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Impact of Annual Work Plan and Budget on Realization of Strategic Plan Targets Performance of Forest Sector, Kenya

Maurice Charles Ouma Ogilo

Ph.D. Student, Department of Forestry and Wood Science, University of Eldoret, Kenya

Dr. Paul Okelo Odwori

Senior Lecturer, Department of Applied Economics, University of Eldoret, Kenya

Donald Oyugi Ogweno

Senior Lecturer, Department of Forestry and Wood Science, University of Eldoret, Kenya

Abstract:

The forest sector plays a critical role in the national economy, contributing 3.6% to the GDP worth Kshs 7 billion as most of the country's economic sectors rely on its resources based for sustenance. Efficiency and effectiveness of its resource management is key to her performance. Annual work plan and budget therefore presents focus role and a clearly determined direction that estimates organization finances and plans its operations accordingly. The study assessed its impact on realization of strategic plan targets performance. Monitoring and evaluation survey was employed to assess the impact of annual work plan on the activities being implemented. The findings showed that the observed calculated Chi-square (χ^2) test statistics was greater than the critical value (5.99) determined by the level of significance (0.05) and the degree of freedom (2). Test result was found to be significant depicting gaps that existed on the application of the current framework of the system structures. Upgrading of the CPB system was recommended to realize effective implementation of the SP targets for accountability and transparency for enhanced fiscal outcomes of performance and to develop and operationalize an e- monitoring and evaluation reporting mechanism for results for fiscal financial year planned and budgeted activities.

Keywords: Annual work plan, corporate planning and budget, performance, strategic plan of the fiscal financial year, monitoring and evaluation

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) as most of the country's economic sectors rely on forest resource base for sustenance (GOK, 2018). Kottut et al (2020) observed that forest resources have a significant role in alleviating household poverty and as such state actors have the responsibility to formulate governance structure and policies that enhances efficient management of the resources. In Kenya, forest sector is sorting strategies to improve efficiency and effectiveness on her 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 clearly determined direction to enhance the performance of the sector. At sector level CPB is realized through annual work plan and budget (AWP&B) system (KFS 2015, 2016, 2017, 2018, 2019 and 2020). The system specifies strategies to be undertaken, key performance indicator, expected results, output, resources required and time frame for the activities implementation (KFS 2009, 2014 and 2017). AWP&B 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. AWP&B 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 annual work plan is considered important driver of performance enhancement as a source of information for budgeting and as a guide to 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 AWP&B satisfies basic need of ease of doing business (KFS 2015, 2016, 2017, 2018, 2019 and 2020) while at the national level it plays decisive role of policy placement to enforce the implementation of the act (GOK 2016). Decision making and developing clarity in analysis are key features highlighted (MENR, 2016). The main function is to ensure outputs concur with outcomes, closed output performance gaps and improved delivery. The legacy created by preceding work performance expectations presents a core challenge in implementation of AWP&B (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. However, recent research findings stress that inefficient systems should be perceived as an opportunity to improve instead of a weakness (Lemmens, et al, 2006). Corporate managers have the responsibility to deliver and be able to achieve the work plan activities with the provided scarce financial resources. Okpara and Idowu (2013), on corporate social responsibility emphasized that the economic responsibility of a business is to produce goods and services that the society desires and sell them at a profit. The corporate managers have sole responsibility to identify its stakeholders and incorporate their needs and values within the day-to-day decision-making process. Despite AWP&B been considered as driver to assist the corporate managers implement and perform responsibly the process are often simultaneously used for the conflicting purposes of planning and performance evaluation. According to Markus and Robert (2015) when budgets are used for planning and performance evaluation, it increases the subordinate's budget proposals during the negotiation and performance after the negotiation. Performance evaluation is one of the major features of the reforms together with decentralization budget that provides a means of measuring the performance of a manager (Seafoss & Monczka, 2006). Goddard & Albert (2007) suggest that financial measures are seen as inadequate measures of long-term strategic performance reflecting perhaps the restrictions placed on many middle managers who lack empowerment to make decisions despite being responsible and accountable for activities being implemented.

Performance management in a broader sense refers to a number of practices that allow an organization to better utilize its resources (Kori et al, 2015). Reid (2002) suggests that participation in the AWP&B preparation will help staff to see its relevance to them. However, Reid (2002) questions the extent to which junior staffs in primary hierarchical organizations with existing inequitable power relationships have the ability to influence the setting of planning and budget targets. The disadvantage of this approach is that easily achievable targets and undue caution can be set.

1.1. Research Objectives

To assess the impact of annual work plan and budget on realization of strategic plan targets performance of the forest sector, Kenya.

1.2. Scope of Study

The setting of the study was in the Kenya forest sector in County Ecosystem Conservator (CEC) offices since they are state actors implementing the planned and budgeted activities.

1.3. Conceptual Frame Work

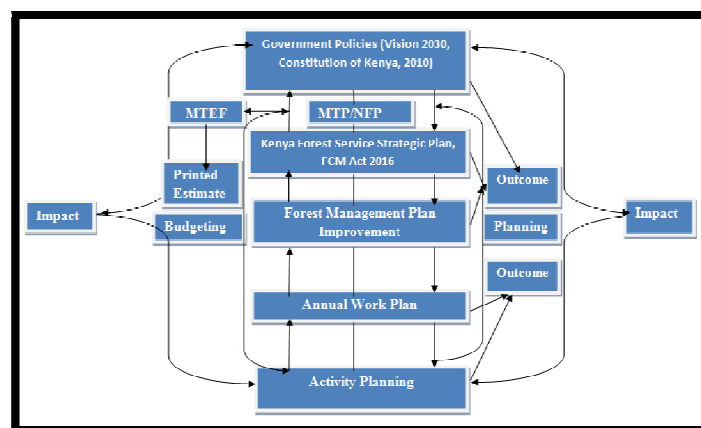


Figure 1: Conceptual Framework

Source: Author, 2020

2. Materials and Methods

2.1. Study Area

The study was carried out in forest sector in Kenya covering the 17 CEC offices randomly selected from the 47 counties. The figure 3.1 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 impact of AWP&B was determined through M&E survey. The independent variable of work performance was assessed against dependable variables of strategic planning, annual work planning and budgeting by determining in-depth impact of the system and the results presented by use of tables and figures.

2.3. Population and Sample

The population and sample size were determined by number of CEC offices in the forest sector and major activities carried out in the respective working areas. A threshold of 10-36% sample size was considered adequate for descriptive study to respond to M&E structured survey questionnaire, (Mugenda & Mugenda, 2003). According to First Schedule Article 6 (1) GOK, 2010 there are 47 Counties. Adopting the upper level for better results:

100% = 47 Counties,

Therefore $36\% = (36 \times 47) - 100 = 17$ Counties (Area sampled). 17 CEC offices out of total population of 47 counties were randomly picked and administered with a survey questionnaire to give a representative sample. The picked sampled areas were Kakamega, Garissa, Marsabit, Nakuru, Baringo, Nyeri, Taita/Taveta, Kwale, Embu, Kirinyaga, Bungoma, Vihiga, Trans Nzoia, Migori, Siaya, Nandi and Meru Ecosystem Conservator County offices.

2.4. Data Collection

The data for study were sourced from MRA, QRA, ARA, KFS annual reports and administered structured M&E survey questionnaires divided into major activities. Secondary data were also sourced.

2.5. Data Analysis and Presentation

Data was collected at individual level on respondents on specific planned activity to establish the status of the work performance. Data were presented using tables and figures and the following statistical tools for analysis were applied;

- Descriptive statistical data analysis to the empirical estimation of characteristic of economic impact of AWP&B on performance.
- The application of Chi-square (χ^2) to test for the deviations of observed frequencies from expected frequencies on the categorical variables in the population on performance.

3. Results and Discussion

The results of the survey on M&E indicated that CECs executes the implementation of the AW&B system and manages the forest resources under their jurisdiction.

The following were the results of indicators of the performance with the rating of very satisfied 'v', satisfied 's' and not satisfied 'n' with scoring percentages of "80-100, 50-79 and 0-49" respectively for the major planned activities target against achievement;

Ecosystem Conservator County office	No KFS Nurseries	No Stakeholder Nurseries	Target seedlings '000	Achievement "000"	KFS "000"	Stakeholders "000"	Satisfaction on Performance Indicator (V, S or N)
Kakamega	7	132	6,080	6,080	1,060	5,020	V
Garissa	2	0	25	28	28	0	V
Marsabit	5	0	60	59	59	0	V
Nakuru	6	239	7,900	6,800	1,070	5,730	V
Baringo	11	40	6,600	6,600	2,400	4,200	V
Nyeri	12	128	4,200	4,200	1,700	2,500	V
Taita Taveta	5	88	2,100	1,294	313	981	S
Kwale	5	43	220	282	55.6	226.39	V
Embu	3	55	1,500	669	200	469	N
Kirinyaga	5	60	4,800	4,300	1,300	3,000	V
Bungoma	5	20	1,400	1,325	325	1,000	V
Vihiga	2	90	2,000	2,000	500	1500	V
Trans Nzoia	8	69	6,000	5,700	2,331	3,369	V
Migori	6	94	2,000	1,599	148	1,451	V
Siaya	2	96	2,800	2,800	300	2,500	V
Nandi	7	70	8,100	8,000	2,000	6,000	V
Meru	10	34	2,870	3,870	1,870	2,000	V
Total	94	1,258	58,655	55,606	15,660	39,946	V

Table 1: Tree Seedlings Production

The result from table 1 above shows that;

- KFS produced about 25% of total seedlings while the stakeholders produced about 75%. The low seedling production in KFS nurseries was found to be attributed by insufficient funding and inadequate staff.
- Seedlings tubes in many cases have been bought by the saw millers where there is timber exploitation (Nyeri, Baringo, Nakuru, and Kirinyaga).
- Most of the CECs do not receive allocation for seedling production for major programmes as planned in the activities-based budgets. Where there is availability of funds, they were inadequate.
- Where there were no natural streams, water was a major problem (Siaya, Baringo)
- High potential areas recorded high seedling production rates than the low potential areas (Nakuru, Baringo, Nyeri, Kakamega, Nandi, Kirinyaga, Trans Nzoia) indicating favourable environment conditions for attainment of optimal results.
- CECs implemented the activity of seedling production to enhance provision of tree seedlings production for tree planting indicating focused social responsibility of the implementers.

County	Target area (Ha)	Achievement (Ha)	Satisfaction on Performance Indicator (V, S or N)
Nyeri	440	378	V
Vihiga	100	100	V
Trans Nzoia	1300	1300	V
Nandi	480	480	V
Baringo	2500	1000	N
Kwale	50	60	V
Bungoma	220	390	V
Kirinyaga	31	19	S
Meru	800	527	S
Embu	40	70	V
Migori	10	19	V
Kakamega	527	200	N
Total	6,498	4,543	S

Table 2: Plantation Establishment

The result from table 2 above shows that;

- Plantation establishment showed an achievement of 70%. The Counties achievement was accomplished mostly with resources provided by stakeholders as there was inadequate or no fund allocation for plantation establishment in the Counties.
- The previous established plantations were not surveyed and therefore no entry into the compartment registers across the stations indicating lack of attainable planned activity targets for the set goals and objectives.
- Compartment registers were not up to date and showed no prescriptions by the CECs as required in the technical orders.
- No sketch survey maps for plantations established.
- There was no survival count of planted areas in almost all the stations sampled
- Low survival rate of plantations establishment was observed during the field inspection.
- Sub-compartment boundaries and the firebreaks had been lost in many of the forest stations as the Plantation Establishment and Livelihood Improvement Scheme (PELIS) was practiced in disregard to these boundaries.
- In Baringo (Narasha Forest station) it was noted that there was much bigger area under PELIS (estimated 1000 ha under cultivation) which was not reported.
- Illegal grazing in Kiptunga Forest was noted to be severe and there were no records on whether there were payments of the service for grazing.
- CECs were not providing prescriptions for plantations as required in the technical orders.
- CFAs and Saw millers were providing most of the inputs needed to produce seedlings for plantation establishment including labour indicating sound socio-economic status benefits of the enterprise to local community.
- It was not possible to determine the plantation areas established using KFS allocated resources in the entire county visited indicating lack of accountability of KFS resources utilization for organization to run effectively.

County	Target area (Ha)	Achievement (Ha)	Satisfaction on Performance Indicator (V, S or N)
Vihiga	67	60	V
Marsabit	200	120	S
Garissa	1	0	N
Bungoma	12	50	V
Kirinyaga	130	130	V
Meru	110	131	V
Siaya	30	1	N
Nandi	43	50	V
Trans Nzoia	100	96	V
Kakamega	85	85	V
Total	778	723	V

Table 3: Natural Forest Rehabilitation through Enrichment Planting

The result from table 3 above shows that;

- Overall target for the Counties were 778 ha for natural forest rehabilitation through enrichment planting and the actual achievements on the ground were 723 ha. The results showed an achievement of 93%.
- The counties had identified degraded areas but have not zoned and mapped them for the rehabilitation. This was serious problem across the counties as resources were spent on rehabilitation without clear zoned and mapped out areas.
- Invasive species in the forests were the Lantana camara and the areas occupied by these invasive species were not surveyed for proper management.

County	Area (Ha)	No. of Nurseries	No. of Seedlings	Target (Ha)	Achievement	Satisfaction on Performance Indicator (V, S or N)
Siaya	25,000	170	1,523,220	300	80	N
Marsabit	-	8	35,000	50	30	S
Kirinyaga	-	-	-	500	406	V
Nandi	225,000	106	6,328,040	500	0	N
Meru	-	24	471,888	300	0	N
Embu	-	58	129,750	50	50	V
Kakamega	-	-	-	750	0	N
Garissa	629	-	-	-	-	-
Trans Nzoia	77,176	-	-	-	-	-
Baringo	1,030,300	-	-	-	-	-
Migori	107.54	-	-	-	-	-

Table 4: Commercial Farm Forests Establishment

The results from the table 4 above shows:

- An overall satisfaction on performance indicator as “n” despite having area to carry out the activity and enough seedlings to be planted.

- Garissa, Trans Nzoia, Baringo and Migori show a nil-report activity despite having area to carry out the activity. This indicates that KFS has no direct control of the activity outside gazetted forests.
- Accessibility of locality of site to carry out the activity is lacking.
- Good state of activity with guidance process for implementation is lacking in most counties resulting to either failure to implement the planned activity or lack of reporting what has been achieved.
- The preferred species for commercial farm forestry was *Gravellia robusta*, *Eucalyptus grandis*, *Eucalyptus camaldulensis* and *casuarina equestifolia*.

County	No of Nurseries	No. of Seedlings	Remarks	Satisfaction on Performance Indicator (V, S or N)
Siaya	1	150	-	S
Nyeri	1	100	-	S
Trans Nzoia	1	1,142	-	V
Nakuru	1	2,500	<i>Dendrocalmus spp, Yushania alpina</i>	V
Nandi	1	3,000	Seedlings sourced from private nurseries	V
Kirinyaga	1	1,530	-	V
Taita Taveta	1	550	Produced 550 seedlings and sold 500 to Ngoloki Secondary School	S
Kwale	1	0	All seedlings dried up,	N
Meru	1	1000	-	V
Kakamega	1	2,000	-	V
Bungoma	1	50	-	N
Embu	1	1,400	-	V
Total	12	13,422	-	V

Table 5: Bamboo Seedlings Production

The result from table 5 above shows that:

- Bamboo establishment was still being promoted in most of the counties visited.
- There was lack of attainable planned targets for the set goals and objectives in most of the counties.
- Taita Taveta County produced and sold 91% of its bamboo seedling stock indicating a readily available market for the produced seedlings and positive socio-economic status benefits enterprise to local schools.
- The 100% bamboo seedlings raised by Kwale County dried up indicating lack of favourable environment conditions for attainment of optimal results.

County	Target area (Km) for Roads Grading	Achievement (Km) for Roads Grading	Satisfaction on Performance Indicator (V, S or N)
Nyeri	74	30	N
Vihiga	43	16	N
Trans Nzoia	70	26	N
Nandi	62	24	N
Baringo	57	22	N
Kwale	40	14	N
Bungoma	45	20	N
Kirinyaga	52	23	N
Meru	62	27	N
Embu	42	14	N
Migori	32	12	N
Kakamega	48	22	N
Total	627	250	N

Table 6: Rehabilitation and Maintenance of Forest Roads

Rehabilitation and maintenance of forest roads activities specified in the AWP&B for the CECs included graveling, roads grading, bush clearing, manual shaping, culvert cleaning, cleaning drains, culvert installation and culvert manufacture. The main activity of roads grading from the table 6 above the result shows a very low-keyed rehabilitation and maintenance of forest roads on the ground.

County	Target (Ha)	Achievement (Ha)	Satisfaction on Performance Indicator (V, S or N)
Vihiga	36 (Pruning)	0	N
	86 (Thinning)	0	
Bungoma	18.5 (Pruning)	18.5	V
Migori	6.9 (Pruning)	6.9	V
	14.4 (Thinning)	14.4	
Nandi	226 (Pruning)	194.25	V
Trans Nzoia	496.28 (Pruning)	205.6	N
Kakamega	613 (Pruning)	205.6	S
	68 (Thinning)	48	

Table 7: Pruning and Thinning Operation In Plantations

Silvi cultural treatment on plantations aimed to improve the quality of timber produced. These operations were documented and entered into the compartment registers to provide the history of management of each of the plantations. However observed result from table 7 above shows that:

- There were delayed pruning and thinning across many of the field stations visited on account of most of these treatments in all the forest areas were carried out by stakeholders mainly the CFAs.
- Supervision of these operations was very poor.
- There was lack of attainable planned activities targets for the set goals and objective of the implementation.
- There was lack of good state of activities with a guidance process for implementation.

County	Target (Million Kshs)	Achievement (Million Kshs)	Satisfaction on Performance Indicator (V, S or N)
Vihiga	19.00	17.00	V
Marsabit	1.40	1.00	V
Garissa	1.00	1.40	V
Kirinyaga	35.00	31.00	V
Meru	130.00	123.00	V
Siaya	0.20	0.14	S
Embu	10.00	9.00	V
Migori	4.00	2.70	S
Nandi	52.00	42.00	V
Trans Nzoia	11.57	15.17	V
Kakamega	59.00	58.00	V
Total	311.6	300.41	V

Table 8: Revenue Collection

The results from the table 8 above showed that the planned target for revenue collection from the counties was Kshs 311.6 million providing an achievement of 96% which was Kshs 300.4 million.

It was observed that the ideal situation was that revenue should be collected and receipted at the point of sale of a product or service. The mode of payment of revenue in the field was a cashless system: cheques, pay bill or electronic fund transfer (EFT). It was also noted that one challenge encountered in the field was network failures for payment through pay bill which affected revenue flow and inconveniences the customers. Also, for customers with no access to mobile money services particularly the tourist to some of our facilities should have other options like card swiping. In the rural village some community members collecting fuel wood from the forest did not have mobile phone as such unable to pay using phones. According to the Communication Commission of Kenya about 30% of Kenyans do not have access to mobile phone communication.

In consistent with the above results the univariate analysis was applied to activities on above tables 1, 2, 3, 4, 5, 6, 7 and 8 in seeking to analyze data variances in order to measure the sector ability in satisfaction of work performance. Descriptive answers were generated for three categories "very satisfied (V), satisfied(S) and not satisfied (N)" providing the degrees of freedom of assessment to two (2) i.e 3-1 with the scoring percentage of "80-100, 50-79 and 0-49" respectively given by;

$\alpha = 0.05$ $V = k-1$ Where V is the degree of freedom and k is the number of categories on satisfaction response assessment.

Table 9 below shows the results of impact assessment with frequency of expected (target) and observed (achievement) on eight activities.

Category of Activity	Frequency	Very Satisfied	Satisfied	Not Satisfied	n
1. Seedling production	F _o	15	1	1	17
	F _e	88.0	6.0	6.0	100
2. Plantation establishment	F _o	8	2	2	12
	F _e	66.6	16.7	16.7	100
3. Natural forest rehabilitation	F _o	7	1	2	10
	F _e	70	10	20	100
4. Farm and dryland forestry	F _o	2	1	4	7
	F _e	29	14	57	100
5. Bamboo establishment	F _o	7	3	2	12
	F _e	58	25	17	100
6. Rehabilitation and maintenance of forest roads	F _o	0	0	12	12
	F _e	0	0	100	100
7. Silvicultural and treatments activities	F _o	3	1	2	6
	F _e	50	17	33	100
8. Revenue collection	F _o	9	2	0	11
	F _e	82	18	0	100

Table 9: Performance Satisfaction on Planned and Budgeted Activities

Chi-square (χ^2) test statistic was computed and compared to a critical value. The Critical value for the Chi-square statistic was determined by the level of significance (0.05) and the degrees of freedom (2). The analysis of the descriptive data measuring discrepancy between expected and obtained frequencies of performance of the forest sector given by equation:

$\chi^2 = [(f_o - f_e)^2] / f_e$ Where χ^2 = Chi-square test of independence f_e = expected value of categorical variable
 f_o = observed value of categorical variable

The tests of categorical variables revealed the following results:

1. Seedling production

Degrees of freedom = $v = k - 1 = 3 - 1 = 2$

Thus $\chi^2 = [(15 - 88)^2] / 88 + [(1 - 6)^2] / 6 + [(1 - 6)^2] / 6$

$= 60.56 + 4.17 + 4.17 = 68.90$ (i)

2. Plantation establishment

Degrees of freedom = $v = k - 1 = 3 - 1 = 2$

Thus $\chi^2 = [(8 - 66.6)^2] / 66.6 + [(2 - 16.7)^2] / 16.7 + [(2 - 16.7)^2] / 16.7$

$= 51.560 + 12.9395 + 12.9395 = 77.44$ (ii)

3. Natural forest rehabilitation

Degrees of freedom = $v = k - 1 = 3 - 1 = 2$

Thus $\chi^2 = [(7 - 70)^2] / 70 + [(1 - 10)^2] / 10 + [(1 - 20)^2] / 20$

$= 56.7 + 8.1 + 18.05 = 82.85$(iii)

4. Farm and dryland forestry

Degrees of freedom = $v = k - 1 = 3 - 1 = 2$

Thus $\chi^2 = [(2 - 29)^2] / 29 + [(1 - 14)^2] / 14 + [(4 - 57)^2] / 57$

$= 25.1379 + 12.0714 + 49.2807 = 86.49$ (iv)

5. Bamboo establishment

Degrees of freedom = $v = k - 1 = 3 - 1 = 2$

Thus $\chi^2 = [(7 - 58)^2] / 58 + [(3 - 25)^2] / 25 + [(2 - 17)^2] / 17$

$= 44.8448 + 19.36 + 13.2353 = 77.44$ (v)

6. Rehabilitation and Maintenance of Forest Roads

Degrees of freedom = $v = k - 1 = 3 - 1 = 2$

Thus $\chi^2 = [(0 - 0)^2] / 0 + [(0 - 0)^2] / 0 + [(12 - 100)^2] / 100$

$= 0.00 + 0.00 + 77.44 = 77.44$(vi)

7. Silvicultural treatments

Degrees of freedom = $v = k - 1 = 3 - 1 = 2$

Thus $\chi^2 = [(3 - 50)^2] / 50 + [(1 - 17)^2] / 17 + [(2 - 33)^2] / 33$

$= 44.18 + 15.0588 + 29.1212 = 88.36$ (vii)

8. Revenue collection

Degrees of freedom = $v = k - 1 = 3 - 1 = 2$

The statistics is given by equation $\chi^2 = [(f_o - f_e)^2] / f_e$ where χ^2 = Chi-square statistics, f_e = expected frequency and f_o = observed frequency.

Thus $\chi^2 = [(9 - 82)^2] / 82 + [(2 - 18)^2] / 18 + [(0 - 0)^2] / 0$

$= 64.9878 + 14.2222 + 0.00 = 79.21$ (viii)

Critical values of the Chi-Square (χ^2) calculated statistics i, ii, iii ...viii above were 68.90, 77.44, 82.85, 86.49, 77.44, 77.44, 88.36 and 79.21 with critical values of the χ^2 distribution of 5.99 having probabilities of occurrences reflected; $P(\chi^2 \geq 5.99) = 0.05$ and $0.025 < P < 0.05$,

The results showed that the observed calculated χ^2 test statistics (i, ii, iii viii) is greater than the critical value (5.99) determined by the level of significance (0.05) and the degrees of freedom (2). Therefore, χ^2 is said to be significant depicting gaps that exists on the application of the use of current budget as a planning and control tool for management to realize expected results indicating lack of efficient and effective framework of AWP&B.

The study noted that monitoring is the systematic and continuous collection, analysis and use of information for management control and decision-making, hence, an integral part of day to day management of any organization. Univariate statistical analysis measuring the ability of sector performance using three descriptive categories of ranking "very satisfied, satisfied and not satisfied" showed that the observed calculated χ^2 test statistics is greater than the critical value (5.99) determined by the level of significance (0.05) and the degrees of freedom (2). The χ^2 is found to be significant depicting funding gaps that exist on the application of the use of current budget as a planning and control tool for management to realize expected results. According to GOK (2018), the strategic challenges realized by organization not meeting the planned and budgeted activities necessitates the undertaking of Rapid Results Initiative (RRI) in order to fast track implementation of projects and activities. This is a performance management criterion designed to enhance efficiency and effectiveness in service delivery. In essence the AWP&B may incur short falls in the process of implementation that negates the mission of achievement of the planned activities targets. However, as Lemmens et al, 2006 noted inefficient systems should be perceived as an opportunity to improve instead of a weakness. The study found that AWP&B still have funding gaps due to poor planning and implementation of the policies. According to Kimondo, 2010 the existing applicable strategy should be optimized to promote good delivery of the resource to enhance realization of the expected results.

AWP&B seemed to suggest that there is a correlation between planning and budgeting that need to be enhanced to realize improvement on work performance in order to realize strategic plan targets of the fiscal financial year. According to Okpara and Idowu 2013, the corporate managers have sole responsibility to spear head the attainment of their station's performance achievement with the scarce available resources available. Thus, constraint of system application in the process of work implementation should not be viewed as a limitation to achievement of work performance.

4. Conclusions

The study showed that M&E survey tool are interactive and mutually supportive processes that provide management information for improvement on work performance. The real time M&E data on field operations activities depicted significant funding gaps that exist on the application of the use of current budget as a planning and control tool for management to realize the expected results of strategic targets performance. However, the study showed that corporate managers have the responsibility to deliver and be able to achieve the work plan activities with the provided scarce financial resource. Corporate social responsibility emphasized in the study that economic responsibility of a business is to produce goods and services that the society desires and sell them at a profit, the corporate managers have to identify its stakeholders and incorporate their needs and values within the day-to-day decision making process and apply AWP&B accordingly to enhance work performance improvement in order to realize the expected results of strategic plan targets of the fiscal financial year.

5. Recommendations

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

- To upgrade the AWP&B system to realize effective implementation of the SP for accountability and transparency for enhanced fiscal outcomes of performance.
- To develop and operationalize an e-monitoring and evaluation (M&E) reporting mechanism for results for planned and budgeted activities.
- To develop and operationalize roadmap of AWP&B system to ensure that the objectives of SP in the fiscal financial year in the forest sector are timely implemented and achieved.

6. Acknowledgement

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