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Factors Influencing Implementation of Strategic Plans at Amatsi Water Services Company in the County Government of Vihiga, Kenya

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Abstract:
The main objective of this study, therefore was to analyze the factors that influence the implementation of strategic plan among the water service companies. Specifically, the study investigated the influence of financial resources on strategic plan implementation at Amatsi water Services Company in Vihiga County, Kenya. The researcher adopted a descriptive case study design in which Amatsi water Services Company was the single unit of the study. The target population was 54 staff workers on various managerial positions. Simple random sampling technique was used to determine the sample size of 47. Primary data was collected using self-administered Questionnaire. Quantitative analysis provided correlation analysis, which assisted in determining the significance level between the independent and dependent variables with help of SPSS 20. A very low percentage of respondents agreed to statements on financial resources. The research findings revealed that financial resources are inadequate since their main source of finance was collections from the water bills. This implies that the implementation of the strategic plan process at the company is not very effective since the key factors for implementation are inadequate. Water service companies are therefore recommended to form partnerships with private entities to diversify sources of funds so that they can be able to cater adequately for factors necessary for effective implementation of their strategic plans. Regular training for managers is advised to ensure that they cope up with the new roles of strategy implementation.

Keywords: *Implementation, Strategic plans, financial resources*

1. Introduction

Strategic plan is a management tool for organizing the present for the purpose of projections of the desired future(Gitau, 2013). According to Bryson (1995) strategic planning is a disciplined effort to produce fundamental decisions and actions that shape and guide what a school is, what it does, and why it does it. A strategic plan therefore is a coherent formulated document that provides a roadmap to lead an organization from where it is to where it would like to be after a predetermined period

The main triggers for strategic change are many and diverse (Ngethe, 2011). They mainly emanate from the need to deliver more value to customers, meet customer demands, improvement of revenue for the business, the strategic vision for a business, the need to adapt to environmental changes and the need to comply with established laws and regulations as well as expected standards of practice. The factors that influence particular response to the challenges experienced include financial implications, management commitment, strategic plan of the business, trade union involvement, customer demands and expectations as well as the general business environment respectively.

Various studies have focused on institutional related factors affecting implementation of strategies in an organization. For example Schmidt and Breuer (2008) concluded that the Management board is one of the key subjects in the implementation of strategies. Other studies in the same sector have focused on challenges facing the implementation of the water sector reforms. For instance a study on Indonesia water sector policy and reforms process done by Theodore (2003) found out that field procedures have been developed to date for participatory design and construction whereby all designs are developed in consultation with Water Users Associations. A case study in Ghana on civil society organization involvement in urban water sector reforms found out that there was in sufficient consultation and private sector participation towards water reform process in Ghana (Uwejamomere, 2007). The study further found out that there was inadequate sector reforms mechanisms for monitoring and evaluating the success and extend of the water sector reforms.

A study on challenges facing the implementation of water sector reforms at Tana water services board in Kenya done by Kanyeke (2011) concluded that for regulations and regulatory framework to be successful, they must be accessed not only on how they drive utilities to greater efficiency and protect existing customers, but also on what role they play in ensuring that services reach the poor in the communities while still being cost effective. A study on the influence of institutional factors on performance of informal settlement department at Nairobi city water and sewerage company done by Wachira (2012) concluded that there is a significant relationship between performance of informal Settlement Department and resource base, Organizational structure and policies and procedures. A study on institutional factors affecting implementation of strategic plans in local Authorities in Kenya byBuluma (2013) found out that inadequate technological resource, insufficient management approaches, lack of control over the implementation of the plan and inadequate support from the central government impacted negatively on the implementation process. A study on improving water governance in Kenya through the human rights based approach done by Osinde (2007) identified the challenges that still need to be addressed in order for all citizens to realize their rights to water in an equitable and accessible manner.

These studies, amongst others, have made significant contributions in terms of knowledge in management and implementation of strategic plans in various sectors of public service delivery. However, they have not specifically analyzed the factors that influence strategic plan implementation amongst the water service providers. This study will therefore analyze the factors that influence implementation of strategic plan at Amatsi water services company, Vihiga County, Kenya.

According to Amatsi Water Service Company Limited (AWASCO) strategic plan (2006-2011) the company was licensed by the Lake Victoria North Water Services Board (LVNWSB) to operate and maintain Maseno, Mbale, Kaimosi, Sosiani and Vihiga water supplies previously run by Ministry of Water and Irrigation. Vihiga Municipal Council Vihiga County Council and Luanda Town Council are the three shareholders with equal shareholding. The company is governed by seven-member Board of Directors drawn from various stakeholders and a Managing Director.

AWASCO commenced operations with an initial workforce of 54 staff drawn from Ministry staff previously working on the same schemes. All the schemes have pumping stations for the conveyance of water. All the facilities having,been constructed over fifty years ago are dilapidated and inadequate to meet the current demand. AWASCO inherited about 6000 consumer connection from the Ministry out of which only 3000 connections are active (AWASCO 2006-2011)**.**Only about 1% of the connections are metered the rest are billed based on estimates or flat rate. This together with aged pipeline leads to high unaccounted for water of over 70% (AWASCO 2006-2011)**.** This study, therefore, aims at assessing the factors influencing the implementation of strategic plans at Amatsi water Services Company, which is mandated with the responsibility of serving Luanda, Majengo, Chavakali, Kaimosi, Maseno University and Mbale.

1.1. Statement of the Problem

The water sector in Kenya has undergone fundamental reforms since the water act 2002 came into force which led to formation of water service companies. These WSPs have come up with good strategic plans such that if well implemented can lead to effective water service delivery. To the contrary, studies done within the sector reveal that, the management of water resources and water supply has continued to be a major problem. Water reforms have not been sufficiently implemented as expected since most of the expected outcomes of the water sector have not been achieved (Kanyeke, 2011). Although formulating a consistent strategy is a difficult task for any management team, making that strategy work –implementing it throughout the organization is even more difficult (Hrebiniak, 2006). A number of factors can potentially affect the process by which strategic plans are turned into organizational action. The best formulated strategies may fail to produce superior performance for the firm if they are not successfully implemented (Noble, 1999).

Today, many public sector enterprises have failed to implement well thought out strategies due to insufficient implementation of strategic plan (Murugi & Mugambi, 2014). A study conducted by the Ministry of Water and Irrigation on the National Water Services Strategy (NWSS) between 2005 and 2007 revealed that the institutional framework to adequately carry out the water sector reforms was not properly functional. Funds to expand water to all underserved areas in the republic were insufficient and misappropriated. According to the study, there lacked a proper national monitoring and evaluations procedures on water services and that well documented investment programs in the water sector to carry out water reforms effectively were inadequate. Moreover, the sector lacks the resources and capacities required to adequately carry out water sector reforms (Kanyeke, 2011).

Inadequate technological resource, insufficient management approaches, lack of control over the implementation of the plan and inadequate support from the central government impact negatively on the implementation process (Murugi & Mugambi 2014, Buluma 2013, Gitau 2013, Kihara 2013). This study, therefore investigated the factors that influence the implementation of strategic plan amongst Water Service Companies.

1.2. Objective of the Study

The objective of this study is to assess the factors influencing the implementation of strategic plans among water service companies: a case study of Amatsi Water Services Company in Vihiga County with special reference on the influence of financial resources on implementation of strategic plansamong water service companies.

2. Literature Review

2.1. Theoretical Review

Here the researcher identified two models upon which implementation of strategic plans is based. The models included the Mckinsey 7s model and the wheel of factors influencing implementation of strategic plans among organizations. The McKinsey 7S model of strategy implementation summarizes them by stating that managers need to take into account seven factors to be sure of successful implementation of a strategy. These are the 7s namely strategy, structure, systems, style, staff, super ordinate goals and skills. According to the wheel of factors influencing implementation time and resources such as financial, human, technical, and material are essential to ensuring change in policy and practice. There must be the workforce with the human capacity and potential, who can dedicate adequate time to implement new programs Vince Whitman (2005)

2.2. Conceptual Framework

This study is based on assumption that there is a significant relationship between the strategic plan implementation process and financial resources, managerial capacity, organizational structure and monitoring and evaluation procedures. Figure 2.3 below shows how the variables are conceptualized

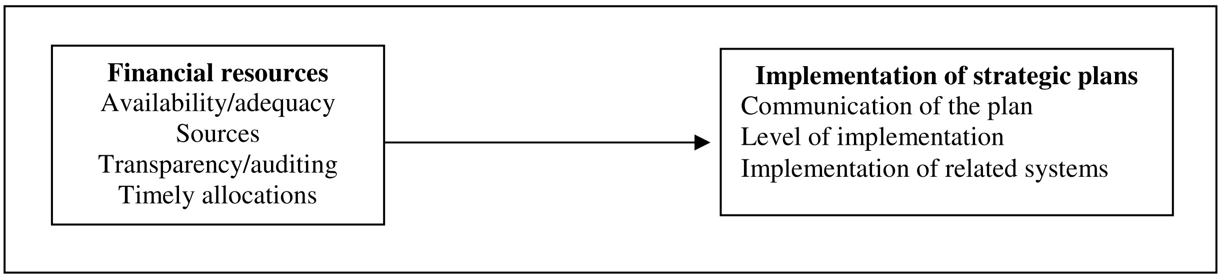

Figure 1: Conceptual Framework
Source: Researcher (2015)

2.3. Financial Resources

Financial resources have turned out to have a big significance as far as implementation of strategic plans amongst organizations is concerned. Wachira (2012) notes that the project budget is the final result of the planning cycle of the management control and cost systems. The budget must be reasonable, attainable and based on contractually negotiated costs and the statement of Works. The basis of the budget is historical cost, best estimates, or industrial engineering standards. The budget must identify planned manpower requirements, contract allocated funds, and management reserve. Kihara (2013) carried out a research on factors affecting the implementation of strategic performance measurement system of parastatals in Kenya. The research findings indicated that inadequate finances for implementation of performance system affect the implementation process to a great extent. Moreover, the provision of funds will improve the implementation of performance measurements systems to a great extent. These findings implies that the availability of finances affect the implementation of performance systems in an organization.

A study on challenges facing the implementation of water sector reforms at Tana water services board was conducted by Kanyeke (2011). The study concluded that lack of adequate donor funds and inadequate budgetary allocations have negatively affected the implementation of the reforms because capital intensive water infrastructure developments have not been erected to serve the increasing population in the board area.

A study on institutional related factors affecting the implementation of strategic plans in local authorities in Kenya was conducted by Buluma (2013). The study concluded that the central government should allocate enough funds in time and other resources to the Local Authorities so as to necessitate speedy implementation of the strategic plan. A study on Walking the Talk in Strategy and Policy Implementation was done by Gitau (2013). The study concluded that financial resources had a significant relationship on the Implementation of the Strategic Plan in secondary schools.

2.4. Strategic Plan Implementation

Strategy implementation is the amplification and understanding of a new strategy within an organization. Such an explanation involves the development of new structures, processes and other organizational alignments (Murugi & Mugambi, 2014).Additionally, the existence of a strategy is an essential condition or precondition for strategy implementation. Implementation is focused by nature and by definition. It cannot be directionless. It is a process defined by its purpose – in this case, the realization of a strategy. Thus, to implement a strategy, there must be a strategy. According to Harrington (2006), Strategy implementation is an iterative process of implementing strategies, policies, programs and action plans that allows a firm to utilize its resources to take advantage of opportunities in the competitive environment. Besides, Strategy implementation may be viewed as a process inducing various forms of organizational learning, because both environmental threats and strategic responses are a prime trigger for organizational learning processes (Lehner, 2004).

Implementation is a hands-on operation and action-oriented human behavioral activity that calls for executive leadership and key managerial skills (Schaap, 2006). Therefore strategy implementation can be defined as a process through which managers and

employees turn the strategic plan formulated in to reality putting in consideration both internal and external factors in order to achieve the intended organizational objectives.
Strategy and development of strategic plans now constitute an important weapon in the armory of the modern manager (Bell, 2002).Although formulating a consistent strategy is a difficult task for any management team, making that strategy work – implementing it throughout the organization – is even more difficult (Hrebiniak, 2006). A myriad of factors can potentially affect the process by which strategic plans are turned into organizational action. Unlike strategy formulation, strategy implementation is often seen as something of a craft, rather than a science, and its research history has previously been described as fragmented and eclectic (Noble, 1999). It is thus not surprising that, after a comprehensive strategy or single strategic decision has been formulated, significant difficulties usually arise during the subsequent implementation process.
The best-formulated strategies may fail to produce superior performance for the firm if they are not successfully implemented, as Noble (1999) notes. Results from several surveys have confirmed this view: An Economist survey (2004) found that a discouraging 57 percent of firms failed to implement their strategy smoothly, according to a survey of 276 senior operating executives. Strategy implementation has therefore become the most significant management challenge for today's' organizations (Allio, 2005).
Hard, institutional factors (organizational structure, administrative systems) and soft, people-oriented factors (executors, communication, implementation tactics, consensus, and commitment) influence implementation outcome significantly. Consensus and commitment can be achieved with the help of proper implementation tactics and communication activities. There are complex mutual influence among mixed factor (relationships among different units/departments and different strategy levels), soft factors (executors, communication, implementation tactics, consensus, and commitment) and Hard, factors (organizational structure, administrative systems). These factors in turn are influenced by four generic phases of strategy implementation: pre-implementation, organizing implementation, managing implementation, and sustaining performance (Noble, 1999)
Noble & Mokwa (1999) put forward three dimensions of commitment that emerged as central factors which directly influence strategic outcomes: organizational commitment, strategy commitment and role commitment. Organizational commitment is defined as the extent to which a person identifies with and works toward organization-related goals and values. Strategy commitment is defined as the extent to which a manager comprehends and supports the goals and objectives of a marketing strategy. Role commitment is defined as the extent to which a manager is determined to perform his individual implementation responsibilities well, regardless of his beliefs about the overall strategy. The primary dependent variable in Noble and Mokwa's (1999) study was implementation success, which they defined as the extent to which an implementation effort is considered successful by the organization. At the individual level, role performance is a critical outcome which they defined as the degree to which a manager achieves the goals and objectives of a particular role and facilitates the overall success of the implementation effort. Noble and Mokwa's findings suggested that an individual manager's implementation role performance will influence the overall success of the implementation effort. Both, strategy commitment and role commitment, were shown to influence role performance.

3. Methodology

The research adopted a descriptive case design. The target population for this study was 54 out of which 11 are in the top management, 19 in the middle level and 24 in the lower cadre (AWASCO, 2006). The study sampled the managers through simple random sampling from the three levels of employees through stratified random sampling the researcher arrived at a sample size of 47.The main technique that was used to collect primary data was the questionnaires. The results of the data were analyzed using SPSS. To obtain responses for analysis the researcher rated responses using a five point Likert scale with each aspect rated from 1 (Strongly Disagree) to 5 (Strongly Agree) that is (1-Strongly Disagree; 2- Disagree; 3-Neutra;4-Agree; 5- Strongly Agree). Quantitative analysis provided correlation results which assisted in determining the significance level between the independent and dependent variables. Results were reported using frequency distribution tables, percentages and mean scores for easy understanding and interpretation.

4. Findings

4.1. Demographic Characteristics

Out of the 45 respondents that formed the study sample 27(60%) were male while 18(40%) were female.32(71%) held managerial positions while13(29%) were on non-managerial positions. 11(24%) had worked for less than one year in the company,7(16%) for 1-2 years,10(22%) between 3-5 years,12(27%) 6-8 years,5 (11%) over 9 years. On the level of education, 10 (22%) had attained secondary level, 26 (58%) middle level and 9 (20%) University level.

4.2. Financial Resources

The researcher wanted to examine the effect of financial resources on the implementation of the strategic plan at AWASCO. The effect of financial resources was conceptualized using seven statements. The researcher asked respondents to rate the statement provided based on a Likert scale ranging from 1-strongly disagree to 5- strongly agree. The table below gives statistics there from.

Financial Resources	SD		D		N		A		SA	
	F	%	F	%	F	%	F	%	F	%
Financial Resources Are Adequate	4	9	12	27	16	36	12	27	1	2
Government/Donor Resources Available	3	7	8	18	24	53	9	20	1	2
Financial Records Maintained	6	13	0	0	13	29	17	38	9	20
Timely Budgetary Allocation Given	2	4	10	22	25	56	8	18	0	0
Financial Resources Always Availed When Needed	5	11	11	25	18	40	10	22	1	2
Resources From Water Bills Are Enough	8	18	12	27	20	44	2	4	3	7
Auditing Done Regularly	5	11	1	2	15	33	16	36	8	17
Total	**33**	**73**	**54**	**120**	**131**	**291**	**74**	**165**	**20**	**50**
Average	**5**	**10**	**7**	**17**	**19**	**42**	**11**	**24**	**3**	**7**

Table 1: Financial Resources
Key: SA=Strongly Agree A=Agree N=Neutral D=Disagree SA=Strongly Disagree F=Frequency %=Percentage
Source: Researcher (2015)

Table 1 shows how staff at AWASCO rated effect of financial resources on strategic plan implementation. Responses on the statements are as indicated. For example on the statement that financial resources are adequate, 13(29%) agreed,16(36%) were neutral and 16(36%) disagreed. The statement, 'government or donor funds were provided', 10(22%) agreed, 24(53%) were neutral while 11(25%) disagreed. The statement, 'financial resources are availed when needed,' 11(24%) agreed, 18(40%) were neutral while 16(35%) disagreed. On the statement 'auditing of financial resources is done regularly, 24(53%) agreed, 15(33%) were neutral while 6(13%) disagreed.
Generally, on average 12(27%) disagreed, 19(42%) were neutral while 15(31%) agreed that financial resource have an effect on the implementation of the company's strategic plan. Quantitative analysis revealed that financial resources had the lowest positive relationship with strategic plan implementation at 0.377 at the company. This indicates that 37.7% variations in strategic plan implementation can be explained by financial resources while 62.3% cannot.
The respondents were also asked to give the main sources of funds for implementation.100% listed collection from the water billings as their main source of funding. Some respondents noted that once in a while they received some donations from well-wishers and the government would come in also once in awhile to bail the company when in financial crisis. Some of responses are quoted below."Our main source of finance is the collections from water bills, but once in awhile we receive donations from well-wishers"
Respondents were also asked to give their opinion on how finances influenced implementation of their strategic plans. Most of them commented that funds collected from water bills were inadequate hence caused delays during implementation of some of their programs. Some of them expressed fear that their strategic plan might fail due to inadequacy of funds. One of the respondents noted that, "Finances are not enough hence affect us negatively'. Another one noted that, "Finances available are inadequate and might cause us not to implement our strategic plan effectively".

4.3. Implementation of Strategic Plan

The researcher wanted to evaluate whether strategic plans are effectively implemented at AWASCO. The effectiveness of implementation of strategic plans was conceptualized using seven statements. The researcher asked respondents to rate the statement provided based on a Likert scale ranging from 1-strongly disagree to 5- strongly agree. The table below gives statistics there from.

Statement	SD		D		N		A		SA	
	F	%	F	%	F	%	F	%	F	%
Plan Has System For Control	3	7	0	0	14	31	16	36	12	27
Decision Makers Committed to Plan	1	2	0	0	12	27	26	58	6	13
Plan's Implementation Has Been Successful	0	0	1	2	9	20	18	40	17	38
Plan Has Remuneration Plans	1	2	1	2	10	22	18	40	15	33
Plan Ensure Effective Communication	1	2	2	4	5	11	26	58	11	24
Strategic Plan Ensure Adequate Staff Available	11	24	19	42	12	27	2	4	1	2
Strategic Plan Ensure Adequate funding	1	2	1	2	10	22	20	44	13	29
Total	**18**	**39**	**25**	**48**	**72**	**160**	**126**	**280**	**75**	**166**
Average	**3**	**6**	**4**	**7**	**10**	**23**	**18**	**40**	**11**	**24**

Table 2: Implementation of Strategic Plan
Key: SA=Strongly Agree A=Agree N=Neutral D=Disagree SA=Strongly Disagree F=Frequency %=Percentage
Source: Researcher (2015)

Table 2 shows how staff at AWASCO rated the effective implementation of strategic plan implementation. Responses on the statements are as indicated. For example, on the statement that 'the plan has system for control,' 28(63%) agreed,14(31%) were neutral while 3(7%) disagreed. The statement, 'decision makers are committed to the plan', 32(71%) agreed, 12(27%), were neutral while 1(2%) disagreed. The statement, 'plan ensure availability of adequate staff,' 3(6%) agreed, 12(27%) were neutral while 30(66%)

disagreed. On the statement 'plan will be implemented within timeframe,' 33(74%) agreed, 10(22%) were neutral while 2(4%) disagreed.
Generally on average, 7(14%) disagreed, 10(23%) were neutral while 29(63%) agreed with the statements on implementation of the company's strategic plan. Having 63% agreeing with the statements implies that the implementation process is good though not very effective as some of the factors necessary for effective implantation have not been put in place. For instance, 66% disagreed with the statement that 'there is adequate staff to implement the strategic plan'.
Respondents were asked to give a general comment on implementation of strategic plan in their company. Most of them believed that the current strategic will fully be implemented within the expected period of ten years. Some believed that they need heavy financial assistance to enable that implement the strategic plan successfully. Some of their comments include; "The strategic plan will fully be implemented if we gate a heavy financial assistance from well-wishers". Another respondent said that "Strategic plan implementation is successful". Still another respondent commented "The plan will fully be implemented within ten years" Respondents were asked to state other factors which influence implementation of strategic plan in their company other than the ones identified by the researcher. The respondents gave the following factors; leadership, organizational culture, high turnover and internal politics.

4.4. Correlation Analysis Results
Correlation analysis on the data collected was done using SPSS. The Pearson correlation assisted in determining the relationship between the dependent and independent variables. The tables below show the results that were obtained.

		FR	SPI
FR=Financial resources	Pearson Correlation	1	
	Sig. (1-tailed)		
	N	45	
SPI=Strategic plan Implementation	Pearson Correlation	.377**	1
	Sig. (1-tailed)	.005	
	N	45	45
**. Correlation is significant at the 0.01 level (1-tailed).			

Table 3: Correlation Analysis
Source: Researcher (2015)

From Table 3, Financial resources is positively related to strategic plan implementation at r=0.377, p=0.005. Correlation was at 99% confidence level. For instance, financial resources as pointed out by Kihara (2013), Gitau (2013), Kanyeke (2011) and Buluma (2013) are vital for successful implementation of strategic plans.

5. Conclusion and Recommendation
Research findings indicate that a low percentage of respondents agreed to statements on financial resources while a high percentage either disagreed or remained neutral to statements on financial resources. This indicates that the company has problems with its financial resources, for instance a large percentage (80%) disagreed with the statement 'finances are readily available when needed'. Moreover on analyzing the open ended questions it was realized that of most them mentioned collections from water bills as the main source of funds of which was never adequate. These findings imply that the company's process of implementing the strategic plan is not very effective as it has no adequate financial resources for successful implementation.
Findings indicate that the company mainly depends on collection from water bills as the main source of funds which is very inadequate for effective strategy implementation. Donor/government funding is not timely and therefore unreliable. The company therefore, should seek partnerships with private entities so that it can diversify its source of funds.

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