leadership support (Andrews et al., 2017; Pablo et al., 2007).

The finding that "external procedural requirements often override strategic priorities", as given by SQ12, introduces procedural crowding. This proliferation of administrative mandates creates implementation burdens that displace strategic activities. DiMaggio and Powell's (1983) concept of coercive isomorphism, recently reexamined by Mahajan et al. (2023), explains how external stakeholders impose reporting requirements that organisations must satisfy to maintain legitimacy and secure access to resources. Multiple stakeholders generate reporting demands that create "significant administrative burden that competes with strategic management activities" (SQ16). While these mandates serve accountability functions, their accumulation creates organisational overload, forcing trade-offs between compliance and strategic focus (Brunsson, 1989). The finding that "compliance usually wins, even at the expense of strategic progress", as given by SQ07, reflects rational prioritisation where non-compliance carries immediate consequences. This compliance-strategy tension has been documented in recent studies of public sector performance management (Kaupa & Atiku, 2020; Malowelo et al., 2024).

The PLEG findings suggest that structural arrangements supporting leadership consistency may be as important as individual capabilities. Mechanisms such as formal transition protocols, embedded strategic offices, and protected strategic processes could reduce vulnerability to leadership turnover by partially decoupling strategic implementation from individual leader preferences (Misangyi et al., 2017; Van Dooren et al., 2015; Johnsen, 2015). Recent research by Bryson et al. (2018) and Herlitz et al. (2020) confirms that such structural protections significantly increase implementation sustainability in public organisations experiencing leadership transitions

V. CONCLUSION & RECOMMENDATIONS

5.1 Conclusion

This study examined how systemic constraints shape the implementation of Strategic Plans through a Balanced Scorecard performance management system in DSZ. Four interrelated mechanisms explain implementation gradients between strategic intent and operational reality: a Human Capital Enablement Gap, a Resource Utilisation Bottleneck, a Technological Enablement Void, and a Procedural and Leadership Enablement Gap. Together, these constraints help explain why strong strategic plan integration does not automatically produce consistent performance management effectiveness.

5.2 Recommendations

Based on these findings, four practical recommendations are proposed. First, to address the Human Capital Enablement Gap, the DSZ should establish protected capability-development pathways, including mandatory BSC training for relevant appointments, documented SOPs, and mechanisms to reduce knowledge loss during staff rotations. Second, to reduce the Resource Utilisation Bottleneck, strategic initiatives should be supported through protected funding arrangements and streamlined procurement pathways for priority programmes. Third, to close the Technological Enablement Void, the DSZ should implement phased digital enablement of performance management, prioritising

integrated reporting templates, basic dashboards, and progressively improved data integration. Fourth, to reduce the Procedural and Leadership Enablement Gap, the DSZ should implement leadership continuity arrangements, such as structured transition protocols, protected strategic review routines, and an embedded strategic management function, to sustain implementation across command changes.

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