

## ABSTRACT

Strategic controls are the process used by firms to monitor and align implementation of strategic plans. The study sought to identify the relationship between of strategic controls on financial performance of deposit taking SACCOS in Meru County, Kenya. The objectives for the study were: to determine the relationship between implementation controls and financial performance of deposit taking SACCOS; to establish the relationship between premises controls and financial performance of deposit taking SACCOS; to investigate the relationship between surveillance controls and financial performance of deposit taking SACCOS in Meru County, Kenya. The target population for the study was 1361 employees of deposit taking SACCOS in Meru County. Cluster sampling was used to identify various clusters while in each cluster simple random sampling was used to select the respondents. The respondents for the study were Chief Executive Officers, Branch Managers, and Operations Managers, Sales managers, Human resource Managers and other employees working under these departments. The study employed descriptive research design. Questionnaire was used to collect primary data. Multiple linear regression will be used to explore the relationship between the variables under study. A pilot test will be carried out in Tharaka-Nithi County deposit taking SACCOS to ensure validity and reliability of data. A Cronbach alpha coefficient of above 0.7 was obtained for all the variable under the study. Data will be analyzed using statistical partners for social Service (SPSS) software. The study revealed that: implementation controls had 82.3% agreement,  $B = 1.653$ ,  $p < .05$ ; premises controls had 55.7% agreement and  $B = 1.334$ ,  $p < .05$ ; Surveillance controls had an agreement of 60.4% and  $\beta = .503$ ,  $p < .05$ ; while the moderating variable had agreement of 60.4% and  $B = -2.048$ . The findings revealed that the three independent variables which are Implementation controls, Premise Controls and Surveillance Controls were statistically significant and positively related to performance of DT-SACCOS in Meru County. All the three null hypotheses were tested at 5% level of significance were rejected. The conclusion was that strategic controls implemented by DT-SACCOS in Meru County have positive relationship on financial performance. The study recommends SACCOS to put greater emphasis in strategic controls in order to enhance financial performance.