



**INFLUENCE OF STRATEGIC CONTROLS ON PERFORMANCE OF CUSTOMS AND BORDER CONTROL AT KENYA REVENUE AUTHORITY**

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**ABSTRACT**

This study sought to investigate the influence of strategic controls on performance of customs and border control at Kenya revenue authority. The study was guided by the following specific objectives: - to determine the effect of strategic surveillance controls on performance of customs and border control at Kenya Revenue Authority and to establish the effect of strategic implementation controls on performance of customs and border control at Kenya Revenue Authority. The study adopted a descriptive research design to measure the influence of strategic controls on performance of customs and border control at Kenya revenue authority. The target population for the study was 308 employees of Customs and Border Control department, the respondents were drawn using stratified and purposive sampling technique. Taro Yamane will be used to give a sample size of 174. The study used structured questionnaire to collect primary data and SPSS was used to analyze data. Descriptive and Inferential statistics was used to establish the relationships that exist between the variables. The correlation coefficient was used to measure the relationship between independent variables and dependent variable while the regression analysis was used to measure the strength between the independent and dependent variables. Data was presented in form of tables, graphs and charts. The pilot study showed that the research instruments were valid and reliable to be used for the main data. The findings of the study showed that strategic controls had a positive effect on performance. Inferential statistics showed that strategic controls were statistically significant and a positive correlation with performance of customs and borders department. The study recommended that in sensitive sectors such as the immigration and border department, where unfavorable unforeseen circumstances are most likely to occur, it is prudent for managers to always have a contingency and a counter attack plan for their survival.

**Key Words:** Strategic Controls, Strategic Surveillance Controls, Strategic Implementation Controls, Performance, Customs And Border Control, Kenya Revenue Authority

## **Background of the study**

In the strategy implementation stage, Strategic controls are effective fundamental pillars in ensuring the success of the strategic plans developed in light of the strategic environment variables and the overall impact of that on the selection of a logical strategic alternative to reach the stage of strategic implementation with the necessary efficiency and effectiveness and in an operational and effective regulatory environment in the application of multiple stages. (Mohamed 2021). According to Moghadam, Haddadi and Kikha (2018), strategic control practices aim to influence how an organization's business units behave as well as the environment in which manager's work. It enhances organizational synergy and provides value when establishing and shaping the overall strategy, defining the guidelines for interaction between various units, setting benchmarks, and evaluating these units' performance. When the results of a strategy are several years distant, organizations use strategic control to direct action.

Strategic controls, according to Nuka (2018), are strategy implementation instruments that aid an organization's long-term survival by providing feedback or feed forward to the strategy management process as changes occur as a result of external and internal events. Effective strategic controls enable an organization to respond strategically and effectively to changes in the external environment, to update its mission and objectives as needed, to access new revenue sources, and to adjust its financial procedures and processes to meet new challenges (Omasire & Deya, 2021). Hadrian, Milichovsky, and Mráček (2021) define strategic controls as the methods by which managers monitor the ongoing activities of an organization and its members to determine whether activities are being carried out efficiently and effectively and to take corrective action to improve performance. Strategic controls are based on certain assumptions or premises about the complex and volatile organizational environment.

Strategic controls come in the final level of the strategic management model, strategic controls enable the institution to know the outcomes of its implementation of the strategic option and the degree of success in that. Monitoring, reviewing, and enhancing the numerous operations that take place inside the company are all parts of strategic control, which is an essential component of the strategic manager's role and reflected in the completion of activities as planned. strategic control Plays a key role as a common denominator in all stages of strategic management to derive from it the stages of auditing, diagnosis, evaluation, and strategic control always opportunities and threats in the external environment and to find strengths and weaknesses in the internal environment that change and change during the stages of strategic management in a rapidly developing and changing world (Mohamed 2021)

## **Statement of the problem**

The Customs and Border Control Department accounts for 35% of the gross revenue collected by KRA. The sector is mandated to facilitate international trade by Harmonizing and simplifying custom procedures and clearing goods at the border, controlling border exports, imports, travels and surveillance (KRA, 2023). The sector also plays a significant role in poverty reduction by creating employment.

Despite the numerous benefits, customs and border control Department continues to face many challenges such as globalization of business and trade, trans-nation threats, improper documentation and complex governance rules. (WCO, 2020). The main challenge that hinders customs and border control Department from meeting its major mandate of trade facilitation is longer periods for clearing cargos. According to Kentrade (2023), the cargo clearance for imports takes up to 6days in 2023 which is an increase from 4days in 2019. The longer clearing period also staggers the rate of trade and revenue collection. This challenge is also supported by data from World Bank which states that Logistics Performance Index of efficiency of customs clearance

process was reported to be at 2.6 % which was rated low against the required 5%. (world Bank 2023).

Previous research has been conducted to show how strategic controls can be used to achieve desirable performance in other sectors. Murunga and Deya (2022) investigated the impact of strategic controls on the performance of commercial banks in Nairobi County. The study discovered that strategic controls significantly led to an increase in the average market share of banks in Nairobi County Kenya from 5.2% in 2017 to 6.1% in 2021. Rabera and Margaret (2022) examined the influence of Strategic Control Techniques on Organizational Performance of Savings and Credit Cooperatives in Kisii County, Kenya. Kimondo et al, (2012) concluded that strategic controls enhanced performance of public institutions in Kenya. Atieno and Njuguna (2021) examined the effects of strategy evaluation on performance of Chemelil sugar company in Kisumu County, Kenya and concluded that monitoring process and evaluation procedure for tracking performance had a positive impact in terms of increased Organizational performance. From the above, it can be noted that no studies have focused on strategic controls and performance customs and border controls hence this study's aim was to address the gap.

## **Objectives of the study**

### **General objectives**

The General objective of the study was to establish the influence of strategic controls on performance of customs and border control at Kenya revenue authority.

### **Specific Objectives**

The specific objectives were:

- i. To determine the influence of strategic surveillance controls on performance of customs and border control at Kenya Revenue Authority.
- ii. To establish the influence of strategic implementation controls on performance of customs and border control at Kenya Revenue Authority.

## **LITERATURE REVIEW**

### **THEORETICAL REVIEW**

#### **Dynamic Capabilities Theory**

Dynamic capability refers to a company's ability to "integrate, build, and reconfigure internal and external competencies to address rapidly changing environments." (David Teece et al., 1997) Dynamic capabilities offer a special emphasis on how firms might change their valued resources over time. It is also argued that dynamic capabilities relate to a company's motivation and passion for resource regeneration. This viewpoint is consistent with previous research by Teece and Pisano (1994) and Zollo and Winter (2002), who emphasized that in a changing external environment, firms needed to adapt and reconfigure internal resources, assets, operating routines, and competencies in order to increase their effectiveness and grow competitiveness, which is dependent on and accounts for superior business performance. M. Zollo and S. Winter (2002) defined dynamic capability as a learnt and stable pattern of collective activity in which an organization systematically generates and changes its operating routines in order to maximize its efficacy.

Whereas capabilities are primarily concerned with what to produce and how and where to make, market, and distribute it, strategy assists in determining the timing of market entry and how to keep competitors at bay. The goal of strategy is to outmaneuver competitors by capitalizing on their mistakes and leveraging in-house strengths. The implementation of the strategy in place to generate competitive advantage through interdependence involves dynamic capabilities. This theory was

thus important in determining the influence of strategic implementation on customs and border control performance at K.R.A.

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### Conceptual Framework

conceptual framework is an analytical tool with several variations and contexts accompanied by a visual depiction of the major variables of the study. It is a visual representation in research that helps to illustrate the expected relationship between cause and effect. (Mulder 2017) The conceptual framework below illustrates the relationship between the independent variables which are; Implementation Control, and strategic surveillance controls on the left side, and performance of CBC as the dependent variable.

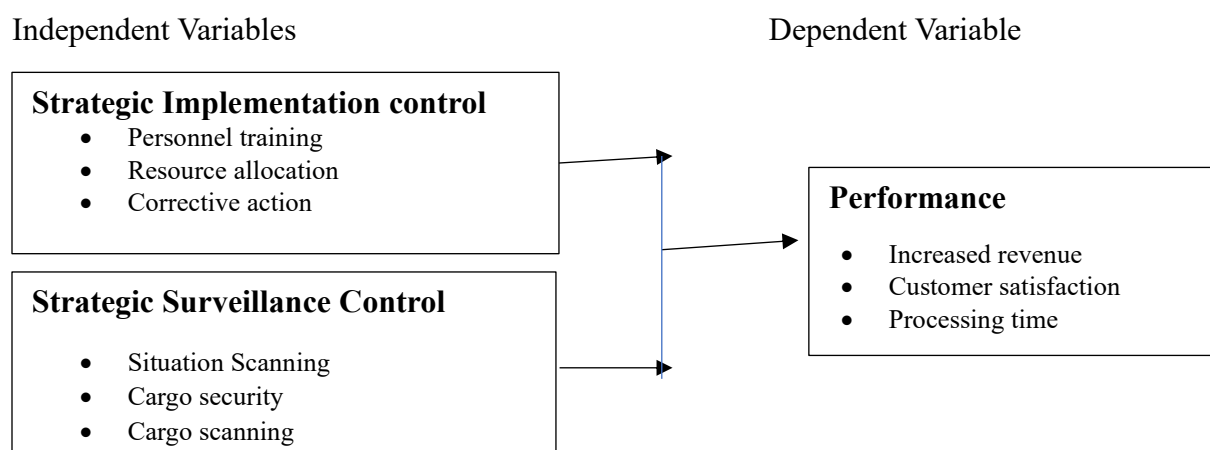


Figure 2.1: Conceptual Framework

### Strategic Implementation Control

Strategic implementation is intended to determine whether the overall strategy should be revised based on the outcomes of the incremental activities that implement the overall plan (Kiplagat &

Nyambegera, 2014). Strategic implementation encompasses all relevant aspects, such as milestone reviews, implementation timeliness, and financial resource allocation. Ghazi and Abbas (2018) implementation focuses on moving the organization toward a desirable future state and addresses the company's mission and objectives. The implementation of strategy has a significant impact on the organization. Implementation controls involve monitoring of strategic thrusts and milestone reviews while assessing overall relevance of strategy in view of incremental actions and results. Implementation Control requires the assessing of the firm's current strategic direction in light of its recent performance results. It involves milestone review process with comparison of intended and achieved results They lead to strategy adjustment and resource allocation. Continuous monitoring and comprehensive review are also parts of strategic implementation control.

### **Strategic Surveillance Control**

Strategic surveillance is a broad and all-encompassing control that is intended to monitor a wide range of events both inside and outside the organization that are likely to imperil the firm's strategy. Strategic surveillance controls, according to Rantianti and Halim (2020), an unfocused control that is typically kept open and should be administered in an unstructured manner to enable an organization to uncover substantial yet unexpected information from several information sources. Strategic surveillance controls are designed to consistently defend a wide range of established strategies. While one of the key purposes of a planning system is to monitor the environment for possibilities, the primary role of a control system is to detect threats to the present strategy (Schreyögg & Steinmann, 2018). Surveillance systems are defined as those that allow people to be controlled by identifying, tracking, monitoring, and/or analyzing individuals, data, or systems. Strategic surveillance keeps an eye on a wide variety of events both inside and outside the organization that may have an impact on the company's strategy. (Ndegwa 2013)

### **Performance of Customs**

According to Daft (2000), organizational performance refers to a company's capacity to use resources effectively and efficiently to achieve its goals. Organizational performance has three components: economy, efficiency, and effectiveness (Chien, 2004). Economy refers to the capacity to acquire adequate inputs in terms of quality and quantity at the lowest cost. Maximizing output from a particular input is efficiency. Hansen and Wernfelt (1989) identified two models of firm performance that affect organizational performance. First, is the organizational model, which emphasizes elements like human resources, corporate culture, and leadership philosophies. The second is the economic model, which identifies factors of organizational performance as industry features, resource value, and a firm's position in relation to its rivals. (Thuku, 2012) A combination of financial and non-financial metrics are used to assess how effectively organizations are operating. The three primary foci of financial performance are profitability, solvency, and liquidity (Muia, 2016). Non-financial factors that contribute to success include service delivery, quality, dependability, customer satisfaction, and product or service quality (Karanja, 2017). An organization's performance can be clearly shown using a combination of monetary and non-monetary metrics. The effectiveness of a company's performance in achieving its objectives can be determined (Cascio, 2006). In order to align internal strengths with external opportunities, organizations develop strategic objectives after carefully analyzing their internal and external environments opportunities that will be used to gauge performance. According to Porter (2008), business performance refers to the actual output or results compared to the expected outputs. Organizations aim for performance that strengthens sustained competitive advantage. This performance continues to depend on tactical choices made within the anticipated context, and any change in the environment could result in performance that is not what was anticipated. It is imperative that organizations adopt appropriate measures which could be used to continually monitor performance against objectives. The set of performance measures adopted are affected by

the interaction of three contingent variables namely; the competitive environment, the chosen strategy and the type of business. Typically, in a dynamic environment, measures are interactive focusing on exceptions like strategic threats and uncertainties whereas in stable environments, delegated control of day-to-day operations can be relied upon. Organizations pursuing a service quality differentiation strategy may require different measures from those pursuing an innovation strategy. (Ndegwa,2013).

## **Empirical Review**

### **Strategic Implementation and Performance**

According to Onserio and Wanjira (2018), the positive influence of implementation control on organizational performance indicated that it was critical to monitor progress toward the established objectives throughout strategy execution in order to determine whether changes needed to be made. This was significant since it determined if the established objectives were met and generated feedback on the performance of the suggested changes. The monitoring and assessment of strategies were documented, but they were not submitted to the proper authorities for action. This slowed the completion of corrective actions for nonconformities identified in the assessments.

According to P. Gaturu, E Waiganjo, W. Bichang'a, and D. Oigo (2017) on the influence of strategic control on organizational performance of mission hospitals in Kenya, systems are kept in place to adjust or change strategy plans as needed to ensure top-notch performance. The implementation of these strategies has been highlighted as critical to improving organizational performance.

Awino (2011) did a study in which she examined particular strategy variables that influenced the performance of big manufacturing firms. There is evidence that the strategy competency model creates an environment in which core competencies, strategy, and strategy implementation process, core capabilities can be successfully connected within the value chain to improve business performance. Paterman (2018), putting a strategy into action usually necessitates the coordination of activities and people, as well as a plan of action.

Athok et al, (2017) Implementation control in banks was found to be practiced to a low extent. The aggregate mean of (M= 2.5) implied that most of the respondents were of the view that implementation control was not being practiced at a level that was minimal to moderate extent and that more needed to be done with regard to implementation control in banks. Warren, (2011), also found out that implementation control involves milestone review that usually involves a full-scale reassessment of the strategy and the advisability of continuing or refocusing the direction of the company which works in strategy of the organization in order to control the current strategy hence affecting organization performance. The study found that banks only reviewed its milestones constantly as opposed to other reviews of milestones, excellence and capacity of services.

### **Strategic Surveillance and Performance**

Athok (2017) The study involved checking on how surveillance activities such as monitoring competition, substitutes, consumer taste and preferences and tastes, strategic information, trade conferences for strategic information, broad procedures externally and broad procedures internally. The results of the study found that strategic surveillance was being implemented at moderate levels. The value of aggregate mean (M= 3.31) implied that most of the respondents were of the opinion that the practicing of strategic surveillance as a strategic control mechanism at the banks was moderate to high. This backs up Feigner's (2011) study on matching business-level strategic controls to strategy, which found that strategic surveillance control aims at a more generalized overreaching control designed to monitor a broad range of events inside and outside the company that are likely to threaten the firm's strategy. It is done in general through a general type of

monitoring based on selected information sources to identify events that are likely to affect an organization's strategy and thus its performance.

Ndegwa and Ogutu (2013) studied the influence of strategic control systems in strategy implementation and performance of Bamburi Cement limited. The study found that strategic surveillance controls were strongly emphasized by the company in strategy implementation. strategic surveillance was noted to be relatively tight with a mean of means index of 3.91. SCS application was established to be strong and tight under all strategies examined with the exception of focus and differentiation strategies. The study established that surveillance control systems at BCL were facilitated by business intelligence acquired from external publications, customer satisfaction surveys, consumer-based research and field staff.

According to Jemimah and Deya (2021), Commercial banks have increased their use of strategic surveillance controls. Strategic surveillance controls are intended to protect the set strategy indefinitely. The strategic surveillance controls are useful in developing a roadmap for the organization's future. The organization uses various sources of information to capitalize on its competitors' strengths and weaknesses; and the banks keep track records of events to easily survey and monitor recurring events and develop strategic plans to improve its performance. The study also discovered that tracking industrial trends had a significant impact on commercial bank performance.

## RESEARCH METHODOLOGY

This study used a descriptive research design, which is a form of research method used to explain the characteristics or behavior of a certain population or phenomenon (Gall et al., 2018). Snyder (2019) defines a target population as an entire group of individuals in whom the research is interested. The target population of the study was the 1500 employees of Customs and Border control department. Snyder (2019) defines a sampling frame as a list of all the factors from which a sample for the study is derived.

Table 1. Sampling frame

<b>Respondents</b>	<b>Frequency</b>
directors	12
Managers	62
Supervisors	244
<b>Total</b>	<b>308</b>

The sample size was determined using Yamane formula. Yamane formula provides a simplified method of calculating sample sizes and also giving the sample size with known confidence level of 95%. The formula is used as follows.

$$n = \frac{N}{1 + N(e)^2}$$

Where n is the sample size, N is the size of the population, and e is the Error term.

$$n = \frac{308}{1 + 308(0.05)^2} = 174$$

With the use of Yamane's formula, the sample size of this study was determined to be 174 respondents from a population of 308 with a confidence level of 95%.

This study used both primary and secondary data (annual reports, journals), with primary data collected using questionnaires with a 5-part Likert scale, which are research tools that may be used to ask a large number of questions at once. There was both closed and open-ended questions on the questionnaire. The pilot test is used to determine the research tools' validity, reliability, and face validity. 10% of the total sample size was included in the pilot study. Respondents were picked at random in the pilot project to achieve the required sample size and was not be included in the final study.

Quantitative data was analyzed using descriptive and inferential analysis techniques assisted by Statistical Packages for Social Sciences Version 26. Descriptive analysis encompassed median scores, percentages, standard deviations, frequencies and mean while inferential statistics incorporated correlation and multiple regression analysis to assist in estimation of the level of relationship between the variables. Presentation of the already analyzed data was done using tables, charts and other info-graphics considered appropriate for the study. The study also used Analysis of Variance (ANOVA) to attest the confidence level on the related variables at 95% significant level. Featuring are tables, figures and charts showing relationship of various research variables.

## RESEARCH FINDINGS AND DISCUSSIONS

For the final research, the study administered 156 questionnaires for the purpose of collecting data. From that, 122 were fully filled and returned giving a response rate of 78%. Mugenda and Mugenda (2018) suggested that 50% response rate is adequate to give viable results, 60% is good while 70% and above is very good response rate therefore 78% was excellent for analysis and giving reliable results for the study.

### Descriptive Analysis Surveillance Controls

The first objective of the study was to determine the influence of strategic surveillance controls on performance of customs and border control at Kenya Revenue Authority, the respondents were presented with 5 items. A Likert scale was used where the responses were coded as follows: 1=Strongly Disagree, 2= Disagree, 3= Neutral, 4= Agree, 5 = Strongly Agree.

Statement	Mean	SD
There is consumer satisfaction surveys done annually	4.44	0.138
Monitoring of industry activities by empowering the sales and field staff	4.15	0.206
Business trends through Bloomberg and other internet sources	3.93	0.701
There is general monitoring of various sources of information	3.99	0.646
Collection of information having a bearing on the organizational strategy.	4.11	0.218
Aggregate	4.124	0.364

The descriptive statistics on surveillance controls presented on the table shows that the respondents agreed with statements that There is consumer satisfaction surveys done annually (mean =4.44), that Monitoring of industry activities by empowering the sales and field staff (Mean= 4.15) that Business trends through Bloomberg and other internet sources (mean 3.93) that There is general monitoring of various sources of information (Mean 3.99) that Collection of information having a bearing on the organizational strategy. (Mean 4.11) All respondents on average agreed with the statement on strategic surveillance control by average mean of 4.124 and a standard deviation of 0.364

The findings agree with the findings of Jemimah and Deya (2021), that Strategic surveillance controls are intended to protect the set strategy indefinitely. The strategic surveillance controls are useful in developing a roadmap for the organization's future and the findings of Ndegwa and Ogutu



(2013) strategic control surveillance application was established to be strong and tight under all strategies examined with the exception of focus and differentiation strategies.

### Implementation controls

The second objective of the study was to determine the influence of Implementation controls on performance of customs and border control at Kenya Revenue Authority, the respondents were presented with 5 items. A Likert scale was used where the responses were coded as follows: 1=Strongly Disagree, 2= Disagree, 3= Neutral, 4= Agree, 5 = Strongly Agree.

Statements	Mean	SD
The management communicates to employees to make them adapt easily to the new working environment.	3.51	0.914
There is focus on whether the strategy is being implemented as planned and the results produced are those intended.	3.69	0.818
There is milestone reviews at designated points or different milestones	3.76	0.997
There is monitoring of strategic thrusts to analyze and assess thrusts or projects that are meant to drive the larger strategy	4.47	0.151
There is a control system to alert managers by automatically reporting problems	3.85	0.646
Aggregate	3.856	0.705

The descriptive statistics on Implementation controls presented on the table shows that the respondents agreed with statements that the management communicates to employees to make them adapt easily to the new working environment.(Mean = 3.51) that There is focus on whether the strategy is being implemented as planned and the results produced are those intended.(Mean = 3.69) There is milestone reviews at designated points or different milestones, .(Mean = 3.76), that There is monitoring of strategic thrusts to analyze and assess thrusts or projects that are meant to drive the larger strategy.(Mean = 4.47) that There is a control system to alert managers by automatically reporting problems .(Mean = 3.85).All respondents on average agreed with the statement on implementation control by average mean of 3.856 and a standard deviation of 0.705.

The findings concur with the findings of Onserio and Wanjira (2018), that the positive influence of implementation control on organizational performance indicated that it was critical to monitor progress toward the established objectives throughout strategy execution in order to determine whether changes needed to be made and . Warren, (2011), also found out that implementation control involves milestone review that usually involves a full-scale reassessment of the strategy and the advisability of continuing or refocusing the direction of the company which works in strategy of the organization in order to control the current strategy hence affecting organization performance.

### Regression Analysis

The study conducted a multivariate regression analysis so as to determine the significance of the relationship between the dependent and the independent variables.

### Regression coefficients

**Table 4**

0.663	Unstandardized		Standardized	t	Sig.
	B	Std. Error	Beta		
(Constant)	0.113	0.174		0.029	0.022
Surveillance controls	0.591	.156	.025	0.17	0.002
Implementation	0.513	.281	.472	3.887	0.000

The optimal regression model becomes

$$Y = 0.113 + 0.591X_1 + 0.513X_2$$

From the model performance of customs and border department stands at 0.113 while holding other indicators constant. Taking all other independent variables to zero, a unit increase in Surveillance controls, results in 0.591 rise in the performance and a unit increase in implementation controls results in 0.513 rise in the performance

### Analysis of variance

The analysis of variance was used to examine whether the regression model was a good fit for the data. The F-critical (4, 65) the F-calculated was 21.56 as shown in the Table below. This shows that F-calculated was greater than the F-critical and hence linear relationship between the strategic controls and performance of customs and border controls. In addition, the p-value was 0.002, was less than the significance level (0.05). Therefore, the model can be considered to be a good fit for the data and hence it is appropriate in predicting the influence of the four independent variables on the dependent variable.

Table 5 Anova

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	7.234	4	1.029	21.56	.002 <sup>b</sup>
Residual	8.749	65	.594		
Total	15.983	69			

a. Dependent Variable: Performance

b. Predictors: (Constant), surveillance, implementation

### Model Summary

Table 6

Model	R	R squared	Adjusted Rsquare	Standard error of the estimate
1	.814	.663	.603	.1741599

a. Dependent Variable: Performance

b. Predictors: (Constant), surveillance, implementation

The table above shows the R – Squared and also the significance level of the model. The model is significant at a confidence level of 95% since the P – Value is 0.00 and hence >0.05. There is a considerable positive correlation between the dependent and independent variables. The R value of 0.814 indicates a perfect link between the dependent and independent variables. Based on the R – Squared, the model is able to explain 66.3% of the changes in the dependent variable. The other 33.7% of changes in performance maybe clarified by other independent variables that were not used in the current study model.

### Conclusion of study

The summary of the model is significant at a confidence level of 95% since the P – Value is 0.00 and hence >0.05. Based on the R – Squared, the model explains 66.3% of the changes in the dependent variable while the other 33.7% of changes in organizational performance is described by other factors not considered in the study model. The general conclusions made on the objectives are as follows:

In sensitive sectors such as the immigration and border department, where unfavorable unforeseen circumstances are most likely to occur, it is prudent for managers to always have a contingency and a counter attack plan for their survival.

### Recommendations

In sensitive sectors such as the immigration and border department, where unfavorable unforeseen circumstances are most likely to occur, it is prudent for managers to always have a contingency and a counter attack plan for their survival.

The study recommended internal and external coordination to ensure the business environment does not suffer unforeseen calamities. The study recommended that the managers should always have a system of receiving constant feedback a mechanism of collecting information and use the feedback received to improve services

The study also recommends continuous checking and reviewing of the strategy when implementing so as to adjust when needed.

### Areas of further research

Further research can be carried out on the specific objectives each as a main variable of the study. Since the variables of the study only account for 66.3% of the dependent variable, further research can also be carried out using other variables that were not included in the study which accounts for 33.7%. In addition, researchers could also study challenges faced in the implementations of strategic controls, The study can also be carried out in the by other industries within the financial sector to compare the results. The study can also be carried out in a different geographical scope.

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