## ABSTRACT

This paper investigated the influence of tangible resources on the performance of county health services in Kenya using resource based view approach. The research collected secondary data of all counties from ministry of health records and reports regarding current tangible resources owned by county health services departments as well as data on performance indicator achievements (over the last three years) then analyzed the relationship between the two variables to identify tangible resources associated and most useful to performance. The findings of this study confirm that there is tangible resource heterogeneity across Kenyaøs co unty health departments that explain performance indicator achievement differentials. Not all resources contribute to superior performance. It is just some specific resources that are responsible for superior performance. These are the critical strategic re sources that the study suggests may be currently needed for improved performance in given health indicators. The study makes a recommendation for an improved approach that uses a composite performance index, a single measure of overall health performance, upon which resources are evaluated. This study that relates health resources with performance has the potential of advancing resource based theory from being a mere theoretical framework to being a practical framework for practicing managers, policy makers and planners in the health sector