

**IMPACT OF STRATEGY ON PERFORMANCE IN PUBLIC  
SECTOR; A CASE STUDY OF KENYA REVENUE AUTHORITY**

**DAUD ABDULLAHI OMAR**

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## **DECLARATION**

This research project is my original work and has not been submitted for examination to any other university.

Signature\_\_\_\_\_ Date\_\_\_\_\_

**DAUD ABDULLAHI OMAR**

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

Signature\_\_\_\_\_ Date\_\_\_\_\_

**DR. BITANGE NDEMO**

**LECTURER**

**DEPARTMENT OF BUSINESS ADMINISTRATION,**

**SCHOOL OF BUSINESS,**

**UNIVERSITY OF NAIROBI**

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## **DEDICATION**

I dedicate this work to my wife, daughter Naziah and my dad for their inspiration, encouragement and support in the course of undertaking this study.

## **ABSTRACT**

Strategies have become essential measures in enhancing the operations of organizations. Strategy generally involves setting goals, determining actions to achieve the goals, and mobilizing resources to execute the actions. A strategy describes how the means resources will achieve the ends goals. The senior leadership of an organization is generally tasked with determining strategy. Strategy can be intended or can emerge as a pattern of activity as the organization adapts to its environment or competes. It involves activities such as strategic planning and strategic thinking. Organizational performance is determined by the effect of the strategies on the company operations. Strategy has been studied for years by business leaders and by business theorists. Yet, there is no definitive answer about what strategy really is. The theory of strategy is mainly concerned with the performance of the organization. This is mainly in regards to a competitive environment. The theory bases its views on the competitive advantage and the influence of the strategies on the management practices in the organization. The research design for this study is a case study. This is based on the fact that the unit being analyzed is one organization. This study applied both primary and secondary data. An interview guide will be applicable in the collection of the primary data. The study established the challenges facing the implementation of strategies in the organization by looking at policy documents for policy formulation applied in the implementation strategies in the company. The study also established the challenges facing the implementation of the strategies by focusing on the process applied in the development of the mission and vision statement. It was found that Change management models and research are still relevant for the twenty-first century. It is evident that the business world is ever changing with the advancement in technology, shifting employee's needs, changing financial market trends, changes in ethical values and need for business expansion. The study recommends that the organization should improve awareness in regards to the mission and vision statement. It is also recommended that the organization should support participatory rapid appraisal, planning and implementation of project activities within the organization with the aim of enhancing the performance.

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## LIST OF ABBREAVITIONS

**KRA** Kenya Revenue Authority

# CHAPTER ONE

## INTRODUCTION

### **1.1 Background of the Study**

Strategies have become essential measures in enhancing the operations of organizations. Strategy generally involves setting goals, determining actions to achieve the goals, and mobilizing resources to execute the actions. A strategy describes how the ends goals will be achieved by the means resources (Ansoff and Donnel, 1990). The senior leadership of an organization is generally tasked with determining strategy. Strategy can be intended or can emerge as a pattern of activity as the organization adapts to its environment or competes. It involves activities such as strategic planning and strategic thinking. Organizational performance is determined by the effect of the strategies on the company operations.

Stakeholder theory is a conceptual framework of business ethics and organizational management which addresses moral and ethical values in the management of a business or other organization. It is based on the relationships found between an organization and others in its internal and external environment (Shiller, 2003). It also looks at how these relationships affect how the organization conducts its activities. Stakeholders can come from inside or outside of the organization. They may include customers, employees, stockholders, suppliers, non-profit community organizations, government, and the local community among many others.

Modern-day conceptions of learning and teaching recognize that students are active, often proactive, participants in the learning process, even if they appear otherwise. This dynamic nature of the learning process is one reason why instructional interventions that appear the same to the teacher can result in very different student outcomes and why rather different instructional methods can result in very similar outcomes.

KRA strategy and performance describe the way in which the organizations implements new management skills with the aim of achieving their set targets (Purity, 2014). This is based on how the organization exercises authority that can be autocratic or democratic, tough or soft, demanding or easy going, directive or laissez-faire, distant or accessible, destructive or supporting, task oriented or people oriented, rigid or flexible, considerate or unfeeling, friendly or cold, keyed-up or relaxed. It is also based on how the company operations will be run efficiently with the aim of achieving the set targets and goals. This study focuses on the impact of strategy on performance in Government with reference to Kenya Revenue Authority. Strategic implementations are critical for the success and survival of every organization. Strategic implementations allow the organization to be more proactive rather than reactive. Additionally, it will also enhance Kenya Revenue Authority's ability to enhance their operations.

### **1.1.1 Concept of Strategy**

Strategy has been studied for years by business leaders and by business theorists. Yet, there is no definitive answer about what strategy really is. One reason for this is that people think about strategy in different ways. For instance, some people believe that you

must analyze the present carefully, anticipate changes in your market or industry, and, from this, plan how you'll succeed in the future (Gerry and Kevan, 2010). Meanwhile, others think that the future is just too difficult to predict, and they prefer to evolve their strategies organically. Strategy is all about developing action plans that enables an organisation to deploy its enterprising strength within its sphere of business operations. For strategy to achieve its purpose, there is the need for a deep thinking. To outsmart competitors is not an ordinary task. When an organisation strives to maintain a superior edge over competitors, the thought pattern of one helmsman should be different.

Johnson and Scholes (2008), authors of "Exploring Corporate Strategy," say that strategy determines the direction and scope of an organization over the long term, and they say that it should determine how resources should be configured to meet the needs of markets and stakeholders. Michael Porter (1998), a strategy expert and professor at Harvard Business School, emphasizes the need for strategy to define and communicate an organization's unique position, and says that it should determine how organizational resources, skills, and competencies should be combined to create competitive advantage. While there will always be some evolved element of strategy, at Mind Tools, we believe that planning for success in the marketplace is important; and that, to take full advantage of the opportunities open to them, organizations need to anticipate and prepare for the future at all levels (Gerry and Kevan, 2010). For instance, many successful and productive organizations have a corporate strategy to guide the big picture. Each business unit within the organization then has a business unit strategy, which its leaders use to determine how they will compete in their individual markets.

Strategies exist at several levels in any organizations. This ranges from the overall business through to individuals working in it (Porter, 1998). Corporate Strategy is concerned with the overall purpose and scope of the business to meet stakeholder expectations. This is a crucial level since it is heavily influenced by investors in the business and acts to guide strategic decision-making throughout the business. Corporate strategy is often stated explicitly in a "mission statement". Business Unit Strategy is concerned more with how a business competes successfully in a particular market. It concerns strategic decisions about choice of products, meeting needs of customers, gaining advantage over competitors, exploiting or creating new opportunities etc. Operational Strategy is concerned with how each part of the business is organized to deliver the corporate and business-unit level strategic direction. Operational strategy therefore focuses on issues of resources, processes, people etc.

### **1.1.2 Concept of Organizational Performance**

Organizational Performance has been defined as the ability of an organization to fulfill its mission through sound management, strong governance and a persistent rededication to achieving results (Purity, 2014). Effective nonprofits are mission-driven, adaptable, customer-focused, entrepreneurial, outcomes oriented and sustainable. Organizational performance comprises the actual output or results of an organization as measured against its intended outputs (William, 1994). According to Richard et al. (2009), organizational performance involves the recurring activities to establish organizational goals, monitor progress toward the goals, and make adjustments to achieve those goals more effectively

and efficiently. Creating flexible, high-performing, learning organizations is the secret to gaining competitive advantage in a world that won't stand still.

Organizational performance dimensions include profitability, liquidity, growth, and stock market performance. Organizational performance and the construct validity of a comprehensive set of indicators at the operational level had been published before. This was the gap we wanted to close with our study (Purity, 2014). Organization performance relates to how successfully an organized group of people with a particular purpose perform a function. Essentially, this is what we are speaking about when we refer to organizational performance and achievement of successful outcomes. Performance itself is likely to be somewhat firm specific: as the strategic choices a firm makes will dictate which performance measures will reflect the latent performance construct (Steers, 1975). Understanding how different independent variables link to a dependent performance variable is then no longer trivial (March & Sutton, 1997). Changes in performance have been shown to occur at different rates for industry, corporate and business unit factors. Research that targets specific factors needs to measure performance in a manner that matches that context. There is evidence that suggests that industry factors can sustain performance over the longer-term.

Organizational performance is the ultimate dependent variable of interest for researchers concerned with just about any area of management. This broad construct is essential in allowing researchers and managers to evaluate firms over time and compare them to rivals. In short, organizational performance is the most important criterion in evaluating

organizations, their actions, and environments. This importance is reflected in the pervasive use of organizational performance as a dependent variable (March and Sutton, 1997). In contrast to the dominant role that organizational performance plays in management fields, is the limited attention paid by researchers to what performance is and how it is measured. Although organizational performance dominates the strategic management literature, not to mention economics, finance, and accounting, it is not unchallenged. Performance is one type of effectiveness indicator, with some advantages and disadvantages. This is based on observations made in local and international companies that have implemented the strategic changes.

### **1.1.3 Kenya Revenue Authority**

The Kenya Revenue Authority (KRA) was established by an Act of Parliament, Chapter 469 of the laws of Kenya, which became effective on 1st July 1995 (Purity, 2014). The Authority is charged with the responsibility of collecting revenue on behalf of the Government of Kenya. A Board of Directors, consisting of both public and private sector experts, makes policy decisions to be implemented by KRA Management. The Chairman of the Board is appointed by the President of the Republic of Kenya. The Chief Executive of the Authority is the Commissioner General who is appointed by the Minister for Finance.

The Board and Management of KRA have since its inception, spent time and resources setting up systems, procedures and the adoption of new strategies aimed at enhancing the operational efficiency of the Authority's processes (Purity, 2014). In particular, the

functions of the Authority are; to assess, collect and account for all revenues in accordance with the written laws and the specified provisions of the written laws; to advise on matters relating to the administration of and collection of revenue under the written laws or the specified provisions of the written laws; and to perform such other functions in relation to revenue as the Minister may direct.

## **1.2 Problem Statement**

The objectives and measures of organization are based on the firm's vision and strategy (William, 1994). Many companies already have performance management systems that incorporate financial and non-financial measures. Additionally, the strategies implemented are based on the Key Objectives that are in relation to Customer Satisfaction, Employee Satisfaction and Financial Management. These key objectives have played a major role in the achievement of the organizations aim which is to attain international best practice in regards to revenue administration through the investment on a professional team. This has enabled the company to deepen its reforms and quality service ensuring that it continuously provides quality service delivery and enhance its compliance. According to Abuda (2014) states that long term planning is essential for the success. This is based on the fact that it ensures that there is commitment to the set objectives. Additionally, it also creates ease in checking the performance against the set objectives. The long term planning also plays a major role in clarifying the organizations vision. He states that this is essential since it helps in rallying the staff to move in the same direction as well as setting priorities in use of the resources.



KRA's strategy is all about developing action plans that enables an organisation to deploy its enterprising strength within its sphere of business operations. For strategy to achieve its purpose, there is the need for a deep thinking. To outsmart competitors is not an ordinary task. When an organisation strives to maintain a superior edge over competitors, the thought pattern of one helmsman should be different. According to a study conducted by Purity (2014), Changes in an organization occur within the technological innovations, structural dimensions, behavioral subjects and the strategic aspects. It is evident that the business world is ever changing with the advancement in technology, shifting employees needs, changing financial market trends, changes in ethical values and need for business expansion. As business entities grow, they expand their operations, and this indeed call for improved technology, increased work force, train the manpower to acquire performance dimensions that are in line with the expanding business. Change management models and research are still relevant for the twenty-first century. The problems are not with their relevancy or their worth. The problems and challenges facing organizational leaders, organizational developments experts and researchers relate to the speed and complexity of change required today. This paper discussed some of the ways in which structural change had affected performance of Kenya revenue authority in its operations.

Local studies done on strategic management practices are; Nyongesa (2009) did a study on The balanced Score Card approach in Implementation of Corporate Strategy at Standard Chartered Bank Kenya Limited, Ngonze (2008) conducted a study based on Factors influencing Strategy Implementation at the Cooperative Bank of Kenya, Wakaba

who conducted a study on Factors that influence outsourcing strategy in Kenya Power and Lighting Company Limited. They did not focus much on the impact of strategy on performance. This study therefore focused on the impact of strategic management practices on performance in government by focusing on Kenya Revenue Authority. There are no similar studies done in relation to the strategy and performance of KRA. This study is aimed at answering the question; Are the strategies implemented leading to a positive performance?

### **1.3 Research Objective**

The objective of this study was to determine the strategies applied by KRA and the performance of the organization.

### **1.4 Value of the Study**

The findings of this study will assist the management of Kenya Revenue Authority to exercise organization control by diagnosing the training and development needs of the future. It will also provide information to assist in the human resource management such as identifying the strengths and weakness within the organization.

Employees of Kenya Revenue Authority will also benefit from the findings of this study as performance appraisal will be a very effective tool to improve performance and productivity and to the career development of employees. This is by helping individuals to do better and to raise self-esteem and motivation, resulting in job satisfaction.

Organizations will be able to understand the effects strategy implementation in their respective organizations and the industry as a whole and therefore will be prompted to seek ways through appropriate and proactive policies and procedures to enhance the adoption and implementation of the strategies in their organizations and in the industry.

The application of strategies by the Kenya Revenue Authority is relatively new. The study will provide background information to research organizations and scholars who may want to carry out further research in this area. They will also benefit from the findings of this study as it contributes to the existing literature.

## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.1 Introduction**

This section draws on literature based on the impacts of strategy on performance in government; a case Kenya revenue authority. It involves secondary material such as books, journals, and articles which carry previous research work on the study topic.

#### **2.2 Theoretical Review of the Study**

The theory of strategy is mainly concerned with the performance of the organization. This is mainly in regards to a competitive environment. The theory bases its views on the competitive advantage and the influence of the strategies on the management practices in the organization. It is evident that a business that engages all its employees in decision making activities impacts the performance of the organization. The stake holder theory focuses on how relationships affect how the organization conducts its activities. Implementation of strategies requires gathering of information and effective problem solving.

The core idea behind the stakeholder theory is that organizations that manage their stakeholder relationships effectively will survive longer and perform better than those organizations that don't (Shiller, 2003). This is based on the theory of stakeholder that is a conceptual framework of business ethics and organizational management which addresses moral and ethical values in the management of a business or other organization it is suggested that organizations should develop certain stakeholder competencies. This

involves making a commitment to monitoring stakeholder interests. Additionally, it involves developing strategies to effectively deal with stakeholders and their interests. Organizations should also develop certain stakeholder competencies by dividing and categorizing interests into manageable segments and trying ensure that organizational functions address the needs of stakeholders.

Strategic management as a practice in regards to the theory involves behaviors and actions that are determined by both individual human agency and structural/institutional forces (Stock, 1999). Individuals and groups who are embedded in social structures that are reproduced and shaped by individual and group actions make strategic choices. Strategic management is a process that is carried out at the top of the organization, which provides guidance, direction and boundaries for all aspects of operational management.

### **2.3 Strategy in Government**

It is evident that some governments have found a way of using strategy despite complexity. Their approach can best be understood by returning to Hayek's formulation that "human reason can neither predict nor deliberately shape its own future." These governments agree with Hayek that the future cannot be predicted, but they disagree that it cannot be deliberately shaped. Singapore's government, and in particular its Centre for Strategic Futures, has perhaps gone furthest in the in the use of strategic planning techniques, dating back to the 1980s (Stock, 1999). Its conclusion, that foresight exercises and scenario planning can't predict the future but can prepare you for it, will be familiar to companies that have used these techniques.

Strategic management is the comprehensive collection of ongoing activities and processes that organizations use to systematically coordinate and align resources and actions with mission, vision and strategy throughout an organization (Stock, 1999). Strategic management activities transform the static plan into a system that provides strategic performance feedback to decision making and enables the plan to evolve and grow as requirements and other circumstances change. Strategy Execution is basically synonymous with Strategy Management and amounts to the systematic implementation of a strategy.

Many governments have lost confidence in strategy. Instead of determining goals, they follow methods. But good strategy calls for doing the opposite: being clear about goals and flexible about how to reach them. An adaptive approach to strategy offers governments a chance to rehabilitate this vital discipline.

Having set their intentions, governments need to prepare for uncertainty. Scenario planning, war-gaming, and future scanning are well-established techniques to help with this. But at one level, all that is needed is to bring to the surface the risks and opportunities that both insiders and those outside central government can identify. Governments can then prepare for uncertainty by implementing different types of policies. Having established a direction, governments need to reconcile it with the world of the possible. They need to match spending to goals. Typically, spending reviews only deliver incremental change, with finance ministries finding savings and then reallocating

them among new priorities. A better approach would be to turn this process on its head: commit to the spending necessary to implement the strategy and cut the remaining budgets accordingly. In other words, the spending review would allocate funding to the core bets, no-regrets initiatives, and hedges against risks maybe by carrying out a fundamental strategy review before each spending review. Governments could also consider publishing an independent costing of their long-term goals. This is a less precise but more realistic approach to strategy one that serves to orient the government rather than control everything that its departments do.

### **2.3.1 Strategic Planning**

Strategic planning according to Bresser and Bishop (2003) is the final product of the best minds inside and outside the corporation. The process is essential since it considers the future implications of decisions in current time. Additionally, it also adjusts the plans in accordance to the emerging business environment. Strategic planning also manages the business analytically. This is based on its ability to link, direct, and control the complex enterprises through a practical, working management system. Strategic planning practice is based on the formulation of vision and mission statement, performance of situational analysis and finally strategy implementation and choice.

Strategy has many definitions, but generally involves setting goals, determining actions to achieve the goals, and mobilizing resources to execute the actions. A strategy describes how the ends goals that will be achieved by the means (resources). The senior leadership of an organization is generally tasked with determining strategy. Strategy can be planned

or observed as a pattern of activity that emerges as the organization adapts to its environment or competes.

According to Gerry (2010), strategic decisions determine the organizational relations. This is mainly to its external environment. Additionally, it encompasses the entire organization depending on input from all of the functional areas in the organization. They also have a direct influence on the administrative and operational activities. Strategic decisions are vital to the long term health of an organization (Shirley, 1982). However, what is considered more important is its practice in different organizations.

Strategy in this day and age is difficult to sustain (Gerry, 2010). This is based on several factors associated with globalization of markets, diversification in services, fluctuations in world economy, acquisitions, mergers, and the industry deregulations. Companies must rapidly deploy new technologies that will play a role in supporting the key business objectives. To successfully execute an organization's strategy, it must be the focus of every person in that organization (Earl, 1994). It is up to the leaders to create, monitor, and reward that focus as it is expressed. The leadership required to implement strategies in a way that allows them to come to life in each corner of an organization is achievable.

Strategic planning according to Gerry (2010), involves preparing the best way to respond to the circumstances of the organization's environment, whether or not its circumstances are known in advance; nonprofits often must respond to dynamic and even hostile environments. Being strategic, then, means being clear about the organization's



objectives, being aware of the organization's resources, and incorporating both into being consciously responsive to a dynamic environment. Strategic planning involves intentionally setting goals. This mainly involves choosing a desired future and developing an approach to achieving those goals. The process is disciplined in that it calls for a certain order and pattern to keep it focused and productive. The process raises a sequence of questions that helps planners examine experience, test assumptions, gather and incorporate information about the present, and anticipate the environment in which the organization will be working in the future.

Strategic planning is a critical step in the management of any organization, regardless of the level. Changing and significantly increasing demands for programs, products, and services and greater demands for accountability and good governance are several of the many reasons public organizations have turned to strategic planning and strategic human capital planning. Strategic planning is a disciplined effort to produce fundamental decisions and actions that shape and guide what an organization is, what it does, and why it does it. Strategic planning should not stop with a formal plan. Creating effective and results-oriented organizations requires linking the strategic plan and annual performance plan goals to the PM program so that organizational outcomes are tied to individual accountability.

### **2.3.2 Strategy Implementation**

Strategic implementation is associated with putting the strategy into practice. It involves a degree of change. Strategic implementation always involves a degree of change and the

effective management of change can significantly affect the successful implementation of the desired strategy Alexander (1985). The main goal to be achieved in strategy implementation is synergy between functions and business units. Implementation also involves leading and motivating people to use their abilities and skills most effectively and efficiently in order to achieve organizational objectives (Slack, 2002).

It is important for organizations to focus implementation on delivering important business results at major milestones throughout the effort. Manage for these results, not just for process activities. All too frequently, organizations mistake the accomplishment of an activity with getting a result. Quantify explicitly and precisely the end result to be accomplished from the chosen strategy. Additionally, they should also determine exactly what you want and quantify it in business and financial results that can be objectively tracked and measured. This requires taking strategic objectives that are often amorphous, and translating them into a robust and comprehensive set of precise quantitative business and financial targets.

According to Chen (2002), organizational performance means the “transformation of inputs into outputs for achieving certain outcomes. With regard to its content, performance informs about the relation between minimal and effective cost (economy), between effective cost and realized output (efficiency) and between output and achieved outcome (effectiveness)”. There are various ways to understand organization performance but in this study it has been judged upon the growth of the company and sales performance which lead towards the growth. Sales performance can be explained as

all the activities or investment carried out in the firm in the given period of time. It can be measured by total amount of revenue collected for the goods sold. Growth revenue defines as total amount of money collected by the company for the goods they sold in a specific time and this amount is calculated before any expenses are subtracted.

Effectiveness of the organization depends on the three basics performance determinants: Efficiency and process reliability, Human resource and relations, Innovation and adaptation to environment (Stock, 1999). Efficiency is defined as a term practiced by organization or firm to use people and resources to carry out important operations in way which minimizes the costs. When the resources will be used in a proper way as compared to the competitors the cost of operation will decrease and the profit margin will increase. Efficiency is important when the competitive strategy of the firm offers products and services at lower rates than the competitors. Human resource relation is defined as trust organizational commitment, collective identification and cooperation among the employees. Innovative adaption includes increase in market share, sales growth from year to year, generating and maintaining loyal customer base.

A growing body of research links high turnover rates to shortfalls in organizational performance (Gerry, 2010). Likewise, reducing turnover rates has been shown to improve sales growth and workforce morale (Stock, 1999). In addition, high-performance HR practices (including reduction of dysfunctional turnover rates) increase firm profitability and market value. These relationships become even more pronounced when you consider

who is leaving. For instance, research shows that high turnover among employees with extensive social capital can dramatically erode firm performance.

### **2.3.3 Strategy Evaluation**

Strategy Evaluation is as significant as strategy formulation because it throws light on the efficiency and effectiveness of the comprehensive plans in achieving the desired results (Gerry, 2010). The managers can also assess the appropriateness of the current strategy in today's dynamic world with socio-economic, political and technological innovations (Earl, 1994). Strategic Evaluation is significant because of various factors such as - developing inputs for new strategic planning, the urge for feedback, appraisal and reward, development of the strategic management process, judging the validity of strategic choice.

The standard performance is a bench mark with which the actual performance is to be compared. The reporting and communication system help in measuring the performance. If appropriate means are available for measuring the performance and if the standards are set in the right manner, strategy evaluation becomes easier (William, 1994). But various factors such as manager's contribution are difficult to measure. Similarly divisional performance is sometimes difficult to measure as compared to individual performance. Thus, variable objectives must be created against which measurement of performance can be done. The measurement must be done at right time else evaluation will not meet its purpose. For measuring the performance, financial statements like - balance sheet, profit and loss account must be prepared on an annual basis.

While measuring the actual performance and comparing it with standard performance there may be variances which must be analyzed. The strategists must mention the degree of tolerance limits between which the variance between actual and standard performance may be accepted. The positive deviation indicates a better performance but it is quite unusual exceeding the target always. The negative deviation is an issue of concern because it indicates a shortfall in performance. Thus in this case the strategists must discover the causes of deviation and must take corrective action to overcome it.

## **2.4 Impact of Strategy on Performance**

There is a distinct lack of literature investigating the impact of strategy change in an emerging economy (Gerry, 2010). This is regardless of the vast amount of international literature available on change management. Strategic change within an organization is considered inevitable (Earl, 1994). This is based on the competitive global landscape. Therefore, it is important for organizations to continuously adapt their strategies to remain in the market. In most cases, strategy change is most met with resistance. This mainly occurs when the change involves downsizing (William, 1994). The effects of downsizing on employee morale, performance and commitment have been studied by numerous authors and a number of models for strategy change implementation consequently suggested.

Strategy is all about developing action plans that enables an organization to deploy its enterprising strength within its sphere of business operations (Gerry, 2010). For strategy

to achieve its purpose there is the need for a deep thinking. To outsmart competitors is not an ordinary task. When an organization strives to maintain a superior edge over competitors, the thought pattern of one helmsman should be different.

A notable ingredient that is lacking in business organisations today is strategy. Strategy is considered the master plan for any organisation to achieve its goals within specified time frames. Strategy needs to be embraced to engender sustainability of competitive advantage. The overall purpose of business strategy is competitive advantage. Strategy came into being due to competition (William, 1994). The whole essence of strategy planning is to enable an organisation to gain a sustainable edge over its competitors. There is the basic need to leverage an organisation's strength in a most efficient way over its competitors. This is the whole essence of a corporate strategy.

There is the need to penetrate the issue at hand by isolating all other scenarios to highlight the major one. There is the need to formulate a problem statement that will lead to the right solution. For any organisation, the formulation of the question involves the participation of all employees. The ideas and insights are gathered and later screened to arrive at the desired outcome. Failure to have a full grasp of the key issues affects the formulation of a potent strategy. Beyond highlighting the critical issues, there should be a good and insightful analysis (Gerry, 2010). Organisations need people with a combination of analytical skills and mental endowments. Analyses are not just done as routine exercises but should be programmed to achieve desired results. The CEO and other top management executives are not expected to conduct analyses to support their

preconceived ideas. This will not deliver results and the organisation can never deploy a successful strategy to outwit its competitors.

The need to take a critical look at the resources available is important (William, 1994). The implication of this is that an organisation will be able to adjust the allocation of resources at its disposal to strengthen its capabilities in the industry. An organisation needs to allocate new resources in the most effective way to gain significant advantage over competition. To strengthen the strategic base of any organisation, the point of differentiation between an organisation and its competitors needs to be leveraged for an impact. This calls for a total look at the entire gamut of an organisation's operations to utilise the difference in the composition of resources to gain leverage. The unique selling proposition of an organisation should differentiate its product and service quality from the competitor's. This is a visible way to gain advantage in the market place.

A workable strategy demands unconventional approach to achieve desired results. To dislodge an established competitor, an organisation can challenge the accepted norms in doing business in the industry. This is based on an aggressive platform to re-invent the rules and change the equation (William, 1994). This will definitely enable an organisation to gain a competitive business advantage. Innovation is fundamental to business strategy. The deployment of innovative techniques can strengthen an organisation's grip on the industry. Innovation can occur through new product development, marketing initiatives and opening up new market opportunities. Occupying a space untouched by competitors is also an innovative approach.

Allocation of resources is an impact of strategy on performance. This is based on the fact that the major purpose of reviewing divisional plans at the corporate level is to make effective allocations of capital, manpower, and other scarce resources among divisions. Often the capital appropriation requests of the divisions add up to more than headquarters can provide. An organisation's strength should be leveraged upon to explore a business advantage. The major weapon to outwit competitors is strategic thinking. Organisations need to devise a channel through which they can break established competitive barriers. Insightful strategy leads to superior edge and business growth (William, 1994). This should be visible and discernible in the performance of the organisation.



## **CHAPTER THREE**

### **RESEARCH METHODOLOGY**

#### **3.1 Introduction**

This chapter is based on a presentation of the approach that will be applied to conduct the research. It is composed of the research design, data collection and analysis.

#### **3.2 Research Design**

Research design refers to the methods and procedures that are to be followed in order to conduct the study. The research design for this study was case study. This is based on the fact that the unit being analyzed is one organization. Case studies allow an investigation to retain its holistic and meaningful characteristics based on real life events. The study involved a complete and careful observation of the social units.

The main aim of this study was qualitative. The research design emphasizes on the full analysis of the study based on a limited number of interrelations. This is based on its depth rather than breadth nature. The primary data was applied in the study which is more reliable and up to date.

#### **3.3 Data Collection**

This study used both primary and secondary data. An interview guide was applicable in the collection of the primary data. Its essence is to gain a better understanding and more insightful interpretation of the results obtained from the study. The guide will aim at

achieving the identification of the responses to impacts of strategy on performance in government using a case study on Kenya Revenue Authority.

The interviewees were human resources director, the Commissioner General, the deputy commissioner and the compliance and departments management. The guide was issued through personal interviews. This enabled the study to get their opinions on the impact of strategy on performance in government.

### **3.4 Data Analysis**

Before the responses were processed, the compiled and filled interview guides were edited in order to ensure completeness and consistency. Qualitative data analysis aims at making general statements based on how categories and themes of data are related. The data collected was qualitative in nature. This is based on the fact that the content analysis was used to analyze the data. Content analysis according to Mugenda (2003) is a technique used for making inferences. This is either by systematically and objectively identifying specified characteristics of messages. Additionally, the technique also uses the same to relate trends.

The qualitative data obtained from the study was utilized using content analysis. Content analysis is a systematic qualitative description object or material composition in relation to the study. The data obtained from the study originates from various management team members who belong to different departments. That data is then compared against each other. This enables it to gain more revelation based on the issues found in the study. The

interview schedules enabled the research to yield qualitative data. Additionally, the qualitative data also ensured that the data was analyzed using content analysis. This is based on the fact that this study is aimed at soliciting data that is qualitative in nature. Analysis of the data collected was compared using theoretical approaches and documentations that have been cited in the literature review.

## **CHAPTER FOUR**

### **DATA ANALYSIS, RESULTS AND DISCUSSION**

#### **4.1 Introduction**

This chapter presents data analysis, presentation and interpretation. The objective of this study is to determine the strategies applied by KRA and the performance of the organization. The study targeted the human resources director, the Commissioner General, the deputy commissioner and the compliance and dept. management. All the interviews were conducted successfully. According to Mugenda and Mugenda (2003), a response rate of 50% and above is a good for statistical reporting. The compiled and filled interview guides were edited in order to ensure completeness and consistency. Qualitative data analysis was applied with the aim of making general statements based on how categories and themes of data are related. This is based on the fact that the content analysis was used to analyze the data. Content analysis according to Mugenda (2003) is a technique used for making inferences. The data collected will qualitative in nature.

#### **4.2 Strategic Planning**

##### **4.2.1 Developing the Vision and Mission Statements**

The interviewees responded that the process of developing the vision and mission statements involved a vivid description of the organization as it effectively carries out its operations. They stated in the interview guide that the organization's products, services, markets, values, and concern for public image, and maybe priorities of activities for survival were considered when wording the mission statement.

The interviewees also agreed that the organization's vision is its dream. It's what the organization believes are the ideal conditions for your community; that is, how things would look if the issue important to you were completely, perfectly addressed. It might be a world without war, or a community in which all people are treated as equals, regardless of gender or racial background. Whatever the organization's dream is, it may be well articulated by one or more vision statements. Vision statements are short phrases or sentences that convey your community's hopes for the future. By developing a vision statement or statements, your organization clarifies the beliefs and governing principles of your organization, first for yourselves, and then for the greater community. This governed the development of the mission and vision statement.

#### **4.2.2 Communication of Vision and Mission to Employees**

The interviewees agreed that vision and mission is communicated to employees during scheduled meetings for corporate headquarters. Additionally, they stated that they send out a mass e-mail to each employee, including the slide presentation, video blog or PowerPoint file. Encourage employees to pose questions via e-mail and assign one person in human resources to provide the responses.

The interviewees also agreed that the company's vision and mission provide the direction for the business's future. By detailing the core values of the company, the vision and mission statements target the central ideas that every employee should focus on during their employment. When company leaders design new vision and mission statements, they must clearly communicate them to employees to keep everybody on the same page,

moving forward. Effective communication of the new vision and mission is handled in person to the employees.

The interviewees finally responded by stating that transparent and engaged leadership is a prerequisite for communicating the mission and vision. One of the respondents stated that the HR can and should take the lead for communicating values (i.e. in line with the employer brand). They agreed that the values are communicated through storytelling, artifacts, and events. Try creating an informal/engaging "weekly wrap-up" that highlights all of the above. Maybe even spotlight employees you feel are actively demonstrating behaviors in line with your values.

#### **4.2.3 Process of Setting Objectives in the Organization**

The interviewees stated that the process of setting objectives in the organization involved understanding where they are, where they want to go, and who they need to compete against. They also claimed that they put into consideration the importance of employees to understand the standards they are required to meet, and what will happen if they fail to live up to these expectations. They stated that if this isn't done, then the standards will be meaningless and the organization will not have a basis for its organization and quality control processes.

The interviewees also agreed that the first step to getting employees pumped about the company's direction is to examine what employee engagement is. They stated that employees are connected both at the head and the heart and they are willing to give

discretionary effort, meaning willing to do whatever it takes to get the job done. However, a lack of employee engagement can manifest in the form of poor customer service, low morale, and missed business opportunities.

#### **4.2.3 Strategy Planning Processes**

The interviewees agreed that tools and techniques are used to carry out strategy planning processes. They stated that a SWOT analysis is carried every quarterly in order to determine the strengths and weakness of the organization. The tool is also used in determining the performance of the applied strategies in the organization. They also responded by stating that the strategy planning process involved the Selection of team members. One of the respondents stated that it is important to make sure you have a team that “has your back,” so to speak, and understands the purpose of the plan and the steps involved in implementing it. Establish a team leader, if other than yourself, who can encourage the team and field questions or address problems as they arise.

The interviewees stated that the revamped process incorporated state-of-the-art thinking about strategic planning. One of the respondents gave an example by stating that in order to avoid information overload, it limited each business to 15 “high-impact” exhibits describing the unit’s strategy. To ensure thoughtful discussions, it required that all presentations and supporting materials be distributed to the Ex-Com at least a week in advance. The review sessions themselves were restructured to allow ample time for give-and-take between the corporate team and the business-unit executives. And rather than force the unit heads to traipse off to headquarters for meetings, the Ex-Com agreed to

spend an unprecedented six weeks each spring visiting all 22 units for daylong sessions. The intent was to make the strategy reviews longer, more focused, and more consequential.

### **4.3 Strategic Implementation**

#### **4.3.1 Factors in the Internal and External Environment that have had an Impact on Strategy Formulation in the Organization**

The interviewees agreed that the leadership that effect both formulation and implementation of the strategy. They stated that if the leadership is poor, then the formulation and implementation both will be effected. Strategy formulation is normally a top down process, as it requires setting the direction of the future. Ability of the top leaders to foresee the future direction is what is needed in the strategy. Similarly, if the top leader is not strong in the implementation, or does not create an environment to facilitate the implementation, the whole thing will get dust in the rack.

The interviewees also agreed that political, economic, social, technological, legal and environmental landscape are external factors that have the ability of impacting the strategy formulation in the organization. The respondents agreed that the external environment consists of variables that are outside the organization and not typically within the short-run control of top management. They may be general forces within the macro or remote environment, which consists of political-legal, economic, socio-cultural, technological forces usually called PEST. Political-legal force influences strategy formulation through government and law intervention. For example, the environment law



requires the world's automobile manufacturers to reduce emission of greenhouse gasses, and therefore these manufacturers have to reformulate their product strategy. Economic force influences strategy formulation through economic growth, interest rates, exchange rates and the inflation rate. For example, exchange rates affect the costs of exporting goods and the supply and price of imported goods in an economy, and thus influence strategy formulation of exporters. Socio-cultural force is about the cultural aspects, health consciousness, population growth rate, age distribution, career attitudes and emphasis on safety. Trends in social-cultural factors affect the demand for a company's products and how that company operates. For example, increasing health consciousness can influence strategy formulation of fast-food companies that may have to adopt product innovation strategy.

#### **4.3.2 Process of Implementing Strategies**

The interviewees stated that in order to be successful means knowing how to use your talent and resources to best advantage, and it's very difficult to "win" if you don't have this game plan in place. They agreed that Identifying Strategic Options plays a major role in the process of implementing strategies within the organization.

The interviewees stated that they schedule meetings to discuss progress reports. Present the list of goals or objectives, and let the strategic planning team know what has been accomplished. Whether the implementation is on schedule, ahead of schedule, or behind schedule, assess the current schedule regularly to discuss any changes that need to be made. Establish a rewards system that recognizes success throughout the process of

implementation. Additionally, they responded by stating that they involve the upper management where appropriate. Keep the organization's executives informed on what is happening, and provide progress reports on the implementation of the plan. Letting an organization's management know about the progress of implementation makes them a part of the process, and, should problems arise, the management will be better able to address concerns or potential changes.

The interviewees also responded by stating that Strategic implementation is critical to a company's success, addressing the who, where, when, and how of reaching the desired goals and objectives. It focuses on the entire organization. Implementation occurs after environmental scans, SWOT analyses, and identifying strategic issues and goals. Implementation involves assigning individuals to tasks and timelines that will help an organization reach its goals. Therefore, a successful implementation plan will have a very visible leader, such as the CEO, as he communicates the vision, excitement and behaviors necessary for achievement. Everyone in the organization should be engaged in the plan. Performance measurement tools are helpful to provide motivation and allow for follow-up. Implementation often includes a strategic map, which identifies and maps the key ingredients that will direct performance. Such ingredients include finances, market, work environment, operations, and people.

### **4.3.3 Challenges that have been Encountered in Implementation of Strategies and How have they been Dealt With**

The interviewees agreed that much of the shortcomings in strategy are attributable to failures in the implementation process rather than in the formulation of strategy itself. One of the interviewees stated that the senior management team must come together to review, discuss, challenge, and finally agree on the strategic direction and key components of the plan. Without genuine commitment from the senior team, successful implementation is unlikely. This has enabled them to deal with the shortcomings.

The interviewees also agreed that the biggest mistake they made in strategic implementation is not developing ownership in the process. Also, a lack of communication and a plan that involves too much are common pitfalls. Often a strategic implementation is too fluffy, with little concrete meaning and potential, or it is offered with no way of tracking its progress. Companies will often only address the implementation annually, allowing management and employees to become caught up in the day-to-day operations and neglecting the long-term goals. Another pitfall is not making employees accountable for various aspects of the plan or powerful enough to authoritatively make changes. This posed as a challenge based on their views that in order to successfully implement your strategy, several items must be in place. The right people must be ready to assist you with their unique skills and abilities. You need to have the resources, which include time and money, to successfully implement the strategy. The structure of management must be communicative and open, with scheduled meetings for updates. Management and technology systems must be in place to track the

implementation, and the environment in the workplace must be such that everyone feels comfortable and motivated.

#### **4.4 Strategic Evaluation**

##### **4.4.1 How to Monitor Success of the Strategic Plan**

The interviewees responded that the strategic plan is measured primarily by monitoring progress against the key priorities that it identifies. They also agreed that Kenya Revenue Authority is involved in continuous review of its strategic plan. However, a clear sense of the decisions that need to get made and an understanding of who makes these decisions often pose as a challenge in the review of the strategic plans.

The interviewees also responded by stating that the strategic plans are measured by identifying Strengths and Weaknesses that may arise in the organization. Additionally, they also stated that they identify opportunities and threats and other critical issues that may arise in the organization. Additionally, they stated that in order to monitor the success of the strategic plan, the right people must be ready to assist you with their unique skills and abilities. You need to have the resources, which include time and money, to successfully implement the strategy. The structure of management must be communicative and open, with scheduled meetings for updates. Management and technology systems must be in place to track the implementation, and the environment in the workplace must be such that everyone feels comfortable and motivated.

#### **4.4.2 Continuous Review of its Strategic Plan**

The interviewees all agreed by answering that all strategies are subject to constant modifications as the internal and external factors influencing a strategy change constantly. It is essential for the strategist to constantly evaluate the performance of the strategies on a timely basis. Strategic evaluation and control ensures that the organisation is implementing the relevant strategy to reach its objectives. It compares the current performance with the desired results and if necessary, provides feedback to the management to take corrective measures. Every individual in the organisations stated to be involved with in strategy evaluation.

The interviewees also mentioned that continuous review of the strategic plans is an in-depth look at all the factors likely to have the greatest impact on the future of your municipality or society. It involves gathering data and facts from a variety of sources and confirming that this information is accurate. Other components include identifying the strengths and weaknesses that are within the control of your organization these includes, reduced operating capital, low membership or staff numbers, skilled executive, open communication networks and discussing the effect on the ability of your group to accomplish its mission. Continuous review also involves identifying opportunities and threats. This is in relation to identifying the outside influences over which you have little control; political/legal, economic, social/cultural and technological factors. This may also include new government policies, fragmented markets, changing lifestyles, activities of competitors and explore how these will relate to your mission. The interviewees also stated that the continuous review involves identifying critical issues. These involves issues

that may arise from the identified strengths, weaknesses, opportunities and threats. The issues in relation to these are positive or negative issues that will impact on your future and must be addressed by your planning team - if not, they will become barriers to achieving your mission

#### **4.4.3 Influences of Review of the Strategic Plan and how often the Strategic Plan is Reviewed**

The interviewees stated that the fact that the government is one of the major stakeholders poses as a challenge in the evaluation process. Additionally, they stated that it also poses as a problem on the stability of country's economic trends should take the responsibility of moderating the trends so as to prevent very adverse effects due to these instabilities.

The interviewees also stated that another influence to the review of the strategic plans is associated with Culture. They stated that is a deeply held and widely shared set of beliefs, assumptions, and norms, working in concert to make certain human behaviors and business outcomes more probable. The cultures held within the organization undermine any strategy implementation. This poses as a challenge to the organization. This brought them to a conclusion that the organizations goal is to create and nurture a culture where no such calculations need to be made, and employees are trained, equipped, and encouraged to fail or succeed with innovations—as a normal part of their jobs. Entrepreneurs are un-tethered by such internal political calculations and are free to experiment. For entrepreneurs, these considerations present an additional barrier to

improvements and problem solving that can only be removed by brave leadership committed to a culture of innovation.

#### **4.4.4 Changes that have been Observed in Kenya Revenue Authority Performance**

The interviewees agreed that the changes that have been observed in Kenya Revenue Authority performance involve a change in performance measures within the organization improved alignment process as it resulted in review of regulations, procedures, charters, and internal guidelines to align them with the leadership and integrity.

The interviewees also agreed that they have managed to enhance their allocation of resources. They stated that a major purpose of reviewing divisional plans at the corporate level is to make effective allocations of capital, manpower, and other scarce resources among divisions. Often the capital appropriation requests of the divisions add up to more than headquarters can provide. Additionally, they also stated that they have managed to observe a change in forecasting their profits. One of the respondents mentioned that in a diversified company, the usual practice is for business plans to be prepared by each product division or other operating unit. These plans are then reviewed by corporate executives, often with the assistance of corporate staff specialists. Among the key elements of each unit's plan are, of course, estimates of investment requirements and profits for future periods.

## **4.5 Discussion of the Study**

The discussion of the study is divided into the following two sections

### **4.5.1 Link to Theory**

This study is anchored in the conceptual framework of business ethics and organizational management. The key points of the stakeholder theory are based on the relationships found between an organization and others in its internal and external environment. The theory also looks at how these relationships affect how the KRA conducts its activities. Stakeholders can come from inside or outside of the organization. They may include customers, employees, stockholders, suppliers, non-profit community organizations, government, and the local community among many others.

### **4.5.2 Link to Other Studies**

According to Slack (2002), Strategies at a corporate level are concerned with the overall purpose and scope of the business to meet stakeholder expectations. This is a crucial level since it is heavily influenced by investors in the business and acts to guide strategic decision-making throughout the business. He also states that corporate strategy is often stated explicitly in a "mission statement". Business Unit Strategy is concerned more with how a business competes successfully in a particular market. It concerns strategic decisions about choice of products, meeting needs of customers, gaining advantage over competitors, exploiting or creating new opportunities etc. Operational Strategy is concerned with how each part of the business is organized to deliver the corporate and



business-unit level strategic direction. Operational strategy therefore focuses on issues of resources, processes, people etc.

KRA strategy concentrates on a narrow segment and within that segment attempts to achieve either a cost advantage or differentiation. A firm using a focus strategy often enjoys a high degree of customer loyalty, and this entrenched loyalty discourages other firms from competing directly. Because of their narrow market focus, firms pursuing a focus strategy have lower volumes and therefore less bargaining power with their suppliers. However, firms pursuing a differentiation-focused strategy may be able to pass higher costs on to customers since close substitute products do not exist. Firms that succeed in a focus strategy are able to tailor a broad range of product development strengths to a relatively narrow market segment that they know very well.

From the research findings, it was evident that long term planning is essential for the success. This is based on the fact that it ensures that there is commitment to the set objectives. Additionally, it also creates ease in checking the performance against the set objectives. The long term planning also plays a major role in clarifying the organizations vision. He states that this is essential since it helps in rallying the staff to move in the same direction as well as setting priorities in use of the resources. It was also found that KRA's strategy is all about developing action plans that enables an organisation to deploy its enterprising strength within its sphere of business operations. For strategy to achieve its purpose there is the need for a deep thinking. To outsmart competitors is not an ordinary task.

## **CHAPTER FIVE**

### **SUMMARY, CONCLUSIONS AND RECOMMENDATIONS**

#### **5.1 Introduction**

This chapter presents a summary of the study findings, conclusions and recommendations. The findings are summarized in line with the objectives of the study which was to determine the strategies applied by KRA and the performance of the organization.

#### **5.2 Summary**

The study established the challenges facing the implementation of strategies in the organization by looking at policy documents for policy formulation applied in the implementation strategies in the company. The study also established the challenges facing the implementation of the strategies by focusing on the process applied in the development of the mission and vision statement. It is evident that KRA during the process of developing the vision and mission statements involved a vivid description of the organization as it effectively carries out its operations.

The study also reveals that the government is one of the major stakeholder's poses as a challenge in the evaluation process. However, Kenya Revenue Authority is involved in continuous review of its strategic plan. The key objectives associated with the study have played a major role in the achievement of the organizations aim which is to attain international best practice in regards to revenue administration through the investment on a professional team. This has enabled the company to deepen its reforms and quality

service ensuring that it continuously provides quality service delivery and enhance its compliance.

The study reveals that that all strategies are subject to constant modifications as the internal and external factors influencing a strategy change constantly. The Interviewees identified that it is essential for the strategist to constantly evaluate the performance of the strategies on a timely basis. Continuous review also involves identifying opportunities and threats. This is in relation to identifying the outside influences over which you have little control; political/legal, economic, social/cultural and technological factors. This may also include new government policies, fragmented markets, changing lifestyles, activities of competitors and explore how these will relate to your mission.

### **5.3 Conclusion**

This research was aimed at determining the strategies applied by KRA and the performance of the organization. The interviewees agreed that Strategic planning is a critical step in the management of any organization, regardless of the level. They also believe that transfer of knowledge between department workers whether they are departing voluntarily or involuntarily or due to retirement or other reasons are necessary to ensure continuity and minimal impact on productivity and effectiveness. A strategy for transferring knowledge is critical.

Change management models and research are still relevant for the twenty-first century. It is evident that the business world is ever changing with the advancement in technology,

shifting employee's needs, changing financial market trends, changes in ethical values and need for business expansion. As business entities grow, they expand their operations, and this indeed call for improved technology, increased work force, train the manpower to acquire performance dimensions that are in line with the expanding business. KRA's strategy is all about developing action plans that enables an organisation to deploy its enterprising strength within its sphere of business operations. For strategy to achieve its purpose there is the need for a deep thinking. To outsmart competitors is not an ordinary task. When an organisation strives to maintain a superior edge over competitors, the thought pattern of one helmsman should be different. Organizational performance dimensions include profitability, liquidity, growth, and stock market performance. Organizational performance and the construct validity of a comprehensive set of indicators at the operational level had been published before.

The research found out that strategic management is the comprehensive collection of ongoing activities and processes that organizations use to systematically coordinate and align resources and actions with mission, vision and strategy throughout an organization. KRA's strategy is all about developing action plans that enables an organisation to deploy its enterprising strength within its sphere of business operations. For strategy to achieve its purpose there is the need for a deep thinking. To outsmart competitors is not an ordinary task. When an organisation strives to maintain a superior edge over competitors, the thought pattern of one helmsman should be different.

The interviewees agreed that the changes that have been observed in Kenya Revenue Authority performance involve a change in performance measures within the organization improved alignment process as it resulted in review of regulations, procedures, charters, and internal guidelines to align them with the leadership and integrity.

#### **5.4 Recommendations**

The study recommends that the organization should improve awareness in regards to the mission and vision statement. It is also recommended that the organization should support participatory rapid appraisal, planning and implementation of project activities within the organization with the aim of enhancing the performance. The study also recommends that the public sector should increase efficiency and effectiveness as well the coverage of conventional extension activities. Additionally, the government should allow the organization to conduct strategic evaluation based on their own terms regardless of being a major stakeholder. This will enable them to assess the company performance effectively and make changes where necessary.

#### **5.5 Suggestions for Further Research**

The study suggests further research on the effectiveness of strategies applied in KRA and their effect on performance. The study will supplement the findings of this study by providing information on the strength and weaknesses of experienced in the implementation of strategies in the organization. This research therefore should be replicated in other Authorities in order to establish whether there is consistency among

the Government authorities on the effect of strategic alignment on organizational performance.

Additionally, further studies should be carried out in order to determine opportunities and threats that may be associated with strategy implementation. This is in relation to identifying the outside influences over which you have little control; political/legal, economic, social/cultural and technological factors. This may also include new government policies, fragmented markets, changing lifestyles, activities of competitors and explore how these will relate to your mission.

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## **APPENDIX: INTERVIEW GUIDE**

### **IMPACTS OF STRATEGY ON PERFORMANCE IN PUBLIC SECTOR; A CASE STUDY OF KENYA REVENUE AUTHORITY**

- 1) What are the policy documents for strategy formulation?
- 2) Describe the process of developing the vision and mission statements
- 3) Describe how vision and mission is communicated to employees
- 4) Describe the process of setting objectives in your organization?
- 5) Do you carry out strategy planning processes? If yes, which tool and techniques do you use?
- 6) Which factors in the internal and external environment have had an impact on strategy formulation in the organization?
- 7) How do you develop strategies for operations? What tools and techniques do you use?
- 8) What is the process of implementing strategies at Kenya Revenue Authority?
- 9) What challenges have been encountered in implementation of strategies at Kenya Revenue Authority and how have they been dealt with?
- 10) How do you monitor success of Kenya Revenue Authority strategic plan?
- 11) Is Kenya Revenue Authority involved in continuous review of its strategic plan?
- 12) What influences review of the strategic plan and how often do you review the strategic plan?
- 13) Are corrective measures and procedures in the strategic management process institutionalized? If yes, which measures and procedures are in place?
- 14) Who is involved in strategy evaluation?

15) What are the challenges facing strategy evaluation?

16) What are the changes that have been observed in Kenya Revenue Authority performance?