

**EFFECT OF STRATEGIC CONTROL SYSTEMS ON PROJECT
IMPLEMENTATION OF THE SELECTED COUNTY GOVERNMENTS IN
WESTERN, KENYA**

Sore Caroline Ingumbi

**A Thesis Submitted in Partial Fulfillment of the Requirements for the Award of Degree
of Masters of Business Administration (Strategic Management Option) of Masinde
Muliro University of Science and Technology**

November, 2024

DECLARATION

This thesis is my original work prepared with no other than the indicated sources and support and has not been presented elsewhere for a degree or any other award.

Signature..... Date.....

Sore Caroline Ingumbi

MBA/G/01-54169/2019

CERTIFICATION

The undersigned certify that they have read and hereby recommend for acceptance of Masinde Muliro University of Science and Technology a thesis entitled ***“Effect of Strategic Control Systems on Project Implementation of the Selected County Government in Western Kenya”***.

Signature: Date.....

Dr. Dishon Wanjere

Department of Business Administration and Management Sciences

Masinde Muliro University of Science and Technology

Signature:Date.....

Dr. Fredrick Kiongera

Department of Business Administration and Management Sciences

Masinde Muliro University of Science and Technology

DEDICATION

I dedicate this work to all who gave me support, sacrifice their time for me, understanding and tolerance during my pre-occupation with this work.

COPYRIGHT

This Thesis is a copyright protected by laws on intellectual property. All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, or be transmitted in any form or by any means, electronic, mechanical, photocopying, recording or otherwise without the prior permission of the owner and of the Dean of School of Graduate studies of Masinde Muliro University of Science and Technology

ACKNOWLEDGEMENTS

I am deeply indebted to all those who have made this professional journey a success through financial and moral support. I am very grateful to my academic advisors, Dr Kiongera Fredrick and Dr. Wanjere Dishon for their scholarly support, guidance and encouragement in the planning and development of this proposal.

ABSTRACT

County governments in Western Kenya have initiated various projects, such as small road constructions, which are often used as political leverage during campaigns. This study aimed to investigate the effects of strategic control systems on project implementation within selected county governments in Western Kenya, guided by the Resource-Based View and the Theory of Reasoned Action. The specific objectives included assessing the effects of financial controls, operational controls, and behavioral controls on project implementation, as well as examining the moderating effect of organizational culture. Employing a correlational survey design, the study targeted a population of 72 project managers and contractors, with a pilot study conducted in Busia County to validate the research instruments, achieving a reliability coefficient of 0.7 and above. Data were collected through structured questionnaires and analyzed using descriptive and inferential statistics, including simple linear regression and correlation. The findings revealed a strong positive correlation between financial controls ($R = 0.897$), moderate to strong correlations with operational controls ($R = 0.766$), and behavioral controls ($R = 0.895$) on project implementation. Additionally, organizational culture showed a strong moderating effect ($R = 0.934$). All null hypotheses were rejected, indicating significant relationships between the variables. The study recommends that county governments allocate adequate budgets to enhance financial controls, evaluate daily operations to strengthen operational controls, foster ethical behavior among employees to improve behavioral controls, and cultivate a flexible organizational culture to support effective project implementation. This research contributes valuable insights to county management, scholars, and the broader literature on strategic controls and performance in Kenyan county governments.

TABLE OF CONTENTS

TITLE PAGE	i
DECLARATION	ii
DEDICATION	iii
COPYRIGHT	iv
ACKNOWLEDGEMENT	v
ABSTRACT	vi
TABLE OF CONTENTS	vii
LIST OF TABLES	xii
LIST OF FIGURES	xiii
LIST OF ABBREVIATIONS AND ACRONYMS	xiv
CHAPTER ONE: INTRODUCTION	1
1.1 Background of the Study.....	1
1.1.1 Strategic Control Systems.....	3
1.1.2 Project Implementation.....	1
1.2 Statement of the Research Problem.....	6
1.3 General Objective.....	8
1.4 Specific Objectives.....	8
1.5 Hypotheses of the Study.....	8
1.6 Significance of the Study.....	9
1.6.1 Managers.....	9
1.6.2 Policy Makers.....	9
1.6.3 Academics.....	10

1.7 Scope of the Study.....	10
1.8 Limitations of the Study.....	11
CHAPTER TWO: LITERATURE REVIEW.....	12
2.1 Theoretical Review.....	12
2.1.1 Resource Based View Theory.....	12
2.1.2 Strategic Choice Theory.....	14
2.1.3 Theory of Reasoned Action.....	15
2.2.4 Organizational Culture Theory.....	17
2.2 Conceptual Review.....	18
2.2.1 Project implementation.....	18
2.2.2 Financial Controls.....	19
2.2.3 Operational controls.....	20
2.2.4 Behavioural controls.....	21
2.2.5 Organizational Culture.....	21
2.3 Empirical Review.....	22
2.3.1 Financial Controls and Project implementation.....	22
2.3.2 Operational controls and Project implementation.....	24
2.3.3 Behavioural Controls and Project implementation.....	26
2.3.4 Moderating Organizational Culture effect on the Relationship between Strategic Control Systems and Project implementation.....	28
2.4 Research Gap.....	31
2.5 Conceptual framework.....	34

CHAPTER THREE: RESEARCH METHODOLOGY.....	36
3.1 Introduction.....	36
3.2 Study Area.....	36
3.3 Research Design.....	36
3.4 Target Population.....	38
3.5 Data Collection Instruments.....	39
3.5.1 Research Procedures.....	40
3.6 Validity and Reliability of instruments.....	41
3.6.1 Reliability.....	41
3.6.2 Validity.....	41
3.7 Data Analysis and Presentation.....	42
3.7.1 Pearson’s Product Moment Correlation test.....	43
3.7.3 Analysis of Variance.....	44
3.8 Diagnostic Tests.....	45
3.8.1 Normality Test.....	45
3.8.2 Multicollinearity Test.....	46
3.8.3 Homoscedasticity Test.....	46
3.9 Hypothesis Testing.....	46
3.10 Ethical Considerations.....	47
 CHAPTER FOUR: DATA ANALYSIS AND DISCUSSIONS.....	 48
4.1 Introduction.....	48
4.2 Response Rate.....	48

4.3 Reliability Test.....	49
4.4 Demographic Information.....	49
4.5. Descriptive statistics for the study.....	51
4.5.1. Financial Controls and Project implementation in Selected County Governments.....	51
4.5.2 Operations Controls Practice and Project implementation in Selected County Governments.....	53
4.5.3. Behavioural Controls and Project implementation in Selected County Governments.....	56
4.5.4. The moderating effect of Organizational Culture on the relationship between- Strategic Control Systems and Project Implementation.....	58
4.5.5. Project Implementation in Selected County Governments.....	59
4.6 Diagnostic Tests.....	61
4.6.1. Tests for Normality.....	61
4.6.2. Test for Homoscedasticity.....	63
4.6.3. Multicollinearity Test.....	64
4.6.4. Pearson Correlation Analysis.....	65
4.7. Inferential Analysis.....	66
4.7.1 Simple findings Regression Analysis for Financial Controls and Project implementation in Selected County Governments.....	69
4.7.2 Simple Linear Regression Analysis for Operational Controls and Project implementation in Selected County Governments.....	69
4.8. Relationship between Strategic Control Systems and Project implementation in Selected County Governments with Organizational Culture as the Moderating Variable.....	72
4.9 Summary of Hypothesis testing.....	78

CHAPTER FIVE: SUMMARY OF FINDINGS, CONCLUSIONS AND RECOMMENDATIONS.....	79
5.1 Introduction.....	79
5.2 Summary of Findings.....	79
5.2.1. Behavioral Controls and Project implementation in Selected County Governments.....	79
5.2.2 Financial Control on Project Implementation of the Selected County Governments.....	80
5.2.3 Operational Control on Project Implementation of the Selected County Governments.....	80
5.2.4 Moderating effect of Organizational Culture on the Relationship between Strategic Control Systems and Project implementation of Selected Counties.....	80
5.3 Conclusions.....	81
5.4 Recommendations.....	82
5.5 Implications of the study.....	83
5.5 Suggestions for Further Studies.....	84
REFERENCES.....	85
APPENDICES.....	96
Appendix I: Letter of Introduction.....	96
Appendix II: Questionnaire for Project Managers and Contractors.....	97
APPENDIX II: NACOST PERMIT.....	100

LIST OF TABLES

Table 4.1: Questionnaire Return Rate

Table 4.2: Background Information

Table 4.3: Financial Controls and Project implementation in Selected County Governments

Table 4.4: Operations Controls Practice and Project implementation in Selected County Governments

Table 4.5: Behavioural Controls and Project Implementation in Selected County Governments

Table 4.6: The moderating effect of Organizational Culture on the relationship between- Strategic Control Systems and Project Implementation

Table 4.7: Project Implementation in Selected County Governments

Table 4.8 Tests for Normality

Table 4.9: Test for Homoscedasticity

Table 4.10: Multicollinearity Test

Table 4.11 Pearson Correlation Analysis

Table 4. 12: Regression results for Financial Controls and Project implementation in Selected County Governments

Table 4.13: Regression results for Operational Controls and Project implementation in Selected County Governments

Table 4.14: Regression results of Behavioural Controls and Project implementation in Selected County Governments

Table 4.15: Regression Results on the Moderating Role of Organizational Culture on the Relationship between Strategic Control Systems and Project implementation

LIST OF FIGURES

Table 2.1 Rresearch Gaps

LIST OF ABBREVIATIONS AND ACRONYMS

GOK	Government of Kenya
MMUST	Masinde Muliro University of Science and Technology
PC	Performance Contracting
QMS	Quality Management Systems
SMP	Strategic Management Practices
RVB	resource-based view

OPERATIONAL DEFINITION OF KEY TERMS

Project implementation:	This refers to an organization attaining its set program where it is fully instituted as intended so as to achieve maximum performance. Project Implementation will be measured quality of work, timely implementation and cost effectiveness.
Financial Controls:	This refers to moderating or managing the monetary desires of an organization by balancing the income and expenditure to ensure there is maximum output while using the minimum costs. Financial Controls will be measured by budgetary controls and financial audit.
Operational controls:	This refers to managing and moderating day to day expenditure patterns of an organization to ensure shortages are avoided at all costs and yielding highest output. Operations Controls will be measured by screening control and position control.
Behavioural controls:	This refers to individual habits that have to be monitored and moderated regarding projected implementation for a given firm. Behavioral Controls will be measured by Operating allocations and standardization.
Enivormental factors:	This refers to the general soundness that exists within the organization surrounding to yield more output for a firm. This

will be measured by use of National Government influence and local politics.

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

Achieving optimal project implementation is critical for organizational success. To attain this, many organizations adopt strategic control systems focused on financial, operational, and behavioural controls. The commitment of the workforce is essential in executing these controls effectively. A study by Harold (2020) in Canada highlighted that implementing robust project management best practices, particularly financial and operational controls, is crucial for project success. Harold emphasized that involving key stakeholders, especially in construction projects, enhances accountability and transparency, ultimately boosting project implementation. Similarly, Burke (2018) conducted a study in the USA, identifying management effectiveness, financial oversight, and behavioural strategies as vital in assessing the impact of project partners on construction performance. Burke concluded that engaging stakeholders throughout the project life cycle helps align their interests, goals, and expectations, fostering commitment to implementation.

Regionally, project implementation challenges vary significantly. In the West Bank, Mohamed, (2018), identified critical issues such as insufficient operational and financial controls, poor communication, embezzlement, and inadequate planning, all of which hinder successful project execution. Al-Najjar (2018) also noted that stakeholder behavioural control approaches significantly affect implementation rates. In Malaysia, Islam, Nazifa & Mohamed, (2019), found that delays in project implementation were primarily due to poor funds management. Sambasivan and Soon (2021) identified major

causes of delays in construction projects, including poor planning by managers, lack of financial oversight, and ineffective communication among stakeholders.

In Africa, implementation issues differ based on organizational culture and environment. For instance, in Ghana, Frimpong et al. (2019) found that financial, operational, and behavioural factors, along with inadequate remuneration and poor management practices, caused project delays. Hanson et al. (2017) similarly noted that weak financial and operational controls, combined with insufficient contractor commitment, were major barriers to project performance in South Africa. In Zambia, Tembo, (2018), observed that many contractors underperformed, with numerous projects either delayed or not completed, adversely affecting overall outcomes and competitiveness.

In the specific context of Kenya, particularly in the counties of Kakamega, Bungoma, and Trans Nzoia, challenges in project implementation are notable. ul Musawir, Abd-Karim & Mohd-Danuri, (2020), investigated the role of strategic control systems in project implementation within national government projects. His study suggested the need for greater community awareness and training for project personnel to improve implementation outcomes. Similarly, Herman, (2023), examined factors influencing the implementation of county-funded projects in Tigania East Sub County, recommending regulations to minimize political interference to enhance project execution. Issues such as inadequate funding, poor planning, and lack of stakeholder engagement have been identified as significant barriers to successful project completion in Kakamega County. In Bungoma and Trans Nzoia, operational inefficiencies and inadequate financial oversight are common challenges that impede project progress.

Strategic control is a vital component in ensuring that organizations achieve their strategic goals. It involves monitoring and evaluating the progress of plans and activities, providing feedback, and making necessary adjustments (Pearce & Robinson, 2022). This process typically involves assessing strategic actions and their outcomes and implementing corrective measures as needed (Newbert, 2021). Operational control, on the other hand, deals with managing daily activities. According to Yan and Gray (2021), it involves appointing representatives to oversee the administration and ensure efficient operations. While strategic control is concerned with long-term goals, operational control focuses on managerial skills and the effective execution of daily tasks (Luo & Chung, 2018). Effective operational control allows county governments to adapt to external changes and support new project development.

1.1.1 Strategic Control Systems

Strategic control helps organizations align their plans with their goals, ensuring that decisions are consistent with strategic objectives. County governments, operating in uncertain environments, require flexibility to respond to changes (Garg, 2018; Kandemir & Acur, 2020). However, excessive rigidity in strategic control can delay decision-making and negatively impact service delivery (Glaister et al., 2019). This study aims to examine the relationship between strategic control and project outcomes, providing insights to enhance project management practices in local governments.

1.1.2 Project Implementation

One of the major issues faced by organizations in the rapidly changing environment is to formulate and implement sound management practices that capture the incessant institutional pressures for projects from the multiple stakeholders (Baker & Schaltegger,

2020). Strategic management in an organization is a continuous process which targets to ensure that there is a fit between the organization and the ever-changing environment so as to afford the organization a competitive advantage.

There have been a number of studies conducted to investigate the strategic management practices, and essentially, strategic control function. Huang (2018) conducted a study on strategic management practices of American-owned, Taiwan-owned and Japanese-owned firms. From the findings, it was established that American-owned organizations often engaged in strategic management practices in comparison to both Japanese and Taiwan-based organizations. The study also established that there was a direct relationship between the amount of capital resources available to the organization and the extent to which they embraced strategic management.

In China, Lin, Chen, and Lin, (2017) conducted a study to investigate the impacts of strategic and operational control on new venture performance in the China context. The results of this study established that: strategic control has a significantly negative relationship with new venture performance; while operational control had a significantly positive relationship with new venture performance. This in turn meant that the management control that the corporate investor has over the new venture significantly determines the success of the new venture. Managers therefore have to distinguish between strategic control and operational control and understand how they impact on new ventures. There is need to establish if the same applies to project implementation in Bungoma County.

In Nigeria, a study by Anwar & Abdullah, (2021), carried out a study to evaluate the relationship between strategic management practices and organizational performance. The study specifically sought to establish whether strategic management practices do contribute directly to the implementation of the strategic objectives of firms leading to improved performance. The study findings established that there exists a strong positive relationship between strategic management practices and organizational performance. These results of the study further affirmed that strategic management, as a practice, is highly integrated into the operations of the organizations. The study therefore provides evidence for the value-added by strategic management practices, including strategic controls, with the key organizational strategies and operations.

In Kenya, strategic planning and implementation was embraced by the government through the Economic Recovery Strategy for Wealth and Employment Creation (GOK, 2006). This affected all government ministries and departments as they were compelled to formulate and implement strategic plans. Enhancing service delivery to the citizens and utilization of resources on clearly identified activities through enhanced accountability and focusing on attainment of key national policy priorities was the main objective (Otwoma, Rotich, Ombui & Buyema, (2022). The previous government development plans that were formulated at five-year intervals since independence in 1963 lacked such accountability mechanisms. Strategy implementation by government ministries and departments has been undertaken through the introduction of Results Based Management and Performance Contracting to ensure that whatever the public sector planned was implemented. This has helped in the achievement of targeted results (Felício, Samagaio & Rodrigues, (2021).

Several studies have been conducted and the results indicated that there is a direct link between strategic management practices and organizational performance or service delivery to the citizens. Abass, Munga and Were, (2017) conducted a study on strategy implementation and performance of Wajir County government. The study established that decision making by strategic leaders had an impact on successful execution of strategies leading to improved performance in the county.

In Kenya, county governments, including Bungoma County, have the challenge of remaining relevant in the environments in which they operate in. In order to compete and survive in the competitive environment, organizations are implementing various competitive strategies to achieve a sustainable competitive advantage and enhance their survival in an industry and ensure service delivery to its citizens. The use of strategic controls enables firms define their strategies which provide a central purpose and direction to its activities to people who work in the firm and often to the outside world (Johnson and Scholes, 2022).

1.2 Statement of the Research Problem

Kenya's significant investments in infrastructural projects aim to achieve industrialization by 2030. However, the ineffective use of devolved funds has led to many unsuccessful developmental initiatives. The "Big Four" flagship program from 2018 to 2022 highlights the challenges of project implementation, revealing a troubling trend of failure. Research indicates that the rate of project failure in developing countries, including Kenya, is markedly higher than in developed nations (Ogwueleka, 2021). Many projects either derail or are abandoned, resulting in considerable losses for society and the economy.

In Western Kenya, particularly in Kakamega, Bungoma, and Trans Nzoia counties, similar issues persist. Delays and failures to adhere to initial cost plans are common in county government-sponsored urban infrastructure projects. For instance, Bungoma County has launched several projects, such as small road constructions, many of which remain incomplete despite substantial investments (Bungoma County Project Implementation Status, 2021). These projects often fail to meet their objectives due to inadequacies in financial and operational controls.

While prior studies in Kenya have explored the relationship between financial controls and project implementation, findings have been inconsistent. Some studies reported significant relationships, while others indicated negative correlations or no correlation at all. Moreover, there is a lack of research on how organizational culture moderates these dynamics, creating a significant knowledge gap. The persistent delays and failures in project implementation in Kakamega, Bungoma, and Trans Nzoia counties pose critical challenges to development and economic growth. Without effective strategic control systems, county governments struggle to execute projects successfully, leading to wasted resources and unmet community needs.

To address these issues, this study will assess the effectiveness of existing strategic control systems and examine the moderating role of organizational culture. By identifying best practices and areas for improvement, the research aims to offer actionable recommendations for county governments. Ultimately, this study seeks to investigate the relationship between strategic control systems and project implementation in Kakamega, Bungoma, and Trans Nzoia. By filling the existing knowledge gap, the research will

contribute to developing more effective project management practices, enabling county governments to better achieve their developmental goals and serve their communities.

1.3 General Objective

The study sought to investigate the effect of strategic control systems on project implementation of the Selected County Government in Western Kenya.

1.4 Specific Objectives

The study was guided by the following objectives:

- i. To establish the effect of financial controls on project implementation of the Selected County Government in Western Kenya.
- ii. To find out the effect of operational controls on project implementation of the Selected County Government in Western Kenya.
- iii. To examine the effect of behavioral controls on project implementation in the County Government of Bungoma, Kenya.
- iv. To assess the moderating effect of Organizational Culture on the relationship between strategic control systems and project implementation of the Selected County Government in Western Kenya.

1.5 Hypotheses of the Study

The following research hypotheses guided the study:

H₀₁: Financial control do not have a significant effect on project implementation of the Selected County Government in Western Kenya.

H₀₂: Operational control do not have a significant effect on project implementation of the Selected County Government in Western Kenya.

H₀₃: Behavioral control do not have a significant effect on project implementation of the Selected County Government in Western Kenya.

H₀₄: Organizational Culture has no significant effect on the relationship between strategic control systems and project implementation of the Selected County Government in Western Kenya.

1.6 Significance of the Study

1.6.1 Managers

It is hoped that the study may be of benefit to the managers in assessing strategic control systems on project implementation. The findings of the study may assist organizations county management in drafting relevant vision and mission statements that may help in enhancing project implementation in county government offices in Kenya and beyond.

1.6.2 Policy Makers

The findings of this study may hopefully be used in drafting policies to improve project implementation of county government offices in Kenya. The results of this study if utilized well may benefit policy makers and practitioners specially project implementation. Other expected outcomes may be setting quality standards in performance in county government offices through strategic control systems factors.

1.6.3 Academics

The study may be significant because of its ability to affect strategic control systems. It may build on previous project implementation theories and practices. The findings of this study may contribute additional knowledge which may provide the researcher with better ways of boosting their research. The study may contribute to scientific knowledge to be used while analyzing and studying issues regarding the importance of project implementation. This underscores the importance of undertaking this study.

1.7 Scope of the Study

This study was conducted within the selected county governments of Kakamega, Bungoma, and Trans Nzoia in Western Kenya, focusing on the period from 2021 to 2024. It aimed to examine the effect of strategic control systems on project implementation within these regions. The focus was on three key aspects of strategic controls: financial controls, operational controls and behavioral controls. The study specifically targets ongoing infrastructural projects, including road construction and hospital development, as these are crucial for evaluating county growth and development. A total of 90 participants were involved, comprising 45 project managers and 45 contractors actively engaged in these projects.

Given the increasing number of ongoing projects in these counties, the study is timely and relevant, addressing significant implementation challenges that have been observed during this period. By focusing on these specific variables and participant groups, the research aimed to provide insights into the effectiveness of strategic control systems and their role in enhancing project outcomes within the context of Western Kenya.

1.8 Limitations of the Study

The study faced several limitations that could affect the validity and generalizability of its findings. Firstly, the research was localized to the selected county governments of Kakamega, Bungoma and Trans Nzoia, which may limit the applicability of the results to other regions in Kenya. To mitigate this limitation, the findings were contextualized within the broader constitutional framework governing all county governments, providing a starting point for future studies in different areas. Secondly, the study primarily involved county government employees as respondents, which might overlook the perspectives of other key stakeholders, such as citizens and local businesses. To address this, the researcher sought to include a diverse group of participants by conducting focus group discussions with community representatives and local business owners, enriching the data collected.

Another limitation was the reliance on qualitative interviews alone, which may introduce bias based on individual perspectives. The study employed a mixed-methods approach, combining qualitative interviews with quantitative surveys, to triangulate data and enhance the reliability of findings. Finally, the potential for researcher bias was acknowledged. The researcher maintained a reflexive stance throughout the study, continuously assessing personal biases and ensuring transparency in the research process. These solutions aimed to strengthen the study's conclusions and provide a more comprehensive understanding of how strategic control systems influence project implementation in the selected county governments.

CHAPTER TWO

LITERATURE REVIEW

This chapter reviewed literature related to strategic controls and project implementation in the County Government of Bungoma in Kenya. The concepts of strategic controls and project implementation were defined and analyzed in relation to the study. The gaps to be filled by the study were also highlighted.

2.1 Theoretical Review

There are various theories that govern the application of strategic management in both profit and nonprofit making organizations. These include the Strategic Choice Theory, Resource Based View of the Firm and the theory of Reasoned Action.

2.1.1 Resource Based View Theory

The theory proposed by Wernfelt and later refined by Barney (2002) emphasizes that an organization's performance is fundamentally linked to its internal resources, including financial controls. This resource-based view (RBV) considers organizations as composed of various physical and intangible assets and capabilities, which are critical in enabling effective and efficient operations. In the context of strategic control systems and their impact on project implementation, this theory lays the groundwork for understanding how county governments in Western Kenya can utilize their available resources to enhance project success.

Specifically, the RBV suggests that county governments possess a diverse array of resources such as human capital, financial assets, and infrastructural capabilities that must be strategically identified, planned for, and developed. The way these resources are leveraged significantly influences the ability of county governments to achieve their strategic goals, improve service delivery, and attract investment. When resources are rare, valuable, inimitable, and non-substitutable, they confer a competitive advantage, allowing these governments to exploit environmental opportunities effectively (Boyd, Bergh, & Ketchen, 2010).

For this study, the relevance of the RBV is twofold. First, it aids in incorporating stakeholder perspectives, analyzing how county governments can utilize stakeholder insights and interests to inform their strategic planning and resource allocation. Understanding these dynamics is crucial for achieving the objectives of projects implemented by the county governments. Furthermore, the theory highlights the importance of engaging with all stakeholders in the development of project agendas, ensuring that financial controls are aligned with operational and behavioral strategies.

The RBV posits that a strong organizational culture supports the implementation of financial controls and operational strategies that are crucial for project success. By recognizing the interconnectedness of stakeholder interests and organizational objectives, county governments can create frameworks that enhance project implementation outcomes. This approach not only facilitates successful project implementation but also strengthens the overall capacity of county governments to fulfill their mandates within the complex socio-political landscape of Western Kenya.

However, while the RBV is highly relevant, it presents certain limitations. One critique is that it may overemphasize the internal resources at the expense of external factors influencing project implementation. In the context of Western Kenya, county governments operate within a complex socio-political environment where external influences, such as national policies and community dynamics, significantly affect project outcomes. Ignoring these externalities could lead to a skewed understanding of what drives project success.

Moreover, the RBV tends to assume that resources are inherently valuable. In practice, the value of resources is often context-dependent, varying according to specific project requirements and local conditions. Thus, county governments must not only possess valuable resources but also effectively align them with the needs of their projects and stakeholders. The potential disconnect between available resources and actual project requirements can hinder successful implementation.

2.1.2 Strategic Choice Theory

Formulated by Child (1972), the strategic choice theory critically addresses the notion that organizational structure and design are strictly determined by operational contingencies. Instead, it emphasizes the significant influence of organizational leaders in shaping these structures to meet their strategic preferences and objectives. This perspective is particularly relevant to the study of how strategic control systems impact project implementation within selected county governments in Western Kenya.

In this context, the theory posits that county government leaders have the agency to make strategic decisions that directly affect the execution of projects. These leaders can

prioritize certain operational strategies that align with the specific needs and priorities of their communities, which is essential for effective project implementation (Child, 1999). For instance, by selecting projects that address pressing local issues or by optimizing resource allocation, leaders can enhance the likelihood of successful project outcomes.

Strategic choice theory further asserts that management must integrate various perspectives into the decision-making process. This integration is particularly vital in a political environment like that of county governments, where competing interests and stakeholder influences can affect project priorities and implementations (Mintzberg, 1989). Leaders must navigate these complexities, adopting a flexible and adaptive approach to management that considers both internal dynamics and external pressures.

The relevance of this theory to the study is underscored by its focus on the dynamic nature of management processes. Leaders within county governments must be prepared to engage with multiple viewpoints and adapt their strategies in response to changing circumstances (Graham, Woodmass, Bailey, Li & Lomness, (2022). By fostering an environment where strategic choices can evolve, county governments can better address the challenges of project implementation, such as resource constraints, stakeholder expectations, and regulatory frameworks.

2.1.3 Theory of Reasoned Action

The Theory of Reasoned Action (TRA), developed by Ajzen and Fishbein in the late 1960s and revised in the early 1970s, provides a framework for understanding human behavior and the factors that influence it. The theory posits that individuals are rational actors who systematically utilize available information before deciding whether to engage

in specific behaviors (Yulia et al. 2006). TRA suggests that behavioral intentions are the immediate precursors to actual behavior, meaning that the stronger an individual's intention to perform a behavior, the more likely they are to succeed in doing so. These intentions are shaped by salient beliefs about the outcomes of the behavior, with attitudes defined as positive or negative evaluations of the behavior playing a crucial role (Young, 2006).

In the context of this study on the effect of strategic control systems on project implementation within selected county governments in Western Kenya, TRA can be particularly insightful for examining community involvement in development projects. The theory suggests that if community members perceive participating in these projects as beneficial, their intention to engage will increase, thereby enhancing their involvement. This relationship between perceived benefits and community engagement is essential for the successful implementation of projects, as active community participation can lead to better project outcomes.

However, while the TRA provides a solid foundation for understanding behavioral intentions, it has its critiques. One limitation is that it assumes individuals have access to all relevant information and are fully capable of processing it rationally. In practice, various barriers such as misinformation, lack of awareness, or external influences—can distort this rational decision-making process. Moreover, the theory does not account for the complexities of social and cultural factors that can significantly affect behavior, particularly in diverse community settings.

In this study, recognizing these limitations is crucial. To address them, the research could incorporate qualitative methods, such as interviews or focus groups, to explore the

underlying beliefs and attitudes of community members more deeply. This would help uncover any misconceptions or barriers that may influence their intentions and participation levels. Additionally, a broader engagement strategy that considers the social dynamics and cultural context of the community could enhance the relevance and applicability of the findings.

2.2.4 Organizational Culture Theory

This theory is based on the work of Clifford Geertz, Michael Pacanowsky, and Nick O'Donnell-Trujillo. The basic idea of the theory is that organizational cultures vary, organizational members create the culture, symbols enact the culture, and organizational culture persists over time as existing members inculcate new members with the cultural norms. It asserts that culture is a way of living in an organization that include emotional and psychological atmosphere; morale, attitudes and levels of productivity. It maintains that culture arises from the collected webs of relationships among individuals within an organization; people spin webs, and thus the culture evolves.

The theory is based on some assumptions: organizational members create and maintain a shared sense of organizational reality, resulting in a better understanding of the values of the organization; the use and interpretation of symbols are critical to an organization's culture; cultures vary across organizations, and the interpretation of actions within these cultures are diverse. The theory focuses on organizational culture because change and complexity are integral to any organization's life cycle. Such change can result in confusion, anxiety, frustration and excitement. Equally, organizational culture includes the emotional and psychological atmosphere. In brief, an organization's culture is

composed of shared symbols. Symbols have unique meanings. Examples of an organization's culture include: organizational stories, rituals, rites of passages.

The critical strengths of this theory are in terms of applicability of the theory as it is applied far and wide. Equally, organizations are so complex that trying to reduce them to a set of variables is seen by some as hopeless. Thus, a cultural studies approach is suitable to understand organization performance. In terms of utility the theory applies to nearly every employee in an organization. Since it is based on real-world observation, the theory is useful and practical.

The criticisms of the cultural approach are in terms of logical consistency the theory relies too heavily on shared meaning among organizational members (Goodier & Eisenberg, 2006). The theory does not provide prediction. In terms of scope its expansive boundaries allow for vastness and potential vagueness. This theory addresses organization culture as a moderating variable guiding this study.

2.2 Conceptual Review

This study is conceptualized based on the dependent variable (project implementation), independent variables (financial controls, operational controls, behavioural controls) and moderating variable (Organizational Culture).

2.2.1 Project implementation

A significant challenge organizations face in today's rapidly changing environment is the need to develop and implement effective management practices that address the diverse pressures from multiple stakeholders (Baker & Schaltegger, 2015). Strategic management is viewed as a continuous process that seeks to align an organization with its dynamic

environment, ultimately enabling it to gain a competitive advantage. This alignment is crucial for successfully executing projects, which requires that they be fully implemented according to the original plans to achieve optimal performance.

In terms of project implementation, key performance indicators will include the quality of work, timeliness of execution, and cost-effectiveness. Campbell (2023) highlight project implementation as a critical measure of organizational performance, underscoring its importance in evaluating the effectiveness of strategic management practices. By examining these constructs, the study will provide a comprehensive overview of how strategic control systems influence project implementation outcomes in the selected county governments in Western Kenya.

2.2.2 Financial Controls

Financial controls are essential for effective management, enabling organizations to establish guidelines and policies that facilitate success and growth. Budgeting, for instance, involves a systematic listing of all planned expenses and revenues, which is critical for achieving financial efficiency an important measure of how well an organization utilizes its resources. Implementing sound management practices for project execution is one way to enhance this efficiency. A well-structured budget serves multiple purposes: it provides organizational focus, aids in coordinating activities, and facilitates control over financial resources.

Effective financial control requires the continuous recording and summarization of actual expenditures against budgetary estimates. This process allows for regular comparisons between actual results and the budget, enabling timely corrective actions (Sagimo, 2019).

Such control necessitates the development of budgets alongside robust cash management practices, which involve balancing an organization's income and expenditures to maximize output while minimizing costs. In this study, financial controls will be measured through budgetary controls and financial audits, which are crucial for assessing the effectiveness of project implementation in the selected county governments in Western Kenya.

2.2.3 Operational controls

Operational control is looked at as the county governments appointing representatives to county's top management team to deal with day-to-day operations and administration (Yan and Gray, 2021). Compared to strategic control, operational control focuses on managerial expertise, knowledge management, production, and activities related to daily operations (Luo & Chung, 2018). Based on the organizational flexibility perspective, operational control helps county governments acquire support and resources necessary to facilitate change and thereby can take appropriate actions in response to external changes. In other words, operational control enables county governments to mitigate the potential communication barriers with corporate investors and speed the response to changes in the external environment. This refers to managing and moderating day to day expenditure patterns of an organization to ensure shortages are avoided at all costs and yielding highest output. Operations Controls was measured by screening control and position control. It can help county governments improve their operating procedures to facilitate new project development and implement the projects efficiently.

2.2.4 Behavioural controls

The behavioral aspects of project management consist of many different areas that a project manager must master. The organizational culture is one area that can take time to master for many project managers. The culture of an organization can be the success or the failure of a project. Management must share common beliefs and values and be willing to stand by them at the most critical times. To build and manage a successful project team the project manager must be skilled in many areas. The project manager has to be able to select team members that will fit in with the team, manage meetings skillfully, establish a team identity and vision, establish ways of rewarding the team as well as individuals, manage conflicts within and outside the team, and be able to rejuvenate the team over long projects (Mpoke & Njeru, 2020). This refers to individual habits that have to be monitored and moderated regarding projected implementation for a given firm. Behavioral control focuses on controlling the actions that ultimately lead to results. Behavioral Controls was measured by Operating allocations and standardization

2.2.5 Organizational Culture

Organizational culture plays a pivotal role in both internal integration and external adaptation, which are essential for achieving performance outcomes. Despite its importance, organizational culture has received limited research attention, particularly within county governments (Li, Chen, Liu & Peng, 2019). The cultural values and assumptions within an organization form the mental framework through which members perceive and respond to stimuli from their environment. These values shape perceptions of time, the nature of human activities, and the dynamics of horizontal and vertical relationships within the organization.

The relevance of studying the moderating effect of organizational culture on project implementation and strategic control systems is significant. A sound organizational culture can enhance the effectiveness of strategic initiatives, ultimately leading to improved project outcomes. In this study, organizational culture will be evaluated in terms of its alignment with National Government policies and local political dynamics.

2.3 Empirical Review

Empirical research is a way of gaining knowledge by means of direct and indirect observation or experience. Several researches have been conducted in the area of strategic controls.

2.3.1 Financial Controls and Project implementation

Mpoke and Njeru (2020) sought to determine the effects of strategic control systems processes, focusing specifically on the influence of financial control. Their findings indicated that financial control managerial practices had a positive and significant relationship with project outcomes. This is particularly relevant for the current study, which examines similar dynamics in Kakamega, Bungoma, and Trans Nzoia counties. Understanding the role of financial oversight in these regions may inform local government practices and enhance project implementation.

Ongonge (2018) examined how strategic planning has assisted Action Aid Kenya (AAK) in implementing its programs. Conducted as a case study, the research revealed that financial control managerial practices positively impacted AAK's effectiveness. While this study differs in context, the findings suggest that financial controls could similarly

enhance project success in Kakamega, Bungoma, and Trans Nzoia, highlighting a need for further investigation into local government effectiveness.

Bassa (2021) investigated the practice of strategic systems controls and strategy implementation within public universities in Ethiopia. The study gathered data from staff and management, revealing that behavioral, financial, and operational control practices significantly related to performance outcomes. Although focused on educational institutions, the principles of effective control systems could be applied to project implementation processes in Kakamega, Bungoma, and Trans Nzoia counties, indicating the potential for improved governance.

Globally, Campbell (2023) found that few British companies employing strategic control management successfully defined and utilized explicit strategic milestone measures. Their findings suggest a gap in the practical application of strategic control systems, raising questions about their efficacy in not-for-profit organizations, including the county governments of Kakamega, Bungoma, and Trans Nzoia. This underscores the importance of the current study in exploring the implementation of strategic controls in a local governmental context.

Emeka, Ejim, and Amaka (2019) investigated the effect of strategic control systems on organizational performance at Innoson Manufacturing Company in Enugu. Their study confirmed that financial controls significantly influence project implementation. By contrasting this with the current focus on Kakamega, Bungoma, and Trans Nzoia counties, the research seeks to understand if similar dynamics exist in public sector projects, potentially contributing to improved implementation strategies.

Njagi and Kombo (2020) explored the effect of strategy implementation on the performance of commercial banks in Kenya, finding a positive relationship between financial control and bank performance. Although the current study focuses on Kakamega, Bungoma, and Trans Nzoia counties and not financial institutions, the insights into the critical role of financial controls in achieving strategic objectives resonate with the goals of effective project implementation in local government settings.

2.3.2 Operational controls and Project implementation

Ng'ang'a (2019), studied operation strategy and performance in the hotel industry: a study of hotels in Nairobi, Kenya. The purpose of the study was to establish the influence of an operations management on performance in the hotel industry in Nairobi, Kenya. The objectives of the study were to determine the operation strategies adopted by hotels in Kenya; to investigate if the operations strategy is dependent on star classification and to establish the relationship between operations strategy and performance in the hotel industry in Kenya. The current study was on Bungoma County and not hotels.

RUPIA, (2022). examined the implications of strategic control systems (SCS) in the formulation, implementation and monitoring of strategies. The aim of this study is to examine the relationship between the use of SCS and the implementation of organizational strategy. More specifically, the study investigates the relationship between SCS and strategy in a particular company. The study found that operational control had positive and significant relationship on formulation, implementation and monitoring of strategies.

Njagi and Kombo (2020) aimed to determine the effect of strategy implementation on performance of commercial banks in Kenya. The specific objectives of the study were to

determine the effect of operationalization of strategy on performance of the banks and to determine the effect of institutionalization of strategy on performance of the banks. The study found that both financial and operational control had positive and significant relationship on performance of the banks. The current study was on Bungoma County and not banks.

Maroa and Muturi (2020) studied the influence of strategic management practices on the performance of Floriculture Firms in Kenya. The focus was carried out in Kiambu County in central Kenya using financial and operational control as independent variables. The study found that both financial and operational control had positive and significant relationship on Floriculture Firms in Kenya. The current study was on Bungoma County and Kiambu County.

Opano (2019) sought to ascertain strategic control systems and implementation practices at the Kisii county government in Kenya. The researcher collected qualitative data from the County secretary, Deputy Speaker, County Development Officer (CDO) and county executives. The study found that operational control practice had positive and insignificant relationship on Kisii County government in Kenya. The current study was on Bungoma County and not Kisii County in Kenya.

Djordjevic, Mihailovic & Marjanovic, (2019), focused on generation and evaluation of alternative strategic control strategies on project implementation, as well as selecting strategies to pursue. It introduces concepts that can help strategists generate feasible alternatives, evaluate those alternatives, and choose a specific course of action. The study

found that operational control practice had positive and significant relationship on firms in Kenya. The current study was on Bungoma County in Kenya.

2.3.3 Behavioural Controls and Project implementation

Mpoke and Njeru (2020) sought to determine the effects of strategic management processes, and more specifically, the influence of strategy formulation, effects of strategy controls and impact of strategy implementation on organizational performance of selected government research institutions. The study found strategy controls (financial controls, operational controls and behavioral controls) to be of significant influence on implementation of projects. The current study was on Bungoma County and not all government institutions.

Bastini, Getzin & Lachmann, (2022), investigated the effect of generic strategic choices and strategic control systems (SCS) on the organizational performance of Ondoro Licensed under Creative Common large and medium-sized companies located in Espírito Santo, using Contingency Theory as the theoretical framework the study found behavioral controls to be of significant influence on implementation of projects. The current study was on Bungoma County.

Egbosionu, (2020), studied of the effects of strategy Formulation and Implementation in Business Organizations in Enugu State. The focus was Anammco, Emene. Enugu. The study was carried out to assess the extent of application and workability of formulated strategies in the organization. The study found that both financial, behavioral and operational control had positive and significant relationship on Implementation in

Business Organizations. The current study was on Bungoma County Kenya and not an estate in Nigeria.

Kibachia, Iravo and Luvanda(2020) A common challenge faced by all organizations, whether private or public, is how to successfully they manage strategic planning process for attainment of organizational objectives. Some researchers have noted that organizations fail to implement up to 70 per cent of their strategic plans. This study sought to determine the challenges faced by the Kenya Bureau of Standard in its efforts to implement its strategic plans. Specifically, the study tried to find out how organization structure, leadership style, top management, staff involvement and organizational change affect implementation of strategic plans in the Organization. It also tried to identify the role of funds in strategic plan implementation. However, the study failed to attribute specify strategic control systems (financial, operational and behavioral) which was addressed in the current study for Bungoma County.

Muthini (2020) purposed to establish the effect of strategic alignment on organizational performance at Kenya Revenue Authority. The research design was a case study aimed at establishing the effect of strategic alignment on performance at Kenya Revenue Authority. The study found that behavioral control had positive and significant relationship on of commercial banks in Kenya. The current study was on Bungoma County and not Kenya Revenue Authority.

Kairu (2023) established the effect of strategic responses such as behavioural, staff training, customer relationship management and strategic alliances on operational performance of Kenya Revenue Authority. The research design used for this study was

descriptive survey design. The study found that both behavioural and operational control had positive and significant relationship on Kenya Revenue Authority. The current study was on Bungoma County and not Kenya Revenue Authority.

Okwachi, Gakure and Ragui (2022) sought to investigate how managerial practices affect the implementation of strategic plans by SMEs in Nairobi County in Kenya. The study endeavored to establish the influence of managerial practices on implementation. The study found that behavioral control managerial practice had positive and significant relationship on SMEs in Nairobi County in Kenya. The current study was on Bungoma County and not SMEs in Nairobi County in Kenya.

2.3.4 Moderating Organizational Culture effect on the Relationship between Strategic Control Systems and Project implementation

Uzel (2019) examined the effect of strategic management drivers, specifically Organizational Culture, on the performance of hotels along the Kenyan coast. The study aimed to establish the influence of these drivers on hotel performance, finding a positive and significant relationship between Organizational Culture and client satisfaction in the industry. The researcher, found this relevant as it highlights the importance of culture in service-oriented sectors. However, the current study focuses on Kakamega, Bungoma, and Trans Nzoia counties, where the dynamics of organizational culture may differ significantly from those in the hospitality industry.

Chege, Wachira, and Mwenda (2021) analyzed the effect of Organizational Culture on project implementation within Small and Medium Enterprises (SMEs). Their findings indicated a positive and significant relationship, suggesting that a strong organizational

culture can enhance project outcomes in SMEs. This resonates with the study's focus on local government projects in Kakamega, Bungoma, and Trans Nzoia, emphasizing that cultural factors can also play a critical role in public sector project implementation.

WANGUI, (2021), assessed the impact of Organizational Culture on project implementation in Kisumu County, exploring how cultural factors influence project success and the role of operational structures and ICT. The study found a positive and significant relationship between Organizational Culture and project implementation. This insight is valuable for research, as it suggests that the effectiveness of local governments in Kakamega, Bungoma, and Trans Nzoia may similarly hinge on the cultivation of a supportive organizational culture.

Owiti, (2022), investigated the role of Organizational Culture in enhancing project performance in public institutions in Kenya. The study found that a strong culture of collaboration and communication significantly improves project outcomes. This aligns with the study exploration of how cultural dynamics within local governments in Kakamega, Bungoma, and Trans Nzoia can influence project implementation success.

Kituma, (2022), focused on the relationship between strategic management practices and project performance in non-profit organizations in Kenya. Their findings indicated that organizations with well-defined strategic management practices, including financial and operational controls, experienced higher project success rates. This research supports thesis by highlighting the importance of strategic management in the local governmental context of Kakamega, Bungoma, and Trans Nzoia.

Chepkemai & Nganga, (2019), examined the impact of leadership styles on project implementation within county governments in Kenya. The study found that participative leadership styles foster better communication and engagement, leading to more successful project outcomes. This finding is particularly relevant to the research, as it suggests that leadership approaches within the local governments of Kakamega, Bungoma, and Trans Nzoia can significantly affect project performance.

2.4 Research Gap

Table 2.1 Research Gaps

Study	Focus	Methodology	Findings	Research Gap	The focus of the current study
Mpoke and Njeru (2020)	The effects of strategic control systems processes, and more specifically, the influence of financial control of manufacturing	The study used unbalanced panel data analysis and detailed robustness data tests	The study found that financial control managerial practice had positive and significant relationship	The study was on panel data analysis and a robustness data test, and it was carried on manufacturing sector	The current study was on Bungoma County.
Ongonge (2018)	Influence of Strategic planning on Action Aid Kenya (AAK)	The research employed a two-state Markov switching framework	The study found that financial control managerial practice had positive and significant relationship on Action Aid Kenya in Kenya	The study has been on Action Aid Kenya (AAK)	The current study was on Bungoma County and not Action Aid Kenya in Kenya.
Bassa (2021)	The practice of strategic systems controls and strategy implementation in public universities of Ethiopia	The research employed a descriptive approach	The study found that both behavioral control, financial control and operational control managerial practices had positive and significant relationship on public universities of Ethiopia	The researcher used descriptive design	The current study was on Bungoma County and not public universities of Ethiopia.
Pelihan (2017)	Implications of strategic control systems (SCS) in the	Multiple analysis techniques, Such as ordinary least	The study found that operational	The study used multiple analysis methods	The study focused on financial, operational and

		formulation, implementation and monitoring of strategies	square, generalized least squares, and autoregressive mark tests	control had positive and significant relationship on formulation, implementation and monitoring of strategies.		behavioral controls
Maroa Muturi (2020)	&	The influence of strategic management practices on the performance of Floriculture Firms in Kenya	The researcher conducted a descriptive study	The study found that both financial and operational control had positive and significant relationship on Floriculture Firms in Kenya	The researcher carried out a descriptive study.	The current study was on Bungoma County and Kiambu County.
Muthini (2020)		the effect of strategic alignment on organizational performance at Kenya Revenue Authority	Correlation and regression analysis was adopted	The study found that behavioral control had positive and significant relationship on of Kenya Revenue Authority.	In the inquiry, regression and correlation analyses were employed.	The current study was on Bungoma County and not Kenya Revenue Authority.
Chege, Wachira		the effect of Organizational	In the investigation, the	The study found that	The study was done in Pakistan using a Pearson correlation	The current study was on

&Mwenda (2021)	Culture on project implementation of Small and Medium Enterprises in Kenya.	Pearson correlation technique has been used.	Organizational Culture had positive and significant relationship on Small and Medium Enterprises in Kenya.		Bungoma County and not SMEs in Kenya.
Kinyumu (2019)	The impact of control system Organizational Culture on project implementation in Kisumu County	Dynamic and static modelling approach	The study found that Organizational Culture had positive and significant relationship on project implementation	The study was done using a dynamic and static modelling approach	The current study was on Bungoma County and not Kisumu County.

2.5 Conceptual framework

Independent Variable Strategic Control Systems

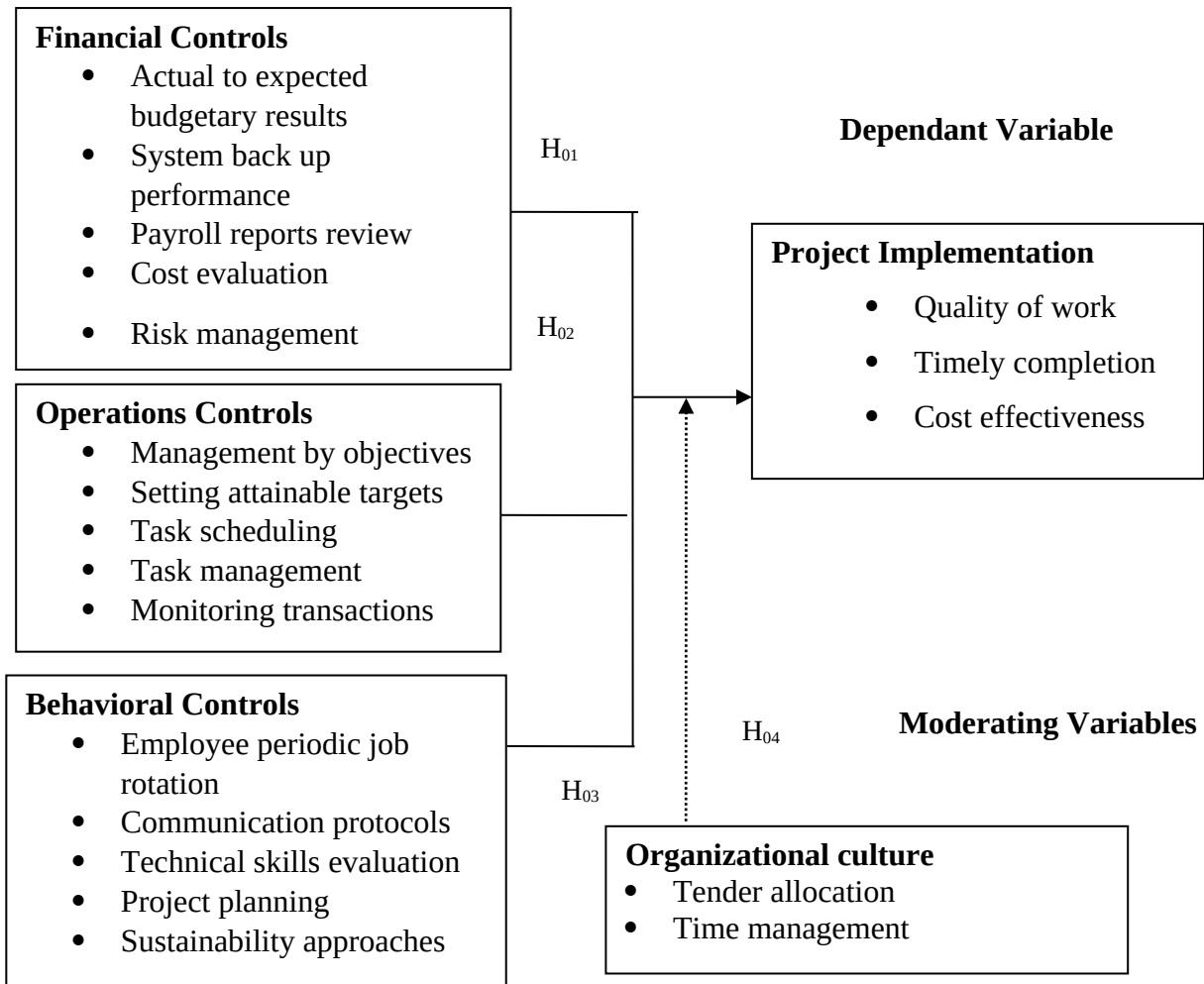


Figure 2.1: Conceptual Framework

Adapted from (Wanjohi, 2013)

The conceptual framework shows how the independent variables (strategic control practices) relate to the dependent variables (project implementation). Independent variable is

conceptualized to have the following constructs: financial controls, output or operational controls and behavioural controls.

Financial Controls was measured by actual to expected budgetary results, system back up performance, payroll reports review, cost evaluation and risk management.

Operations Controls was measured by management by objectives, setting attainable targets, task scheduling, task management and monitoring transactions.

Behavioural Controls was measured by employee periodic job rotation, communication protocols, technical skills evaluation, project planning and sustainability approaches.

Organizational culture was measured by tender allocation and time management.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This section looked into the procedures and methods that will be used to obtain, analyze and present data. Specifically, it includes the study area, research design, target population, sampling design, data collection procedures and instruments, data analysis, limitations and ethical considerations of the study.

3.2 Study Area

This study was conducted in the Selected County Government in Western Kenya thus Bungoma, Kakamega and Trans Nzoia. The counties are in the former Western Province of Kenya. Its capitals are Bungoma Town, Kakamega town and Kitale town respectively. They have a population of 4,670,570 as per the 2019 census. The economy of the area is mainly agricultural, centering on the sugarcane and maize industries. The area experiences high rainfall throughout the year, and is home to several large rivers, which are used for small-scale irrigation.

3.3 Research Design

The study employed a correlational survey design, which is particularly suitable for examining the relationships between strategic control systems and project implementation in the context of local governments in Kakamega, Bungoma, and Trans Nzoia. According to Polonsky and Waller (2021), and Lim, (2024), this design facilitates rapid data collection

from a sample population, allowing researchers to glean insights about broader trends from a subset of respondents.

The correlational survey design is effective for this study as it enables the collection of data on perceptions, attitudes, behaviors, and values related to strategic control systems and their impact on project implementation. By asking targeted questions, the study can uncover patterns and associations among the variables of interest. This approach is particularly beneficial in understanding how different elements of strategic control such as financial, behavioral, and operational controls interact with project outcomes.

Furthermore, the design allows for the assessment of the current status of the selected counties regarding the implementation of strategic controls and project success. As noted by Omona, (2019), this method helps establish a baseline for evaluating the effectiveness of these controls within the local government framework.

A key advantage of the correlational survey design is its ability to generalize findings to the larger population, given that the sampled population adequately represents the target groups within the counties. This design assumes that respondents are willing to provide accurate information, which is critical for the reliability of the results. In summary, the correlational survey design is well-suited for this study as it allows for comprehensive data collection and analysis, ultimately leading to meaningful conclusions about the role of strategic control systems in enhancing project implementation in Kakamega, Bungoma, and Trans Nzoia.

3.4 Target Population

The target population for this study comprises individuals involved in project implementation within the County Governments of Kakamega, Bungoma, and Trans Nzoia. This population includes county government officials, project managers, and contractors who are directly engaged in the planning and execution of infrastructural projects. The rationale for selecting this specific group lies in their direct experience and involvement with the strategic control systems being investigated, which provides valuable insights into the effectiveness of these systems in facilitating successful project implementation.

The total population across the three counties is characterized by a mix of urban and rural settings, reflecting diverse socio-economic conditions and varying levels of resource allocation for projects. Kakamega, known for its agricultural activities, has different infrastructural needs compared to the more industrially focused Bungoma and the rapidly developing Trans Nzoia. This geographical and contextual diversity enriches the study by allowing for the exploration of how local factors influence the application of strategic control systems.

Given the parameters of the study and the necessity for a representative sample, a sample size of 72 has been determined, drawing from extant literature recommendations, which suggest that this number is sufficient to capture the desired effect sizes while being manageable for data collection (Mot, Masinde, Mugenda & Sindani, (2021). This sample will ensure that the research findings are robust and reflective of the broader population, enabling meaningful conclusions to be drawn regarding the effects of strategic control systems on project implementation within the selected counties.

Table 3.1 Target population

Sub County	Project Managers	Contractors	Total
Bungoma County	10	11	21
Kakamega County	20	13	33
Trans Nzoia County	8	10	28
Total	38	34	72

Source; Selected County Governments Data, (2021)

According to Kothari (2019), sampling is a procedure through which some elements are selected from the population to be representative of the whole group used census survey by using the entire population as sample. Purposive sampling was applied on reaching at specific contractors and project managers.

3.5 Data Collection Instruments

Data was collected through primary data collection. Primary data was collected using structured questionnaires on 38 project managers and 34 project contractors.

Questionnaires was developed from the objectives of the study and was administered on the respondents. They have five-point likert scale items, and closed ended questions. They sought personal information of the respondents and that concerning strategy management practices and organizational performance in the institutions. They were distributed to respondents by the researcher and research assistants giving respondents sufficient time to answer the questions. This method is appropriate for the respondents given that they are

literate, the information needed can be provided in writing and it is easy to classify and analyze the data collected especially on closed ended questions. It also caters for the population since it is large in relation to the available time (Oso & Onen, 2021). Questionnaires are therefore appropriate for this study since they enable collection of data from a large sample of respondents and uphold confidentiality (Kombo, 2018).

3.5.1 Research Procedures

The research involved a systematic approach to collecting both qualitative and quantitative data using structured questionnaires. Given the complexity of the study area, which includes nine sub-counties within Kakamega, Bungoma, and Trans Nzoia, two research assistants were recruited to help administer the questionnaires. This was essential to ensure efficient data collection across the various locations and to enhance the reach of the study.

Prior to data collection, a research permit was obtained from the National Council of Science, Technology, and Innovation. This step was crucial as it provided the necessary authorization to conduct the research within the specified region, ensuring adherence to ethical standards and local regulations. Additionally, the researcher collaborated with the county administration to facilitate access to the target respondents. This collaboration was significant for several reasons: it fostered goodwill and support from local authorities, which is vital for the smooth conduct of research, and it helped in identifying the appropriate individuals to participate in the study. By personally administering the research instruments, along with the assistance of the research team, the researcher ensured that the data collected would be accurate and reliable, as direct interaction with respondents allows for clarification of questions and prompts deeper engagement with the subject matter. Overall, this structured

approach to the research procedure enhances the validity and credibility of the study's findings.

3.6 Validity and Reliability of instruments

Although the data collection methods selected above are appropriate for the study, there is need to ensure they are valid and reliable. Validity is the extent to which a research instrument measures what it was intended to measure (Nsubuga, 2008). Reliability on the other hand is the extent to which a given instrument yields consistently the same results when repeated measurements are taken from the same subjects in research under the same conditions (Kombo 2018).

3.6.1 Reliability

To ensure reliability of the study, respondents were randomly selected to give each member of the target population an equal chance of participating in the study. The study then conducted a pilot study on 10% of the population hence 9 stakeholders in Kakamega County. The scores obtained from respondents were then correlated using the Statistical Programmer for Social Sciences (SPSS). Internal consistency of measures will be established through computation of the Cronbach's Coefficient Alpha. The values of this test usually lie between 0 and 1 (Jooste & Fourie, 2019). According to Hair et al (2018), a Cronbach Alpha coefficient value of 1.0 indicates perfect reliability while that of below 0.70 may be deemed to be low.

3.6.2 Validity

Content validity is the extent to which the instruments adequately cover the full range of the concept's meanings. To achieve this, the study reviewed literature to identify the relevant concepts. This enabled the study to identify different concepts and dimensions related to

strategy implementation imperatives and organizational performance. Expert opinion and suggestions were sought from senior researchers and academicians at Masinde Muliro University of Science and Technology and based on their input, improvements of the research instruments were done. Construct validity is defined by Kothari (2019) as the extent to which a set of items in the questionnaire reflect the theorized constructs it is supposed to measure. This was established through a review of theories informing the major themes of the study to establish the existence of the constructs. Expert opinion was also sought to review the questionnaires for the same purpose.

Discriminant validity was also established. According to Gustiawan, (2018), this type of validity seeks to isolate a construct so that it measures what others do not. This was established by the study through subjecting the questionnaire items to Exploratory Factor Analysis. This reduces the items into a set of uncorrelated items to measure strategic management practices constructs as well as those of organizational performance. The new constructs were then renamed and subjected to further analysis. Lastly, the study also ensured external validity. According to Kasomo (2020), this type of validity is the extent to which the findings of the study can be generalized. Given that the samples were representatively chosen, the study generalized the findings to the population of technical institutions from which the samples were drawn.

3.7 Data Analysis and Presentation

Data analysis was done using both quantitative and qualitative methods. The data collected was edited, coded and then analyzed using the SPSS version 22 computer programmer. This computer software enabled the study to manipulate and transform variables into desired

forms and through its set of procedures; the collected data was then comprehensively analyzed. Descriptive data analysis techniques comprising of means and standard deviation was used to measure central tendencies and dispersion where applicable. It was then presented in tables in terms of frequencies and percentages in chapter four. This was used on the questionnaires for employees. Data from interviews was analyzed under various themes and was used to cross validate and complement the answers from the structured questionnaires. The same was done for data from questionnaires that are open ended in nature.

Inferential statistics was done by use of correlation and regression. The study was also quantitatively analyzing the collected data. First, the data was analyzed using chi square and Pearson's product moment correlation tests to test the relationships between variables. Simple Regression was also used in testing the effect of specific independent variables on the dependent variable as hypothesized in hypotheses one to four. Exploratory Factor Analysis was done to reduce items for regression analysis. Finally, multiple regression analysis was conducted to establish the moderating effect, as posited by the third hypothesis.

3.7.1 Pearson's Product Moment Correlation test

The study performed correlation analysis using the Pearson's Product Moment correlation test on hypotheses one to four. This parametric test is performed on data that is normally distributed, having been obtained from a random sample of a population (Mugenda, 2008). The test also operates on assumptions that there is linearity of data and that nominal, ratio or interval measurement scales were used to measure the data (Polonsky & Waller, 2021).

The data that used to test hypotheses one to four was measured on a five-point attitudinal likert scale. Such data, according to Gustiawan and Emory as cited in Mugenda, (2008). and Gustiawan, (2018), is presumed to be interval in nature. The study however went further to transform the data collected for each independent and dependent variable measure into a composite measure for each variable by getting a sum score that were later grouped on interval scale for further analysis. The way the sample for the study was randomly selected and the measurement of the data on the interval scale obtained, it enabled the study to use this data analysis technique.

3.7.3 Analysis of Variance

One-way Analysis of Variance (ANOVA) will also be used in the study. This test is used for testing for differences among means of populations by examining the amount of variation within each of these samples relative to the amounts of variation between samples (Kothari, 2019).

According to Gall et al (2022) as cited in Maru (2010) and Gustiawan, (2018), this test was performed on data that is normally distributed, the dependent variables are quantitative in nature and samples are drawn from a normally distributed population. All other factors other than the one being tested are to be effectively controlled so that they may not have an effect on the conclusion concerning those under study.

The following regression models applied:

$$Y_{PI} = \beta_0 + \beta_{FC} X_{FC} + \epsilon \dots \dots \dots \text{Model 1}$$

$$Y_{PI} = \beta_0 + \beta_{OC} X_{OC} + \epsilon \dots \dots \dots \text{Model 2}$$

$$Y_{PI} = \beta_0 + \beta_{BC} X_{BC} + \epsilon \dots \dots \dots \text{Model 3}$$

$$Y_{PI} = \beta_0 + \beta_{FC}X_{FC} + \beta_0 + \beta_{OC}X_{OC} + \beta_0 + \beta_{BC}X_{BC} + \varepsilon = \dots\dots\dots\text{Model 4}$$

$$Y_{PI} = \beta_0 + \beta_{FC}X_{FC}M + \beta_0 + \beta_{OC}X_{OC}M + \beta_0 + \beta_{BC}X_{BC}M + \varepsilon \dots\dots\dots\text{Model 5}$$

Where;

Y_{PI} = Dependent Variable (Project Implementation)

X = Aggregate influence of strategic control practices

Independent variables, which include:

X_{FC} is financial controls

X_{OC} is Operational controls

X_{BC} is Behavioral controls

β_0 = the constant

β_{1-4} = the regression coefficient

M = Moderator (organizational culture)

ε = Error term

3.8 Diagnostic Tests

3.8.1 Normality Test

Most parametric tests require that the assumption of normality be met. Normality refers to the condition where the distribution of the data follows a normal distribution, characterized by a symmetric bell-shaped curve with a specific mean and standard deviation (El-

Reedy,2012). To evaluate this assumption of normality, the following measures and tests were applied:

Skewness and Kurtosis: For a distribution to be considered normal, the skewness value should fall within the range of ± 2 , while the kurtosis values should be within the range of ± 7 .

3.8.2 Multicollinearity Test

In multiple regression analysis, multicollinearity refers to the situation where there are high inter-correlations among a set of independent variables. To assess this, tolerance levels and Variance Inflation Factors (VIF) were calculated to ensure that the independent variables were not correlated. A tolerance level above 0.2 and a VIF value below 10 indicate an absence of multicollinearity. Additionally, Pearson correlation was utilized to further examine the presence of multicollinearity among the variables.

3.8.3 Homoscedasticity Test

Heteroscedasticity occurs when the variance of the error term, which is ideally assumed to be constant, varies across observations. This condition can render the ordinary least squares (OLS) model ineffective, as it may underestimate the variance of standard errors, leading to misleading results. In this study, heteroscedasticity was assessed using the White test and the Breusch-Pagan/Cook-Weisberg test. The null hypothesis was defined as H_0 : Homoscedasticity, with heteroscedasticity present otherwise.

3.9 Hypothesis Testing

As each hypothesis is predicated on a single response variable that linearly depends on a set of predictor variables, they were tested by employing a multiple regression model. The starting point for any hypothesis test is the null hypothesis or H_0 (Cornellia et al. 2024), The

T-test and the F-test used to examine the hypotheses. In scientific research, it is customary to use null hypotheses, which are stated as the opposite of the working hypothesis. Alternative hypotheses refer to the rejection of the null hypothesis and the proposition of an alternative hypothesis (Kim & Choi, 2021).

3.10 Ethical Considerations

In order to protect the rights and welfare of respondents and to ensure that the study does not psychologically, socially and financially harm them as emphasized by Mugenda (2008) and Polonsky and Waller (2021), the study got informed consent from respondents and interviewees before they participated in it. They were made aware of the purpose of the research and expected benefits of the research. They also be assured of their anonymity, privacy and confidentiality of the information they give. The instruments for data collection was also designed in such a way that the above is achieved. Research permit NACOSTI was sought to abide by research ethics.

CHAPTER FOUR

DATA ANALYSIS AND DISCUSSIONS

4.1 Introduction

The study findings are provided on basis of financial controls, operational controls and behavioral controls, organizational culture and Performance of the Selected County Government in Western Kenya. The study's findings are described using descriptive and inferential statistics.

4.2 Response Rate

This information is shown in Table 4.1.

Table 4.1: Response Rate

Questionnaire	Number	Percentage
Administered	72	100.00
Received from respondents	50	69.4
Not received	22	30.6

Source: Field Data 2024

In this study, questionnaires were used as a data gathering tool. Only 50 out of the 72 surveys were returned. This resulted in a 69.4 percent response rate, which was strong as compared to the suggested response rate for ensuring the accuracy of measures needed (Evenstein Sigalov, & Nachmias, 2023).

4.3 Reliability Test

Table 4.21: Test of Reliability

Variable	Cronbach alpha	No of Items
Financial Controls	0.801	5
Operational Controls	0.719	5
Behavioural Controls	0.753	5
Organizational Culture	0.711	5
Project implementation	0.701	5
Average	0.737	25

Source: Field Data 2024

The Cronbach Alpha is a value widely used to verify reliability. The findings in table 4.2 indicated that the variables depicted a Cronbach's Alpha above value of 0.7. Thus, the data collection instrument was reliable (Granero-Gil, Bastida-Castillo, Rojas-Valverde, Gomez-Carmona, Sánchez & Pino-Ortega, (2021). From the research findings the reliability as 0.737. This was deemed reliable for the study to proceed.

4.4 Demographic Information

The participants were asked questions about their gender, age, education and working experience. It was critical to understand the demographic features of respondents mentioned above to establish how they influenced the research variables. Additionally in establishing the effect of strategic control systems on project implementation of the Selected County Government in Western Kenya, The first specific objective was to establish the effect of financial controls on project implementation of the Selected County Government in Western

Kenya, to find out the effect of operational controls on project implementation of the Selected County Government in Western Kenya, to examine the effect of behavioral controls on project implementation in the County Government of Bungoma, Kenya and to assess the moderating effect of Organizational Culture on the relationship between strategic control systems and project implementation of the Selected County Government in Western Kenya.

Table 4.2: Background Information

Gender	Frequency	Percentage
Male	34	68
Female	16	32
Total	50	100
Age	Frequency	Percentage
21-30 years	5	10
31-50 years	31	62
51 years and above	14	28
Total	50	100
Level of education	Frequency	Percentage
Diploma	18	36
Degree	22	44
Masters	9	18
PhD	1	2
Total	50	100
Working Experience	Frequency	Percentage
1-5 years	14	28
6-10 years	30	60
11-15 years	3	6
Above 16 years	3	6
Total	50	100

Source (Field Data, 2024)

The study showed that 68% of respondents were male as 32% were female. On age, 62% were 31-50 years, 10% were 21-30 years and 51 years and above were 28%. Regarding level of education degree holders were 44%, Diploma holders were 36%, Masters 18% and PhD 2%. Concerning working experience 6-10 years were 60%, 1-5 years were 28%, 11-15 years were 6% and above 16 years were 16%. This showed that most project implementers thus is Project Managers and contractors were male, were between 31-50 years, were 31-50 years of age, degree holders and had worked for 6-10 years. This shows that the bio data was good enough to enable evaluate the effect of Strategic Control systems and Project implementation in Selected County Governments

4.5. Descriptive statistics for the study

4.5.1. Financial Controls and Project implementation in Selected County Governments

The first objective of this study was to establish the effect of financial Controls on Project implementation of Selected County of Bungoma, Kakamega and Trans Nzoia. Respondents were asked to assess how much they agreed or disagreed with the assertions, Using a Likert scale of 1 to 5 where 1= Strongly Disagree, 2= Disagree, 3= not sure, 4= Agree, 5= Strongly Agree. The findings presented in table Error: Reference source not found4.3.

Table 4.3: Financial Controls and Project implementation in Selected County**Governments**

Financial Controls	Strongly Agree	Agree	Not sure	Disagree	Strongly Disagree	Mean	Std Dev.
My county has a system back up performance program to control funds	(35) 70%	(14) 28%	(1) 2%	(0) 0%	(0) 0%	4.51	.480
My county analyzes the actual to expected budgetary results	(39) 78%	(10) 20%	(1) 2%	(0) 0%	(0) 0%	4.72	.483
My county reviews the payroll reports periodically	(40) 80%	(9) 18%	1 2%	(0) 0%	(0) 0%	4.97	.472
My county evaluates all costs associated with projects	(41) 82%	(8) 16%	(1) 2%	(0) 0%	(0) 0%	4.97	.446
My county has a risk management program	(10) 20%	(27) 58%	(9) 18%	(4) 4%	(0) 0%	3.93	.734
Average						4.26	.593

Source: Field Data 2024

Respondents were asked to comment on whether they had a system back up performance program to control funds. As seen in table 4.3, they discovered the following: 0.00% strongly disagreed, 0.00% disagreed, 2% were undecided, 28% agreed and 70 sstrongly agreed. Thus, majority 70% of the respondents concurred that system back up performance program led to control funds.

The study also sought to investigate whether county analyzes the actual to expected budgetary results. As can be seen, 0.0 % strongly disagreed, 0.0 % strongly disagreed, 2 % undecided, 20% agreed, and 78% strongly agreed. The majority of respondents believed that actual to expect budgetary results signified financial control.

The third item on this subject was to see whether county reviews the payroll reports periodically. 0.0 percent strongly disagreed, 0.0 percent disagreed, 1 percent were undecided, 18 percent agreed, and 80 percent strongly agreed, as seen in table 4.6. The majority of respondents believed that there was review of payroll reports periodically.

The fourth item on this theme was to determine whether county evaluates all costs associated with projects. Table 4.3 shows that 0.0 % strongly disagreed, 0.0 % strongly disagreed, 2% were indecisive, 18 % agreed, and 80 % strongly agreed. In general, it was clear that county evaluates all costs associated with projects.

The study found out whether county has a risk management program. Employees' responses were as follows, as seen in table 4.3: 0.0% strongly disagreed, 4% disagreed, 20% were undecided, 58 % agreed, and 18 % strongly agreed. As a result, county had a risk management program. Emeka, Ejim and Amaka (2019) investigated the effect of strategic control systems on organizational performance and found financial controls had a significant influence on organization project implementation of Innoson Manufacturing Company Ltd in Nigeria. The study disagrees with Zhu et al. (2022) found financial control practice systems control to be insignificant on project performance

4.5.2 Operations Controls Practice and Project implementation in Selected County Governments

The objective number two of this study was to determine the effect of operations Controls Practice on Project implementation of Selected County of Bungoma, Kakamega and Trans Nzoia. To accomplish this, respondents were asked to rate how strongly they agree or disagree with the following statements on a Likert scale of 1 to 5, with 1=Strongly Disagree,

2 =Disagree, 3=Not Sure, 4 =Agree, and 5= Strongly Agree. Table 4.4 summarizes the results for this objective.

Table 4.4: Operations Controls Practice and Project implementation in Selected

Operations Controls Practice	Strongly Agree	Agree	Not Sure	Disagree	Strongly Disagree	Mean	St. Dev
My county has a management by objective service charter that guide operations	(35) 70%	(15) 30%	(0) 0%	(0) 0%	(0) 0%	4.71	.458
My county has task scheduling service charter that guide operations	(39) 78%	(11) 22%	(0) 0%	(0) 0%	(0) 0%	4.78	.411
My county has established setting attainable targets for workers	(40) 80%	(9) 18%	(1) 2%	(0) 0%	(0) 0%	4.47	.450
My county has task management teams that guide operations	(41) 82%	(8) 16%	(1) 2%	(0) 0%	(0) 0%	4.80	.414
My county monitoring day to day transactions	(10) 20%	(39) 78%	(1) 2%	(0) 0%	(0) 0%	4.18	.428
Average						4.58	.432

County Governments

SOURCE: FIELD DATA 2024

The study sought to investigate whether county has a management by objective service charter that guide operations. As shown in table 4.4, 0.0 percent strongly disagreed, 0.0 percent disagreed, 0.0 percent were undecided, 30 percent agreed, and 70 percent strongly

agreed. A showed that most respondents agreed that county had a management by objective service charter that guides operations.

The item number two under this theme was to find out whether county had established setting attainable targets for workers. As shown in Table 4.4, 0.0 percent strongly disagreed, 0.0 percent disagreed, 0.0 percent were undecided, 22 percent agreed, and 78 percent strongly agreed. As indicated respondents agreed that county had established setting attainable targets for workers.

The item number three under this theme was to ascertain whether county had established setting attainable targets for workers. It was revealed as shown in table 4.4 0.0 percent disagreed strongly, 0.0 percent disagreed, 2 percent was unsure, 18 percent agreed, and 80 percent strongly agreed. In general, respondents agreed they were given targets to achieve.

The study sought to establish whether county has task management teams that guide operations. As shown in Table 4.4, the employees' responses were as follows: 0.0 (0) strongly disagreed, 0.0 % strongly disagreed, 2% uncertain, 16% agreed, and 82% highly agreed. As a result, respondents agreed that selected counties had task management teams.

In establishing whether county monitored day to day transactions, the study realized, as seen in table 4.4, that 0.0% strongly disagreed, 0.0% disagreed, 2% were undecided, 78% agreed and 20% strongly agreed. This result indicated that the county monitored day to day transactions. The study agrees with Pelihan (2017) examined the implications of strategic control systems (SCS) in the formulation, implementation and monitoring of strategies and found that operational control had positive and significant relationship on formulation, implementation and monitoring of strategies. Further agrees with Maroa and Muturi (2020) studied the influence of strategic management practices on the performance of Floriculture

Firms in Kiambu County. The study found that both financial and operational control had positive and significant relationship on Floriculture Firms in Kenya.

4.5.3. Behavioural Controls and Project implementation in Selected County

Governments

The third objective of this research was to determine the effect of behavioral controls on Project implementation of Selected County of Bungoma, Kakamega and Trans Nzoia. Respondents were asked to assess how much they agreed or disagreed with the assertions, using a Likert scale of 1 to 5 where 1= Strongly Disagree, 2= Disagree, 3= not sure, 4= Agree, 5= Strongly Agree. Table 4.5 summarizes the results, which are discussed below.

Table 4.5: Behavioral Controls and Project Implementation in Selected County Governments

Behavioral Controls	5	4	3	2	1	Mean	St.Dev.
My county has periodic job rotation program to its workers	(20) 40%	(30) 60%	(0) 0%	(0) 0%	(0) 0%	4.36	.487
My county has a well set communication channels	(21) 42%	(29) 58%	(0) 0%	(0) 0%	(0) 0%	4.45	.498
My county has technical skills evaluation team	(19) 38%	(30) 60%	(1) 2%	(0) 0%	(0) 0%	4.39	.503
My county adheres to project planning requirements	(27) 54%	(23) 46%	(0) 0%	(0) 0%	(0) 0%	4.57	.501
My county sets sustainable projects	(10) 20%	(40) 80%	(0) 0%	(0) 0%	(0) 0%	4.21	.402
Average						4.39	.478

Source: Field Data 2024

The study was interested in assessing whether the county had periodic job rotation program to its workers. As revealed in table 4.5, according to the respondents, 0 % strongly disagreed, 0 % disagreed, 0% was uncertain, 60% agreed and 40% strongly agreed. As a result, the vast majority of respondents acknowledged that the county had periodic job rotation program to its workers.

The item number two investigated under this subject was whether the county had a well set communication channels. It was uncovered that 0%) strongly disagreed, 0% disagreed, 0% (0) were undecided, 58% agreed and 42% strongly agreed. A higher percentage of the respondents, revealed that the county had a well set communication channels.

The item number three in this topic was to see if the county had technical skills evaluation team 0.0 percent strongly disagreed, 0.0 percent disagreed, 2 percent were unsure, 60 percent agreed, and 38 percent strongly agreed, as shown in Table 4.5. In general, respondents agreed that the county had technical skills evaluation team.

In establishing whether county adhered to project planning requirements, it was realized, as observed in table 4.5, that 0.0% strongly disagreed, 0.0% disagreed, 0.0% were undecided, 46% agreed and 54% strongly agreed. These discoveries indicated that all respondents agreed that the county adhered to project planning requirements.

The fifth item under this theme was to ascertain whether the county sets sustainable projects. It was established, as seen in table 4.5, that 0.0% strongly disagreed, 0.0% disagreed, 0.0% were undecided, 80% agreed and 20% strongly agreed. Subsequently, it is agreeable that the county sets sustainable projects. The findings agree with Junqueira (2018) who investigated the effect of generic strategic choices and strategic control systems (SCS) on the organizational performance of Ondoro Licensed under Creative Common large and medium-

sized companies and found behavioral controls to be of significant influence on implementation of projects.

4.5.4. The moderating effect of Organizational Culture on the relationship between- Strategic Control Systems and Project Implementation

The study's fourth objective was to look at the moderating effect of organizational culture. The participants were asked to assess how much they agreed or disagreed with the following statements on a scale of 1-5, where 1= Strongly Disagree, 2= Disagree, 3= not sure, 4= Agree, 5= Strongly Agree. The findings were presented in table 4.6 below.

Table 4.6: The moderating effect of Organizational Culture on the relationship between- Strategic Control Systems and Project Implementation

ORGANIZATIONAL CULTURE	5	4	3	2	1	Mean	St. Dev
My county has proper tender allocation plans	(27)	(21)	(2)	(0)	(0)	4.51	.542
	54%	42%	4%	0%	0%		
My county adheres time management culture	(23)	(26)	(1)	(0)	(0)	4.49	.533
	46%	52%	2%	0%	0%		
My county adheres to a clean working environment culture	(23)	(26)	(1)	(0)	(0)	4.46	.530
	46%	52%	2%	0%	0%		
My county skill enhancement culture	(30)	(20)	(0)	(0)	(0)	4.65	.493
	60%	40%	0%	0%	0%		
My county ensures safety of employees at work	(25)	(24)	(1)	(0)	(0)	4.52	.514
	50%	48%	2%	0%	0%		
Average						4.526	.522

SOURCE: FIELD DATA 2024

Respondents were requested to state whether county had proper tender allocation plans as tabulated in table 4.6 the respondents observed as follows: 0.0% strongly disagreed, 0.0% (0)

disagreed, 4% were undecided, 42% agreed and 54% strongly agreed. Majority 54% of the respondents generally strongly agreed that county had proper tender allocation plans.

The study pursued to find out if the county adhered to time management culture. It was discovered that 0.0 percent strongly disagreed, percent disagreed, 2 percent were indecisive, 52 percent agreed, and 46 percent strongly agreed, as shown in table 4.6. The majority of respondents felt that the county adhered to time management culture.

Item number three on this subject was to see if the county adhered to a clean working environment culture. 0.0 percent strongly disagreed, 0.0 percent disagreed, 2 percent were unsure, 52 percent agreed, and 46 percent strongly agreed, as shown in table 4.6. The majority of respondents stated that the county adhered to a clean working environment culture.

Item number four on this theme was to see if the county had skill enhancement culture. According to table 4.6, 0.0 percent strongly disagreed, 40% agreed, and 70 percent strongly agreed. In general, respondents stated that the county had skill enhancement culture.

The study was interested in assessing whether the county ensures safety of employees at work. The respondents gave the following responses, as indicated in table 4.6: 0.0 strongly disagreed, 0% disagreed, 2% uncertain, 48% agreed, and 50% strongly agreed. As a result, respondents agreed that the county ensures safety of employees at work. The study agrees with Chege, Wachira and Mwenda (2021) who analyzed the effect of Organizational Culture moderating effect on project implementation of Small and Medium Enterprises (SMEs) and found that organizational culture had positive and significant relationship on Small and Medium Enterprises in Kenya.

4.5.5. Project Implementation in Selected County Governments

The study's dependent variable was Project Implementation in Selected County Governments. Respondents were asked to indicate how much they agreed or disagreed with statements on a Likert scale of 1-5, where 1= Strongly Disagree, 2= Disagree, 3= not sure, 4= Agree, 5= Strongly Agree. The findings for this objective were tabulated in Table 4.7 as discussed here under

Table 4.7: Project Implementation in Selected County Governments

Statement	5	4	3	2	1	Mean	St.Dev
My county check quality of work for workers	(38) 76%	(10) 20%	(2) 4%	(0) 0%	(0) 0%	4.71	.602
My county timely implementation of projects	(46) 92%	(3) 6%	(1) 2%	(0) 0%	(0) 0%	4.89	.433
My county adheres to cost effectiveness	(47) 94%	(2) 4%	(1) 2%	0.0%	(0) 0%	4.95	.308
My county ensures there is adequate resources for projects	(43) 86%	(6) 12%	(1) 2%	(0) 0%	(0) 0%	4.89	.330
My county provides enough facilities for project work	(47) 94%	(3) 6%	(0) 0%	(0) 0%	(0) 0%	4.94	.280
Average						4.88	.3906

Source: Field Data 2024

The study sought to investigate whether county checked quality of work for workers. It was realized, as seen in table 4.7, that 0.0% strongly disagreed, 2% disagreed, 4% were undecided, 20% agreed and 76% strongly agreed. A higher percentage demonstrates that most respondents agreed that county checked quality of work for workers.

The second item under this theme was to find out whether county timely implemented projects. As seen in Table 4.7, it was determined that 0.0% strongly disagreed, 0% disagreed,

2% were undecided, 6% agreed and 92% strongly agreed. As displayed, respondents agreed that county timely implemented projects.

The third item under this theme was to determine whether the county adhered to cost effectiveness. As seen in table 4.7, it was uncovered that, 0.0% strongly disagreed, 0.0% disagreed, 2% was undecided, 4% agreed and 94% (115) strongly agreed. In general, it was apparent that the county adhered to cost effectiveness.

The study sought to establish whether the county ensures there are adequate resources for projects. As displayed in table 4Error: Reference source not found7, the employees' responses were as follows: 0.0 strongly disagreed, 0.0% disagreed, 0.0% was undecided, 12% agreed and 88% strongly agreed. A majority of respondents the county ensures there is adequate resources for projects.

The respondents were requested to mention whether the county provided enough facilities for project work. As tabulated in, the respondents observed as follows table 4.7 that 0% were undecided, 6% agreed and 94% strongly agreed. Subsequently, majority of the respondents generally agreed that the county provides enough facilities for project work. The study agrees with Maroa and Muturi (2020) studied the influence of strategic management practices on the performance of Floriculture Firms in Kiambu County. The study found strategic control practices had positive and significant relationship on Floriculture Firms in Kenya.

4.6 Diagnostic Tests

4.6.1. Tests for Normality

The Kolmogorov-Smirnov and Shapiro–Wilk test was utilized to perform the statistical tests of normality in the study.

Table 4.8 Tests for Normality

Statistic	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
		Df	Sig.	Statistic	Df	Sig.
Financial Controls	.161	50	.108	.950	50	.460
Operational Controls	.206	50	.304	.911	50	.086
Behavioural Controls	.169	50	.108	.950	50	.328
Organizational Culture	.119	50	.201*	.958	50	.532
Project Implementation	.116	50	.125	.938	50	.421

Source: Field Data 2024

From table 4.8, results from Kolmogorov-Smirnov (KS) and Shapiro-Wilk (SW) suggested that the residuals were normally distributed (sig. $>.05$) meaning that tests of normality were significant and therefore parametric test was used. The KS results in Table 4.8 indicate that data collected on financial controls (df = 50, p = 0.108), operational controls (df = 50, p = 0.304), behavioral controls (df = 50, p = 0.108), organizational culture (df = 50, p = 0.201) and project implementation (df = 50, p = 0.125) were normally distributed as *p - values ≥ 0.05* . Thus, we accept the null hypothesis. On the other hand, the SW results showed that the data collected on financial controls (df = 50, p = 0.460), operational controls (df = 50, p = 0.086), behavioral controls (df = 50, p = 0.328), organizational culture (df = 50, p = 0.532) and project implementation (df = 50, p = 0.421) were normally distributed at *p - values ≥ 0.05* therefore, not statistically significant at 5% level of significance. Thus, we accept the null hypothesis as the data came from normal distribution and was normally distributed. This means that the tests of normality were significant and therefore parametric test should be used for analysis.

4.6.2. Test for Homoscedasticity

The study used Levene statistic to test the null hypothesis that the variance of the explained variable was equal across all levels of explanatory variables. The results were presented in Table 4.9.

Table 4.9: Test for Homoscedasticity

Variable	Levene Statistic	df1	df2	Sig.
Financial Controls	2.270	1	50	.376
Operational Controls	2.142	1	50	.215
Behavioral Controls	1.838	1	50	.684
Organizational Culture	0.315	1	50	.445
Project Implementation	0.834	1	50	.123

Source: Field Data 2024

The results of Levene's test for equality of variances confirm the assumption of homoscedasticity, which is crucial for valid statistical analyses. For Financial Controls, the test yielded a statistic of 2.270 with a significance of 0.376, indicating equal variances and suggesting consistent financial management practices across the county governments (FEKADU,2023).Similarly, Operational Controls showed a statistic of 2.142 and a significance of 0.215, reinforcing that these controls are uniformly applied, vital for effective project execution (Mugenda & Mugenda, 2013).

For Behavioral Controls, the Levene statistic of 1.838 and significance of 0.684 further support homoscedasticity, indicating stable behavioral practices positively influencing project outcomes (Ong'aro et al. 2023).In terms of Organizational Culture, a statistic of 0.315 with a significance of 0.445 reflects consistent perceptions across groups, critical for cohesive project implementation (Kim et al., 2014). Lastly, Project Implementation had a

statistic of 0.834 and significance of 0.123, confirming that outcomes are comparable across groups, enhancing the robustness of the findings (Bassa, 2015).

Overall, these results validate the homoscedasticity assumption, bolstering the reliability of the study's conclusions regarding strategic control systems and project implementation in Kakamega, Bungoma, and Trans Nzoia.

4.6.3. Multicollinearity Test

Multicollinearity, according to William, Burke, Beckman, Morgan, Daly, and Litz (2018), is the existence of correlations between predictor variables. The variance inflation factors (VIF) were used to determine multicollinearity in this study. VIF values greater than ten and tolerance values more than one, according to Field (2009), indicate the existence of multicollinearity.

Table 4.10: Multicollinearity Test

		Collinearity Statistics	
Model		Tolerance	VIF
1	Financial Controls	0.151	5.012
	Operational Controls	0.253	4.274
	Behavioral Controls	0.196	5.139
	Organizational Culture	0.721	1.640
	Mean	0.531	4.0125
a. Dependent Variable: Project implementation			

Source: Field Data 2024

The collinearity statistics indicate the degree of correlation among the independent variables affecting project implementation. Financial Controls show a Tolerance of 0.151 and a VIF of 5.012, suggesting significant multicollinearity, which could impact regression stability. Operational Controls have a Tolerance of 0.253 and a VIF of 4.274, indicating moderate

correlation with other variables. Behavioral Controls present a Tolerance of 0.196 and a VIF of 5.139, also indicating potential multicollinearity.

In contrast, Organizational Culture shows a Tolerance of 0.721 and a VIF of 1.640, reflecting low correlation with other variables and suggesting it has a distinct impact on project implementation. Overall, the mean Tolerance of 0.531 and mean VIF of 4.0125 indicate moderate multicollinearity, highlighting the importance of organizational culture as a more independent predictor for successful project outcomes in Kakamega, Bungoma, and Trans Nzoia. Field (2009) contends that there is no multicollinearity.

4.6.4. Pearson Correlation Analysis

The test for correlation was also conducted and the results are as show in table 4.13.

Table 4.11 Pearson Correlation Analysis

		X_{FC}	X_{OC}	X_{BC}	M_{OC}	Y_{PI}
X_{FC}	Pearson Correlation	1				
	Sig. (2-tailed)					
X_{OC}	Pearson Correlation	.838**	1			
	Sig. (2-tailed)	.000				
X_{BC}	Pearson Correlation	.884**	.859**	1		
	Sig. (2-tailed)	.000	.000			
M_{OC}	Pearson Correlation	.513**	.388**	.377**	1	
	Sig. (2-tailed)	.000	.000	.000		
Y_{PI}	Pearson Correlation	.896**	.767**	.896**	.601**	1
	Sig. (2-tailed)	.000	.000	.000	.000	

****.** Correlation is significant at the 0.01 level (2-tailed).

X_{FC}, Financial Controls **X_{OC}**, Operational Controls **X_{BC}**, Behavioral Controls **M_{OC}**, Organizational Culture **Y_{PI}** Project implementation

Source: Field Data 2024

The correlation coefficient is a statistical measure of co-variation, or the relationship between two variables, that shows both the magnitude and direction of the linear relationship (Coopers & Schindler, 2014).A correlation coefficient of less than 0.3 indicates a weak

correlation, 0.3–0.5 indicates a moderate correlation, and greater than 0.5 indicates a strong correlation. By using correlation coefficients, $r > 0.9$ indicates the existence of multicollinearity in the data set (Henson & Roberts, 2018).

The statistics show the indicators of Strategic Control Systems strongly correlates with Financial Controls ($r = 0.896, p < 0.05$), Operational Controls ($r = 0.767, p < 0.05$), Behavioral Controls ($r = 0.896, p < 0.05$) and Organizational Culture ($r = 0.601, p < 0.05$). The study agrees with Maroa and Muturi (2020) studied the influence of strategic management practices on the performance of Floriculture Firms in Kiambu County. The study found that financial, behavioral and operational control had positive and significant relationship on Floriculture Firms in Kenya.

4.7. Inferential Analysis

This section presents inferential analyses, findings and discussions as well as hypotheses' testing Linear. They are presented as follows.

Table 4. 12: Regression results for Financial Controls and Project implementation in Selected County Governments

Model Summary								
Model	R	Adjusted Square	Std. Error of the Estimate	Change Statistics				
				R Square Change	F Change	df1	df2	Sig. F Change
1	.896 ^a	.805	.292	.805	491.810	1	49	.000

a. Predictors: (Constant), X_{FC}

ANOVA^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	41.936	1	41.936	491.810	.000 ^b
	Residual	10.147	49	.085		
	Total	52.083	50			

a. Dependent Variable: Project Implementation

b. Predictors: (Constant), X_{FC}

Coefficients^a									
Model		Unstandardized Coefficients		Standardized Coefficients	T	95.0% Confidence Interval for B		Correlations	
		B	Std. Error			Sig.	Lower Bound	Upper Bound	Zero-order Partial Part
1	(Constant)	1.228	.152		8.105	.000	.928	1.528	
	X _{FC}	.743	.033	.896	22.177	.000	.676	.809	.896 .896 .896

a. Dependent Variable: Project Implementation

Source: Field Data 2024

There is proof of a linear relationship between financial controls and project implementation in Selected County Governments; the correlation coefficient (R) of 0.896 suggests a strong

positive linear relationship. This meant that financial controls had a significant and strong relationship on project implementation in Selected County Governments. Financial controls explains 80% percent of the variation in project implementation, according to the coefficient of determination, R-square of 0.805. The model is statistically significant in predicting the effect of financial controls on project implementation since the significance value is 0.000, which is below 0.05.

Financial controls had an unstandardized regression coefficient (β) of 0.743, a correlation coefficient (β) of 0.896, a t-test of 22.177, and a significance level of $p = 0.000$, confirming the presence of a significant and strong positive linear correlation between financial controls and project implementation in Selected County Governments. Financial controls is significant in predicting the degree of project implementation in Selected County Governments at a 5% level of significance and a 95% level of confidence. The regression equation used to approximate the relationship between financial controls and project implementation in Selected County Governments was:

$$SD = 1.228 + 0.743X_{FC}$$

From the regression equation when Financial controls changes by 0.743, project implementation changes by 1.228. This reveals there is a positive relation between the two variables. Emeka, Ejim and Amaka (2019) investigated the effect of strategic control systems on organizational performance and found financial controls had a significant influence on organization project implementation of Innoson Manufacturing Company Ltd in Nigeria. The study disagrees with Bassa (2021) found financial control practice systems control to be insignificant on project performance

4.7.1 Simple findings Regression Analysis for Financial Controls and Project implementation in Selected County Governments

The means of financial controls and project implementation in Selected County Governments were regressed. The aim of this study was to determine the causal relationship between financial controls transfers and project implementation. This helped to test the study's first hypothesis, H01: Financial Controls has no statistically significant effect on Project implementation in Selected County Governments. At a 95.0 percent confidence rating, the significance of R square and Regression coefficient were checked.

Table 4.14 shows the results.

4.7.2 Simple Linear Regression Analysis for Operational Controls and Project implementation in Selected County Governments

The means of operational controls and project implementation in Selected County Governments were regressed. The aim of this study was to determine the causal relationship between operational controls transfers and project implementation. This helped to test the study's first hypothesis, H0₂: Operational Controls has no statistically significant effect on Project implementation in Selected County Governments. At a 95.0 percent confidence rating, the significance of R square and Regression coefficient were checked.

Table 4.13: Regression results for Operational Controls and Project implementation in Selected County Governments

Model Summary								
Model	R	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
	Square			R Square Change	F Change	df1	df2	Sig. F Change
1	.767 ^a	.586	.426	.586	168.527	1	49	.000

a. Predictors: (Constant), X_{OC}

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	30.527	1	30.527	168.527	.000 ^b
	Residual	21.556	49	.438		
	Total	52.083	50			

a. Dependent Variable: Project implementation

b. Predictors: (Constant), X_{OC}

Coefficients ^a									
Model		Unstandardized Coefficients	Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B		Correlations	
		B	Beta			Lower Bound	Upper Bound	Zero-order	Partial
1	(Constant)	1.213		4.681	.000	.700	1.725		
	X _{OC}	.711	.767	12.982	.000	.602	.819	.767	.767

a. Dependent Variable: PI

Source: Field Data 2024

The relationship between Operational Controls and Project implementation in Selected County Governments was linear, positive, and significant, as seen in Table 4.17. The correlation coefficient (R) of 0.767 indicated that Operational Controls and Project implementation in Selected County Governments have a moderately strong relationship.

With a coefficient of determination of 0.586, Operational Controls accounted for 58.6 percent of the variance in Project implementation, with a significance value of $p = 0.000$, which is below 0.05.

Operational Controls and Project implementation had an unstandardized regression coefficient (β) of 0.711, a correlation coefficient (ρ) of 0.767, and a t-test of 12.892 with a significance level of $p = 0.000$. This further indicated that in Selected County Governments, there is a strong and moderate positive linear correlation between Operational Controls and Project implementation. This meant that a 1.213 rise in Operational Controls would result in a 1.213 change in Project implementation in the same direction. Operational Controls were important in predicting the degree of Project implementation in Selected County Governments, at a 5% level of significance and a 95% level of confidence. The following is the regression equation for estimating the degree of Project implementation in Selected County Governments:

$$SD = 1.213 + 0.711X_{OC}$$

From the regression equation, when Operational Controls changes by 0.711, the Operational Controls changes by 1.213. This implies there is a moderate positive relation between the two variables.

The regression model had an F-significance value of $p = 0.000$, indicating that the null hypothesis had a 0.00 percent chance of being accepted. Operational Controls have no significant effect on Project implementation in Selected County Governments, according to hypothesis H_{02} . As a result, the model was found to be significant, and the null hypothesis was rejected because Operational Controls had a significant and moderate positive linear correlation with Project implementation in Selected County Governments. The significance

level of both the R_2 and regression coefficients was set at 0.05 to test the second research hypothesis. The study agrees with Pelihan (2017) examined the implications of strategic control systems (SCS) in the formulation, implementation and monitoring of strategies and found that operational control had positive and significant relationship on formulation, implementation and monitoring of strategies. Further agrees with Maroa and Muturi (2015) studied the influence of strategic management practices on the performance of Floriculture Firms in Kiambu County. The study found that both financial and operational control had positive and significant relationship on Floriculture Firms in Kenya. The study disagrees with Opano (2019) who found operational control system to be insignificant on performance in Kisii County government in Kenya.

4.8. Relationship between Strategic Control Systems and Project implementation in Selected County Governments with Organizational Culture as the Moderating Variable.

The fourth objective of the study pursued to examine the moderating effect of Organizational Culture on the relationship between Strategic Control Systems and Project implementation in Selected County Government. In the model, the factors for the predictor variable, which is Strategic Control Systems were entered. The interaction term, which is the product of the predictor and moderator variable were entered in the model. The findings are shown in Table 4.19. The model used was a multiple regression analysis with Project implementation as the dependent variable.

Table 4.14: Regression results of Behavioral Controls and Project implementation in Selected County Governments

Model Summary										
	R	Adjusted R Square	Std. Error of the Estimate	Change in R Square	Change in F	df1	df2	Sig. Change	F	
Model 1	.896 ^a	.802	.295	.802	480.798	1	49	.000		
a. Predictors: (Constant), X _{BC}										
ANOVA ^a										
Model		Sum of Squares	Df	Mean Square	F	Sig.				
1	Regression	41.749	1	41.749	480.798	.000 ^b				
	Residual	10.333	49	.087						
	Total	52.083	50							
a. Dependent Variable: Project implementation										
b. Predictors: (Constant), X _{BC}										
Coefficients ^a										
		Unstandardized Coefficients	Standardized Coefficients			95.0% Confidence Interval for B		Correlations		
Model	B	Std. Error	Beta	T	Sig.	Lower Bound	Upper Bound	Zero-order	Partial	Part
1	(Constant)	.736	.175	4.193	.000	.388	1.083			
	X _{BC}	.835	.038	.896	.000	.759	.910	.896	.896	.896
a. Dependent Variable: Project implementation										
Source: Field Data 2024										

Table 4.16 shows that the relationship between behavioral controls and project implementation in Selected County Governments variables is linear, positively strong, and significant; the correlation coefficient (R) of 0.896 indicated that there is a strong positive linear relationship, while the coefficient of determination, R square of 0.802 indicated that 80.2 percent of the variance in project implementation is accounted for. The model is statistically significant in forecasting how behavioral controls affects project implementation, with a significance value of $p = 0.000 < 0.05$.

Behavioral controls on project implementation had an unstandardized regression coefficient (β) of 0.835, a correlation coefficient (β) of 0.896, a t-test of 21.927, and a significance level of $p = 0.000$.

The presence of a significant and strong positive linear correlation between behavioral controls and project implementation in Selected County Governments was also reported. This meant that if behavioral controls changed by 0.835, project implementation in Selected County Governments would change by 0.736 in the same direction.

Behavioral controls and project implementation in Selected County Governments were significant in predicting the degree of project implementation, which in this case is attributable to 83.5 percent of behavioral controls, at a 5% level of significance and a 95% level of confidence. The following is the regression equation for estimating the degree of project implementation in Selected County Governments:

$$Y_{PI} = 0.736 + 0.835X_{BC}$$

From the regression equation, when behavioral controls changes by 0.835, the project implementation changes by 0.736. This shows there is a moderate positive relation between behavioral controls and project implementation in Selected County Governments. The regression model has a 0.00 percent chance of rejecting the null hypothesis, H03: Behavioral controls has no significant effect on project implementation in Selected County Governments, with an F-significance value of $p = 0.000$. As a result, the model is significant, and the study rejected the third null hypothesis, indicating that behavioral controls and project implementation have a significant relationship as $p < 0.05$. Junqueira (2018) investigated the effect of generic strategic choices and strategic control systems (SCS) on the organizational performance of Ondoro Licensed under Creative Common large and medium-

sized companies and found behavioral controls to be of significant influence on implementation of projects.

Table 4.15: Regression Results on the Moderating Role of Organizational Culture on the Relationship between Strategic Control Systems and Project implementation

Model Summary								
Model	R	Adjusted R Square	Std. Error of the Estimate	Change in R Square	F Change	df1	df2	Sig. Change
1	.928 ^a	.861	.249	.861	240.995	3	47	.000
2	.934 ^b	.872	.240	.011	10.324	1	46	.002

a. Predictors: (Constant), X_{FC}, X_{OC}, X_{BC}

b. Predictors: (Constant), X_{FC}, X_{OC}, X_{BC}, Interaction term

ANOVA^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	44.828	3	14.943	240.995	.000 ^b
	Residual	7.254	47	.062		
	Total	52.083	50			
2	Regression	45.421	4	11.355	197.731	.000 ^c
	Residual	6.662	46	.057		
	Total	52.083	50			

a. Dependent Variable: Service Delivery

b. Predictors: (Constant), X_{FC}, X_{OC}, X_{BC}

c. Predictors: (Constant), X_{FC}, X_{OC}, X_{BC}, Interaction term

		Coefficients ^a					95.0% Confidence
		Unstandardized Coefficients		Standardized Coefficients		Interval for B	
Model		B	Std. Error	Beta	T	Sig.	Lower Bound Upper Bound
1	(Constant)	.891	.157		5.674	.000	.580 1.202
	X _{FC}	.454	.064	.548	7.045	.000	.326 .581
	X _{OC}	-.162	.066	-.175	-2.455	.016	-.293 -.031
	X _{BC}	.523	.077	.561	6.787	.000	.371 .676
2	(Constant)	1.553	.256		6.077	.000	1.047 2.059
	X _{FC}	.247	.089	.298	2.760	.007	.070 .424
	X _{OC}	-.160	.064	-.173	-2.525	.013	-.286 -.035
	X _{BC}	.445	.078	.478	5.700	.000	.291 .600
	Interaction term	.002	.000	.342	3.213	.002	.001 .002

a. Dependent Variable: Project Implementation

Source: Field Data 2024

Model 1 without moderator

The relationship between Strategic Control Systems and Project implementation variables was linear, positive, and significant, as seen in Table 4.19. The correlation coefficient (R) of 0.928 indicated that Strategic Control Systems and Project implementation in selected counties had a strong relationship. The coefficient of determination, R-square of 0.861, indicated that Strategic Control Systems accounted for 86.1 percent of the variance in Project implementation, with a significance value of $p = 0.000$, which is below 0.05.

Therefore, the R squared before control was 86.1% and the overall regression model was significant ($P=0.000$). The F statistics before interaction was 240.995.

The results further showed that financial control has a positive and significant relationship with SD ($\beta = 0.454$, $p=0.000$). The results also revealed that operational control had a negative relationship with SD ($\beta = -0.162$, $p=0.016$).

Model 2 with moderator

The multiple regression analysis was carried out. The relationship of Strategic Control Systems and organizational culture on project implementation was linear, positive and significant as revealed by the discoveries in Table 4.19. The correlation coefficient (R) of 0.934 meant there existed a strong relationship of Strategic Control Systems and organizational culture. The coefficient of determination, R-square of 0.872 implied that 87.2% of the variance in project implementation in selected counties was accounted for by Strategic Control Systems and organizational culture with the significance value of $p = 0.002$ which is below 0.05. This translates to R Square change of 1.1% because of organizational culture inclusion in the model as a moderator.

In this model, when organizational culture was added to it, the findings indicate that the model is still significant. The organizational culture accounted for a significant variance in

project implementation by 1.1% (R^2 change = .011, $\Delta F = (1, 116) = 10.324$, $p = .000$). This means that organizational culture accounted for 1.1% variance in project implementation, which was significant.

Alternatively, it can be observed that the model consisting both Strategic Control Systems and organizational culture account for 87.2% change in project implementation. The Model coefficient results indicated that organizational culture positively and significantly contributed to the project implementation, $\beta = .342$, $t = 3.213$, $p = .002$. These findings therefore reveal that a good organizational culture does enhance project implementation. The interaction term accounted for a significant proportion of the variance in project implementation by an additional 1.1% variance in project implementation. This means that organizational culture moderates the relationship between Strategic Control Systems and project implementation and that it does improve project implementation by 1.1%. This moderation can be treated as a positive significant moderation. The positive means that the effect of Strategic Control Systems on project implementation will increase as organizational culture is improved. The results also revealed that behavioral control have a positive and significant relationship with capital structure ($\beta = 0.523$, $p = 0.000$). The study agrees with Chege, Wachira and Mwenda (2021) who analyzed the effect of Organizational Culture moderating effect on project implementation of Small and Medium Enterprises (SMEs) and found that organizational culture had positive and significant relationship on Small and Medium Enterprises in Kenya.

4.9 Summary of Hypothesis testing

Hypothesis	P – value	Decision
Ho ₁ : Financial control do not have a significant effect on project implementation of the Selected County Government in Western Kenya	0.000	rejected
Ho ₂ : Operational control do not have a significant effect on project implementation of the Selected County Government in Western Kenya.	0.016	rejected
Ho ₃ : Behavioral control do not have a significant effect on project implementation of the Selected County Government in Western Kenya.	0.000	rejected
Ho ₄ : Organizational Culture has no significant effect on the relationship between strategic control systems and project implementation of the Selected County Government in Western Kenya.	0.020	rejected

Source: Field Data 2024

CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This chapter includes a summary of the study's key findings, as well as conclusions, suggestions, and future research area of study.

5.2 Summary of Findings

The study showed that 68% of respondents were male as 32% were female. On age, 62% were 31-50 years, 10% were 21-30 years and 51 years and above were 28%. Regarding level of education degree holders were 44%, Diploma holders were 36%, Masters 18% and PhD 2%. Concerning working experience 6-10 years were 60%, 1-5 years were 28%, 11-15 years were 6% and above 16 years were 16%. This showed that most project implementers thus is Project Managers and contractors were male, were between 31-50 years, were 31-50 years of age, degree holders and had worked for 6-10 years.

The findings of the study were guided by the objectives of the study and summarized below:

5.2.1. Behavioral Controls and Project implementation in Selected County

Governments

The means of behavioral controls and project implementation in Selected County Governments were regressed. The aim of this study was to determine the causal relationship between behavioral controls transfers and project implementation. This helped to test the study's first hypothesis, H0₃: Behavioral Controls has no statistically significant effect on Project implementation in Selected County Governments. The coefficient for behavioral

controls is 0.523 ($p < 0.001$) in the first model and 0.445 ($p < 0.001$) in the second. This strong positive correlation highlights the importance of behavioral factors in driving successful project outcomes

5.2.2 Financial Control on Project Implementation of the Selected County

Governments

The unstandardized coefficient (B) for financial controls is 0.454 ($p < 0.001$) in the first model and 0.247 ($p = 0.007$) in the second. This strong positive relationship indicates that effective financial management significantly contributes to successful project implementation as a result, financial control has a significant and strong relationship with project implementation in Selected County Governments in Western region.

5.2.3 Operational Control on Project Implementation of the Selected County

Governments

The coefficient for operational controls is -0.162 ($p = 0.016$) in the first model and -0.160 ($p = 0.013$) in the second. These negative values suggest that insufficient operational controls negatively impact project implementation, signaling a need for enhancement in this area. The correlation coefficient (R) of 0.766 implied a moderate strong relationship of operational control and project implementation of the Selected County Governments.

5.2.4 Moderating effect of Organizational Culture on the Relationship between Strategic Control Systems and Project implementation of Selected Counties

The interaction term has a coefficient of 0.002 ($p = 0.002$), indicating that the combined influence of financial, operational, and behavioral controls positively affects project implementation, underscoring the necessity of an integrated approach to project

management. From the findings, it is evident that organizational culture have a linear, moderately positive and significant effect on the relationship between Strategic Control Systems and Project implementation of Selected Counties. The correlation coefficient (R) of 0.934 indicates strong positive linear relationship.

5.3 Conclusions

In conclusion, the findings of this study underscore the critical importance of strategic control systems in enhancing project implementation within the selected County Governments of Kakamega, Bungoma, and Trans Nzoia. The significant positive coefficients associated with financial and behavioral controls indicate that effective management practices in these areas are essential for achieving successful project outcomes. Specifically, financial controls not only provide a framework for resource allocation but also directly influence the success of project initiatives.

Conversely, the negative relationship identified with operational controls suggests that deficiencies in this area may hinder project performance. This highlights an urgent need for county governments to strengthen their operational control mechanisms to ensure that projects are executed efficiently and effectively. By addressing these weaknesses, county governments can improve their service delivery and project outcomes.

Furthermore, the interaction effects among the various controls emphasize the value of a holistic approach to strategic management. The positive interaction term signifies that the combined influence of financial, operational, and behavioral controls can amplify project implementation success. Therefore, integrating these dimensions into the management framework will likely yield better results and foster a more sustainable project

implementation environment. By leveraging their resources effectively and fostering a culture of accountability and performance, these governments can significantly improve their project outcomes, ultimately leading to better service delivery for their communities

5.4 Recommendations

To enhance project implementation, county governments should prioritize the establishment and reinforcement of robust financial control systems. This includes regular training for project managers and financial officers on budgeting practices, financial reporting, and accountability. Implementing stringent auditing processes will also help in identifying inefficiencies and ensuring that funds are utilized effectively. Furthermore, adopting technology-driven financial management systems can enhance transparency and facilitate real-time tracking of project expenditures.

Given the negative impact of operational controls on project implementation, it is crucial for county governments to conduct comprehensive assessments of their current operational frameworks. Developing clear standard operating procedures and performance metrics will help streamline project activities and improve execution. Additionally, fostering collaboration among departments and stakeholders can enhance communication and coordination, ultimately leading to more efficient project management.

To promote positive behavioral controls, county governments should cultivate a culture of performance and accountability among employees. This can be achieved through the establishment of clear performance indicators and regular feedback mechanisms. Encouraging participatory approaches in project planning and execution will help engage employees and stakeholders, making them feel valued and motivated to contribute to project

success. Regular workshops and team-building activities can also reinforce the desired organizational values and behaviors. Lastly, to enhance the role of organizational culture as a moderator in project implementation, county governments should conduct regular cultural assessments to identify strengths and weaknesses, implement targeted training programs to instill core values, and ensure that leadership exemplifies desired cultural attributes. Recognizing and rewarding behaviors that align with strategic objectives will reinforce a positive culture, while fostering open feedback mechanisms will promote continuous improvement. By prioritizing these initiatives, county governments can create a supportive culture that significantly boosts the effectiveness of their strategic controls and improves project outcomes

5.5 Implications of the study

The implications of this study highlight the critical importance of strategic control systems and organizational culture in enhancing project implementation within county governments in Western Kenya. The findings suggest that effective financial, operational, and behavioral controls significantly contribute to successful project outcomes. Additionally, the role of organizational culture as a moderating factor underscores the need for county governments to cultivate a supportive cultural environment that aligns with strategic objectives. This study provides valuable insights for policymakers and administrators, emphasizing that integrating robust strategic controls with a positive organizational culture can lead to improved service delivery and resource utilization, ultimately fostering sustainable development in the region.

5.6 Suggestions for Further Studies

Based on the findings of this study, further research could explore several areas. First, a longitudinal study could be conducted to assess the long-term impacts of strategic control systems and organizational culture on project implementation outcomes in county governments. Additionally, research could investigate the specific elements of organizational culture that most significantly influence project success, perhaps through qualitative methods such as interviews or focus groups. Another area of interest could be the comparison of strategic control systems' effectiveness across different county governments in Kenya to identify best practices and contextual factors that enhance or hinder project implementation. Lastly, expanding the study to include other stakeholders, such as community members and civil society organizations, could provide a more comprehensive understanding of the factors influencing project implementation at the local level.

REFERENCES

- Abass, M. K., Munga, J., & Were, E. (2017). The relationship between strategy implementation and performance in county governments of Kenya: A case study of Wajir County government. *International Academic Journal of Human Resource and Business Administration* 2, no. 3 (2017): 381-401.
- Ajzen, I. (1971). The theory of planned behavior: Frequently asked questions. *Human behavior and emerging technologies*, 2(4), 314-324.
- Al-Najjar, B. (2018). Corporate governance and audit features: SMEs evidence. *Journal of Small taBusiness and Enterprise Development*, 25(1), 163-179.
- Antoniadis, J., Arzoumanian, Z., Babak, S., Bailes, M., Bak Nielsen, A. S., Baker, P. T., & Zhu, X. J. (2022). The International Pulsar Timing Array second data release: Search for an isotropic gravitational wave background. *Monthly Notices of the Royal Astronomical Society*, 510(4), 4873-4887.
- Anwar, G., & Abdullah, N. N. (2021). The impact of Human resource management practice on Organizational performance. *International journal of Engineering, Business and Management (IJEEM)*, 5.
- Baker, M., & Schaltegger, S. (2020). Pragmatism and new directions in social and environmental accountability research. *Accounting, Auditing & Accountability Journal*, 28(2), 263-294.
- Bamberger, P. A., Biron, M., & Boon, C. (2019). *Human resource strategy: Formulation, implementation, and impact*. Routledge.
- Barney, J. B. (2022). Strategic management: From informed conversation to academic discipline. *Academy of Management Perspectives*, 16(2), 53-57.
- Bassa, A. B. (2021). The Practice of Strategic Planning and Strategy Implementation in Public Universities of Ethiopia. *Educational Planning*, 22(2), 17-34.
- Bastini, K., Getzin, F., & Lachmann, M. (2022). The effects of strategic choices and sustainability control systems in the emergence of organizational capabilities for sustainability. *Accounting, Auditing & Accountability Journal*, 35(4), 1121-1153.
- Berry, H. (2019). Knowledge inheritance in global industries: The impact of parent firm knowledge on the performance of foreign subsidiaries. *Academy of Management Journal*, 58(5), 1438-1458.
- Boyd, B. K., Bergh, D. D., & Ketchen Jr, D. J. (2022). Reconsidering the reputation—performance relationship: A resource-based view. *Journal of management*, 36(3), 588-609.

- Burke, R. (2018). *Project management: planning and control techniques*. John Wiley & Sons.
- Campbell, H. G. (2023). The United States and security in Africa: The impact of the military management of the international system. *Africa Development*, 42(3), 45-71.
- Cao, D., Li, H., Wang, G., Luo, X., Yang, X., & Tan, D. (2017). Dynamics of project-based collaborative networks for BIM implementation: Analysis based on stochastic actor-oriented models. *Journal of Management in Engineering*, 33(3), 04016055.
- Chege, A. N., Wachira, A., & Mwenda, L. (2021). Effects of leadership styles on implementation of organization strategic plans in small and medium enterprises in Nairobi. *Management and Administrative Sciences Review*, 4(3), 593-600.
- Chepkemoi, K. G., & Nganga, D. K. (2019). Influence of Soft Leadership Skills of a Project Manager on Project Performance: Evidence from Kenya National Youth Development and Training Projects. *American Based Research Journal*, 8(05).
- Child, J., & Yan, Y. (1999). Investment and control in international joint ventures: The case of China. *Journal of World Business*, 34(1), 3-15.
- Chileshe, N., Rameezdeen, R., Hosseini, M. R., Martek, I., Li, H. X., & Panjehbashi-Aghdam, P. (2018). Factors driving the implementation of reverse logistics: A quantified model for the construction industry. *Waste management*, 79, 48-57.
- Cuypers, I. R., Cuypers, Y., & Martin, X. (2017). When the target may know better: Effects of experience and information asymmetries on value from mergers and acquisitions. *Strategic Management Journal*, 38(3), 609-625.
- Djordjevic, B., Mihailovic, P. D. I., & Marjanovic, P. D. M. (2019). The Nature of Strategic Management. *Archives of Business Research*, 2(4), 38.
- Dushnitsky, G., & Lenox, M. J. (2019). When do incumbents learn from entrepreneurial ventures? Corporate venture capital and investing firm innovation rates. *Research Policy*, 34(5), 615-639.
- Ebben, J. J., & Johnson, A. C. (2020). Efficiency, flexibility, or both? Evidence linking strategy to performance in small firms. *Strategic management journal*, 26(13), 1249-1259.
- Egbosionu, N. (2020). Employee perception of the impact of new technology on organizational performance: A case study of Anuzo palm kernel oil, Emene, Enugu, Nigeria. *Asian Journal of Economics, Business and Accounting*, 64-70. doi:10.9734/ajeba/2020/v19i430313

- Eisenhardt, K. M., & Schoonhoven, C. B. (1990). Organizational growth: Linking founding team, strategy, environment, and growth among US semiconductor ventures, 1978-1988. *Administrative science quarterly*, 504-529.
- El-Reedy, M. A. (2012). *Reinforced concrete structural reliability*. CRC Press.
- Emeka, N., Amaka, O., & Ejim, E. P. (2019). The effect of employee motivation on organizational performance of selected manufacturing firms in Enugu state. *World Journal of Management and Behavioral Studies*, 3(1), 1-8.
- Evenstein Sigalov, S., & Nachmias, R. (2023). Investigating the potential of the semantic web for education: Exploring Wikidata as a learning platform. *Education and Information Technologies*, 28(10), 12565-12614.
- Felício, T., Samagaio, A., & Rodrigues, R. (2021). Adoption of management control systems and performance in public sector organizations. *Journal of Business Research*, 124, 593-602.
- Financial Centre of China", *The Political Economy of Chinese Finance (International Finance Review, Vol. 17)*, Emerald Group Publishing Limited, Bingley, pp. 243-270. <https://doi.org/10.1108/S1569-376720160000017015>
- Frimpong, S. K., & Nubuor, S. A. (2019). Research on the Chinese investments in Ghana. *Journal of Economics and Sustainable Development*, 4(4), 118-124.
- Garg, S. (2022). Venture boards: Distinctive monitoring and implications for firm performance. *Academy of management review*, 38(1), 90-108.
- Glaister, K. W., Husan, R., & Buckley, P. J. (2019). Decision-making autonomy in UK international equity joint ventures. *British Journal of Management*, 14(4), 305-322.
- GOK (2006): *Mid Term Review of the Economic Recovery Strategy for Wealth and Employment Creation*; Nairobi: Ministry of Planning and National Development.
- Gong, Y. (2003). Subsidiary staffing in multinational enterprises: Agency, resources, and performance. *Academy of Management journal*, 46(6), 728-739.
- Goodier, B. C., & Eisenberg, E. M. (2006). Seeking the spirit: Communication and the (re) development of a “spiritual” organization. *Communication Studies*, 57(1), 47-65.
- Graham, J. R., Woodmass, K., Bailey, Q., Li, E. P., & Lomness, A. (2022). Organizational change in human service organizations: A review and content analysis. *Human Service Organizations: Management, Leadership & Governance*, 46(1), 36-55.
- Granero-Gil, P., Bastida-Castillo, A., Rojas-Valverde, D., Gomez-Carmona, C. D., de la Cruz Sánchez, E., & Pino-Ortega, J. (2021). Accuracy, inter-unit reliability and comparison between GPS and UWB-based tracking systems for measuring centripetal force during curvilinear locomotion. *Proceedings of the Institution of*

Mechanical Engineers, Part P: Journal of Sports Engineering and Technology, 235(3), 237-248.

- Guarnieri, G., Campbell, S., Goold, J., Pigeon, S., Vacchini, B., & Paternostro, M. (2017). Full counting statistics approach to the quantum non-equilibrium Landauer bound. *New Journal of Physics*, 19(10), 103038.
- Gustiawan, W. (2018). The Importance of Measurement: Dimensional Construct Measure. *Jurnal Ilmiah Poli Bisnis*, 10(1), 42-54.
- Hair, J. F., Anderson, R. E., Tatham, R. L., & Black, W. C. (2018). Multivariate data analysis prentice hall. *Upper Saddle River, NJ*, 730.
- Hanson, S. G., Shleifer, A., Stein, J. C., & Vishny, R. W. (2018). Banks as patient fixed-income investors. *Journal of Financial Economics*, 117(3), 449-469.
- Harold, J. (2020). *Dangerous Art: on moral criticisms of artwork*. Oxford University Press, USA.
- Herman, A. K. (2023). *Impact of monitoring and evaluation practices on water supply projects performance* (Doctoral dissertation, The Open University of Tanzania).
- Hörisch, J., Freeman, R. E., & Schaltegger, S. (2014). Applying stakeholder theory in sustainability management: Links, similarities, dissimilarities, and a conceptual framework. *Organization & environment*, 27(4), 328-346.
- Irfan, M., Kusumaningrum, B., Yulia, Y., & Widodo, S. A. (2018). Challenges during the pandemic: use of e-learning in mathematics learning in higher education. *Infinity Journal*, 9(2), 147-158.
- Islam, R., Nazifa, T. H., & Mohamed, S. F. (2019). Factors influencing facilities management cost performance in building projects. *Journal of performance of constructed facilities*, 33(3), 04019036.
- Jooste, C., & Fourie, B. (2019). The role of strategic leadership in effective strategy implementation: Perceptions of South African strategic leaders. *Southern African Business Review*, 13(3).
- Kairu, M. M. (2023). Effect of strategic responses on Kenya Revenue Authority operational performance. *Unpublished Master of Business Administration Thesis*, Kenyatta University.
- Kandemir, D., & Acur, N. (2020). Examining proactive strategic decision-making flexibility in new product development. *Journal of Product Innovation Management*, 29(4), 608-622.

- Kasomo, D. K. (2020). *Factors That Influence Management Of Projects Targeting Girl Child A Case Of Girls Projects In Nairobi County Kenya* (Doctoral dissertation, University of Nairobi).
- Keil, T., Maula, M., Schildt, H., & Zahra, S. A. (2008). The effect of governance modes and relatedness of external business development activities on innovative performance. *Strategic management journal*, 29(8), 895-907.
- Kibachia, J., Iravo, M., & Luvanda, A. (2020). A survey of risk factors in the strategic planning process of parastatals in Kenya. *European Journal of Business and Innovation Research*, 2(3), 51-67
- Kim, J. H., & Choi, I. (2021). Choosing the level of significance: A decision-theoretic approach. *Abacus*, 57(1), 27-71.
- Kituma, M. M. (2022). *Influence of Strategic Management Practices on the Allocation of Funds in Environmental Non-governmental Organizations in Nairobi City County* (Doctoral dissertation, University of Nairobi).
- Kombo, H. M. (2018). *School Management Decisions and Students Academic Performance: A case of Kizimkazi and Dimbani Secondary Schools in Unguja, Tanzania* (Doctoral dissertation, Mzumbe University).
- Kothari, C. R. (2019). Research methodology: Methods and techniques. *New Age Delhi*.
- Kroll, M., Walters, B. A., & Le, S. A. (2007). The impact of board composition and top management team ownership structure on post-IPO performance in young entrepreneurial firms. *Academy of management Journal*, 50(5), 1198-1216.
- Lee, S. M., Kim, T., & Jang, S. H. (2015). Inter-organizational knowledge transfer through corporate venture capital investment. *Management Decision*, 53(7), 1601-1618.
- Li, Y., Chen, H., Liu, Y., & Peng, M. W. (2019). Managerial ties, organizational learning, and opportunity capture: A social capital perspective. *Asia Pacific Journal of Management*, 31, 271-291.
- Lim, W. M. (2024). What is qualitative research? An overview and guidelines. *Australasian Marketing Journal*, 14413582241264619.
- Lin, Y. H., Chen, C. J., & Lin, B. W. (2017). The influence of strategic control and operational control on new venture performance. *Management Decision*, 55(5), 1042-1064.
- Liu, S., Gong, X., & Zhu, Q. (2022). Control Mechanisms and Senior Management Commitment in Shaping the Performance of Strategic Information Systems Projects: A Resource Dependence Perspective. *IEEE Transactions on Engineering Management*, 71, 5197-5211.

- Lu, J. W., & Ma, X. (2008). The contingent value of local partners' business group affiliations. *Academy of Management Journal*, 51(2), 295-314.
- Lu, Y., & Yao, J. (2006). Impact of state ownership and control mechanisms on the performance of group affiliated companies in China. *Asia Pacific Journal of Management*, 23, 485-503.
- Luo, X., Hsu, M. K., & Liu, S. S. (2018). The moderating role of institutional networking in the customer orientation–trust/commitment–performance causal chain in China. *Journal of the Academy of Marketing Science*, 36, 202-214.
- Luo, Y. (2003). Market-seeking MNEs in an emerging market: How parent–subsidiary links shape overseas success. *Journal of international business studies*, 34, 290-309.
- Luo, X.R. and Chung, C.N. (2018), “Filling or abusing the institutional void? Ownership and management control of public family businesses in an emerging market”, *Organization Science*, Vol. 24 No. 2, pp. 591-613.
- Maroa, J. G., & Muturi, W. (2020). Influence of strategic management practices on performance of floriculture firms in Kenya. *International Journal of Economics, Commerce and Management*, 3(7), 497-513.
- Masungu, M. T., Marangu, W. N., Obunga, C. A., & Lilungu, D. (2018). Effect of strategic leadership on the performance of devolved government system in Kakamega County, Kenya. *European Journal of Business and Management*, 7(13), 327-338.
- Maula, M. V., Autio, E., & Murray, G. C. (2019). Corporate venture capital and the balance of risks and rewards for portfolio companies. *Journal of Business Venturing*, 24(3), 274-286.
- Mintzberg, H. (1989). Mintzberg on management: *Inside our strange world of organizations*. Simon and Schuster.
- Mohamed, M. M. (2018). *Internal control system and financial management in selected local Non-Government Organizations in Mogadishu, Somalia* (Doctoral dissertation, Kampala International University, College of economics and management).
- Mot, H. O., Masinde, J. S., Mugenda, N. G., & Sindani, M. N. (2021). Effectiveness of Credit Management System on Loan Performance: Empirical Evidence from Micro Finance Sector in Kenya.
- Mpoke, S., & Njeru, A. (2020). Effect of strategic management processes on the organizational performance of selected government research institutions in Kenya. *African Journal of Health Sciences*, 28(1), 6-11.

- Muthini, R. (2020). *Factors influencing performance of micro, small and medium enterprises (msme) owned by women in Muthurwa market in Nairobi county, Kenya* (Doctoral dissertation, University of University).
- Nabifwo, L. W., Chege, D. G., Linyiru, B. M., Chepchieng, H., Thinguri, S. N., & Ong'aro, W. O. (2023). *Proper Project Management Practices*. IPR Journals and Book Publishers.
- Nadkarni, S., & Herrmann, P. O. L. (2019). CEO personality, strategic flexibility, and firm performance: The case of the Indian business process outsourcing industry. *Academy of management journal*, 53(5), 1050-1073.
- Newbert, S., & Craig, J. B. (2021). Moving beyond socioemotional wealth: Toward a normative theory of decision making in family business. *Family Business Review*, 30(4), 339-346.
- Ng, A. W., & Tang, W. (2020). Regulatory risks and strategic controls in the Global Financial Centre of China. In *the Political Economy of Chinese Finance* (Vol. 17, pp. 243-270). Emerald Group Publishing Limited.
- Ng'ang'a, A. W. (2019). *Operation strategy and performance in the Hotel Industry: A study of Hotels in Nairobi, Kenya* (Doctoral dissertation, University of Nairobi,).
- Njagi, L., & Kombo, H. (2020). Effect of strategy implementation on performance of commercial banks in Kenya. *European Journal of business and management*, 6(13), 62-67.
- Njagi, T., Kamau, M., Gitau, R., Onyango, K., Kinyumu, N., & Mathenge, M. (2021). Implications of implementation of the VAT Act, 2013 on animal feeds.
- Nsubuga, Y. K. K. (2018). *Analysis of leadership styles and school performance of secondary schools in Uganda* (Doctoral dissertation, Nelson Mandela Metropolitan University).
- Ogwueleka, A. (2021). The critical success factors influencing project performance in Nigeria. *International Journal of Management Science and Engineering Management*, 6(5), 343-349.
- Okwachi, S., Gakure, R., & Ragui, M. (2022). Business Models-What is their effect on the implementation of strategic plans by SME's. *Prime Journal of Business Administration and Management*, 3(5), 1025-1032.
- Omona, J. (2019). Sampling in qualitative research: Improving the quality of research outcomes in higher education. *Makerere Journal of Higher Education*, 4(2), 169-185.

- Ongonge, J. (2019). *Relationship between strategic planning and organization's performance in Non-Governmental Organizations (NGOs): a case of Actionaid, Kenya* (Doctoral dissertation, University of Nairobi).
- Opano, J. O. (2019). *Strategic planning and implementation practices at the Kisii county government in Kenya* (Doctoral dissertation, University of Nairobi).
- Oso, W. Y., & Onen, D. (2021). A general guide to writing research proposal and report: A handbook for beginning researchers. *Kisumu, Kenya: Option Press and Publishers.*
- Otwoma, D. A., Rotich, G., Ombui, K., & Buyema, W. M. (2022). ONE STOP SHOP PRACTICE AND PUBLIC SERVICE DELIVERY: EFFECT OF FINANCIAL MANAGEMENT PRACTICE ON PUBLIC SERVICES DELIVERY.
- Owiti, J. O. (2022). *Effectiveness of Construction Contract Procurement Processes In Public Projects In Kenya: A Survey Of County Government Projects* (Doctoral dissertation, JKUAT-SABS).
- Park, B. I., Giroud, A., & Glaister, K. W. (2009). Acquisition of managerial knowledge from foreign parents: evidence from Korean joint ventures. *Asia Pacific Business Review*, 15(4), 527-545.
- Pearce, J. A. and Robinson, R. B. (2022) *Strategic Management: Strategy Formulation*
- Peng, M. W., & Luo, Y. (2000). Managerial ties and firm performance in a transition economy: The nature of a micro-macro link. *Academy of management journal*, 43(3), 486-501.
- Polonsky, M. J., & Waller, D. S. (2021). *Designing and managing a research project: A business student's guide*. Sage publications.
- Putriani, N. D., Oktaviani, A., Widayani, H., Machsunah, Y. C., & Cornellia, R. (2024). EXPLORATION OF NEW LEARNING MEDIA: CANVA AS A MEDIUM FOR BRAND LOGO DESIGN FOR VOCATIONAL STUDENTS. *Jurnal Review Pendidikan dan Pengajaran (JRPP)*, 7(2), 4367-4378.
- Reid, G. C., & Smith, J. A. (2000). The impact of contingencies on management accounting system development. *Management Accounting Research*, 11(4), 427-450.
- Reynolds, P., & Miller, B. (1992). New firm gestation: Conception, birth, and implications for research. *Journal of business venturing*, 7(5), 405-417.
- Robinson, K. C. (1999). An examination of the influence of industry structure on eight alternative measures of new venture performance for high potential independent new ventures. *Journal of Business Venturing*, 14(2), 165-187.
- RUPIA, J. M. (2022). STRATEGIC CONTROL SYSTEMS ON PERFORMANCE OF SHIPPING COMPANIES IN MOMBASA COUNTY, KENYA.

- Sagimo, P. O. (2019). Management dynamics: Towards efficiency, effectiveness, competence and productivity. *Nairobi, Kenya*.
- Sambasivan, M., & Soon, Y. W. (2021). Causes and effects of delays in Malaysian construction industry. *International Journal of project management*, 25(5), 517-526.
- Sapienza, H. J., Parhankangas, A., & Autio, E. (2021). Knowledge relatedness and post-spin-off growth. *Journal of business venturing*, 19(6), 809-829.
- Schaan, J. L. F. (1983). Parent control and joint venture success: The case of Mexico.
- Schildt, H. A., Maula, M. V., & Keil, T. (2005). Explorative and exploitative learning from external corporate ventures. *Entrepreneurship Theory and Practice*, 29(4), 493-515.
- Scholes, K., Johnson, G., & Whittington, R. (2022). *Exploring corporate strategy*. Hoboken, NJ, USA: Financial Times Prentice Hall.
- Selekler-Gökşen, N. N., & Uysal-Tezölmez, S. H. (2007). Control and performance in international joint ventures in Turkey. *European Management Journal*, 25(5), 384-394.
- Selznick, P. (2011). *Leadership in administration: A sociological interpretation*. Quid Pro Books.
- Semadeni, M., & Cannella Jr, A. A. (2011). Examining the performance effects of post spin-off links to parent firms: should the apron strings be cut? *Strategic Management Journal*, 32(10), 1083-1098.
- Sheng, S., Zhou, K. Z., & Li, J. J. (2018). The effects of business and political ties on firm performance: Evidence from China. *Journal of Marketing*, 75(1), 1-15.
- Shimizu, K., & Hitt, M. A. (2019). Strategic flexibility: Organizational preparedness to reverse ineffective strategic decisions. *Academy of Management Perspectives*, 18(4), 44-59.
- Silva, F., & Majluf, N. (2008). Does family ownership shape performance outcomes? *Journal of Business Research*, 61(6), 609-614.
- Singh, D., Singh Oberoi, J., & Singh Ahuja, I. (2021). An empirical investigation of dynamic capabilities in managing strategic flexibility in manufacturing organizations. *Management Decision*, 51(7), 1442-1461.
- Sirmon, D. G., Hitt, M. A., & Ireland, R. D. (2019). Managing firm resources in dynamic environments to create value: Looking inside the black box. *Academy of management review*, 32(1), 273-292.

- Tatikonda, M. V., & Rosenthal, S. R. (2000). Successful execution of product development projects: Balancing firmness and flexibility in the innovation process. *Journal of operations management*, 18(4), 401-425.
- Tembo, C. K. (2018). *Risk allocation on Building projects in the Zambian Construction Industry (ZCI)* (Doctoral dissertation).
- ul Musawir, A., Abd-Karim, S. B., & Mohd-Danuri, M. S. (2020). Project governance and its role in enabling organizational strategy implementation: A systematic literature review. *International Journal of Project Management*, 38(1), 1-16.
- Uzel, J. M. M. (2019). *Effect of Strategic Management Drivers on the performance of the hotel industry in Kenyan Coast* (Doctoral dissertation).
- Van de Vrande, V., & Vanhaverbeke, W. (2013). How prior corporate venture capital investments shape technological alliances: A real options approach. *Entrepreneurship Theory and Practice*, 37(5), 1019-1043.
- Verdú-Jover, A. J., Lloréns-Montes, F. J., & García-Morales, V. J. (2006). Environment–flexibility coalignment and performance: an analysis in large versus small firms. *Journal of Small Business Management*, 44(3), 334-349.
- Wadhwa, A., & Kotha, S. (2006). Knowledge creation through external venturing: Evidence from the telecommunications equipment manufacturing industry. *Academy of Management journal*, 49(4), 819-835.
- Wadhwa, A., Phelps, C., & Kotha, S. (2016). Corporate venture capital portfolios and firm innovation. *Journal of Business Venturing*, 31(1), 95-112.
- WANGUI, K. A. (2021). *Internal organization environment and project performance in Nairobi City County projects* (Doctoral dissertation, KENYATTA UNIVERSITY).
- Xia, J., & Li, S. (2013). The divestiture of acquired subunits: A resource dependence approach. *Strategic Management Journal*, 34(2), 131-148.
- Xia, J., Ma, X., Lu, J. W., & Yiu, D. W. (2014). Outward foreign direct investment by emerging market firms: A resource dependence logic. *Strategic management journal*, 35(9), 1343-1363.
- Xu, D., & Lu, J. W. (2021). Technological knowledge, product relatedness, and parent control: The effect on IJV survival. *Journal of Business Research*, 60(11), 1166-1176.
- Yan, A., & Gray, B. (1994). Bargaining power, management control, and performance in United States–China joint ventures: a comparative case study. *Academy of Management journal*, 37(6), 1478-1517.

Yan, A., & Gray, B. (2021). Antecedents and effects of parent control in international joint ventures. *Journal of Management Studies*, 38(3), 393-416.

Yan, A., & Gray, B. (2019). Antecedents and effects of parent control in international joint ventures. *Journal of Management Studies*, 38(3), 393-416.

APPENDICES

Appendix I: Letter of Introduction

Dear Sir/Madam,

I am a student pursuing Masters in Business Administration (Strategic Management option) at Masinde Muliro University of Science and Technology (MMUST). I am required to undertake a research thesis as partial fulfillment for the award of this degree. I am hereby, requesting for assistance in the collection of data from your county to enable me accomplish the study on “*The Effect of Strategic Control Systems on Project Implementation of the Selected County Government in Western Kenya*”.

I will adhere to research ethics and use the information collected solely for the purpose of this research only.

Thank you.

Yours Faithfully,

Caroline Sore

Appendix II: Questionnaire for Project Managers and Contractors

PART A: GENERAL INFORMATION

1. Gender

Male ☐ Female ☐

2. Level of Education

Certificate ☐ Diploma ☐ Degree ☐ Masters ☐ PhD ☐ any other ☐

3. Age

21-30 ☐ 31-40 ☐ 41-50 ☐ 51 and above ☐

4. Provide your working experience

1-5 year ☐ 6-10- years ☐ 11-15 years ☐ Above 16 years ☐

PART B: STRATEGIC CONTROL SYSTEMS

Kindly provide level of agreement for the following statement on **Financial Controls**

;5 strongly agree, 4 Agree, 3 Fairly agree, 4 Strongly Disagree, 5 Disagree

	Financial Controls	5	4	3	2	1
1	My county has a system back up performance program to control funds					
2	My county analyzes the actual to expected budgetary results					
3	My county reviews the payroll reports periodically					
4	My county evaluates all costs associated with projects					
5	My county has a risk management program					

B) Kindly provide level of agreement for the following statement on **Operations Controls Practice** ;5 strongly agree, 4 Agree, 3 Fairly agree, 4 Strongly Disagree, 5 Disagree

	Operations Controls	5	4	3	2	1
1	My county has a management by objective service charter that guide operations					
2	My county has task scheduling service charter that guide operations					
3	My county has established setting attainable targets for workers					
4	My county has task management teams that guide operations					
5	My county monitoring day to day transactions					

C) Kindly provide level of agreement for the following statement on **Behavioural Controls**;
5 strongly agree, 4 Agree, 3 Fairly agree, 4 Strongly Disagree, 5 Disagree

Operating allocations

Standardization

	Behavioural Controls	5	4	3	2	1
1	My county has periodic job rotation program to its workers					
2	My county has a well set communication channels					
3	My county has technical skills evaluation team					
4	My county adheres to project planning requirements					
5	My county sets sustainable projects					

Kindly provide level of agreement for the following statement on **Organizational Culture**
A) ;5 strongly agree, 4 Agree, 3 Fairly agree, 4 Strongly Disagree, 5 Disagree

	Organizational Culture	5	4	3	2	1
1	My county has proper tender allocation plans					
2	My county adheres time management culture					
3	My county Adheres to a clean working environment culture					
4	My county skill enhancement culture					
5	My county ensures safety of employees at work					

E) Kindly provide level of agreement for the following statement on **Project**

Implementation;5 strongly agree, 4 Agree, 3 Fairly agree, 4 Strongly Disagree, 5 Disagree

	Project Implementation	5	4	3	2	1
1	My county check quality of work for workers					
2	My county timely implementation of projects					
3	My county adheres to cost effectiveness					
4	My county ensures there is adequate resources for projects					
5	My county provides enough facilities for project work					

APPENDIX II: NACOST PERMIT

 REPUBLIC OF KENYA Ref No: 436188	 NATIONAL COMMISSION FOR SCIENCE, TECHNOLOGY & INNOVATION Date of Issue: 21/November/2022
RESEARCH LICENSE	
	
This is to Certify that Miss. Caroline Ingumbi sore of Masinde Muliro University of Science and Technology, has been licensed to conduct research as per the provision of the Science, Technology and Innovation Act, 2013 (Rev.2014) in Bungoma, Kakamega, Transzoia on the topic: EFFECT OF STRATEGIC CONTROL SYSTEMS ON PROJECT IMPLEMENTATION OF THE SELECTED COUNTY GOVERNMENTS IN WESTERN, KENYA for the period ending : 21/November/2023.	
License No: NACOSTI/P/22/22105	
436188	Director-General NATIONAL COMMISSION FOR SCIENCE, TECHNOLOGY & INNOVATION