

**STRATEGIC AGILITY AND PERFORMANCE AT KENYA REVENUE
AUTHORITY**

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**A RESEARCH PROJECT SUBMITTED IN PARTIAL FULFILLMENT OF
THE REQUIREMENTS FOR THE AWARD OF THE DEGREE OF
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2023

DECLARATION

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

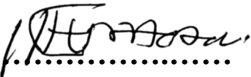
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Date 03/12/2023

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D61/37155/2020

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

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DEDICATION

This research project is dedicated to God without whom this Project would not been a success. I also dedicate it to my parents Jacob Munyirwa and Marshellah Adhiambo for their prayers, blessings and values instilled.

Special dedication to my wife Lyne Miriam and my kids Mitchelle, Neville and Billy for endless support, unconditional love and bearing my long absence.

To my sister Violine and Brother Ronie for their encouragement and prayers in my education, thank you.

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LIST ABBREVIATIONS AND ACRONYMS

- ADR-** Alternative Dispute Resolution
- DCI-** Directorate of Criminal Investigations
- HELB-** Higher Education Loans Board
- KDF-** Kenya Defense Forces
- KESRA-** Kenya School of Revenue Administration
- KPI-** Key Performance Indicator
- KPLC-** Kenya Power and Lighting Company
- KRA-** Kenya Revenue Authority
- NACOSTI-** National Commission for Science and Technology
- NTSA-** National Transport and Safety Authority
- OECD-** Organization for Economic Co-operation and Development
- RECTS-** Regional Electronic Cargo Tracking System
- SLA-** Service Level Agreement
- WCO-** World Customs Organization

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ABSTRACT

In today's changing and unpredictable business environment, Organizations face increasing pressure to adapt quickly to the dynamics. How organizations anticipate, respond to, and capitalize on the emerging opportunities and challenges is critical to its performance. This research study was on strategy implementation at Kenya Revenue Authority. The objective of this study was to establish the influence of strategic agility on performance at Kenya Revenue Authority. The study was guided by environment dependence theory and stakeholder theory. The study employed a case study research design and interviews were used to collect data. The data was then analyzed using content analysis. The qualitative data was transcribed, coded and analyzed thematically. Digital transformation, strategic alliances and partnerships, Customer-centric strategies, an open minded culture and change management were identified as agility strategies employed by Kenya Revenue Authority to propel its performance. Digital transformation allows the organization to adopt current technologies for tax filing, online payments and also utilizes data for predictive modelling, risk analysis and trend analysis. Strategic alliances and partnerships enables the organization collaborate with other organizations in sharing resources, knowledge and expertise. Customer-Centric strategies is how the organization focusses on the needs of customers and creating a user-friendly experience to improve compliance and satisfaction. Open minded culture fosters a learning culture in training and skill development which ensures employees are retrained and retooled to have the necessary knowledge and skills to adapt to new taxation policies, technologies and methodologies. Change management builds capacity to absorb shocks, adapt to changes and continue operations in the face of disruptions. The study stresses that the relevance of any organization relies on how agile the organization is in responding to the shifts in the environment it operates in. The study recommends recruitment of agile leaders who promote consultation with all cadres through existing channels so that everyone is carried along in the implementation of during change management. In addition it also recommends consistent and continuous timely investment in technology and innovation at KRA to stay ahead in the quickly changing digital space. The study also recommends that KRA should put more focus on capacity building for its employees by enrolling as many staff as possible to training programs, heavily invest in research and development to promote a transformational culture and inventiveness within the organization. Finally, KRA needs to have a transparent reward framework in terms of remuneration and promotions in a ways that motivate staff to work and achieve better results in the organization which eventually translates to good organizational performance.

CHAPTER ONE: INTRODUCTION

1.1. Background of the Study

All organizations are open systems; they therefore, are environment-dependent and environment serving (Ansoff, 1965). Strategic agility refers to how organizations need to quickly sense and respond to changes in the outside environment using adjustment strategies, resource allocation and quick decision making (Muthuveloo and Koay 2023). This approach boosts organizational performance by enabling the organization seize looming opportunities, address unpredicted challenges and attain its long term goals while staying resilient in an ever changing business landscape. The interaction between strategic agility and organizational performance is symbiotic, where the former is a driver of the latter's success. This relationship is key to sustained success as it allows for continuous refinement, innovation and optimization of strategies to achieve desired outcomes while navigating uncertainties and disruptions effectively resulting to improved efficiency and customer satisfaction (Cegarra-Navaro, Sotto-Ascota & Wesley 2016).

Environment dependence theory and Stakeholder theory guided this study. Environment dependence theory advances that a firm's structure and strategies should be dependent on the particular characteristics of the surrounding environment in which it operates and that there is no universally accepted way to structure and manage an organization but all is dependent on how a firm effectively adapts and positions with the unique surrounding factors (Woodward 1965). According to stakeholder theory, an organization's main goal is

to create maximum return for its participants while making them part of its plans by focusing on the welfare of employees, suppliers, shareholders, customers, and communities ensuring the interests of stakeholders are aligned to that of the organization (Freeman 1984).

The Public sector organizations consist of organizations that have state control and have public accountability. In line with public sector reforms, numerous public sector organizations have developed strategies that specify the various actions to be taken and the mechanism for implementation to produce the intended results to citizens. Kenya Revenue Authority (KRA) as part of the Public Sector has realized the importance of strategic agility in promoting its success. As a response to environmental changes, KRA in executing the reform initiatives is implementing initiatives that endear the organization to its stakeholders as documented in the current Corporate Plan (KRA eighth Corporate Plan). Due to its strategic position, trained personnel, and status as the sole major government agency responsible for tax collection, there is necessity for the organization to device ways to cope and respond strategically to environmental changes and therefore improve its service delivery and satisfaction to its stakeholders.

1.1.1. Strategic Agility

The notion of strategic agility revolves around the potentiality of an organization to anticipate and adapt to the changing environmental dynamics. The organizations must be open to change and reinvent themselves by being innovative in coming up with and executing strategies besides establishing and providing new opportunities and solutions

that make them stay relevant in the environment they operate in and encounter potential needs (Weber and Tarba, 2014). It amplifies the recognition, surveillance and exposition of the surrounding environment changes by controlling the feasible ramifications as well as the reactions (Arokodare and Olalekan 2020)

The resilience of an organization to quickly reconstruct and refocus its capabilities and resources to the intense business environment manifests its strategic agility. Specifically, strategic agility allows organizations to reposition their functioning, systems and processes with well-defined strategic focus (Palanisamy, Chelliah & Muthuveloo, 2021). The main function that qualify organizations to come up with agile systems is possessing quick resource flow and making rational decisions (Shams et al., 2021).

According to Denning 2017, the four major elements that define agility are flexibility, speed, responsiveness and competency. Strategic agility of an organization requires that there be capacity to predict external and internal switches in the corporate and economic environment. Therefore, tactically, agility of an organization can be identified through targeted improvements in human efficiency, technological advancements and procedures that are geared towards improving the firms' performance.

1.1.2. Organization Performance

Organization performance denotes to how organizations achieve and accomplish their goals and targets using relevant strategies and resources in an effective and efficient manner (Wamuuru & Jamleck, 2018). It consists of clear and real output measured verses

set strategic objectives with an ultimate goal of fulfilling the desired commodities and services to its clients with utmost competence and success which in result makes the organization achieve improved performance.

Consequently, organizations must continue to provide the needed value to their customers to get the desired returns on investments made and improve organizational performance (Muthuveloo & Teoh, 2020). Today, organizations have embraced performance contracting as a means of performance monitoring, analysis, evaluation and standard control. This has helped assess the success of organizations in a number of areas including human capital management, customer satisfaction, attainment of business targets and employees' performance.

Porter (1985) recognized that unpredictable surrounding calls for constant adjustment to stay on course with the rapid mutations. Optimal performance of an organization is therefore pegged on how quickly it can adapt its core functions to reflect the new external realities (Ansoff, 1965). Organization's set objectives was used in the current study to assess its performance.

1.1.3. Kenya's Public Sector

The Kenya state-run sector refers to the administration as part of Kenya's economic activity block encompassing the institutions and services offered by the government to its citizens. This sector plays a major role in ensuring the intended goals are achieved in an accountable, efficient and effective way for the well-being of citizens.

Kenyan citizens engage productively and are able to better their lives when there is high quality public service. This creates immense pressure to the government for better services relative to the taxes citizens pay and demands for the formation of a conducive environment by the free-enterprise economy for businesses to thrive. In this regard, through public sector reforms, government through its institutions is obligated to come up with strategies of addressing the ever evolving needs of its citizens and businesses.

1.1.4. Kenya Revenue Authority

Kenya Revenue Authority well known as KRA was founded in late 1995. This was done based on legal policies in Kenya, especially the CAP one and section 469. Its main role is collecting and sharing of revenue in the country. The Commissioner General heads the authority. Since its founding in 1995, KRA has established itself as one of the most successful public sector organizations when it comes to achieving its primary goal of revenue collection. To ensure it sustains its performance, the organization has been implementing Corporate Strategies that run for three years. Currently KRA is implementing the eighth Corporate Plan being implemented in the periods 2021/2022 - 2023/2024

KRA has two major departments that are its primary technical divisions. The department that deal with border issues as well as the department that cover domestic tax issues. In the department of border control which is the largest of the two-revenue sections there are several services offered including facilitation of trade across borders, export management

and collection of trade statistics. A commissioner heads each of the departments. Other departments include Corporate support services, Kenya school of revenue administration, Strategy, innovation and risk management, Investigation and enforcement, Intelligence and strategic operations, Transformation Leadership office and Internal audit. The authority has been intentional in engaging with its stakeholders to address the issues of concern around revenue collection.

1.2. Research Problem

As constant adjustments take place in the outer surrounding, markets come up, crash, break, grow and disappear and therefore performance of organizations that are not quick to adjust is negatively affected and many ultimately crumble or become irrelevant. Agile abilities are regarded as key attributes of today's cautious, proactive and foresighted firms where they are able to rapidly adjust their functions and position themselves to the changes in the external surrounding (Teece et. al, 1997). This adjustment improves organizational performance by enabling organizations to grab emerging and existing opportunities realizing their customer needs leading the emergence of new markets that may add to the success of the organization (Sanchez and Nagi 2001).

Kenya Revenue Authority as the principal revenue collecting agency has a strategic goal of delivering the country to financial self-dependence through effective revenue mobilization by tax base expansion, raising client knowledge on the importance of conducting legal business, paying relevant duties and catering to the requirements in the ever-evolving technological world (Simon, & Ronoh, 2017).

In his investigation on strategic agility and performance of SMEs in Nairobi CBD, Kessio (2017) found that management commitment, timely responsiveness, quick product restructuring and management aptness to successfully manage and reallocate inner and outer competences affects performance at a great extent and concluded that Strategic agility and knowledge management strategies bring about efficiency, effectiveness, accelerating profit and customer satisfaction. Muchoki (2022) did look into the effects of strategic agility on performance of construction firms in Nairobi. The investigation established that the performance of firms with high strategic agility was higher than those with low strategic agility and also that firms that had put in place agility measures had their operations minimally affected under the global negative effects since such firms had made necessary provisions and undertook necessary changes to their operations. Ogolla and Senaji (2017) did research on association between strategic agility and organization performance. It established that organizations that have high strategic agility outperform organizations with low strategic agility. (Muthuveloo and Koay 2023) did examine the influence of strategic agility on organizational Performance. It found that organizations with strategic agility can easily note and respond to the uncertainties to improve and reallocate internal resources towards enhancing organizational performance.

An analysis of these studies showed that largely the studies had focused on strategic agility and organizational performance at private entities and very few on state corporations in Kenya. Additionally, very little attention had also been put on strategic agility-performance relationship. This left contextual as well as empirical gaps of strategic agility and

performance by the researchers. As such, there was need for further study to add to the field of knowledge on how strategic agility influences performance. How does strategic agility influence performance at Kenya Revenue Authority?

1.3. Research Objectives

This research had one objective. This was to establish the influence of strategic agility on performance at Kenya Revenue Authority

1.4. Value of the Study

The study's findings advance the body of knowledge on strategic agility and performance in establishments. The study's findings are valuable to Practitioners in enhancing the organization's response to the ever evolving market dynamics so that it can achieve its primary goal of revenue collection.

The study also hopes to assist policy makers in understanding the importance of organizations being agile and developing refined strategies that address external environmental challenges. It also hopes to assist in realigning institutional structure and personnel with such changes in order to maximize efficiency and effectiveness.

This study will also be helpful to researchers studying strategic management as a topic of discussion and additional study on strategic agility and performance in organizations to maximize productivity and performance.

CHAPTER TWO: LITERATURE REVIEW

2.1. Introduction

In this segment, the different theories used and their analysis in relation to the research topic is provided. The section also provides review and examination of previous studies based on the research subject.

2.2. Theoretical Foundation

The study's theoretical underpinning is explained in this section. The discussion is focused on two theories that are essential to the study of strategy implementation: These are the Environment dependence theory and the Stakeholder theory discussed below.

2.2.1. Environment Dependence theory

Woodward Joan (1965) is the proponent of environment dependence theory that stresses that an organization's structure and strategies should be determined by the external surroundings in which firms operates. It suggests that there is no one-size fits it all accepted approach to structure and management of an organization but rather an organizations effectiveness is determined by how well it adapts to and aligns with the unique environmental factors.

The importance of this theory to strategic agility and organizational performance is in its emphasis on adaptability and responsiveness to external conditions. Organizations that apply this theory recognize that the business landscape they operate in is in a state of rapid

constant change and they must therefore be agile in their decision making to remain relevant and be competitive.

Environment dependence theory is relevant to organizational agility and performance because it emphasizes the need to be dynamic to addressing specific challenges. Organizations that apply this theory effectively are more likely to remain relevant as they adapt to changes in the industry. They can take advantage of their agility to seize opportunities and mitigate risks promptly. By doing this they not only enhance their performance but also cultivate a culture of resilience and innovation.

2.2.2. Stakeholder Theory

Edward Freeman (1984) originally detailed this theory. In this theory, an organization is seen to be successful when it can deliver value to its stakeholders who include employees, customers, shareholders, suppliers, families, competitors, government agencies and community (Filipovic, Podrug, & Kristo, 2010).

The theory seeks to identify the stakeholders of an organization and seeks to link how the senior leadership of that organization treats its stakeholders by putting emphasis on their interests Althagafi & Alalyani (2023). The role of stakeholders is very important in every organization and having positive interaction with them assures the organization of a successful strategy implementation amid environmental changes. It is the role of the managers to consider the values of others. This is the essence of ethical and moral

leadership in cases where other individuals are involved (Langfield, 1997). Good leadership ensures that such associations bring about a sense of value to the organization.

The theory is relevant to this study because it links between balancing stakeholder interests in agile decision-making, stakeholder input and innovation, long-term sustainability, managing stakeholder expectations in dynamic environments, and crisis management and reputation, factors which ultimately affect organization's performance in the event of environmental changes and may need urgent strategic changes.

2.3. Strategic Agility and Organizational Performance

Strategic agility is a crucial concept in contemporary business management, emphasizing a company's potential to adapt and react swiftly to changing market conditions and competitive landscapes. It encompasses the capacity to anticipate disruptions, make timely decisions, and adjust strategies accordingly to enhance overall organizational performance. Strategic agility is important in today's vigorous business environment, where unpredictability and quick changes are the norm.

One of the overriding aspects of strategic agility is the capacity to continuously examine the outside environment for emerging trends and threats. Organizations must evolve a dynamic and forward-thinking technique to stay ahead of the curve (Doz and Kosonen 2010). By doing so, they can proactively identify opportunities for innovation and market expansion while reducing risks.

Opportunities and / or threats can be brought by these adjustments in the surrounding environment where organizations operate. This calls for need for understanding of such changes and rapid strategic decision be taken (Machuki & Aosa 2011). Strategic agility is important for organizations to respond quickly and cope adequately to the changes required for the performance of the organization. Uncertain, risky and evolving is the present day organizational surrounding and therefore organizations must proceed with speed, flexibility and agility to manage its functions adding elements to steer the unfavorable environment for growth, evolution, modification and success (Gitelman et al., 2018).

Organizations reduce the negative impact of the external volatilities on business processes by responding flexibly and quickly and in return implement the necessary changes in practical and gainful ways (Reitz et al., 2018). Strategic agility is a means to sustain the organization in the wavering business environment and not an end in itself (Sherehiy, Karwowski and Layer, 2007). Basically an intelligent company has to remain relevant for a long while and be of value in terms of its achievements. Organizations' ability to swiftly react, move into new markets and be innovative steers into cutting costs and more productivity and success (Tallon & Pinsonneault, 2011).

Furthermore, strategic agility requires an organizational culture that encourages testing and learning. Eisenhardt and Sull (2001) highlights the significance of simplifying strategic guidelines to permit rapid decision-making. When employees are empowered to take rational risks and learn from failures, encourages a culture of adaptability and innovation, enhancing overall organizational performance.

Speedy technological changes, internet of things, shifts in customer preferences, discontinuance of certain products and businesses, employee movements, increased knowledge transfer and globalization have shifted the business landscape in recent years. This calls for reinventing of new business activities and new grouping instead of repositioning aged products (Weber & Tarba).

In conclusion, strategic agility is an essential driver of organizational performance in today's volatile business landscape. It involves a proactive approach to scanning the environment, simplifying decision-making processes, and fostering a culture of experimentation and learning. By embracing strategic agility, organizations can navigate uncertainty more effectively, seize emerging opportunities, and ultimately achieve better performance outcomes (Doz & Kosonen, 2010; Eisenhardt & Sull, 2001).

2.4. Empirical Studies and Research Gaps

In his investigation on strategic agility and competitive advantage in Simba Corporation Limited Ndicu (2022), the researcher employed case study research design and content analysis for data analysis. It found strategic agility influences competitive advantage and concluded that strategic agility is vital in securing competitive advantage in firms since it gives a company the capacity to be elastic and adjust to environmental changes and that the firm is obligated for determining how to be strategically agile.

Kessio (2017) did research on strategic agility and performance of small and medium enterprises in Nairobi CBD. The researcher used cross sectional descriptive research design

and descriptive statistics to analyze data. The investigation found that business units, coordination between departments, skills, experience, attitude, teamwork and cooperation with suppliers and customers affects the performance of SMEs to a very substantially. It also found that management commitment, timely responsiveness, quick introduction of new products and management capacity to effectively manage and reconstruct interior and exterior competences affects performance at a great extent. It concluded that Strategic agility and knowledge management strategies bring about efficiency, usefulness, rise in profit and client satisfaction.

Wangasa (2018) carried out a study on effects of strategic agility on the performance of commercial banks in Kenya. The research employed census research methodology and used descriptive statistics to analyze the quantitative data. The study found that company's aspects, people aspects, technology aspects and planning aspects of the strategic agility had significant influence on the performance of commercial banks in Kenya. It found that most banks had established efficient means and systems to get feedback on simplified customer experience, aggressive competitor surveillance structures and successive firm connections with customers and suppliers. There was also a comprehensive employee knowledge base, skill set and sharing of knowledge among employees. Additionally, there was a strong sense of employee morale, autonomy and retentions. The study also established a strong link between adoption of technology and performance.

In her investigation on effects of strategic agility on performance of construction firms in Nairobi Muchoki (2022) used descriptive research technique as the research design,

depended on primary data collected using a semi structured questionnaire and used regression to analyse data collected. The study found that the performance of firms with high strategic agility was higher than those with low strategic agility and also that firms that had put in place agility measures had their operations minimally affected under the global negative effects since such firms had made necessary provisions and undertook necessary changes to their operations.

Chirchir (2015) did investigate the association linking organizational agility and operational productivity at KPA. The research use longitudinal research design, collected data from secondary data sources and analyzed data using regression analysis. The study found dependability, service quality and speed were certainly associated to the productivity. The research that there was a notable association linking agility capacity and performance of a firm.

Ogolla and Senaji (2017) did research on association between strategic agility and organization performance. They did employ descriptive cross sectional survey and stratified random sampling. The research established a notable association between strategic agility and organization performance. It found that organizations that have high strategic agility outperform organizations with low strategic agility. It concluded that state corporations in Kenya that need to survive and remain relevant must compete effectively, grow and survive in the ever volatile environment and the top management need to develop strategic sensitivity, collective commitments aspects, resource fluidity and have practices that can make them become strategically agile.

(Muthuveloo and Koay 2023) did examine the influence of strategic agility on organizational Performance. The research applied positivist ontology, quantitative methodology and empirical epistemology. The research found a symbolic and compelling relationship between strategic agility and organizational performance. It found that organizations with strategic agility can easily note and respond to the uncertainties to improve and reallocate internal resources towards enhancing organizational performance. The study noted that organizations need to be flexible and adapt with time, renewing themselves developing unique strategies to increase organizational performance with the evolving situations. The study concluded that strategic agility is critical for organizations.

From the review of the literature, it was noted that strategic agility is yet to be constantly addressed in literature even though it is critical for the performance of organizations and crucial for the sustainability of business. Although many studies had been done on organizational performance, organizations are yet to achieve the expected performance due to lack of strategic agility in the dynamic business environment. Very little attention has also been put on strategic agility-performance relationship. It was also apparent that majority of research on strategic agility in Kenya had centered on the private sector and very few on state corporations in Kenya. This left contextual as well as empirical gaps of strategic agility and performance by the researchers. As such, there was need for further study to inquire on how strategic agility influences performance at KRA. This research intended to bridge this gap.

CHAPTER THREE: RESEARCH METHODOLOGY

3.1. Introduction

This section describes the methodology that guided this study. It covered the design utilized, data collection method employed and how data was analyzed to achieve the objective of this study.

3.2. Research Design

This is a strategy or roadmap for how someone wants to carry out his or her research (Babbie & Mouton, 2004). A case study design was utilized in this study. This design gives a detailed examination of a person, group, or phenomena (Carley, 2003).

By gathering information and tabulating the frequencies of research variables or their interactions, a case study research design seeks to characterize or explain a topic, by building a depiction of a set of questions, people, or events.

This design was suitable in organizational research, since it allowed for delving into intensive examination, analyzing the mechanisms, understanding a scenario by which events occur, and gaining a comprehensive grasp of different phenomenon.

3.3. Data Collection

This research utilized raw data that was gathered using an interviewing guide (appendix 1) and secondary data from KRA source documents and relevant materials. This study

employed a semi-structured interviewing technique, in which the interviewer had a pre-determined list of questions and a structured plan of inquiry.

The goal of the interview was to collect qualitative data. The process involved conducting personal interview, which called for the interviewer to pose questions in person and the respondents giving their responses.

This approach was selected since it enabled the researcher to employ the probing technique, aiding in the acquisition of a significant volume of rich data reducing bias (Cooper and Schindler, 2000). Eight managers from eight departments namely: Customs and Border control- C&BC, Corporate Support Services- CSSD, Domestic Taxes- DTD, Marketing-M&C, Intelligence, Strategic Operations- I&SO, Strategy, Innovation & risk management- SIRM, Investigations and Enforcement- I&E, KESRA, of KRA were the respondents who to be interviewed. These managers were regarded as the study's key informants. The context of an organization could be understood and specific challenges clarified with the help of these key informants.

Secondary data collected from journals and other relevant documents were also utilized since they provided detailed information on the subject under review and were also reliable (Kantis et al, 2002).

3.4. Data Analysis

Content analysis, which involved systematically organizing and obtaining meaning of the respondent's responses to the questions presented in the interview guide, was used to examine the data collected.

It entailed keeping an eye on and providing a thorough account of the issues that make up the study. Researchers employ this method to carefully explore a variety of important but challenging subjects (Carley, 2003).

This strategy was more suited for the study because it provided in-depth, sensible, detailed analysis of dynamic circumstances. Additionally, it offered priceless historical and cultural insights through text analysis. More specifically, it offered an invasive method of examining interactions and gave insights into intricate models of human mind and language use.

CHAPTER FOUR: DATA ANALYSIS, RESULTS AND DISCUSSION

4.1. Introduction

This section offers the assessment of data collected in the study and discussion on the association between strategic agility and organizational performance at Kenya Revenue Authority (KRA). This is followed by the presentation of the key findings and a discussion on the implications of these findings for the performance of KRA.

4.2. Profile of the respondents in Kenya Revenue Authority

The respondents of the study were eight managers from different KRA departments; these are: C&BC, CSSD, DTD, M&C, I&SO, I&E, SIRM, and KESRA. The researcher stopped at the eighth respondent because of consensus among them on the interview questions. The respondents comprised a mix of different educational background and years of service spanning from five years to twenty-five years thereby being suitable to give responses to the research interview. This diverse representation ensured a well- rounded perspective of the research topic. The respondents provided data that was analyzed for the research study. They are responsible for the strategy review and cascading down of strategy ensuring the organization's strategy is implemented and also had a good understanding of procedures and operations of KRA. The research employed interviews that allowed for more in-depth responses. The qualitative data was transcribed, coded and analyzed thematically.

4.3. Strategic Agility and Performance at Kenya Revenue Authority

This research attempted to establish whether strategic agility employed by KRA influences the organization's performance. The research noted that KRA formulates a three-year strategic plan with periodic reviews to cater for the changes in the environment. KRA has employed agility mechanisms in different ways across the various departments which have influenced the organization's overall performance. This was realized by interviewing respondents whose responses were used to derive themes as outlined in the subsequent sections. The following agility strategies were assessed; Digital transformation, strategic alliances and partnerships, Customer-centric strategies, an open minded culture and change management as discussed below.

4.3.1. Digital Transformation

According to all the respondents, KRA has been intentional in investing in digital transformation through the automation of its processes and systems. This has been achieved by adopting the use of modern technology and enhancing its technological agility which has significantly reduced paperwork and enhanced efficiency. As noted for instance, KRA services can be accessed online from any part of the globe. This has made it possible for clients to get KRA services at the comfort of the locations they operate from, improving on service delivery and customer satisfaction. Additionally, a non-cash handling policy was established and all payments to the organization are now done via the banks or mobile money payment modes which reflect and are accounted for in real time. This has significantly reduced cases of revenue leakages. Important to note, the implementation of

digital platforms for procurement, recruitment, tax administration, filing and payment processes has improved service accessibility and efficiency. Such enhancements have enabled utilization of data analytics in extraction of meaningful information from large datasets that then aid in quick decision-making concerning tenders, recruitment, taxes due, tax malpractices and trend analysis.

The respondents also pointed out that technology has aided the performance of KRA by ensuring timely resolution of tasks, efficiency of business processes such as return filing and seamless real time payment of duties anytime. Digital transformation has enabled the organization increase its revenue collection by sealing revenue loopholes that would otherwise make the organization inefficient.

Consequently, the adoption of agile methodologies in software development has led to the development of mobile applications and software solutions that are responsive to the changing needs of stakeholders enabling convenient access to services and information, while prioritizing user experience in the design of the digital interfaces to make them more user friendly. KRA has also put up robust cybersecurity measures to safeguard taxpayer data, organization's records and ensure utmost integrity of online transactions in the wake of cyber threats such as the denial of service attacks targeted on government institutions.

According to the respondents, digital transformation and data driven decision making have enabled KRA onboard more taxpayers, collect revenue in real time, allowed clients to fulfill their tax obligations wherever they are and still attend to their routine duties and is also making tax compliance easy.

4.3.2. Strategic Alliances and partnerships

As explained by the respondents, KRA has institutionalized internationally acknowledged best practices in multiagency collaboration and partnerships with other organizations to share resources, knowledge and capabilities. Collaboration and effective partnerships is an agility strategy employed by KRA as one of its strategies, engaging with various stakeholders, including other government institutions, businesses and international organizations that may provide additional resources, knowledge and expertise. It has also instituted models like the OECD, a bilateral tax convention that plays a significant role in doing away with tax related barriers to cross border trade and investment.

KRA has partnered with security agencies like the DCI and Police for intelligence gathering, information sharing, and protection of society by curbing illicit trade and securing of goods along the transit corridors. It has also partnered with other government agencies such as Ministry of Lands, NTSA and KPLC for data and information sharing, KDF and Ministry of interior for training of its enforcement staff, and Local communities for information leading to protection of those communities through prevention of entry of uncustomed goods and improving revenue collection along the borders. It is through these collaborations and effective partnerships that KRA has been able to promote legit businesses, collect relevant taxes and onboard new taxpayers into the various tax regimes. KRA has also partnered with banks for information sharing and payments in accord with the non-cash handling policy. Moreover, it has also partnered with telcos for payment modes and automation through provision of data and connectivity resources. There has also

been use of market intelligence by investing in locals, systems and processes that gather intelligence, analyze market trends and changes in taxpayer behavior to inform strategic decision making. These partnerships and collaboration have been instrumental and resourceful to KRA where it collaborates with organizations and institutions that have the relevant expertise and who are better positioned to handle areas that are not the core business of KRA while still benefit by getting the relevant support it requires thus saving on expertise costs at the same time boosting its performance.

4.3.3. Customer-centric Strategies

The respondents agreed that KRA has established a customer-centric approach to understand and respond to the needs and preferences of its customers. The organization has employed structured, intentional and targeted stakeholder engagements, and service excellence programs to reach the various segments of its stakeholders both internally and externally, all aimed at improving service delivery and simplified customer experience. This is made possible by first, collection of stakeholder's inputs on various intended changes the organization has put into consideration and secondly, by informing and training stakeholders on changes that are being implemented due to changes in laws, policies and the environment such as the electronic tax invoice system. There has also been continuous taxpayer education and sensitizations through public barazas, online platforms, social media and through the mainstream media channels like the print media, television and radio Programs. This is with the aim of increasing the knowledge and literacy levels among the public in matters tax. This has also improved compliance levels as customers

are able to understand their obligations leading to voluntary tax declaration. KRA has been intentional in meeting customer needs, taking services closer to the people, by opening new offices across the country in different counties and having its presence in all Huduma Centers. This is in addition to offices created to serve particular clients and interests such as the alternative dispute resolution office (ADR) that strives to resolve disputes between the organization and its client's amicably as possible but within the law.

There has also been review of policies to cater for the interests of customers as much as possible, such as account and relationship management where officers are attached to specific business entities to manage their tax accounts for ease of follow up on issues and ensure prompt resolutions of any arising matters. KRA has also adjusted its services and communication strategies accordingly, proactively managing its public image by promptly addressing concerns of the public to maintain public trust and confidence. Additionally it has also instituted data driven decision making, utilizing data analytics to gather insights into taxpayer behavior, monitored economic trends and other relevant factors to inform its decision making on recommendations made on procedure manuals review and tax law changes. Moreover, the authority has collaborated with businesses and implemented effective communication strategies to keep taxpayers informed about various changes, deadlines and any other relevant information that may impact their tax obligations in addition to offering a variety of services and channels for taxpayers to interact with KRA including online platforms and in-person walk in services.

The respondents concurred that KRA has adopted best practices to get input from its stakeholders to identify areas of improvement to serve them better. For the period 2013 to 2023 customer satisfaction index rose from 65% to 71%. Innovative approaches used to enhance efficiency and effectiveness of tax administration, and compliance by providing guidance to taxpayers have been the greatest enablers in this front.

4.3.4. Open minded culture

Basing from the responses, KRA is open to ideas and is fostering a culture that encourages learning and innovation. Learning, retooling and retraining of staff and the public has been a key element to having an agile organization. Notably, KRA has instituted Training and Skill development initiatives that have made it improve its performance. The establishment of a learning institution, KESRA, approved by the Ministry of Education to train on matters taxation and policies around it, was a key milestone to ensuring there is continuity and regular learning for both internal and external users, since it not only admits staff but also external students who have an interest in the field of taxation. The institution has supported staff continuous training programs that ensure employees stay updated on the latest tax laws, regulations and procedural changes. KRA has also partnered with HELB to advance flexible educational loans to its staff that pursue courses relevant to the organization's operations. Further, KRA has encouraged its staff to apply for scholarships that are offered to revenue agencies' staff across the globe in addition to granting study leaves to its officers who require it to further their education. KRA also sets an annual target during the contracting phase for capacity building to ensure it trains a particular number of employees

in different areas of interest. Staff are also sensitized on any changes in policies, laws and systems, and any improvements made in its current systems so that they can understand the updated systems functionalities.

As stated by the respondents, KRA is also fostering innovation and knowledge sharing culture among staff through the iKNOW platform. This platform allows staff to share their innovative ideas to the organization. It also allows for Knowledge management and succession planning where staff about to retire record and share knowledge, insights, experiences, and best practices across teams and units. Likewise, opportunities are provided for cross-functional training allowing employees to gain exposure to different functions and roles within the organization, promoting a wider understanding of the tax administration process. The organization has equally adapted its training delivery models by utilizing diverse training methods, including e-learning platforms, mentorship programs, workshops and seminars to cater for different learning styles.

Furthermore, KRA has collaborated with educational institutions like JKUAT and WCO, establishing effective partnerships to stay abreast of academic research and also contributing to curriculum development in tax administration courses and units. Lastly, the benchmarking and exchange programs with other revenue agencies has been instrumental in making KRA a learning organization by being able to stay updated with emerging trends, learn and adopt the best practices.

4.3.5. Change management

From the point of view of the respondents, in a bid to stay resilient, KRA has been able to build capacity to absorb shocks, adapt to changes and continue operating in the face of disruptions. This is first by aligning its corporate strategy to the country's strategic plan for example the vision 2030. Through this, KRA has been able to plan in the direction in which the country is taking and benefit from the risk assessments done by the national government on the anticipated challenges. KRA has also set to recruit a number of employees yearly to the various departments to fill in the ever-growing employee gap in a bid to serve its customers better. This strategy has enabled the organization to implement flexible and efficient recruitment processes by recruiting the best in the market; who have the necessary skills and expertise, and also persons that are agile and can quickly acquire skills needed to respond to the ever-changing demands. KRA has also aligned the workforce with the organizational goals by anticipating future needs and ensuring the availability of the right talent through talent management, recruitment, and ensuring inclusion through implementation of policies and practices that foster diversity and inclusion within the workforce.

On this front, KRA continues to empower its human resource through capacity building, providing training to its staff to promote competence and understanding among employees. The authority has also established an effective communication channels to keep employees informed about organizational changes, new initiatives and performance expectations and also providing a regular feedback, creating opportunities for employees to voice concerns,

ideas and suggestions. The organization has also implemented flexible work systems such as remote login into the internal network to allow remote working options offering flexibility to accommodate changing work preferences and enhance employee satisfaction. Additionally, KRA has established leadership development programs with regards to succession planning and leadership training by identifying and developing employees with leadership potential to ensure a smooth transition in key positions, and also provide mentorship programs to cultivate leadership skills among employees. It has also developed change management strategies to ensure that employees are ready and well equipped to adapt to changes in policies, procedures, technologies and offers effective communication about changes in the workforce providing necessary support and resources.

As indicated by the respondents, the Authority has incorporated a performance monitoring system that monitor operational performance in actual time, gathering feedback to identify areas of improvement. Central to it is the establishment of a Performance Management Unit which handles the performance management program where the various departments, units and every individual officer sign annual performance contract, which is followed by monthly to quarterly evaluations culminating to the mid-year and end year appraisals. Through this, the core business of the organization and its operations are put in constant monitoring and evaluation and the different operations realigned as necessary. This has been achieved by making processes flexible and easily adaptable into other processes when introduced or modified to accommodate changes in laws, regulations, or internal needs.

The organization has also improved its operations by implementing systems and technologies such as iTax that can be scalable efficiently to handle various workloads especially during the peak seasons such as during the annual return filing where the system is normally accessed by many users at the same time locally and globally. Linked to this is the automation of cargo monitoring through the Regional Electronic Cargo Tracking System (RECTS) by use of electronic seals for transit and export cargo from port of entry to various points of exit that was previously done through physical escorts. This has enhanced security of cargo along the transit corridor and enabled faster clearance at the borders thereby enhancing trade with neighboring countries. Additionally, risk management has been incorporated in its various processes, to identify, assess and mitigate risks that may impact the organization's operations. The organization also supports and promotes cross functional collaboration and communication across different departments to ensure coordinated response to changes or challenges.

Through change management the organization has been able to streamline its processes and procedures, mainstreamed performance management to keep tabs with the performance of the various sectors in good time enabling the organization foresee challenges and take necessary action promptly. KRA is also able keep up with the new trends in the world through representation and collaboration with multinationals making the organization be informed of current trends in various tax segments and foresee changes in the market in good time.

4.4. Discussion of Findings

This section considers the significant findings as concerned to the research objective, which was to establish the influence of strategic agility on performance at Kenya Revenue Authority. The findings of this research indicate a positive relationship between strategic agility and organizational performance at Kenya Revenue authority. The KPIs for KRA were identified as Revenue collection, revenue growth for the various tax heads, Tax base expansion, stakeholder engagements, Customer satisfaction, SLAs compliant and Level of automation. The adoption of strategic agility initiatives including digital transformation, strategic alliances and partnerships, Customer-centric strategies, an open minded culture and change management have had a significant impact on the organizational performance. For the organization's core business of revenue collection, in the period 2013 to 2023 the revenue collection more than tripled, where in the financial year 2022/2023, the revenue collection was Ksh.2.166 trillion up from Ksh.707 billion in the Financial year 2012/2013. For the period 2013 to 2023 customer satisfaction index rose from 65% to 71%. For the period 2016 to 2023 return filing tripled from 2.1million to 6.3million. Additionally, in the current corporate plan, the target for online filing for the period July 2021 to June 2023 was 75%, however, the actual filing rate was 83%. Active taxpayers target for the same period was 8.13million taxpayers but managed to reach 8.15million taxpayers. These have been attributed to the organizations agile nature to quickly adapt to external changes, taxpayer education, and efficient communication channels leading to improved customer satisfaction and them understanding their obligations.

The alignment of strategic agility with technology adoption, customer focus and risk management contributed to enhanced revenue collection, streamlined processes, and improved taxpayer compliance. The findings underscore the importance of organization adaptability in a dynamic external environment. The findings show that KRA's proactive stance in embracing digital technologies and strategic agility initiatives has positioned it as a more performance-driven and customer-focused organization. This adaptability is vital in the ever-evolving landscape of revenue collection and tax administration.

The findings agree with Joan Woodward's Environment Dependence theory which this study is anchored. It demonstrates that KRA has been receptive to the changes in the environment and has been adjusting based on the following; legislative and policy changes such as amendments of tax laws influenced by government policies, economic conditions such as economic growth and inflation that push the organization to readjust its revenue collection strategies, technological advancements where the organization has to leverage on to enhance efficiency and compliance monitoring, globalization such as the international trade agreements that influence the revenue landscape, social and cultural factors such as intercommunity cross border trade where KRA may need to redesign its education and sensitization programs to promote voluntary compliance, and lastly political environment, where KRA has to adopt strategies based on the political environment which includes continuity when leadership changes.

The findings are also in accord with Edward Freeman's Stakeholder theory in which this study is hinged. It exhibits KRA's commitment to involve its stakeholders in its operation.

There is deliberate targeted regular and transparent engagement with taxpayers to understand their concerns, address their grievances and provide relevant information on tax procedures and policies. Employee welfare is also looked into where the organization strives to provide conducive working environment for its staff and offer competitive salaries and benefits in addition to investing in training and development of its employees. KRA has also a community outreach program, engaging with local communities especially along the borders to understand their needs and concerns related to the organizations operations. Furthermore, KRA has collaborated with other government agencies and regulatory bodies to ensure compliance with laws and regulations.

The findings of this study are consensus with those of Ndicu (2022), who did an investigation on strategic agility and competitive advantage in Simba Corporation Limited and found that strategic agility influences performance of an organization since it gives the organization capacity to be elastic and adjust to environmental changes and that the organization is obligated for determining how to be strategically agile.

Additionally, the findings of this study are also consistent with those of Wangasa (2018) whose aim was to investigate the effects of strategic agility on the performance of commercial banks in Kenya. The study found that company's aspects, people aspects, technology aspects and planning aspects of the strategic agility had significant influence on the performance of those organizations. It found that most banks had established efficient means and systems to get feedback on simplified customer experience, and successive firm connections with customers.

Ogolla and Senaji (2017) investigation on association between strategic agility and organization performance concurs with the findings of this study that a notable association between strategic agility and organization performance and that organizations that have high strategic agility perform better. It concluded that state corporations in Kenya that need to survive and remain relevant must compete effectively, grow and survive in the ever volatile environment and the top management need to develop strategic sensitivity, collective commitments aspects, resource fluidity and have practices that can make them become strategically agile.

Finally, the findings of this study are also harmonious with the investigation on the influence of strategic agility on organizational Performance conducted by Muthuveloo and Koay (2023) which found a symbolic and compelling association between strategic agility and organizational performance and established that organizations with strategic agility can easily note and respond to the uncertainties to enhancing organizational performance.

CHAPTER FIVE: SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1. Introduction

This chapter presents the summary of the investigation, and as a results give the conclusions to the research and recommendations as derived from the findings and interpretations of this study. It also features the limitations of study and suggestions for future research.

5.2. Summary of Findings

This research primary objective was to establish the influence of strategic agility on performance at Kenya Revenue Authority. According to the research, adoption of current technology has enabled KRA improve on its processes and reach out to more taxpayers efficiently. Additionally, KRA has been able to maintain its relevance through customer centric strategies, strategic alliances and partnerships, open minded culture and change management.

The findings of this study concur with the predictions of the theories anchoring this research. Discoveries from this study agree with Joan Woodward's environment dependence theory that advocates for an organizations structure and strategies be controlled by the external environment in which the organization operates in. Kenya Revenue

Authority has realigned its structure and strategies in an effort to addressing the challenges brought by externally and in an effort to seize existing opportunities.

Furthermore, the findings also confirm Edward Freeman's stakeholder theory that stresses that an organization is seen to be successful by delivering value to its stakeholders. This is evidenced when findings show how KRA has taken key cognizance of stakeholder engagements to ensure it incorporates the wishes of its stakeholders in its strategies even as it endeavors to meet their demands.

The findings reveal that Kenya Revenue has made major strides in embracing strategic agility by adopting digital transformation, promoting a learning culture, collaboration and effective partnerships, customer focus and change management that have heavily contributed to organization's adaptability. There is evidence to imply that KRA's organizational performance has greatly improved in recent years through increased revenue collection, streamlined processes, customer satisfaction and enhanced compliance. The Authority has also demonstrated a customer-centric approach by leveraging on stakeholder engagements, improving taxpayer services, supporting use of technology for better service delivery and enhancing communication channels which has positively impacted on its performance.

The research confirmed the importance of swiftness to change and its relation to performance. It showed that KRA has been responsive to regulatory changes ensuring compliance with evolving tax laws which has positively affected the agency's performance by maintaining a balanced approach to economic conditions and government revenue

needs. The agency has also employed risk-based inspection system that has resulted in more efficient resource allocation, faster cargo clearance for low-risk goods and improved trade facilitation which has contributed to the overall organizational performance.

5.3. Conclusion

This research had an objective of determining the influence of strategic agility on performance at Kenya Revenue Authority. Content analysis from the interviews conducted established that strategic agility influences performance at Kenya Revenue Authority.

Based on the findings, this study concludes that strategic agility plays an important role in enhancing the organizational performance of Kenya Revenue Authority. The organization's ability to adapt to external factors such as stakeholder needs, regulatory changes and technological advancements has resulted in improved revenue mobilization, streamlined processes and a better overall taxpayer experience.

KRA's proactive attitude and positioning in embracing digital transformation, risk based analysis and inspection, promoting a learning culture, having collaborations and effective partnerships, and enhanced customer service is an evidence of its commitment to becoming a more agile and performance-driven organization. This will propel the organization maintain sustainable revenue streams, have a seamless revenue administration system, simplify customer experience, improve on staff productivity and public confidence thereby improving the organization's performance.

5.4. Recommendations

This research recommends that in the process of recruitment, the organization should focus on agile leaders who lead from the front and promote consultation with all cadres through available channels so that strategy is understood by every staff for successful change management. It additionally recommends the implementation of the percentage funding to KRA of the annual revenue it has collected so that the organization can efficiently implement its program which are well geared to revenue mobilization and to ensure there is consistent and continuous timely investment in learning, technology and innovation to stay ahead in the quickly changing digital space, and to promote a transformational culture and inventiveness within the organization. This includes integrating its systems that are currently operating in silos and integrating KRA systems with other relevant organizations' systems like NTSA and KPLC to have an all-round view of taxpayer records. KRA should equally ensure an all through system availability to address issues of system downtimes that at times affects its operations. These will assist in streamlining of processes to further enhance on efficiency in offering taxpayer services, improve on data analytics and risk-based inspection. Furthermore, the authority should also put more focus on capacity building for all its employees to ensure they are well equipped to maneuver the ever evolving landscape of tax administration. Similarly, KRA should maintain and strengthen its engagements with its stakeholders to receive feedback and encourage a collaborative approach to improving compliance and service delivery. KRA must stay proactive in monitoring and adapting to regulatory shifts, ensuring compliance and promoting business-

friendly environment. Finally, KRA needs to relook into its reward system, in terms of remuneration and promotions, in a way that motivate staff to work and bring better results to the organization which eventually translates to good performance for the organization

5.5. Limitation of the Study

While this research aimed to investigate the influence strategic agility on performance at Kenya Revenue Authority it is key to acknowledge its limitations. To begin with, the respondents were mostly engaged with other assignments and therefore the researcher had limited time to engage them. However, they gave detailed and sufficient responses when they were finally available for the interview. In addition, this study relied on a relatively small number of respondents and of a particular cadre within the Authority, which may limit the universality of the findings to a wider context. Furthermore, this study was done within a specific organization- KRA, possibly restricting the applicability of the findings to different organizations in the public sector and other sectors. To conclude, some data related to KRA's internal operations and performance may not have been readily available due to data sensitivity and confidentiality. The research's findings were also based on ones-disclosed data, which might introduce response bias and subjectivity.

Future research could benefit from a larger and more diverse number of respondents, as well as a mixed-methods approach to provide a more detailed understanding of the influence of strategic agility on performance.

5.6. Suggestions for Further Research

This research recommends another study to conduct a comparative investigation with other public sector institutions to examine the influence of strategic agility on organizational performance across the public sector. Additional in-depth research should also be done in the area of specific strategic agility mechanisms and best practices such as environment scanning, cross-functional teams, learning organizations, risk management, technology and data utilization, agile decision making, customer-centric focus and resource allocation flexibility in different industries and organizational contexts.

It would also be valuable to conduct a comprehensive study that investigates long-term effects of strategic agility on KRA's and other organizations performance over several years. Additionally, examine the role of top management and leadership support in overcoming resistance to strategic change in the wake of environmental changes, fostering organizational commitment, and enhancing strategic agility success across various sectors.

Finally, a more in-depth exploration on stakeholder perceptions of KRA's strategic agility and its effects on compliance and service delivery, effective resource allocation flexibility methods and their impact on strategy agility, particularly in dynamic and uncertain business environments, could offer practical guidance for organizations aiming to boost their performance.

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APPENDICES

Appendix I: Introduction Letter



UNIVERSITY OF NAIROBI
FACULTY OF BUSINESS AND MANAGEMENT SCIENCES
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Our Ref: D61/37155/2020

October 31, 2023

National Commission for Science, Technology and Innovation
NACOSTI Headquarters
Upper Kabete, Off Waiyaki Way
P. O. Box 30623- 00100
NAIROBI

RE: INTRODUCTION LETTER: ROBIN MWIRA MUNYIRWA

The above named is a registered Masters of Business Administration candidate at the University of Nairobi, Faculty of Business and Management Sciences. He is conducting research on "*Strategic Agility and Performance at Kenya Revenue Authority.*"

The purpose of this letter is to kindly request you to assist and facilitate the student with necessary data which forms an integral part of the Project.

The information and data required is needed for academic purposes only and will be treated in **Strict-Confidence**.

Your co-operation will be highly appreciated.



PROF. JAMES NJIHIA
DEAN, FACULTY OF BUSINESS AND MANAGEMENT SCIENCES

JNJKm

Appendix II: NACOSTI Research License

 REPUBLIC OF KENYA	 NATIONAL COMMISSION FOR SCIENCE, TECHNOLOGY & INNOVATION
Ref No: 684885	Date of Issue: 09/November/2023
RESEARCH LICENSE	
	
This is to Certify that Mr. Roblin Mwira Muniywa of University of Nairobi, has been licensed to conduct research as per the provision of the Science, Technology and Innovation Act, 2013 (Rev.2014) in on the topic: Strategic Agility and Performance at Kenya Revenue Authority for the period ending : 09/November/2024.	
License No: NACOSTI/P/23/31248	
684885	
Applicant Identification Number	
 Director General NATIONAL COMMISSION FOR SCIENCE, TECHNOLOGY & INNOVATION	
Verification QR Code	
	
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Appendix III: Authorization Letter



**KENYA REVENUE
AUTHORITY**
ISO 9001:2015 CERTIFIED

INTERNAL

STRATEGY, INNOVATION & RISK MANAGEMENT DEPARTMENT

CORPORATE DATA OFFICE

Mr. Robin Mwira Munyirwa,
P.O Box
Nairobi, Kenya.

9th November 2023

Dear sir/madam,

RE: DATA COLLECTION AUTHORIZATION

The corporate data office (CDO) has authorized Robin Mwira Munyirwa to collect data within KRA premises for research purposes. This authorization is granted in accordance with the requirements for research program and the objective of as undersigned.

The data to be collected may include, but is not limited to, surveys, interviews and any other relevant information that **DOES NOT** entail **ANY** personal identifiable information necessary for the completion of the academic research.

Mr. Robin will collect this data from sources within the company under the guidance and strict conformance to Corporate Data Office policies. This authorization is effective as of the date of this letter and will remain in effect for a period of three (3) months.

Mr. Joseph Tonui
Deputy Commissioner – Corporate Data Office

Tullpe Ushuru, Tujitegemeel

Appendix IV: Strategic Plan



Appendix V: Interview Guide

This guide will be employed to gather data for purely academic purposes.

Part A: Demographic Information

1. Respondents Department:
2. Respondents Period Worked in KRA:

Part B: Shifts in the Exterior Environment

Section 1: Understanding Strategic Agility

1. How would you interpret "strategic agility" in KRA's operations or Context?
2. What are the key factors that influence strategic agility within KRA?
3. Could you share some examples of how KRA has demonstrated strategic agility in response to changing external factors?

Section 2: Performance Measurement

4. How does KRA currently measure and assess its performance in achieving its strategic objectives?
5. Can you elaborate on the key performance indicators (KPIs) that are used to evaluate KRA's performance in different areas?

Section 3: Integrating Strategic Agility and Performance

6. How does KRA ensure that strategic agility is integrated into its performance management and planning processes?

7. What specific strategies have been implemented to enhance performance through strategic agility?

Section 4: Challenges and Barriers

8. What challenges have you encountered in trying to implement strategic agility initiatives at KRA?
9. How do these challenges impact the organization's overall performance?

Section 5: Future Directions

10. What future strategies does KRA have in place to further enhance strategic agility and performance?
11. How does KRA stay updated with emerging trends and best practices in the field of strategic agility?

Section 6: Collaboration and Learning

12. How does KRA foster a culture of learning and collaboration to support strategic agility?
13. Can you provide examples of successful collaborations that have positively impacted KRA's performance?

Conclusion:

14. Are there any additional insights or recommendations you would like to offer for my research study?