

**PERCEPTION OF STRATEGIC PLANNING IMPLEMENTATION
AND PERFORMANCE OF KENYA REVENUE AUTHORITY**

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DECLARATION

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This Research project has been submitted for examination with my approval as the Supervisor.

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DEDICATION

This research work is dedicated to all my pillars at work, family, and society level.

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ABBREVIATIONS AND ACRONYMS

BSC:	Balanced Scorecard
KRA:	Kenya Revenue Authority
NPM:	New Public Management
SP:	Strategic Planning

ABSTRACT

Strategic planning and implementation is essential in preparing public and private organizations to sustain themselves in the dynamic business environment. Therefore, organizations in the public and private sectors must prioritize, formulate, and implement business strategies as the foundation of their survival. Strategic planning implementation not only helps in the formation of strategies but in their implementation too. Despite the importance of strategy planning implementation to public sector organizations, their role in parastatals is not yet fully understood. This research was to establish the association between strategy planning implementation and organizational performance of KRA. Competitive advantage, contingency, and new public management theories were used, and the data was collected and analyzed through a “cross-sectional descriptive study design.” 686 managers represented the target population of the research, from which a sample of 68 managers were selected. The findings showed that strategy implementation ($t = 0.306$, $p = 0.007$) contributes the highest to improved organizational performance. This was followed by monitoring and evaluation ($t = 0.019$, $p = 0.762$). Mission, values, and vision had the lowest positive change on organization performance ($t = 0.005$, $p = 0.887$). The study concluded that strategy planning implementation improves organizational performance in KRA. The study recommended that managers in KRA prioritize strategy planning implementation to improve organizational performance.

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

In the 21st century, the business landscape is dynamic and competitive, and strategic management is important due to its potential for organizations' performance. Strategic management consists of the strategic planning, implementation, and control processes, which are interconnected and affect each other. To some extent, the survival or death of an organization during turbulent times is determined by the stages.

Strategy planning implementation is included in strategic management, and its success is determined by transforming a firm's corporate culture, employees, and managers. The main purpose of strategic planning implementation is to incorporate strategy into the corporate life of an organization. Therefore, firms that aspire to improve overall performance and their competitive advantage must execute and implement reliable and robust strategies, especially in the public sector (Noble, 1999).

Recently, the significance of implementing a strategy for business has been made more publicized. Based on previous studies, most firms cannot successfully implement strategies, resulting in strategic decision failure (Neilson et al., 2008; Beer & Nohria, 2000; Miller, 2002; Nutt, 2009). Strategy planning implementation is a complex process with drastic effects on processes, people, technologies, structures, business partners, and suppliers. On the other hand, poor implementation of a strategy is expensive in terms of time, cost, and low employee morale.

There are several theoretical perspectives on the study of the implementation of strategies, including the contingency theory, Porter's strategic competitive advantages, positioning, process theories, game theory, resource dependence, institutional and transaction-cost theories, and contingency new public management theory. In recent times, the theory of public sector management has also been used in framing the strategic planning implementation process, more so in the public sector.

Strategic planning implementation is an important practice at KRA, as evidenced by the organization's corporate plans that have been implemented since 2010, with the organization currently implementing its 7th corporate plan. The 7th corporate plan is meant to enhance revenue mobilization by broadening the revenue base for all its revenue collection departments. All the departments are involved in the implementation of the organizational plan.

1.1.1 The Concept of Strategic Planning Implementation

Strategic planning implementation is the orderly, deliberative approach to producing necessary actions with decisions that shape and guide an organization's core activities to realize intended objectives. Based on this description, strategic planning implementation is a set of tools, procedures, and concepts rather than a single thing (Maleka, 2014).

According to Sosiawani, Ramli, Mustafa, and Yusoff (2015), the strategic planning implementation process has three components: "strategic choice, analysis, and implementation." " Analysis involves setting an organization's direction regarding goals, mission, and vision." The strategic choice stage entails formulating, examining, and selecting the most suitable strategy.

Strategic planning implementation is divided into content and process approaches. These tactics differ in applicability in non-profit and public sectors and in the conditions that direct their successful use. A generic strategic planning implementation process is an essential guide to strategic acting, thinking, and learning, and must be carefully applied in a particular situation through an effective planning process and carrying of planned actions (Bryson, 2015).

1.1.2 Organizational Performance

The performance of organizations in the public sector is somewhat problematic and a pertinent issue. The main emphasis for organizations in the public sector is to deliver public service rather than make profits. Therefore, such organizations must measure their performance consistently and systematically to enhance their management and increase the public's satisfaction and accessibility to their services (Balabonienė & Večerskienė, 2014).

Organizations in the private and public serve distinct customers that possess unique conditions and hence the multi-dimensional way of conceptualizing performance in these organizations. Although most of the organization's performance metrics can be applied in public organizations, the use of financial performance metrics in public organizations has been criticized. As such, the performance measurement in the public organization should be linked to strategic plans to measure their achievement.

Organizational performance in the public sector can be conceptualized as the quality of goods and services delivered. One way of including non-financial and financial measures relates to using a balanced scorecard (BSC) to realize strategic plans. The system for measuring performance in the public sector must be in line with the selected strategy. Besides BSC, another vital performance dimension in public sector organizations is conceptualized along human resources, quality, time, financial efficiency, flexibility, and customer satisfaction.

1.1.3 Strategy Planning Implementation and Performance Measurement

Strategy planning implementation is about how organizations carry out decisions in business. According to Altuntaş, Semerciöz, Mert &Pehlivan (2014), sustainable success in strategic planning can only be realized through innovation corresponding to environmental changes. Strategy implementation is the process that allows for plans and strategies to be realized through various activities. (Sage, 2015; Balarezo and Nielsen, 2017).

A strategy is assigning departments their functions to contribute to attaining organizational goals. This process involves developing an implementation framework that provides key departments with resources to realize strategies and coordinate department activities for strategic importance. Resultantly, each department's strategic goal gives the organization a competitive advantage through its performance in achieving its strategic goals (Altuntaş, Semerciöz, Mert, &Pehlivan, 2014).

The strategy is a plan geared at improving an organization's ability to become customer-responsive, efficient, and organizational performance. The link between the department's goal and performance demonstrates the need for an organization to measure performance/success at the department/division level. Measuring strategic function performance entails ascertaining if the department's key performance indicators/targets have been realized. The process also involves using balance score metrics linked to strategy functions (Sage, 2015; Balarezo and Nielsen, 2017).

1.1.4 Kenya Revenue Authority

The “Kenya Revenue Authority (KRA) was created through an Act of Parliament, Cap 469, which came into effect on the 1st of July 1995”. The "authority's duty is revenue collection on the government of Kenya's behalf while offering adequate customs control, sustainability and tax administration in revenue collection under the specific laws of Kenya." According to the first schedule of Cap 469, KRA is required by statute to evaluate, collect, and account for all revenues.

KRA has various departments run by Commissioners and the Office of the Commissioner. These departments include "General Customs and Border Control, Domestic Taxes, Intelligence and Strategic Operations Department, Innovation and Risk Management Department; Strategy and Corporate Support Services Department Legal Services and Board Coordination Department, Investigations and Enforcement Department " (KRA,2019)

1.2 Research Problem

Strategic planning implementation is central to an organization's short- and long-term goals by providing a roadmap for the business to pursue a specific strategic direction. However, this is just a plan; without execution, organizations cannot realize the attainment of strategic goals. Strategy planning implementation allows organizations to utilize their strategic resources in line with strategic directions to achieve a comparative advantage. Though dominant in the private sector, a strategic plan has also gained recognition in the public sector (Andrews, Boyne & Walker 2012).

Strategic planning implementation has been central to the KRA strategic directive since 2005. Strategic plan implementation at KRA is implemented within a 3-year operational framework. KRA is implementing its 7th corporate plan, 2018-2021, themed “revenue mobilization through transformation.” As per the corporate plan the organization has an implementation framework for its corporate plan (KRA, 2019).

Various studies on strategic performance and planning in public institutions have been conducted globally. In their mixed-method study, Ramli, Mustafa, and Yusoff (2017) analyzed the effect of strategic planning on the performance of firms in Indonesia. The results showed a "positive correlation between strategic planning and performance." Zahir (2012) conducted a cross-sectional descriptive study on how organizations' performance in the shipper's authority in Ghana is affected by strategic planning. Based on the outcome, performance is dependent on strategic planning. However, it was limited to the strategic planning and implementation processes.

A cross-section of descriptive research was conducted in Kenya by Kabiru, Theuri, and Misiko (2018). Locally, a study focused on the contribution of strategic planning execution to state-owned parastatals' objectives realization in Kenya, specifically focusing on agriculture parastatals and not financial parastatals. Strategic plan execution was found to impact agriculture parastatals' performance positively. Gatheru and Gitonga (2018), in their case study, investigated the "effect of strategic management practices and revenue collection at the KRA domestic tax department." The findings showed that strategic planning implementation to improved revenue collection at KRA. The study delved into the strategic plan implementation but not as applied to the current study. The study was limited to the 6th corporate plan and not the 7th corporate plan that was the focus of this study.

Reviewed studies showed that global studies on organization performance-strategic planning implementation had been carried out in the government department and municipals without delving into state-owned bodies/parastatals. Further, the reviewed studies showed that local studies have mainly focused on strategic planning implementation and organization performance of non-financial-based parastatals. Hence there is a need for a study to answer the question; Does strategic planning implementation contribute to organization performance at KRA?

1.3 Research Objective

To establish the influence of strategic planning implementation on the performance of KRA.

1.4 Value of the Study

The study looked at the concept of strategic planning implementation and its influence on performance at KRA, which is state-owned. The findings will provide insights on similar research on the uniqueness or comparison of influence and extent of the influence of strategic planning implementation to similar parastatals. The research would significantly contribute to the advancement of theories, the finding from the study will act as evidence of the various theories used in this research, including the Competitive Advantage theory, Contingency theory, and New Public Management theory; the theoretical review may also reveal some gaps which would be addressed by the current study, hence cementing their applicability.

Academic knowledge of strategic planning implementation literature will be enhanced through the study. As such, academicians would benefit from this source of new knowledge; notably, they could use it for reference and identify areas for further research; this will avoid duplication, saving time for new areas of research or enhancement of existing ones. It will also be helpful to policymakers and key stakeholders in state-owned parastatals who have a keen interest in strategic planning implementation and to what extent it influences performance. The study will support the development of informed strategies that will guide organizational performance, and also, through further research, it would be possible to identify other variables that affect performance. The management at KRA is afforded an opportunity through these findings to appreciate the usefulness of strategic planning implementation in parastatal success in realizing their goals.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

The second chapter deals with relevant literature, which is consistent and in line with the research topic's objectives under review. This section contains literature from global, regional, and local perspectives. A literature review is carried out considering the study's objective and variables. This chapter is also considered critical to the study as it explains its variables.

This section also highlights the study's theories, specifically strategic core and business ecosystem theories. It also provided a reason as to why the study theories were selected. A theory description is provided, followed by a discussion on the two relationships between theory and study variables and the applicability of theories to the study objective.

This chapter also included a section on empirical literature review, emphasizing the studies conducted at the global, regional, and local levels. Each study was discussed in terms of its objectives, methodology, and findings. Each study's knowledge gap was discussed from a conceptual, contextual, and methodological focus to highlight the current study's needs.

2.2 Theoretical Foundation

A theory is a group of intertwined notions that present a broad understanding of a given phenomenon by explaining the relationship between variables. Competitive Advantage Theory by Porter and Contingency theory were the two critical theories used in this research. The two theories are discussed below, with their history, content, and relevance emphasized.

2.2.1 The Competitive Advantage Theory

Professor Michael Porter developed porter's theory in 1980. Porter (1980) states that an industry's or sector's competitive position relies on five forces. The joint action of the forces determines the potential benefit of the industry or sector. The significant competitive forces include "customers' bargaining power, suppliers' bargaining power, competitive rivalry, threats posed by new entrants, and the threat of substitutes" (Porter, 2011).

Therefore, based on the five forces outlined by Porter, the performance of an organization can be enhanced through cost leadership, delivery of distinct products, or differentiation. Organizations should develop strategies and improve them to deal with a competitive environment. The theory advocates the need for firms to have strategic plans to guide their operations. Thus, Porter's theory provides a framework for understanding organizations' strategic planning process (Wang, 2014).

Organizations can improve performance through different strategic choices or alternatives, and failure to do so results in inferior organizational performance. Conversely, the theory stresses that strategic implementation is significant to organizational performance. This idea is critical in the current study as KRA is engaged in strategic planning and implementation of its corporate plans. Thus, the theory helps analyze the organization's performance of KRA from a strategic planning perspective.

2.2.2 Contingency Theory

The theory traces its origin to Hofer's (1975) work and Hambrick and Lei's (1985). The theory states that organizations operate in an environment of uncertainty, and these environments require planning and implementation to achieve their goals. The theory also stresses that no planning is effective and permanent, and an organization must continuously implement strategic planning. Therefore, the theory proposes that it is imperative that an organization consistently implements its strategic plans to meet its objective.

Thus, the theory is premised on realizing that internal organization characteristics must best match the environment where an organization operates. The theory proposes that an organization should continuously apply different strategies and plans to meet the organizational objectives and needs. Organizations that use different strategies are more endeared to cope in a dynamic environment.

This model is pertinent to the present research because organizations are open systems that are supposed to make strategic plans, balance, satisfy internal needs, and simultaneously adapt to the prevailing environmental circumstances. In the public domain, management's primary focus is to attain good fits and alignments, which can be achieved through organizational strategies. Therefore, the model is appropriate for understanding strategic planning practices at KRA.

2.2.3 New Public Management Theory

The NPM is the conclusion of the public management revolution that started in the 80s. However, contemporary public managers are currently concentrating on responding to politicians' and ordinary citizens' desires through privatized management principles instead of prioritizing delivering services and controlling bureaucracies.

The NPM notion is based on the proposition that an organization can adopt different management perspectives based on organizational strategies (Alford & Greve, 2017). Therefore, the theory stresses that public sector organizations must re-engineer themselves and increase their competitive ability, effectiveness, and efficiency. It demands mission-driven, client-oriented, exercise-participatory, participatory-management, quality enhancement, and embracing new ways of using resources to increase effectiveness and efficiency (Diefenbach 2009).

Strategic planning within the new public management theory is centered on formulating and implementing strategic plans to achieve organizational objectives (Kools & George, 2020). In this regard, NPM suits the current study as it offers a way to understand how implementing a strategic plan has contributed to KRA's performance.

2.3 Strategic Planning Implementation and Organizational Performance

In examining the performance of firms, it is important to point out that organizations with outstanding performance always have a strategic planning process that has been adequately implemented. Conversely, firms that struggle lack a strategic plan and thus cannot succeed. For an enterprise to succeed, it must have a roadmap for success. A strategic plan's presence and proper implementation provide focus and direction for all workers. It pinpoints the specific actions and activities that ought to be carried out for the realization of strategic goals and improved performance (Atow-Zahir, 2012).

According to Omar (2014), strategic planning is one tool for managing environmental turbulence. Moreover, implementing a formal strategic plan is a straightforward and ongoing process in organizations, with various components, including forming goals and establishing and evaluating strategies. An "effective system of implementing strategic planning must ensure that long-range strategic goals are linked with mid-term and operational plans." Presumably, these activities ought to enable firms to outperform other organizations which failed to engage in planning.

Goeminne and George (2019) note that it is paramount to have a sophisticated planning process to maximize performance. In their view, implementers of a strategic plan ought to perform better than "financial planners because of their emphasis on environmental adaptation, and formal thinking through strategic concerns as well as priorities on resource allocation." Ibrahim, Sulaiman, Kahtani, and Jarad (2012) state that previous studies on the performance of organizations demonstrate that firms that effectively implement their strategies also outperform organizations that fail to implement their strategy.

2.4 Empirical Studies and Knowledge Gaps

Reviewed studies show several strategic planning studies focusing on how organizations in public sectors perform. Most of these studies focused on the ministries, municipalities, county government, national government, and state parastatals, with few studies conducted on the strategic planning process in financial state organizations. This study sought to address this gap. A review of each study is discussed herein.

Agwu and Onwuegbuzie (2017), in their study, analyzed the strategic importance of the implementation process in the realization of organizational goals in Nigeria. The study showed positive effects of strategy implementation, with some departments benefiting more than others, using a survey method administered to various private firms' managers. The study concluded that although the strategy implementation strategy benefits the organization, the critical department benefits more. The study was limited to manufacturing firms in the public sector, leaving out other public sector organizations hence the current study.

Hussein and Gichinga (2018) conducted a study to determine how the implementation of strategic planning affects performance at Afri pure mineral company in Somalia. A cross-sectional survey revealed that leadership, structures, policies, and procedures positively influence Afri pure department's performance; this was limited to the private sector and cannot necessarily be applicable to public sector organizations.

In their meta-analysis study, George Walker and Monster (2019) analyzed strategic planning-organizational performance relationships based on 30 empirical studies. The meta-analysis determined that strategic planning implementation positively influences public and private sector performance. The study used a meta-analytical approach based on a literature review, thus necessitating more empirical studies.

In a case study, Chemutai (2018) investigated the "effect of strategic planning practices and the performance of Lapfund as a State Corporation in Kenya." The performance of LAPFUND was linked to the strategic planning implementation process. Also, LAPFUND was found to engage in different strategic implementations. Even though the study ascertained that some parastatals have an implementation framework, it failed to investigate the contribution of the implementation process on performance in Kenya.

Ngure (2016) evaluated the role of strategy implementation at Saape Ltd in Kenya in investigating the effectiveness of the strategy implementation process. Through a case study design, it was established that the firm had adopted an implementation framework specific to different departments and enhanced its effectiveness. The importance of implementation framework to strategy implementation was revealed, but it failed to link it to organizational performance.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

Research methodology refers to the process and methods of collecting and analyzing data to answer the study's purpose. The research methods can either be qualitative or quantitative; Cooper & Schindler (2003). The methodology provides theoretical support for understanding the specific methods applied to a case, like computing a specific result.

The chapter focuses on the process that guides data collection and its analysis, intending to answer the study objective. It highlights the overall framework guiding the process, the target population from which data was collected, and the sampling process involved in data collection. It also delves into the data collection framework and how data was analyzed to achieve research objectives.

The chapter also provides the procedure for the data analysis and outlines the different analytical techniques used in the study. These analytical techniques are briefly described, explicitly describing the variable and explaining the relationships between the dependent variable which is organizational performance and the independent variable which is strategic planning implementation.

3.2 Research Design

This research was heavily reliant on the quantitative paradigm to investigate the research phenomenon. Quantitative design facilitated the explanation and prediction of causal relations among significant variables, and academicians contended that it excludes members' interpretation and meaning from the collected information. Additionally, the quantitative paradigm is associated with minimal errors in data collection compared, thereby improving the reliability of the findings (Schulze 2003).

The cross-sectional descriptive design is used in this research. Creswell (2013) pointed out that it is beneficial and inexpensive to get a general scenario of the actual situation during the study. The findings are generalized to the targeted banks regarding customer acquisition and ecosystem strategy.

The cross-sectional design sought to collect information from various groups that had different experiences with a research phenomenon (Parahoo 2006). Babbie (2010) stated that a cross-sectional study would involve sample observations at a given time, meaning on one occasion only for different subjects. The researcher collected data only once for every respondent in this research.

3.3 Population of the Study

Population, by its definition, is a totality or an aggregate of all members, subjects, and objects that conform to specific specifications Polit and Hungler (1999). In this research, the study population included KRA managers in both large and small taxpayers' sections.

The target population was the managers at KRA in Nairobi headquarters. The Nairobi office has 676 junior and senior managers distributed across all four tax regions in Nairobi.

The selection of the managers at KRA is considered appropriate because they are well knowledgeable about KRA corporate plan and its implementation within the organization.

In addition, they are tasked with delivering key performance indicators per the KRA corporate plan. They also regularly review the strategic plan's process in line with the organization's goal.

3.4 Sampling Methodology

Gay and Airasian (2003) point out that a sampling frame “is a complete list in which each unit of analysis is mentioned only once.” It is estimated that all the employees are engaged in strategic planning, as the process is a bottom-up approach. The sampling frame was 676 employees in the domestic tax department. The employees were based at the Nairobi office.

The study sampling size was calculated based on Mugenda and Mugenda (2003) proposal that the sample size should be between 10-30% of the total population. The study used 10% in the calculation of the sampling size. Thus, the study sample was the 68 managers based at Nairobi regional and head officers.

Both probability and non-probability sampling techniques were used. The study used stratified sampling to categorize the respondents based on the two broad categories. Convenience sampling was used to select the respondents from the two departments. These sampling techniques were used because they allowed the researcher to select the readily available respondents at the time of data collection.

Table 3.1: Sampling Frame

Department	Population	Sampling Size
Large tax department	310	31
Small tax department	376	37
Total	676	68

Source: Primary Data 2021

3.5 Data Collection

Data collection involves gathering relevant information from various sources to adequately answer the research question, test the hypothesis and examine the outcomes. Data collection can be conducted through primary or secondary methods. This research relied on the primary data collection method through empirical research. Kothari (1985) pointed out that primary research involved collecting raw data.

According to Fowler (2013), a questionnaire was advantageous because they limit the researcher's manipulation of the respondents in any way, and it is cheap and saves time. The questionnaire was made up of five sections and consisted of closed-ended questions. It was administered to 68 managers of KRA. Questionnaires were distributed through a self-administered, drop-and-pick method and an email interview.

3.6 Data Analysis

Data analysis involves the systematic synthesis and organization of research data as well as using the information to test the research hypothesis (Polit & Hungler 1995). Data analysis also “entails ordering, categorizing, manipulating and summarizing as well as describing the data in meaningful terms” (Brink 1996). Data collected through questionnaires was cleaned before and during data entry.

Though statistical methods can be used in qualitative research, data analysis is often a continuous iterative process where data collection and analysis is a constant and almost simultaneous process. The completed questionnaires were entered into SPSS software for analysis. The questions used were close-ended, and this made data entry easy.

"Descriptive statistics such as mean, median, standard deviation, and percentages were used to analyze the data." Descriptive analysis entailed using frequency and tables; the data was presented using tables. "Statistical analysis as a component of data analytics and in the context of business intelligence was used, and this involved collecting and scrutinizing every data from the sample." "Correlation analysis was also used to investigate the two relationships, strategic planning and KRA performance.

CHAPTER FOUR

DATA ANALYSIS, FINDINGS AND DISCUSSION

4.1 Introduction

The chapter focuses on data analysis findings in relation to strategic planning implementation and organization performance. Primary data was collected from senior, middle-level, and junior managers in different departments at the organization. Data was collected through both filled google forms and hard copies of the questionnaire; this was necessitated because the government currently has a requirement that persons above 50 years old should work from home and only report when required. Mixed methods were necessary to collect data in the prevailing circumstances of the Covid-19 pandemic.

4.2 Response Rate

Sixty-eight respondents were initially targeted. However, after a data collection period of over one month, only 58 responses were realized, bringing the response rate of 85.29. In line with the argument by Rutherford et al. (2017) that data analysis can be conducted on a response rate above 60%, the response rate was deemed suitable for further analysis.

Table 4.1: Response rate

Response Rate	Frequency	Percentage
Returned and filled	58	85.29
Non-returned questionnaires	10	14.71
Total	68	100

Source: Primary Data 2021

4.3 Reliability Test

The measurement model is instrumental in measuring reliability. Following the data collection review, it was critical to check the reliability of the measuring instrument to ensure accurate data analyses. Of the three broad forms of reliability, the study employed internal consistency reliability, limited to Cronbach's alpha tests that demands a score of 0.7 for reliability. Cronbach's alpha is the most used measure.

Table 4.2: Reliability Statistics

Factors	Cronbach's alpha coefficient	Standardized Items	No of Items
Mission, Values, and Vision	0.711	0.727	5
Strategy Implementation	0.734	0.757	5
Strategy Monitoring and Evaluation	0.776	0.792	6
KRA Performance	0.803	0.821	5
	0.756	0.774	21

Source: Primary Data 2021

The results of the reliability tests show Cronbach's alpha values ranging from 0.711 to 0.803; this showed that all the factors in the study scored above 0.7, the reliability cut-off in the literature. Due to the above acceptable score tests, all the factors were included in statistical analysis to ensure the study remains valid in testing the strategic plan implementation and performance relationship at KRA.

4.4 Demographic Information

Demographic data “indicates socio-economic descriptors of the participants involved in the research.” The parameters discussed in this section include age of the respondents, academic qualification, and years of experience in the organization. Findings are outlined in sub-sections addressed herein.

4.4.1 Respondents Age

The study proposed to find out the age distribution of the respondents who participated in the study at different levels of management in the organizations. The age distribution is illustrated in Figure 4.1.

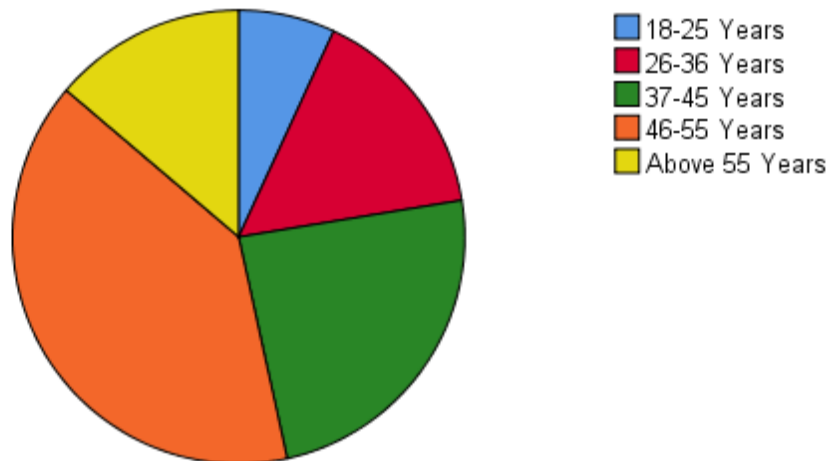


Figure 4.1: Age of Respondents

Source: Research Findings (2021)

The “majority of participants indicated that 39.7 percent (n=23) of the respondents were between 46 to 55 years, followed by 24.1 percent (n=14) who indicated being 37 to 45 years, then followed by 15.5 percent (n=9) who were between 26 to 36 years”. Of the remaining respondent, 13.8 percent (n=8) showed that they were above 55 years of age. Lastly, the remainder of the respondents, 6.9 percent (n=4), were 18-25.

4.4.2 Level of Education of Respondents

The study intended to describe the education level of the respondents who participated in the study from KRA. The information on level of education of the respondents.

Table 4.3: Level of Education

Levels	Frequency	Percentage
Education level at Diploma	2	3.4
Education level at Degree	31	53.4
Master's Degree in Education	22	37.9
Ph.D. Level of Education	3	5.2
Total	58	100

Source: Research Findings (2021)

The majority of the respondents, 53.4 percent (n=31), were found to be degree holders; this was followed by those with diploma levels of education, accounting for 37.9 percent (n=22) of the respondents. In addition, 5.2 percent (n=3) and 3.4 percent (n=2) of the respondents had a doctorate level education and a diploma education level, which suggests that there was sufficient knowledge from a more significant majority of the respondents on the strategic planning implementation process.

4.4.3 Years of Service in KRA

The respondents had an opportunity to point out their years of service in the organization. Years of service were considered necessary as it shows their knowledge and awareness of existing strategic initiatives implemented under corporate plans in KRA.

Table 4. 4: Service Years

Service Yrs.	Frequency	Percent
< 3 Years	5	8.6
3 to 5 Years	8	13.8
6 to 10 Years	21	36.2
Above 10 Years	24	41.4
Total	58	100

Source: Research Findings (2021)

The years of service figures showed that a significant portion had worked for over 10 years in KRA, representing 41.4 percent (n=24); this was closely followed by 36.2 percent (n=21) who had worked for between 6-10 years. Also, 13.8 percent (n=8) of the respondents had between 3 to 5 years of service. The remainder of the respondents, 8.6 percent (n=5), revealed that their years of service in the organization were less than 3 years.

4.5 Descriptive Statistics

The agreement or disagreement of the participants on various items on strategy planning implementation and KRA performance were analyzed in this section. Tables 4.5- 4.8 report the basic descriptive statistics through means, frequencies, and standard deviation”.

The variance of responses on each construct was measured by standard deviation. Small standard deviation shows consistency in responses, and the response distribution was close to the mean. On the contrary, a significant standard deviation indicates high variation in responses, making them fall away from distribution mean.

4.5.1 Mission, Vision, and Values

Mission, Vision, and Values were the first aspect of strategy planning implementation measurement that entailed three elements. “Mission, visions, and values was measured through likert scale pegged on 5 choices. Mission, values, and values was measured through its role in strategic management, planning and milestones, and the recovery process.

Table 4.5: Mission, Values, and Vision

Constructs	Mean	Std. Deviation
The “organization vision and mission are significant elements of strategic management in the organization.”	4.12	0.595
The organization's values have helped establish benchmarks or milestones that show whether the goals and objectives are met	3.72	0.79
The values have enabled the organization to achieve its goals of revenue collection	3.69	0.681
The organization consistently applies a disciplined approach to strategic planning to be ready for environment dynamism	3.97	0.772
When the organization has gone off track, it uses strategic values and vision to redirect its recovery process	3.47	0.777
Aggregate Mean	3.79	0.723

Source: Research Findings (2021)

The role of mission and vision as crucial elements in strategic management revealed agreement (M= 4.12, std= 0.595). In relation to the use of vision and values for recovery in strategic implementation, the respondents were undecided (mean= 3.47, std = 0.777). The use of organization values in setting benchmarks during strategy planning implementation indicated an agreement from the participants (M= 3.72, std= 0.79). The participants also agreed that values enabled the organization to achieve revenue collection goals (M=3.69, std= 0.681) and a disciplined approach to strategic planning (M=3.97, std= 0.772).

4.5.2 Strategy Implementation

Strategy implementation was measured through likert scale hinged on 5 choices. In addition, the construct was measured through aspects of leadership, employee participation, and organization policies.

Table 4.6: Descriptive Statistics on Strategy Implementation

Construct	Mean	Std. Deviation
The top management role as strategic makers has more influence on implementation of the strategy.	3.60	0.647
Strategic leadership is the foundation that improves the company processes and reduces internal costs of operation	3.86	0.712
Employee participation has ensured that strategic planning practice is effective in the company	4.19	0.512
In our organization, policies guide the fundamental aspects of organizational behavior	3.69	0.627
Strategy implementation is guided by clear guidelines that ensure unified work	4.24	0.506
Aggregate Mean	3.92	0.601

Source: Research Findings (2021)

The participants agreed that strategy implementation is influenced by the top management (M=3.60, std =0.647). There was also agreement among the respondents that strategic leadership is the foundation that contributes to a reduction in internal costs of operation (M= 3.86, std = 0.712).

There was general agreement among the participants that employee participation has ensured strategic planning practice is effective in the company (M=4.19, std = 0.512). In addition, the respondents agreed that policies guide the fundamental aspects of organizational behavior during strategy implementation (M=3.69, std= 0.627). Finally, the respondents agreed that the organization has clear guidelines for use in strategy implementation (M= 4.24, std = 0.506).

4.5.3 Strategy Monitoring and Evaluation

Strategy, monitoring, and evaluation was the last aspect of strategy planning implementation measured in the research instrument. The researcher measured Strategy monitoring, and evaluation through a Likert scale with 5 choices and measured construct through key performance indicators, formal reviews, strategic control, and monitoring and evaluation.

Table 4.7: Descriptive Statistics on Strategy Monitoring and Evaluation

Construct	Mean	Std. Deviation
Performance targets is an essential aspect of strategy monitoring	3.74	0.579
Strategic control and monitoring are helpful in goals fulfillment	3.79	0.669
Monitoring and evaluation enable evaluation of organizational objectives	4.07	0.491
Monitoring and evaluation support the implementation of deliberate strategies	3.88	0.623
Regular formal reviews are an integral part in monitoring and evaluation	3.60	0.647
Key performance indicators are key in evaluation of strategic control	4.10	0.552
Aggregate Mean	3.86	0.594

Source: Research Findings (2021)

The participants agreed that setting performance targets is vital in achieving the organization's strategic goals (M= 3.74, std = 0.579). The respondents agreed that strategic control and monitoring helped realize the fulfillment of organization goals (M=3.79, std= 0.669). The participants agreed that monitoring and evaluation enables managers to evaluate whether organizational objectives (M= 4.07, std = 0.491).

The respondents agreed that monitoring and evaluation support implementing deliberate strategies (M= 3.88, std = 0.623). They also supported regular formal reviews in reviewing strategy (M= 3.60, std= 0.647). Finally, the participants agreed that KRA has put in place KPIs that it uses in tracking the implementation of strategic initiatives (M= 4.10, std= 0.552).

4.5.4 KRA Performance

The performance of KRA was the dependent variable, which was measured through efficiency of revenue collection, tax collection, realization of tax collection targets, accountability in KRA processes, and tax compliance levels. KRA performance was measured through likert scale hinged on 5 choices.

Table 4.8: Descriptive Statistics on KRA Performance

Construct	Mean	Std. Deviation
The efficiency of revenue collection has improved in domestic tax department	3.79	0.642
The tax collected by domestic tax department has increased	3.93	0.588
KRA has achieved its Tax collection targets over the past one year	3.76	0.601
There is commitment in the organization to ensure accountability in its processes.	3.53	0.569
The organization has witnessed an increase in level of tax compliance	4.14	0.576
Aggregate mean	3.83	0.595

Source: Research Findings (2021)

The findings indicated that the participants agreed that revenue collection efficiency had improved in the domestic tax department (M= 3.79, std = 0.642). The respondents agreed that tax collected by domestic tax department has increased (M= 3.93, std= 0.588). The results indicated that the participants agreed that KRA had achieved its Tax collection targets over the past year (M= 3.76, std = 0.601). The participants also agreed that KRA ensures accountability in its operations (M= 3.53, std = 0.569). Finally, the respondents agreed that the organization had witnessed a rise in tax compliance (M=4.14, std = 0.576).

4.6 Multiple Regression Analysis

The use of inferential statistics was necessary given that the study was premised on establishing the link between strategic planning implementation and performance of KRA; this necessitated the use of multiple regression preferred due to its advantage of showing the combined effect of the independent variable through R^2 as opposed to correlation statistics that does not show a combined effect.

The predictor variables were strategy planning implementation measured through mission, vision, and values, strategy implementation, and monitoring and evaluation. The outcome variable was KRA performance. Thus, a regression test was conducted to investigate the influence of strategic planning implementation-independent variables [mission, values and vision, strategy implementation, monitoring, and evaluation] have on the dependent variables [organizational performance]; this aided in achieving the objectives of the study.

4.6.1 Model Summary

The strength of the strategy planning implementation on organizational performance was ascertained. The model summary is essential, as it highlights the extent of the contribution of strategic planning implementation on KRA performance.

Table 4.9: Model Summary on Combined Effect of Strategy Planning Implementation on Organizational Performance

Model	R	R ²	Adjusted R ²	Std. Error
Strategy-Performance				
Model	.385a	0.148	0.101	0.1745

a Predictors: (Constant), Mission, Values and Vision, Strategy Implementation, Monitoring, and Evaluation

Source: Research Findings (2021)

The model summary results indicate a weak association between strategy planning implementation and organizational performance at KRA (0.385). In addition, the findings show that only 14.8% of the variation in KRA organization performance can be attributed to strategy planning implementation; this indicates that a good proportion of changes in organizational performance at KRA is influenced by factors not included in the model.

4.6.2 Regression Model Fit

Regression analysis is only valid if the model fits given statistical tests. Hence it was necessary to ascertain if the regression model was suitable for accounting for the relationship between the two variables.

Table 4. 10: Model Fitting on Relationship between Strategy Planning Implementation and Organization Performance

Model		SS	DF	MS	F	P-value
Strategy-Performance						
Model	Regression	0.287	3	0.096	3.138	.033b
	Residual	1.644	54	0.03		
	Total	1.931	57			

Source: Research Findings (2021)

The findings revealed that the model is suitable for interpreting the dependence of organization performance on strategy planning implementation supported by p value of 0.033”. Hence these results can be relied upon with certainty to reflect “that strategy planning implementation influences organizational performance at KRA.”

4.6.3 Parameter Estimates of Regression Results

The independent variable-strategy planning implementation was measured through three predictors: mission, value and vision, strategy implementation, and M&E. This section analyses the individual influence of these predictors on organizational performance at KRA.

Table 4. 11: Parameter Estimates of Strategy Implementation and Organization Performance of KRA

	Unstandardized Coefficients		Standard Coefficients	t	p-value
Model	Beta	Std. Error	Beta		
Intercept	1.318	0.24		5.501	0
Strategy Implementation	0.306	0.108	0.372	2.824	0.007
Monitoring and Evaluation	0.019	0.062	0.041	0.304	0.762
Mission, Vision, and Values	0.005	0.033	0.018	0.143	0.887

a Dependent Variable: KRA Organizational Performance

Source: Research Findings (2021)

The findings showed that at 95% confidence interval, all three predictor variables: strategy implementation, monitoring and evaluation, and mission, vision, and values, are positively associated with organizational performance. However, only strategy implementation was established as significantly associated with organizational performance at KRA.

The results show that strategy implementation ($t = 0.306$, $p = 0.007$) contributes the highest to changes in organizational performance. This was followed by monitoring and evaluation ($t = 0.019$, $p = 0.762$). Mission, values, and vision had the lowest positive change on organizational performance ($t = 0.005$, $p = 0.887$); this shows that KRA's organizational performance positively depends on strategy planning to a minimal degree.

The equation for the regression model is expressed as: $Y = 1.318 + 0.306X_1 + 0.019X_2 + 0.005X_3$

Where: Y = organizational performance (the dependent variable), X_1 - strategy implementation, X_2 - monitoring and evaluation, X_3 - mission, values, and vision Constant = 1.318 shows that in the absence of strategic planning implementation, the performance of KRA would be 1.318 which is still performance fair enough to meet some targets. A unit increase in strategy implementation, monitoring and evaluation, and mission, values, and vision “would improve KRA performance by 0.306, 0.019, and 0.005, respectively.

4.7 Discussion of The Findings

The study showed that as much as other variables influenced performance, only strategy implementation significantly influenced organization performance at KRA. Monitoring and evaluation and mission, values, and vision had positive but non-significant effects on organizational performance; hence for effective performance to be realized, it is critical to pay more attention and focus on strategy planning implementation to ensure that the organization achieves its set objectives and targets based on the corporate plans. An effective system of implementing strategic planning must ensure that long-range strategic goals are linked with mid-term and operational (Omar, 2014).

The adoption of a new public management theory which is premised on organizations re-engineering themselves to increase competitive advantage will also be very crucial in KRA to improve the efficiency and effectiveness of internal processes and operations and interactions with key stakeholders as its mission-driven and client-focused once the shift is focused, there would be an increased chance of KRA realizing its revenue targets which have not been achieved for the past years, (Diefenbach, 2009).

Monitoring and evaluation, mission, values, and vision may contribute to organizational performance at KRA, but they are less likely to lead to improved performance. These findings suggest that strategy planning implementation influence on organizational performance is weak mainly due to the only attribution influence of strategy implementation. A strategic plan implementation pinpoints the specific actions and activities that ought to be carried out for the realization of strategic goals and improved performance (Atow-Zahir, 2012)

The study findings emphasize the need for KRA to leverage its mission and vision as this provides a clear focus on strategic direction; it was noted that mission, values, and visions are necessary for strategy planning implementation (Mean = 3.79, std = 0.723). Further, the findings showed that mission and vision is considered most important for its role in the strategy planning and management process (M = 4.12, std= 0.595). As previous studies, it was noted that a strategic plan's presence and proper implementation provide focus and direction for all workers (Atow-Zahir,2012)

The study's results highlighted that strategy implementation is crucial in strategy planning (M = 3.92, std = 0.601). In addition, the results demonstrate that clear guidelines embedded in strategy implementation process is seen as the most useful in strategy implementation (M= 4.24, std = 0.506). The least useful aspect of strategic planning implementation is related to top management's influence over the strategy implementation process (M= 3.60, std = 0.647). The findings indicated the strategic importance of the implementation process as analyzed by (Agwu and Onwueguzie, 2017)

The findings indicated that monitoring and evaluation is essential to strategy planning implementation in KRA (M= 3.86, std = 0.594). in the organization (M= 4.10, std = 0.552). Regular formal reviews are seen as the least useful practice in strategy planning implementation at KRA (M = 3.60, std= 0.647). However as noted in previous studies, they do support implementation, organizations must ensure that they perform consistently and systematically to enhance public satisfaction ((Balabonienė & Večerskienė, 2014).

These findings suggested that monitoring and evaluation usefulness to strategy planning implementation emanates from various aspects to differing degrees. Strategy planning implementation may fail to achieve its original purpose if there is no tool for monitoring and measuring progress, as indicated on previous studies, organization can adopt different management perspectives based on organizational strategies (Alford & Greve, 2017).

The findings in this study have also been supported and echoed by previous studies, which have shown that performance can be significantly improved through effective strategy implementation; firms that need to improve their overall performance and competitive advantage should execute and implement reliable and robust strategies, especially in the public sector (Noble, 1999).

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

The overview of the findings is discussed in this chapter, followed by a conclusion and recommendations. The presentation is hinged on the study objective and includes potential areas of research interest and challenges encountered during the study.

5.2 Summary of Findings

Regression analysis was used to analyze the study's objectives through mission, vision and values, strategy implementation, and monitoring and evaluation as predictors during the organizational performance of KRA as outcome variables. The study established that strategy implementation improved organizational performance at KRA to trim levels. The study further showed that the small level of improved performance is linked mainly to strategy implementation in the organization. The study further demonstrated that mission, vision, values, and monitoring and evaluation are potential contributors to improved KRA performance but to very minimal levels.

The study established that mission values and vision are important components in strategy planning implementation process. It was also demonstrated that strategy implementation, monitoring, and evaluation are essential in strategy planning implementation. Further, the results showed that strategy implementation, monitoring and evaluation, and mission, values, and vision are crucial in strategy planning implementation in the order stated herein.

5.3 Conclusion

The study's focus was to investigate the link between strategic planning implementation and the performance of KRA. Based on findings, it was noted that a weak association existed between strategy planning implementation and the organizational performance of KRA, with strategy planning implementation only accounting for 14.8% of changes in organizational performance. However, strategy planning implementation is supported by other variables, including monitoring and evaluation, which would yield significant results on performance; hence, further studies can be explored on the influence of monitoring and evaluation on strategy implementation.

From the finding, it was also concluded that the adoption of contingency theory that traces its origin to Hofer's (1975) work and Hambrick and Lei's (1985) would also support improving organizational performance as organizations operate in uncertain environments and hence require effective strategy planning and implementation to achieve its goals. It can also be concluded that the most significant aspect of strategy planning implementation that affects organizational performance is strategy implementation process, as this encompasses a more holistic and rigorous approach.

The study recommends that all key stakeholders should be involved in the strategic management process to ensure that strategy planning and implementation is aligned with organization objectives and also supported by other variables, including continuous monitoring and evaluation to realize the intended objectives

5.4 Recommendation

The study highlighted that strategy planning implementation improved organizational performance at negligible levels. The study recommends that policies that improve strategic planning implementation in parastatals should be developed at the policy level. At the practice level, the study recommends that the management in KRA streamline the organization process to make strategy implementation easier, as this will ultimately result in improved performance.

The study also showed that monitoring and evaluation could result to enhanced performance. Hence the study recommends that managers should strengthen the use of key performance indicators in all departments as one of the ways to realize strategy planning implementation and improved organizational performance. The study results indicated that mission and values might result to enhanced performance. Hence the study recommends that managers pursue the development of people-centered values and vision in realizing strategy planning implementation and organizational performance.

KRA should be keen on strategic planning implementation and other elements that would effectively make the process more successful, including continuous review and ensuring that the strategies developed, are aligned with the ever-changing and dynamic business environment. Organizations do not operate in a vacuum and are affected by external factors that can be controlled through effective strategic planning by comprehensively studying and scanning the external environments.

5.5 Limitations of the Study

The prevailing COVID-19 pandemic at the time of data collection was a significant challenge, which meant that the researcher had to conduct the research using a mixed mode of data collection, a hard copy questionnaire, and an online questionnaire; this dampened the response rate and necessitated data collection over an extended duration to realize a good sample size.

KRA has entrenched strategy planning implementation, with the organization currently implementing its 8th corporate plan. There was hesitancy in some respondents to give out information on strategy implementation due to fear of repercussions from managers; this may have likely affected the responses as some may have given favorable responses; this was addressed by assuring the participants that the study maintains confidentiality and privacy on the data collected.

The study relied on questionnaires that required the respondents to provide information by attempting to recall answers to questions asked; this likely introduced recall bias that may reduce the validity of the research findings; this was addressed by making the questions simple to make it easy for participants to have easy when trying to recall information.

5.6 Suggestions for Future Studies

The findings noted that monitoring and evaluation also impacted performance aside from strategic planning implementation. This is a continuous process of reviewing and tracking the progress of the strategies developed, hence future research should comprehensively explore the influence or the relationship between the two variables, monitoring and evaluating and performance of organizations

Other studies on the strategic planning implementation and organizational achievement of KRA relationships should be explored. Future studies should explore how strategy planning implementation contributes to departmental performance at KRA. The study was also limited to KRA, which is a state-owned organization; further studies should be conducted on the link between strategic planning implementation on the performance of other state-owned organizations and further scope to privately owned organizations to check the uniqueness or comparison on the extent of strategy implementation influence on performance in parastatals and private sector.

More evidence-based research can also be conducted on the strategy planning process itself and how the same influence implementation and, finally, the organizational performance; since planning is the very initial stage in the process, organizations must get it right for it to have an impact. In future, research should also incorporate intervening variables.

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APPENDICES

APPENDIX I: Research Questionnaire

Please respond to the questions as accurately, completely, and honestly as possible and tick (√) one response as appropriate or fill in the space provided.

Kindly answer all the questions by ticking in the boxes or writing in the spaces provided.

1. Age Bracket
2. Academic Qualification
3. Position.....
4. Years of Service at KRA

PART A: MISSION, VISION, AND VALUES

Kindly indicate the level of agreement with the following statements on the mission, vision, and values contributing to KRA's performance.

Statement	1	2	3	4	5
The strategic management in the organization is greatly dependent on the mission and vision of organization					
The organization's values have helped establish benchmarks or milestones that show the realization of goals and objectives					
The values have enabled the organization to achieve its goals of revenue collection					
The organization consistently applies a disciplined approach to strategic planning to be ready for environment dynamism					
When the organization has gone off track, it strategic values and vision to redirect its recovery process					

PART B: STRATEGY IMPLEMENTATION

Kindly indicate the level of agreement with the following statements on strategy implementation at KRA?

Statement	1	2	3	4	5
“The implementation of strategy relies on the top management in the organization					
“Strategic leadership is the foundation that reduces an organization's internal cost of operation					
Employee participation has ensured that strategic planning practice is effective in the company					
Strategy implementation is guided by clear guidelines that ensure unified work					
In our organization, policies guide the essential aspects of organizational behavior					

PART C: STRATEGY MONITORING AND EVALUATION

Kindly indicate the level of agreement with the following statements on strategy monitoring and evaluation at KRA.

Statement	1	2	3	4	5
The setting of performance targets is a crucial part of monitoring and evaluation					
Strategic control and monitoring determine the goal fulfillment of the organization					
“Monitoring and evaluation allows for evaluation of organization objectives achievement					
Monitoring and evaluation support the implementation of deliberate strategies					
“Our organization's reviewing strategy process involves a series of regular formal reviews.”					
KPIs developed by the organization are the foundation of monitoring and evaluation.					

PART D: ORGANIZATIONAL PERFORMANCE

Kindly indicate the level of agreement to the following statements on the performance of KRA

Statement	1	2	3	4	5
The efficiency of revenue collection has improved in KRA					
The tax collected by various departments has increased					
KRA has achieved its Tax collection targets over the past one year					
There is commitment in the organization to ensure accountability in its processes.					
The organization has witnessed an increase in level of tax compliance					

APPENDIX II: KRA Employees in Nairobi Office

KRA employees in Nairobi Offices	Population
Large tax department	310
Small tax department	376
Total	676

Source: Primary Data 2021