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Impact of Corporate Planning and Budget Policy Process on Performance in Forest Sector, Kenya

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Abstract:

The forest sector is undergoing reforms to improve her work performance and is sorting strategies for efficiency and effectiveness of its resource management. Corporate planning and budget system therefore present focus role and a clearly determined direction that estimates organization finances for a future period and plans its operations accordingly. The objective of this study was to assess the impact of corporate planning and budget policy process on work performance in forest sector, Kenya. The study employed qualitative analysis of planning and budgeting policy process by examining the impact on the trend subjected in the Game theory of multi-level approach engagement at the national level by different parties. The findings of forest sector strategies of decision making for work plan and budget policy process was found to be involving negotiations with a lot of conflict and cooperation for reconciliations and resolutions. The study therefore recommended that corporate planning and budget policy process be promoted and enhanced to contribute efficiently and effectively to achievement of government sector policies. Further, the government to intensify resource mobilization ventures in the forest sector and promote efficiency in utilization of her resources to realize her plans, strategies and policies.

Keywords: Corporate planning and budget, forest sector strategies, performance, policy process

1. Introduction

The forest sector plays a critical role in the national economy, contributing 3.6% to the Gross Domestic Product (GDP) worth Kenya shillings 7 billion (FAO 2016). It employs over 50,000 people directly and another 300,000 indirectly thereby is a key to Kenya's social and economic well-being as most of the country's economic sectors rely on forest resource base for sustenance (GOK, 2018). Kottut et al (2019) observed that forest resources have a significant role in alleviating household poverty and as such government have the responsibility to formulate governance structure and policies that enhances efficient management of the resources. In Kenya, the forest sector is sorting strategies to improve efficiency and effectiveness on work performance to attain the recommended minimum global standard of 10% forest cover. The forest cover currently is estimated at 7.2% based on the national projection according to the global forest resource assessment report (GFRA), 2015 (FAO, 2015). Corporate Planning and Budget (CPB) therefore presents a new focus, role and a clearly determined direction to enhance the implementation of the work performance in the forest sector. The system specifies strategies to be undertaken, resources required, stakeholders that will be co-opted and necessary improvement in order to achieve strategic plan goals and objectives of the sector. It therefore represents a formal, structured approach to achieve objectives and to implement the corporate strategy of an organization (BNET, 2009). According to Koenig (2005) it is the process by which an organization estimates its finances for a future period and plans its operations accordingly. It provides a set of guidelines for top management to describe each department's role in achieving goals and objectives in the corporation (Gubbins, 2003). While the corporate planning is considered important driver of performance enhancement as a source of information for budgeting and as a guide to Performance Contract (PC) Monitoring and Evaluation (M&E), it is in the process where real performance improvement can be found in the choices, decisions and resource allocations made by the top management (Asian Development Bank, 2012).

At forest sector level, the CPB satisfies basic need of ease of doing business while at the national level it plays decisive role of policy placement to enforce the implementation of the act (GOK 2016). Thus, CPB process cascades from the nationalized impact to the general outputs and finally the staff job descriptions and appraisals on achievement. Decision making and developing clarity in analysis are key features highlighted (MENR, 2016). The main function of CPB is therefore to ensure outputs concur with outcomes, closed output performance gaps and deliver improved performance on the negotiated, vetted and signed PC by the state actors (GOK, 2019).

The legacy created by preceding PC expectations presents a core challenge in implementation of performance improvement through CPB (GOK, 2020). This is because of the assumed principles of work performance which are assimilated by the staff and are further underpinned by a structure of beliefs, values, attitudes cultures and decisions. In most organizations the aspects of CPB tend to be largely considered as constrained tool used to perform the work. However, recent research findings stress that inefficient systems should be perceived as an opportunity to improve instead of a weakness (Lemmens, et al, 2006). In most organization, systems in CPB fail to give a competitive edge as planned. In the process the adhoc business prevail in the circumstances. The identified challenges and developed mechanisms competitive for crucial improvement of the forest sector performance is a prerequisite for enhanced achievement. CPB is a major system that contributes into enhancement of work performance of an organization and according to GOK, 2019 a detailed guidelines preparation is provided by the government at the national policy level for the process.

The generally accepted reasons for reforming national planning and budgeting processes are numerous and include the facilitation of better service provision, more efficient use of resources, more targeted use of funds, and greater accountability for policy implementation (GOK, 2019). However, many governments face significant challenges trying to improve planning, budgeting, and the links between the two process areas. This in essence has really affected the general performance of the global forest sector. Forest cover just over 30% of the global land area, yet they provide habitat for the vast majority of the terrestrial plant and animal species known to science (FAO&UN 2020). However, FAO & UN (2020) highlights that solutions that balance conservation use of forest biodiversity are critical and possible. According to Hans, 2015, plans involving negotiations with multi-level approach of Game theory have been adopted in attempt to solve financial budgets. Situations of competition and cooperation between several involved parties use mathematical figures in the Game theory multi-level approach to justify their position for consideration on financial needs to implement the planned activities (Hans 2015). Typically, the challenges arise from the need to establish clear policies, ensure that budgets reflect those policies and that spending is in line with allocations and the need to measure results and feed those back into policy making process. In public sector organizations, it is clear that control of resources is key in budgetary management and planning. Procedures that are lengthy and bureaucratic should be evaded or modified to allow staffs that have first-hand information of situations to make decisions locally in their work station. Thus, devolved budgetary management and planning means that managers at the lowest possible level have more authority over resources; greater scope for decisions and accountability for achieving agreed targets. Scott (2001) suggests that it should involve transferring responsibility and control resources to a local level. This would naturally indicate less need for central finance staff to be involved in the detail of planning and controlling budgets (Hogget and Bramley, 1989).

Other research studies in public sector organizations however suggest that some sectors of foremost expenditure, such as central overheads and staffing, generally to remain under central control (Keen and Murphy, 1996). According to Thomas and Dunkerley (1999), there is much evidence that, structurally, public sector organizations have moved towards decentralized operational management but with concomitant highly centralized strategic control of policy process. This implies that the ultimate responsibility for CPB system remains centralized since such matters cannot be delegated. When budgets policy process is devolved, the senior management loses some direct influence over the decision-making process (Scott, 2001) and there is a risk that such a managerial structure 'potentially weakens the 'centre' or the senior executive's position and ability to drive change (Cranfield & Taylor, 2008). Nevertheless, an apparent advantage to the institution is in the effectiveness of cost control whereby the senior management has an upper hand in controlling costs in their responsibility. This benefit is negated in organizations where there exist 'multiple sources of access' to budgets and managers decisions effect commitment of other people's budget as observed by Chenxi, 2001.

1.1. Research Objectives

To assess the impact of corporate planning and budget policy process on performance in forest sector, Kenya

Scope of study

The setting of the study was in the Kenya forest sector corporate planning and budget policy process trend involving;

- National policy
- National budget
- Expenditure management and results

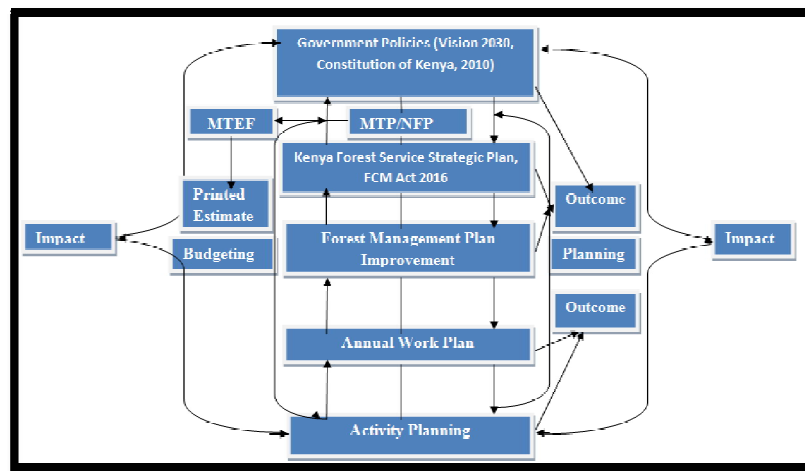


Figure 1: Conceptual Framework
Source: Author, 2020

2. Materials and Methods

2.1. Study Area

The study was carried on corporate planning and budget policy process secondary data of forest sector in Kenya affecting the 47 counties ecosystem conservators in the country. The figure 2 below is a map of Kenya showing the boundary of 47 counties of CEC offices;



Figure 2: Kenya Map Showing the Boundary of 47 County Boundaries of Cecs
Source: RCMRD Geoportal Publication, 2015

2.2. Research Design

The study employed approach of qualitative analysis of planning and budgeting policy process by examining the impact of work plan and budget process subjected in the Game theory of multi-level approach engagement at the national level.

2.3. Data Collection

2.3.1. Data Sources and Collection

The data for study were sourced from AWP&B, strategic plan of the fiscal years and other secondary data. The data collected were authenticated as the true available information and due ethical consideration followed.

2.3.2. Data Analysis and Presentation

Data collected were presented using tables, charts, graphs as diagrammatic presentation and descriptive statistical tools for analysis applied.

2.4. Methods of Scoring Data

- Used system variances to measure the sector ability, timely recognition of problem to policy process enhancement to work performance.
- Game theory of multi-level approach was employed to reconcile budgets and plans in the Medium-Term Expenditure Framework (MTEF) viewed in the negotiation process.

2.4.1. Scales of Measurement

Descriptive statistical data analysis to the empirical estimation of characteristic of economic relationships between work planning and budget process

3. Results and Discussion

The analysis of the characteristics of the current forest sector work plan and budget policy process was based on the trend consistent with the research objective with developed question; "How efficiently and effectively is corporate planning and budget contributes to achievement of government policies?"

The figure 3 below shows the integration of work plan and budget into the policy mechanism process in forest sector. The process commences with development of a national policy statement as a broad course of action of guidance to be adopted by the government at the national level in pursuit of national objective. The study noted that this is followed by a national budget reflecting an annual financial statement presenting the government proposed revenues and spending for a financial year MTEF preparation in line with Medium Term Plan (MTP), vision 2030 and the Government agenda. According to GOK (2019) on the prior tasks of the process the study identified following characteristics:

- Reforms priority reconciliation of budgets and plans involving sector working groups negotiations engagement.
- Preparation of long-range plans and budgets and follow a definite budget procedure and implementation methodology.
- Shorter budgeting cycles preparation in the MTEF.
- Segments corporate planning and budget.

The study noted that the finalized medium-term budget is passed by the legislative, approved by the Chief Executive and presented by the Finance Cabinet Secretary (CS) to the Nation. According to GOK (2012) it requires the budget for the government to be publicized before it is released to the beneficiary segments. The study further noted that once the budgets have been released, the segments have to expedite expenditure management where the tendency to promote the achievement of three outcomes, namely aggregate fiscal discipline, allocation efficiency and operational efficiency with end results of production of goods and services by employee often measured by objectives or standards.

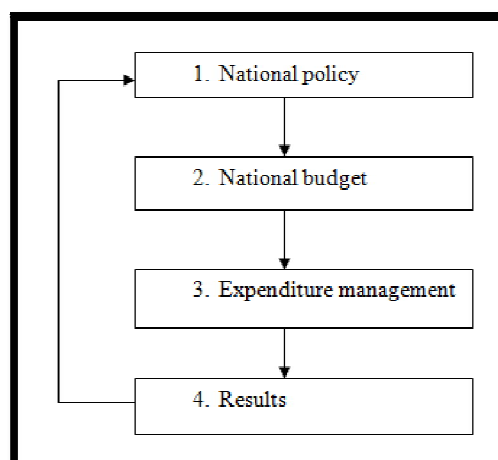


Figure 3: Work Plan and Budget Policy Process

- Ensure clarity of policy process direction and work plan and budget framework on SP activities.
- Ensure that budget allocation to CECs reflect priorities in AWP&B activities in line with SP activities.
- Ensure that spending is consistent with approved budget from the government.
- Measure results through M&E and ensure feed back into the policy process for future decision making.

The study showed that work plan and budget policy process as noted in figure 3 is a useful tool for proactive strategic decision making. National policy requires a preparation of SP often a five-year period to be implemented in the fiscal years subjected to AWP&B for year 1, 2, 3, 4 and 5 prepared annually. However, key to the success of the SP plan is the ability of organization to mobilize the required resources. Table 1, 2 and 3 below provides estimates of funds required to implement the KFS 1st, 2nd and 3rd SP over the planned fiscal periods 2009-2014, 2014-2017 and 2017-2022 respectively. Potential sources of funds were identified to come from Exchequer, Development partners, Appropriation in Aid (A.I.A) and Private sector. The developed SP in the table also indicate the limitations of funding gaps in the specific fiscal years of implementing period despite plans identifying strategic objectives for implementations of work plan and budget. The total budget for 1st, 2nd and 3rd SP were KShs 25.5, 39.2 and 43.65 respectively in billions showed a trend increase of fluctuating percentages of 53% and 11% as shown in the figure 4 below on total budget allocation against the 1st, 2nd and 3rd SP over the planned fiscal periods;

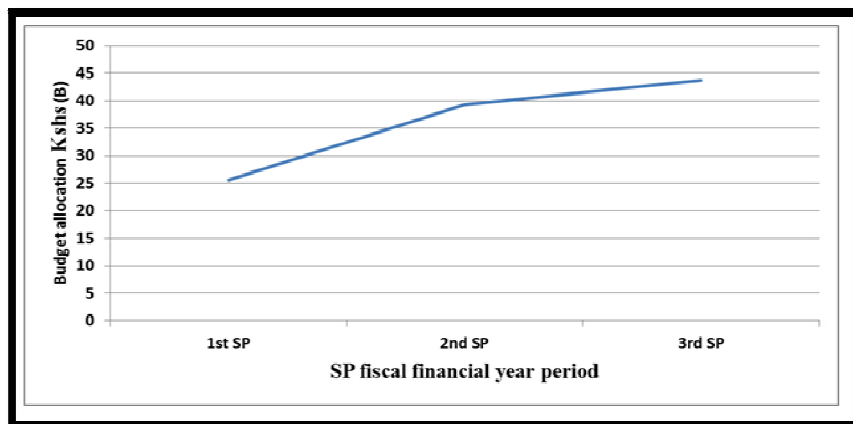


Figure 4: Total Budget Allocation over the Planned Fiscal SP Financial Year Periods

Fiscal Year Ending								
No	Source of Funds	Type of Budget	2009-10 KShs M	2010-11 KShs M	2011-12 KShs M	2012-13 KShs M	2013-14 KShs M	Total KShs M
1	GOK	Recurrent	1,693.94	1,694.84	1,864.33	1,957.54	2,055.42	9,266.07
		Development	392.16	234.76	249.21	257.37	265.94	1,399.06
2	External	Recurrent	0.00	0.00	0.00	0.00	0.00	0.00
		Development	772.98	1,078.91	1,100.00	1,100.00	1,100.00	5,151.89
3	KFS Revenue	Recurrent	192.50	191.60	300.00	500.00	800.00	1,984.10
		Development	0.00	808.40	1,700.00	2,500.00	2,700.00	7,708.40
4	Others	Recurrent	0.00	0.00	0.00	0.00	0.00	0.00
		Development	7.55	6.30	6.30	6.30	6.30	32.75
Subtotals		Recurrent	1,886.44	1,886.44	2,164.33	2,457.54	2,855.42	11,250.17
		Development	1,172.69	2,127.99	3,055.51	3,863.67	4,072.24	14,292.11
Grand Total			3,059.13	4,014.43	5,219.83	6,321.22	6,927.66	25,542.28

Table 1: Budgetary Requirement for SP Implementation for Fiscal Years 2010-2014

Source: KFS Strategic Plan 2010-2014

Fiscal Year Ending									
Source of funding	2014/15 (Actual) KShs in Millions			2015/16 (Actual) KShs in Millions			2016/17 (Estimates) KShs in Millions		
	REC	DEV	TOTAL	REC	DEV	TOTAL	REC	DEV	TOTAL
Exchequer	1,637	511	2,149	1,637	468	2,105	1,800	491	2,291
Dev. Partners	-	463	437	-	581	581	-	582	582
A-in-A	2,336	-	2,318	2,599	-	2,599	2,700	-	2,700
Private Sector	-	-	-	-	-	-	-	-	-
Total Funding	3,973	975	4,903	4,237	1,049	5,286	4,500	1,073	5,573
Funds Needed	4,400	5,200	9,600	5,000	9,500	14,500	5,000	10,100	15,100
Funding Gap	427	4,225	4,697	763	8,451	9,214	500	9,027	9,527

Table 2: Budgetary Requirement for SP Implementation for Fiscal Years 2014-2017

Source: KFS Strategic Plan 2014-2017

Source of funding	Fiscal Year Ending																			
	2017/2018 (Estimates) KShs in Millions				2018/2019(Estimates) KShs in Millions				2019/2020 (Estimates) KShs in Millions				2020/2021(Estimates) KShs in Millions				2021/2022(Estimates) KShs in Millions			
	REC	DEV (Program)	DEV	TOTAL	REC	DEV (Program)	DEV (Projects)	TOTAL	REC	DEV	DEV (Projects)	TOTAL	REC	DEV (Programmes)	DEV (Projects)	TOTAL	REC	DEV (Programmes)	DEV	TOTAL
Funding Gap	-563	-87	-128	-778	-613	-105	-121	-839	-603	-280	-171	-1,054	-138	-308	-70	-516	-213	-427	-420	-1,060
Funds Requirements	5,700	720	1,200	7,620	5,850	950	1,350	8,150	5,950	1,450	1,650	9,050	5,600	1,600	1,850	9,050	5,800	1,800	2,180	9,780
Total Funding Available	5,137	633	1,072	6,842	5,237	845	1,229	7,311	5,347	1,170	1,479	7,996	5,462	1,292	1,780	8,534	5,587	1,373	1,760	8,720
Private Sector	0	50	0	50	0	65	0	65	0	70	0	70	0	72	0	72	0	73	0	73
A-in-A	3,200	0	0	3,200	3,250	100	0	3,350	3,300	150	0	3,450	3,350	170	0	3,520	3,400	200	0	3,600
Development Partners	0	0	867	867	0	0	984	984	0	0	1,184	1,184	0	0	1,500	1,500	0	0	1,550	1,550
Exchequer	1,937	583	205	2,725	1,987	680	245	2,912	2,047	950	295	3,292	2,112	1,050	280	3,442	2,187	1,100	210	3,497

Table 3: Budgetary Requirement for SP Implementation for Fiscal Years 2017-2022

Source: KFS Strategic Plan 2017-2022

Linking policy, work planning and budgeting from the results the study found that there are issues related to improving policy process in public organization. The study established that for better work performance where activities in the work plans are achieved there should be facilitation of better service provision, more efficient use of resources, more targeted used of fund and greater accountability for policy implementation (Llewellyn, 1998). However currently there exist significant challenges in CPB system in the forest sector. There is need to establish clear policies, ensure that budget reflect those policies and the spending is in line with allocation, and the need to measure results and feed the findings back into policy making process as showed in the results in figure 3 illustrating the CPB system policy process.

The study explored to establish the impact of CPB on performance which concurs with studies by various researchers (Zulfigar et al 2017). Based on the current performance, the study established a number of short falls in process of the system application. This however differs with the intended theory of the policy process application made at the national level. According to Zulfigar et al (2017) the impact of managerial and adaptive capabilities to stimulate organizational innovation in the Medium Sized Enterprises (SMEs) empirically explored and proposed a rigorous model for the positive impact of managerial and adaptive capability. In the process the study found that the applied system helped to develop and improve the performance of organizational innovation in SMEs. Thus, the Zulfigar et al (2017) supported the policy process on the system reflected in figure 3 where results of Game theory multi-level approach of the

negotiation at the national policy level for CPB system are applauded for managerial and adaptive capability to national policy for another cycle of the process. CPB system in the policy process is seen as a useful integral tool for proactive decision making and is termed by innovation as the impact of managerial and adaptive capability.

According to Author, 2020 on diagrammatic conceptual framework figure 1 the evaluation of the current CPB system with the policy process in the sector is aligned with government policies involving vision 2030 and constitution of Kenya, 2010. The sector plan and prepares its budget and outlines medium priorities and corresponding resources in line with MTP of the Kenya vision 2030 and national agenda provided. KFS priorities to achieve its planning and budget is guided by the Act 2016 (GOK 2016), Forest Policy (MoEF 2020), National Forestry Programme (NFM), Forest Management Plans (FMPs) and AWP&B. Results of the CPB system policy process illustrated in figure 3 indicate that the national policy process ensure clarity of policy direction and KFS framework on SP. The SP provides the road map for forestry development through the implementation of MTP. In line with the SP and compliance with the requirements for devolution, the forest sector streamline and implement its programme with a view towards achieving the 10% tree and forest cover (KFS 2017). The MTP prepared at the national level results to preparation of MTEF that guides the Government in the provision of printed estimates released quarterly to the segment implementers. The framework ensures that spending is consistent with approved budget from the Government and results measured through implementation of performance M&E that ensure feed back into the policy process.

According to section 36 of the Public Finance Management Act, 2015 (GOK 2015), a guideline is provided on the processes and procedures for preparing the Medium-Term Budget (MTB) which apply to all public sector organizations and it's prepared within the context of a moderate global economic recovery. The MTEF budget provides an enabling environment for the private sector to thrive by preserving macroeconomic stability; expanding infrastructure; improving security; implementing business regulatory reforms; expanding access to finance and instituting governance reforms.

The policy process for CPB system as noted in the figure 3 thus is considered as a useful tool for proactive decision making. However, key to the success of the plan is the ability of organization to mobilize the required resources. As indicated in table 1, 2 and 3 the results from the three SPs fiscal years provides estimates of funds required to implement the SPs over the planned period and reflects potential sources of funds and funding gaps.

The KFS SP provides outcome depicting impact of CPB system. This phenomenon is supported by the results in the budgetary requirement for SPs implementation for fiscal financial years 2010-2014, 2014-2017 and 2017-2022 (KFS 2009, 2014 and 2017) which shows a trend increase with fluctuating percentage of 53% and 11%.

The fiscal budget for the financial year is prepared in accordance with Article 201 of the Constitution of Kenya (GOK 2010). According to GOK, 2010 the National Treasury invites the general public, institutions and the private sector to submit proposals on economic policy measures that the Cabinet Secretary for the National Treasury could consider in preparing the fiscal year budget.

These proposals take into account measures that will spur economic, create employment opportunities and reduce poverty. The finalization of the budgets to be considered in the printed estimate is realized through Game theory of multi-level approach engagement for reconciliation with commitments of negotiation process justifying the submitted CPB proposal (Hans 2015). According to GOK (2010), the justification is pegged on measures including creating a conducive business environment, deepen structural and governance reforms, and improve security in order to encourage innovation, investment, growth and expansion of economy and employment opportunities among others.

The assessed impact of the CPB system policy process that has resulted with gaps in the funding provides leeway to review the budget at the national policy level. According to Hans 2015, Game theory suggests that organization structures, programmes and practice are adopted for the purpose and thereby augmenting the limits of the more rationalistic explanation of decision making.

The end product of the policy process according to figure 3 is the attainment of results which is a corporate social responsibility by managers where goods and services are produced by employee often measured by objectives or standards (Okpara and Idowu, 2013). According to Koril et al (2015) these results can be fast tracked in the PC stipulating specification of the mutual work performance obligations, intentions, responsibilities and agreed annual work plan activities targets for the financial year between the two contracting parties.

4. Conclusions

Institutional Game theories of multi-level approach showed that organizational structures, programmes and practices are adopted for the system purposes, thereby augmenting the limits of the more rationalistic explanation of decision making. For example, perceived "rational" decision about CPB system acquiring new potential solutions and its associated procedures and structures are invested with socially shared meanings rather than simply being responses to system demands. The rationale of the approach showed that it is relevant in analyzing the various factors that influence organization to adopt change and this case the readiness to adopt improved modeled CPB system.

The policy process in government institutions was found to require rational decision and acquiring new potential solutions factors associated with procedures and structures to prepare acceptable planning and budget report. These contributing invested factors are as a result of impacts that influence organization to adopt change of doing business. The study concluded that these change that will move the organization readiness to adopt improved modeled CPB system optimization to be applied by national budgeting team in resource allocation. It is imperative that work plan and budget policy process commences with national policy deliberations that ensure clarity of policy direction. The negotiated and reconciled budget the study showed that it is used by corporate managers as basis to prepare AWP&B in line with SP activities of the fiscal financial year. The policy process at the point of expenditure management ensures that spending is consistent with approved budget from the government. However, this expenditure is subjected to financial monitoring and

evaluation from time to time by internal and external auditors to track the accountability of spending. The end results will enable recipient improve expenditure resource management for better work performance measured through M&E to ensure feed back into the policy process for another cycle.

5. Recommendations

The findings of this study provide sufficient knowledge and information for Policy and management recommendation;

- The work plan and budget policy process to be promoted and enhanced so as to contribute efficiently and effectively to achievement of government policies.
- The government to intensify resource mobilization ventures in the forest sector and promote efficiency in utilization to realize sector plans, strategies and policies.

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