BALANCED SCORECARD IN STRATEGY IMPLEMENTATION AT DISCOVERY LEARNING ALLIANCE OF KENYA

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NOVEMBER 2014
DECLARATION

I declare that this research project is my original work and has not been submitted for examination in any other university.

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D/61/61583/2013

This research project has been submitted for examination with my approval as the university supervisor

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Finally, but most importantly, I sincerely thank the Almighty God for giving me the strength and providing means to undertake this study. To each of the above, I extend my deepest appreciation.
DEDICATION

I dedicate this research project to my loving brother Brian who has been a great source of inspiration and joy throughout my daily endeavours to attain my full potential and to my wonderful family members for their unconditional love, patience and support throughout the course of this project.
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<th>Abbreviation</th>
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<tr>
<td>BSC</td>
<td>Balance Scorecard</td>
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<tr>
<td>CAS</td>
<td>Cooperation Agreement Strategy</td>
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<td>DLA</td>
<td>Discovery Learning Alliance</td>
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<td>GDP</td>
<td>Gross Domestic Product</td>
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<td>DVD</td>
<td>Digital Video Disc</td>
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<td>NGO</td>
<td>Non-Governmental Organisations</td>
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<td>SCMD</td>
<td>Supply Chain Management Department</td>
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<tr>
<td>SWOT</td>
<td>Strengths, Weaknesses, Opportunities and Threats</td>
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ABSTRACT

The main aim of the paper is to investigate balanced scorecard in strategy implementation at Discovery Learning Alliance. Strategy implementation involves organization of the firm's resources and motivation of the staff to achieve objectives. The environmental conditions facing many firms have changed rapidly. Today's global competitive environment is complex, dynamic, and largely unpredictable. The study reviewed on strategy implementation, balanced scorecard framework for nonprofits organizations and challenges faced in using the balanced scorecard for strategic implementation. This study was conducted through a case study and it was considered suitable as it allows an in-depth study of the subject on investigating the application of balance scorecard as a tool for strategy implementation. The study used primary data collected from the management and staff members of Discovery Learning Alliance. Using an interview guide, the researcher interviewed twelve top and middle level managers from the Nairobi branch including the country director or his designated assistant, a member from each of the six core-business areas of the Discovery Learning Alliance and five members from the support service departments. Content analysis was used to analyze the data. The study draws a conclusion that of Balanced Scorecard at Discovery Learning Alliance clearly stipulate how each objective will be achieved. Discovery Learning Alliance’s objectives regarding beneficiary/ stakeholders’ welfare are to improved livelihoods, increase contribution to national policy, enhance community ownership and to increase access to services. The application of Balanced Scorecard at Discovery Learning Alliance has resulted in benefits such as improved efficiency of education management at Discovery Learning Alliance, strengthening of education operations, improved provision of video in the classrooms equipment and social services, strengthening the organizational capacity for effective and efficient implementation of programmes, improvement of community livelihood and improved the work relationship among DLA units. In order to achieve successful strategic implementation, Discovery Learning Alliance has to address challenges such as lack of funds, inefficiency in governance, lack of cooperation in the implementation of strategic plan, poor networking with other NGOs, ineffective communications, limited capacity, unfamiliarity with organizational strategic approaches, disparity in remuneration among NGOs and political interference. The study recommends that when an organization applies Balanced Scorecard, it need to take a very close look at the organization structure and evaluate if it supports the strategies.
CHAPTER ONE
INTRODUCTION

1.1 Background of the Study

Balanced Scorecard is an integrated, organization wide management system that drives, in an aligned manner, the transformation, improvement and modernization efforts of all hierarchical levels towards the accomplishment of organization’s Strategy. For this reason, Balanced Scorecard is also known as a Strategy Execution system. More precisely, Balanced Scorecard represents a framework for aligned Strategic Planning and for the consistent management of the organizational and individual performance in the execution of the Strategic Plan (McJorrow, 2000). Furthermore, Balanced Scorecard is a communication tool that helps each employee better understand where the Strategy drives the organization, what the plan is for reaching that destination and what their departmental and individual measured contribution is to that convergent effort (McJorrow, 2000). With such understanding, the employees whether directly involved in the planned Strategy Execution, or not can also change and improve the way they perform their daily jobs through micro-decisions that are both convergent and complementary to the execution of organization’s Strategic Plan.

The Balanced Scorecard theory was first proposed in the Harvard Business Review by Robert S. Kaplan & David P. Norton (1995). A subsequent book, The Balanced Scorecard, was published following this article (1996). The most recent refinement of this theory and management approach appears in Kaplan & Norton’s book, The Strategy Focused Organization (2001). This research attempts to present a high-level overview of this management theory, along with a description of its historical
foundation and development. As defined by Kaplan and Norton (1996), “The Balanced Scorecard translates an organization’s mission and strategy into a comprehensive set of performance measures that provides the framework for a strategic measurement and management system”. This strategic management system measures organizational performance in four ‘balanced’ perspectives: Financial summarizes “the readily measurable economic consequences of actions already taken”. Customer contains measures that “identify the customer and market segments in which the business unit will compete and the measures of the business unit’s performance in these targeted segments”. Internal Business Process measures the “critical internal processes in which the organization must excel”. Learning and Growth measures the “infrastructure that the organization must build to create long term growth and improvement”. To create a Balanced Scorecard an organization’s management team translates the mission, vision, and strategy of the firm into a scorecard. The scorecard measures should represent both long-term and short-term success in the execution of the strategy. The measures are arranged in the four perspectives. The scorecard should contain both outcome measures that indicate excellent prior performance, along with the performance drivers that create successful future performance.

This ‘balanced’ framework enables a management team to execute the following four strategic management processes: Clarify and translate vision and strategy; communicate and link strategic objectives and measures; plan set targets, and align strategic initiatives; enhance strategic feedback and learning. These four strategic management processes are the keys to the Balanced Scorecard theory.
The complexity of managing an organization today, Kaplan and Norton (1992) point out requires that managers be able to view performance in several areas simultaneously. Kahihu (2005) adds that the measures selected for the scorecard represent a tool for leaders to use in communicating to employees and external stakeholders the outcomes and performance drivers by which the organization will achieve its mission and strategic objectives.

1.1.1 Balanced Scorecard

Horngreen (1996) defines a balanced scorecard as a performance measurement system that strikes a balance between financial and operating measures, links performance to rewards and glues explicit recognition to the diversity of stakeholders’ interests. Simons (2002) looks at balanced scorecard as a performance measure, which communicates the multiple linked objectives that companies must achieve to compete, based on their tangible capabilities and innovations. The specific objectives and measures of organizations balanced scorecard are derived from the firm’s vision and strategy (Chow, 1998). According to Kaplan and Norton (1996), many companies already have performance management systems that incorporate financial and non-financial measures. These organizations are using their financial and non-financial performance measures only for tactical feedback and control of short-term operations. The Balanced Scorecard emphasizes that financial and non-financial measures must be part of the information system for employees at all levels of the organization. Front-line managers must understand the financial consequences of their decisions and actions; senior executives must understand the drivers of long-term financial success.

The objectives and the measures for the Balanced Scorecard are more than just a somewhat ad hoc collection of financial and non-financial performance measures;
they are derived from a top-down process driven by the mission and strategy of the business unit. The balanced scorecard should translate a business unit’s mission and strategy into tangible objectives and measures. The measures represent a balance between external measures for shareholders and customers, and internal measures of critical business processes, innovation, and learning and growth. The measures are balanced between outcome measures—the results from past efforts—and the measures that drive future performance. In addition the scorecard is balanced between objective, easily quantified outcome measures and subjective, somewhat judgmental, performance drivers of outcome measures (Kaplan and Norton 1996).

Ittner and Larcker (2003) discovered that most companies have not made little attempt to identify areas of non-financial performance that might advance their chosen strategy, nor have they demonstrated a cause-and-effect link between improvements in those non-financial areas and in cash flow, profit or stock price. The balanced scorecard can be thought of as the “strategic chart of accounts” for an organization to look ahead using leading indicators instead of looking back using lagging indicators (Dylan, 2002). It is important to note that the balanced scorecard is not a template that can be applied to businesses in general or even industry-wide. Different market situations, product strategies, and competitive environments require different scorecards to fit their mission, strategy, technology, and culture (Kaplan and Norton, 2001).

Evidence from Hackett Benchmarking Solutions, the US management consultancy, which surveyed one thousand, four hundred global businesses, shows that almost fifty per cent of companies apply some kind of balanced scorecard approach (Littlewood, 1999). The balanced scorecard in the Kenyan scenario has generally been adopted by sixty nine percent of the companies according to a survey by Kiragu (2005), some
companies were actually found to be implementing balanced scorecard perspectives though not actually calling it balanced scorecard. The balanced scorecard was developed to communicate the multiple, linked objectives that organizations must achieve to compete on basis of capabilities and innovation, not just tangible physical assets (Kaplan and Norton, 2001).

1.1.2 Strategy Implementation

Strategies are a critical element in organizational functioning, but whereas most organizations have good strategies, successful implementation remains a major challenge. The notion of strategy implementation might seem quite straightforward; a strategy is formulated and then implemented. To the contrary, transforming strategies into action is far complex, difficult and a challenging undertaking and therefore not as straightforward as one would assume (Aaltonen and Ikavalko, 2001).

Implementation is defined as the phase in which systems and procedures are put in place to collect and process the data that enable the measurements to be made regularly (Drazin and Howard (2002). Strategy implementation involves organization of the firm's resources and motivation of the staff to achieve objectives. Strategy implementation is one of the components of strategic management and it refers to a set of decisions and actions that result in the formulation and implementation of long term plans designed to achieve organizational objectives (Pearce and Robinson, 1997). Its purpose is to complete the transition from strategic planning to strategic management by incorporating adopted strategies throughout the relevant system (Bryson, 1995). Implementing a strategy is the connecting loop between formulation and control. It is what integrates strategies. Strategy implementing is a process in which all planning and budgetary activities, policies and procedures follow the defined strategy. It may involve some changes in organizations culture, structure as
well as managerial systems. Implementation of strategies is also called practical strategic management. The purpose of implementing strategies is that managers and employees collaborate to perform formulated strategic planning. In other words implementing is the most difficult step in the strategic management process and need a kind of self-controlling and a corporate culture as well (Pearce and Robinson, 1997).

1.1.3 Non-Governmental Organizations (NGOs) in Kenya

Institutional and private donors, international agencies and the Kenyan Government initiatives fund most non-Governmental Organizations. These organizations are active in a cross section of sectors which include agriculture, water and sanitation, education, environment, health, human rights, gender and development, children’s rights, poverty alleviation, training, counselling, small scale enterprises development, many others. NGOs in Kenya play complementary role in providing services and essential facilities to deserving or underserved regions despite institutional, financial and program sustainability challenges (www.ngobureau.or.ke).

Non-Governmental Organizations (NGOs) are increasingly being recognized by governments everywhere as potent forces for social and economic development; important partners in nation building and national development; valuable forces in promoting the qualitative and quantitative development of democracy and not least, important contributors to GDP. The activities of NGOs have increased since 1980s. The 1980s and 1990s was a period in which Kenyan NGOs changed in several ways. They shifted their focus away from concerns about relief to more general interests in development. They increased their involvement in socioeconomic matters.

The range of activities in which they began to involve themselves widened to include sectors such as energy, environment, primary health care, nutrition, education, and
vocational training. The government of Kenya and development partners recognizes the role of NGOs as agents of development and positive change. In recognition of the important role NGOs play in the overall development of the country. The Government established the Non-Governmental Organizations Co-ordination Board (NGOs Co-ordination Board) through Act of Parliament in 1990 and the board commenced its business on June 15, 1992. The main reason for the creation of the Board was to streamline the registration and Co-ordination of NGOs and provide a “one stop office” for registration and co-ordination of NGOs in order to harmonize their activities with the overall Government policies and programs

1.1.4 Discovery Learning Alliance of Kenya

Discovery Learning Alliance is non-profit charitable organization using the power of media to transform education and improve lives in under-resourced schools and communities around the world. Launched by Discovery Communications in 1997, Discovery Learning Alliance has opened new doors to learning in 16 countries reaching millions through schools and millions more through broadcast television and mass media initiatives in the developing world (www.discoverylearningalliance.org). Together with public and private sector partners, Discovery Learning Alliance is improving student learning, teacher effectiveness and community engagement in schools. It works directly with Ministries of Education, communities, principals, teachers, parents and students themselves to create vibrant centres for learning. DLA has an organization provides the sustainable technology, cutting-edge video programming and teacher professional development necessary to bring learning to life in the classroom and the community at-large. It produces exciting, relevant and high-impact educational programs for some of the world’s most under-resourced regions (www.discoverylearningalliance.org).
DLA has established Learning Centres in existing schools in Nairobi, Machakos, Kajiado and Kikuyu over a period of three years, and has benefitted over 39,000 students, 800 teachers and 118,000 community members (www.discoverylearningalliance.org). The Learning Centres have been designed to overcome barriers to quality education by improving access, student learning, motivation and teacher effectiveness, and focus on four primary areas: teacher training, educational video programming covering Math, English, Swahili, Social Studies and Science, community engagement and locally appropriate equipment. Each centre is equipped with two televisions and DVD players and over 220 educational videos mapped to the national curriculum. In addition to that teaching staff are taken through up to two-and-a-half years of training, tailored to equip them with the skills to incorporate audio-visual aids into their classrooms.

An independent evaluation of the Learning Centre project in Kenya showed improvements in teacher performance and student confidence and understanding of core subjects. Findings showed significant improvements in teachers’ creativity and ability to retain students’ interest (www.discoverylearningalliance.org). Over half of teachers surveyed reported using a more participatory teaching style, and nearly 100% rated the Discovery Learning Alliance videos as very helpful in their teaching.

Over the past 16 years, Discovery Learning Alliance has established nearly 500 Learning Centres in under-served schools in 16 countries namely: Angola, Brazil, Egypt, Ghana, Kenya, Mexico, Morocco, Namibia, Nigeria, Peru, Romania, South Africa, Tanzania, Uganda, Venezuela and Zimbabwe Leveraging the successes of the initial project phase, in 2012 Discovery Learning Alliance and the Ministry of Education developed an expansion strategy to reach all 47 counties in Kenya and
increase the number of Learning Centres from 30 to 940 (www.discoverylearningalliance.org). Pending funding, the expansion of the project would see over one million more students and 13,000 teachers benefit from the programme over a five-year period (www.discovery.org).

1.2 Research Problem

Strategy implementation is the process of formulating and allocating resources to support the chosen strategies. In the world of management, increasing numbers of senior people are recognizing that one of the key routes to improved business performance is better implementation. However, at the same time, it is also understood that implementation is one of the more difficult business challenges facing today’s managers (Noble and Mokwa, 1999). A nicely drafted strategic plan is hardly likely to fail by itself. Failure, when it occurs, almost always happens during the implementation of the strategic plan. The apathy to strategy implementation can be ascribed to several reasons, among them: greater likelihood of failures in implementing strategies; higher complexity in the process of strategy implementation; strategy implementation being considered to be less glamorous than formulation; and practical difficulties in research involving middle-level managers (Aaltonen and Ikavalko, 2001).

The value of Balance Scorecard systems relies on the premise that once performance problems are identified, there is an efficient and effective method for diagnosing and addressing root causes. Solutions can then be developed and performance gaps can be closed. If the organization does not have standard methodologies and toolkits for addressing process problems, the amount of effort required to derive a problem solving approach for each new performance gap could eventually damage the
performance improvement program, as it will be seen as taking too many resources away from daily operations. When this happens, there can be no adaptation and performance will continue to deteriorate. Using time-tested process improvement methodologies, perhaps in combination with problem solving methodologies for example Six Sigma can greatly alleviate this problem.

There is really nothing wrong with the concept of Balanced Scorecard. The main problem is that it does not provide practical guidance for deployment, and some executives view it as a quick fix that can easily be installed in their organizations. Implementing a balanced metrics system is an evolutionary process, not a one-time task that can be quickly checked off as completed. If executives do not recognize this from the beginning and fail to commit to the long term, then the organization will realize disappointing results. However, some approaches allow for sloppy or inconsistently defined metrics will be vulnerable to criticism by people who want to avoid accountability for results.

A primary reason that companies overemphasize financial metrics at the expense of other important operating variables is the simple fact that systems already exist for collecting and reporting financial measures. Companies that deliberately plan to define the vital few metrics and commit the resources to automate data collection and subsequent reporting tend to achieve good results. Unfortunately, in most organizations, if collecting metrics data consumes too much time and energy, they will not be captured. That is why it is important to prioritize key performance indicators so you can be confident that your investment in metrics is spent on the information that will be most relevant to improving organizational performance. Scorecards work best when they are reviewed frequently enough to make a difference.
If a metric value changes on a daily basis and the variables within the control of management can be affected on a daily basis, then the metric should be reviewed on a daily basis. Additionally, metrics review meetings should follow a standard agenda, with clearly defined roles for all attendees and an expectation that follow through on any agreed upon actions will be monitored at each meeting.

Finally, review of metrics is ideally cross-functional, including peer groups who have a shared responsibility for process results. It is important to begin these meetings as early as possible in the deployment of a new metrics system. Do not wait until all of the metrics are defined, automated and deployed. Start with the metrics you already have defined and with manual data collection, if necessary. This is an important behaviour change, which is essential for the success of your metrics program. One major criticism of the Balanced Scorecard is that it encourages an internal focus. This is not as much an indictment of the principle as it is the way companies put the principle into practice. To help overcome this problem, organizations should always start with an external focus the view of the Super System. The goal is to achieve a balance of enterprise level metrics as organizations assess the market, shareholders, competitors, employees and stakeholders. Executives will use data about their Super System to assess Strengths, Weaknesses, Opportunities and Threats (SWOT). This will then guide them to gaps in their enterprise level metrics. Then, all other levels of metrics are tested for alignment with the enterprise level metrics, thereby ensuring that even internal metrics link to external performance drivers.

Scholars have studied the role of the balanced scorecard in strategy implementation in different sectors locally and internationally. Mucheru, (2008), carried out a survey on the application of the balanced scorecard in performance management among

The above studies did not focus on challenges of the balanced scorecard as a strategy implementation tool. Although the balanced scorecard has gained a lot of popularity as a tool for strategy implementation, it has its own challenges, which this study seeks to identify. Due to the contextual, sectoral and managerial differences among organizations, the application of the balanced scorecard and the challenges faced in application of the same would not be assumed to be similar, unless empirical studies demonstrate so. Mulu’s, (2010) research focused on Ernst & Young, which is an audit firm and there is need to validate her findings in a different context in this case Discovery Learning Alliance, since it is in a different industry. What is the effect of the application of balance scorecard and accountability as a tool for strategy development and implementation at Discovery Learning Alliance?

1.3 Research Objectives

i. To determine the Challenges faced by Discovery Learning Alliance in strategy implementation

ii. To determine how the balance scorecard objectives are set to achieve the Discovery Learning Alliance strategic implementation.
1.4 Value of the Study

The findings of this study will assist the management of Discovery Learning Alliance to exercise organization control by diagnosing the training and development needs of the future. It will also provide information to assist in the human resource management such as promotions, transfers and performance management that will help to strengthen the relationship and communication between management and subordinates.

Employees of Discovery Learning Alliance will benefit from the findings of this study as performance appraisal will be a very effective tool to improve performance and productivity and to the career development of employees. This is by helping individuals to do better and to raise self-esteem and motivation, resulting in job satisfaction.

Other not for profit organizations will be able to understand the effects of balanced scorecard on their respective organizations and the industry as a whole and therefore will be prompted to seek ways through appropriate and proactive policies and procedures to enhance the adoption and implementation of the balanced scorecard methodology in their organizations and in the industry. The application of balanced scorecard by not for profit organization in Kenya is relatively new, the study will provide background information to research organizations and scholars who may want to carry out further research in this area. They will also benefit from the findings of this study as it contributes to the existing literature.
CHAPTER TWO
LITERATURE REVIEW

2.1 Introduction
This chapter shall review the literature available on strategy implementation; it is organized systematically starting from the theoretical literature, balanced scorecard framework for non-profit organizations and challenges faced in using the balanced scorecard for strategic implementation. Empirical studies in these areas shall also be reviewed.

2.2 Theoretical Foundation
Strategic implementation is a process that puts plans and strategies into actions to reach goals Johnson and Scholes (2004). Strategic implementation was designed to help organizations to anticipate and respond effectively to their dramatically changing environments. Johnson and Scholes (2004) see strategic implementation as a special kind of decision-making process with some distinct characteristic. Many non-governmental organizations are reported as having adopted some form of strategic implementation.

2.2.1 Resource-Based Theory
Resource based theory at business level is used in explorations of the relationships between resources, competition, and profitability including the analysis of competitive imitation, the appropriatability of returns to innovations, the role of imperfect information in creating profitability difference between competing firms, and the means by which the process of resource accumulation can sustain competitive advantage. Together, these contributions amount to what has been termed “the resource-based view of the firm.” This theory proposes a framework for resource-
based approach to strategy formulation, which integrates a number of key themes arising from strategic implementation literature. The framework involves five-stage procedure for strategy formulation; analyzing the firm’s resource-base; appraising the firm’s capabilities; analyzing the profit-earning potential of firm; selecting a strategy, and extending and upgrading the firm’s pool of resources and capabilities for results in performance (Rumelt, 1984).

2.2.2 Knowledge-Based View

The firm is a bundle of knowledge in this application, which extends the Resource-Based View. Knowledge is a specific and special resource at the heart of the firm. Knowledge is both highly heterogeneous, difficult to imitate and difficult to understand by those outside the firm. In this theory, knowledge forms the basis for competitive advantage. In the strategy implementation, a key task of the manager is to accumulate and protect valuable knowledge or capability (Teece et al. 1997). Such knowledge or capability defines a firm’s capacity to efficiently convert its inputs into valuable outputs (Teece et al. 1997). Thus, managers enhance the firm’s capacity to produce efficiently by updating or advancing knowledge. Therefore, a common assumption and prescription in the strategy implementation is that the boundaries of the firm should encompass these valuable competencies and core knowledge (Argyres 1996). By internalizing valuable knowledge or keeping this knowledge internal, the firm positions itself to both exploit and protect knowledge. Arguably, however, the key knowledge-based question the manager faces is not how to organize to exploit already developed knowledge or capability, but rather how to organize to efficiently generate knowledge and capability. Recently, scholars within the knowledge- or resource-based perspective have focused their attention on this question. In the
process, scholars have sought to develop what some call a knowledge-based view or knowledge-based theory of the firm (Conner 1991).

2.3 Strategy Implementation

Strategy implementation involves organization of the firm's resources and motivation of the staff to achieve objectives. The environmental conditions facing many firms have changed rapidly. Today's global competitive environment is complex, dynamic, and largely unpredictable. To deal with this unprecedented level of change, a lot of thinking has gone into the issue of how strategies are best formulated. Strategic management is about managing the future, and effective strategy formulation is crucial, as it directs the attention and actions of an organization, even if in some cases actual implemented strategy can be very different from what was initially intended, planned or thought. The assessment of strategy formulation processes becomes crucial for practitioners and researchers alike in order to conduct and evaluate different formulation processes (Olson et al. 2005).

The fatal problem with strategy implementation is the de facto success rate of intended strategies. In research studies it is as low at 10 percent (Judson, 1991). Despite this abysmal record, strategy implementation does not seem to be a popular topic at all. In fact, some managers mistake implementation as a strategic afterthought and a pure top-down-approach. Instead, management spends most of its attention on strategy formulation. Research emphasizing strategy implementation is classified by Bourgeois and Brodwin (2004) as part of a first wave of studies proposing structural views as important facilitators for strategy implementation success. Beyond the preoccupation of many authors with firm structure, a second wave of investigations advocated interpersonal processes and issues as crucial to any marketing strategy
implementation effort (Noble and Mokwa, 1999). Conflicting empirical results founded upon contrasting theoretical premises indicate that strategy implementation is a complex phenomenon. In response, generalizations have been advanced in the form of encouraging: early involvement in the strategy process by firm members (Hambrick and Cannella, 2003).

A company’s organizational structure maps out roles and responsibilities along with reporting relationships. It refers to the shape, division of labor, job duties and responsibilities, the distribution of power and division-making procedures within the company, which influences the types of strategy used by an organization (Okumu, 2003). It is a formal framework by which jobs tasks are divided, grouped and coordinated (Robbins and Coulter, 2002). Organizational structure is a major priority in implementing a carefully formulated strategy. It helps people pull together in their activities that promote effective strategy implementation.

### 2.4 Balanced Scorecard

The balanced scorecard is a complementary strategic model that considers financial and non-financial measures. Johnsen (2001) defines the balanced scorecard as a management model that translates the organizational mission and strategy into a collection of performance measures. It is a complement of the Management by Objectives but “with more emphasis on feedback on results by formal and integrated performance measurement”. Performance measures cannot be only based on financial measures but should consider others perspectives (Wilson et al., 2003). Kaplan and Norton introduced the balanced scorecard in the early 1990s as a means to provide a more holistic diagnosis of a business’s performance. They argue lagging financial indicators are not sufficient enough to tell senior management whether work taking
place on the ground accurately corresponds to the business’s corporate strategy: overemphasis on reducing costs in the short run to boost financial indicators underestimates the value of large investments in research and development to the detriment of the company’s long-term survival strategy. This model assumes that senior management uses the profit motive as the main driver of the business’s strategy. The Balanced Scorecard (Kaplan and Norton, 1992) is a performance measurement tool that uses a strategy map to connect an organization’s day-to-day processes to its organizational goals. Rather than capture how an organization currently operates, the Balanced Scorecard is concerned with creating a strategy to drive future direction, building in cause and effect linkages while simultaneously taking into account both financial and intangible resources that can determine success or failure.

The balanced scorecard overtakes this limitation because it links the strategy and organizational objectives with four perspectives of performance measurement: financial; customer; internal processes and learning and growth (innovation) (Kaplan and Norton 1992). Thus, this management tool retained financial objectives and add the importance of non-financial measures like customer satisfaction, quality, innovation, flexibility and employees skills.

The balanced scorecard framework explains corporate goals through cause- and-effect relationships, and is filtered through four perspectives: financial, customer, internal processes, and learning and growth (also called intangibles) Kaplan and Norton (1996). By connecting financial to non-financial objectives, external to internal processes, and current to future performance, corporate strategy will be mapped more cohesively, and employees at all levels of the organization work towards the same
goal. Performance measures, with both lagging and leading indicators, is then linked to objectives identified in each of the four perspectives. These measures are intended not only to modify behaviour, but also inform upper management if their stated objectives are ultimately in line with their corporate strategy. In order to ensure strategic focus, Kaplan and Norton recommend that eventually, all objectives and measures in the other scorecard perspectives should be linked to achieving one or more objectives in the financial perspective ultimately, a business’s strategy should be oriented towards its financial bottom line. When it was first launched at the beginning of the 1990s, the Balanced Scorecard was promoted as a concept that addresses the performance measurement and management needs of the private organizations (Kaplan and Norton, 1996). Few years later, in 1996, the migration of the BSC concept to the non-profit organizations was still in the incipient stages (Kaplan and Norton, 2001).

2.5 Balanced Scorecard Framework for Nonprofit Organizations

Many non-profit organizations had difficulties with the original architecture of the Balanced Scorecard, which places the financial perspectives at the top, followed by the Customer, Internal Process and Innovation & Learning dimensions (Kaplan and Norton, 2001). This is due to the fact that achieving financial success is not the primary objective for these organizations. Instead, non-profit organizations should be primarily concerned with how efficiently and effectively they meet the needs of their constituencies (Kaplan and Norton, 2001). This being the case, the scorecard perspectives can be adapted, in a structure that best fits the strategic interests of a non-profit organization. A better framework, adapted for the non-profit organization purpose, switches positions between the Financial and Customer perspective.
As the financial dimension is becoming for the non-profit organizations an enabler for attaining its final purpose, many organizations that adopt the BSC place it at its very base (Kaplan and Norton, 2001). Additionally, Kaplan and Norton (2001), proposes the identification of several primary strategic themes that drives the organizations actions, which can be placed, at the very fore front of the scorecard.

One of the particularities of the non-profit organizations Balanced Scorecard is the Customer dimension (Kaplan, 2001). If in the private sector, customers both pay and receive the service; in the case of a non-profit organization two separate types of customers can be identified. On the one hand are the donors, who provide the organization with the necessary financial or other material resources to accomplish its mission, and on the other hand are the constituencies, who are receiving the services (Kaplan, 2001). As it might become hard for some organizations to distinguish between the two categories, both vital for a non-profit organization, they can be placed in parallel at the top of the BSC (Kaplan, 2001).

2.6 Balanced Scorecard and Strategy Implementation

The Balanced Scorecard (Kaplan and Norton, 2001) is a performance measurement tool that uses a strategy map to connect an organization’s day-to-day processes to its organizational goals. Rather than capture how an organization currently operates, the Balanced Scorecard is concerned with creating a strategy to drive future direction, building in cause and effect linkages while simultaneously taking into account both financial and intangible resources that can determine success or failure. Kaplan and Norton, (1992) introduced the balanced scorecard in the early 1990s as a means to provide a more holistic diagnosis of a business’s performance. They argue lagging financial indicators are not sufficient to tell senior management whether work-taking
place on the ground accurately corresponds to the business’s corporate strategy: overemphasis on reducing costs in the short run to boost financial indicators underestimates the value of large investments in research and development to the detriment of the company’s long-term survival strategy. This model assumes that senior management uses the profit motive as the main driver of the business’s strategy.

The balanced scorecard overtakes performance management because it links the strategy and organizational objectives with four perspectives of performance measurement: financial; customer; internal processes and learning and growth (innovation) (Kaplan and Norton 1992). Thus, this management tool retained financial objectives and add the importance of non-financial measures like customer satisfaction, quality, innovation, flexibility and employees skills. Among the first non-profit organizations that adopted a Balanced Scorecard was The United Way of South-eastern New England (Kaplan and Norton, 2001).

The success of the BSC implementation as outlined by Kaplan and Norton (2001) came from the positive reactions of the majority of employees who considered that it gave more clarity and outlined everyone’s contribution to the organization’s final mission. Another successful story of a Balanced Scorecard implementation in the non-profit organizations is offered by the May Institute. The non-profit organization, based in Massachusetts, is among the US largest providers of behavioural health care, education and rehabilitation programs for children and adults. Its Balanced Scorecard, built around the four traditional perspectives: Financial, Customer, Internal Processes and Learning & Growth offers a unique framework. The organization placed at the top of its BSC the customer perspectives for which five critical categories were
identified: Patient and families, Funders, Academic community, Media and Legislators. The second next in line, beneath the customer perspective was identified as being the Learning and Growth perspective (Kaplan and Norton, 2001). This was due to the fact that the organization’s leaders felt that the staff had the greatest impact on helping the non-profit to achieve its customer objectives. The internal processes and the financial perspective promoting the viability of the organization came next. Overall, as acknowledged by Kaplan and Norton (2001), the BSC helped personnel to understand the importance of the business aspects especially in terms of budgets and marketing initiatives.

The balanced scorecard is an integrated management system consisting of three components: strategic management system, communication tool, and measurement system (Niven, 2003). It results in a carefully selected set of measures derived from and linked to an organization’s core strategies. The measures selected for the scorecard represent a tool for leaders to use in communicating to employees and external stakeholders the outcomes and performance drivers by which the organization will achieve its mission and strategic objectives. Companies are using the scorecard to: clarify and update strategy; communicate strategy throughout the company; align unit and individual goals with strategy; link strategic objectives to long term targets and annual budgets; identify and align strategic initiatives; and to conduct periodic performance reviews to learn about and improve strategy, Niven (2003).
2.7 Challenges Faced In Using the Balanced Scorecard for Strategic Implementation

Even though potential benefits offered from an implementation of BSC are numerous, it has been suggested that many of the BSC projects either fail or does not materialize. According to Creelman (1998) half of BSC implementation fails because they fail to live up to the users’ expectations. The Balanced Scorecard relies on the concept of Strategy developed by Michael Porter. Porter argues that the essence of formulating a competitive strategy lies in relating a company to the competitive forces in the industry in which it competes. The scorecard translates the vision and strategy of a business unit into objectives and measures in four different areas: the financial, customer, internal business process and learning and growth perspective. The financial perspective identifies how the company wishes to be viewed by its shareholders. The customer perspective determines how the company wishes to be viewed by its customers. The internal business process perspective describes the business processes at which the company has to be particularly adept in order to satisfy its shareholders and customers. The organizational learning and growth perspective involves the changes and improvements which the company needs to realize if it is to make its vision come true.

Creelman (1998) asserts that organizations grapple with a problem that would become a core concern for virtually all scorecard users. The design of the classic balanced scorecard reflects the priority of public sector organizations to make money for their shareholders. This is why the financial perspective is at the top. The rules for the operation of public sector organizations are different and arguable more complex. While finance and budgets are perennial preoccupations, other obligations and goals are regarded as taking at least equal, but more commonly greater, precedence. These
include satisfying citizen, community or other stakeholder expectations. A cursory scan of the scorecards in use within public sector organizations shows that customer, or some other stakeholder representation, is typically the top perspective. Next in the scorecard hierarchy is a ‘customer first’ perspective with objectives such as meeting customers needs first and provide accessible, local services. Finance is subsumed into an ‘organizational’ perspective, which also includes the conventional internal process perspective.” Yet even when finance is relegated down the perspective hierarchy to be replaced by more important outcomes for public sector organizations, there are still other challenges to overcome (Creelman, 1998). For instance, while it is relatively straightforward to identify a single, and unifying, outcome of private sector performance – such as profit (which is well understood and simple to measure), this is not the case for public sector organizations, which typically have myriad and often competing objectives that they must deliver. As examples, for a local government ‘protect the environment’ is a typical key objective, as it ‘growing the economy’. As the latter will usually mean attracting new businesses (and sometimes ‘dirty’ as in some manufacturing or process industries) it compromises the former objective – but both must be delivered for the overall health of the city or area.

According to Creelman (1998), provides an illustration of how causality falls down in a public sector setting. Creelman used the example of a council that he called New Albany. Creelman writes: After reading various publications and attending some conferences, New Albany decided to stick with the orthodox view of a not-for-profit scorecard. They realized that private sector companies needed to put finance at the top of the scorecard value chain, but that a different situation applies to most government agencies. So their customer perspective went to the top of their scorecard value chain. There was general agreement that this was a good, sensible and obvious thing to do.
However, it wasn’t long before this approach began to cause angst at many levels of the organization. Services and projects, which were widely known to be failures, showed up on this form of scorecard as successes. One very large IT project was a classic example: the project was on track and delivering the intended service to the community more or less on time. Consequently its scorecard Key Performance Indicator looked successful.
CHAPTER THREE
RESEARCH METHODOLOGY

3.1 Introduction

This chapter presents the research methodologies that were used to carry out the study. Also in this chapter are the research design, data collection and instruments for data analysis.

3.2 Research Design

This is a case study research design on investigating the application of balance scorecard as a tool for strategy implementation at Discovery Learning Alliance Kenya. This design is most appropriate for a single unit of study because it offered a detailed in-depth analysis that gave valuable insights to phenomena. This study was conducted through a case study and it was considered suitable as it allows an in-depth study of the subject on investigating the application of balance scorecard as a tool for strategy implementation. According to Gerring (2005), Case studies are analyses of persons, events, decisions, periods, projects, policies, institutions, or other systems that are studied holistically by one or more methods. The case that is the subject of the inquiry was an instance of a class of phenomena that provided an analytical frame, an object within which the study is conducted and which the case illuminates and explicates.

3.3 Data Collection

The study used primary data collected from the management and staff members of Discovery Learning Alliance Kenya. Using an interview guide, the researcher interviewed nine top managers and service departments from the Nairobi branch
including the country director or his designated assistant, a member from each of the five top managers of the Discovery Learning Alliance and four members from the support service departments. The Discovery Learning Alliance top managers include: Operation manager, Accountant, ICT manager, Manager, Procurement Officer. While, support services of the DLA include the Public Relations, Human Resources, Monitoring and Evaluation, Training. The interview guide had unstructured questions were used to encourage the respondent to give an in-depth response without feeling held back in revealing any information. With unstructured questions, a respondent’s response may give an insight to his feelings, background, hidden motivation, interests and decisions and give as much information as possible without holding back.

3.4 Data Analysis

The data was qualitative in nature, due to this fact; content analysis was used to analyze the data. Mugenda and Mugenda (2003) define content analysis as a technique for making inferences by systematically and objectively identifying specified characteristics of messages and using the same to relate trends. The data was obtained from the various management team members belonging to different departments and compared against each other in order to get more revelation on the issues under study. This research yielded qualitative data from the interview schedules and analyzed using content analysis because this study seeks to solicit data that is qualitative in nature. Analysis of data collected was compared with the theoretical approaches and documentations cited in the literature review.
CHAPTER FOUR

DATA ANALYSIS, FINDINGS AND DISCUSSIONS

4.1 Introduction

This chapter entails data analysis and interpretations of the study findings. The main objective of the study was to evaluate Balanced Scorecard in strategy implementation at Discovery Learning Alliance (DLA). The main objective of the study was to achieve through determination the challenges faced by Discovery Learning Alliance in strategy implementation and determination of how the balance scorecard objectives are set to achieve the Discovery Learning Alliance strategic implementation. Data was collected using interview guides administered to departmental heads in charge of Department of Education on Management, Department of Training, Department of Organizational Development, Department of Supply Chain and Department of Finance. The study also collected data from Chief Public Relations Officer at DLA, Human Resources Manager, Chief Monitoring and Evaluation Officer and officers in charge of training, internal audit and ICT.

4.2 Strategy Implementation at Discovery Learning Alliance

The study explored strategy implementation at Discovery Learning Alliance. The study established that Discovery Learning Alliance has been successful in strategy implementation. In the year 2011, the organization started the implementation of its strategies using a Balanced Scorecard. The respondents indicated that strategy implementation at Discovery Learning Alliance has been successful since the adoption of Balanced Scorecard in 2011, it has enabled the organization to develop the potential of carrying out strategy successfully, disburse abundant resources to strategy-essential activities, create strategy-encouraging policies, employ best policies
and programs for constant improvement, link reward structure to accomplishment of results and make use of strategic leadership. The members, volunteers and other supporters of DLA are more active participants because they are better motivated, organized and supported. DLA enhances strategy implementation by encouraging teamwork at all levels of management and branches. DLA has become more cohesive while respecting its internal diversity and the organization is more efficient in deploying collective capacities to help wherever and whenever needed. The study found out that efficiency in strategy implementation at DLA is also attributed to efficient in working arrangements and the organization becoming more persuasive in advocating on behalf of the needs and rights of vulnerable people.

4.2.1 Measures That Facilitate Strategy Implementation At Discovery Learning Alliance

The respondents stated that DLA has four broad strategic objectives which are to develop and operationalize a comprehensive quality education by improving access, student learning, motivation and teacher effectiveness, to develop and create a more effective and motivational learning environment both in classrooms and in the community, to establish a well functioning society having the capacity and effectively and efficiently discharge its mandate and to promotion or dissemination and advocacy of the society’s principles.

The study established that DLA has implemented its strategic objectives through a specific set of measures. In order to develop and operationalize a comprehensive and effective use of video in the classroom and response programme, the organization train teachers and community on how to use video in the classroom for effective learning in education management skills; carry out schools and community visits in public and private schools; develop contingency curriculum maps and appeal budgets
for the exercise. DLA also reorganize, update inventory and strengthen control systems in main warehouse; plan outputs, stock and restock TV and DVD supplies in the strategic branches; recruit more teachers trainers in the department; trained teachers trainers in using video in the classroom management skills and improved tracing and response to schools challenges.

The study established that DLA develop an integrated and strengthened community-based education programme focusing on advocacy and prevention by advocating for behaviour change in the target communities using behaviour change communication methodology. The organization also participates in the national education activities by working closely with Coca-Cola and the Ministry of Education by celebrating the success of education initiative that has opened new doors to learning for thousands of Kenyan primary school pupils and created a more effective and motivational learning environment both in classrooms and in the community.

Moreover, DLA increase the sense of responsibility of people in promoting education. In order to establish a well functioning society that has the capacity and to effectively and efficiently discharge its mandate, the study found out that DLA enhances training of Staff. DLA also developed strategic branches and enhanced capacity Building for all branches in the country. The study established that DLA achieved promotion or dissemination and advocacy of the society’s principle through production of dissemination materials, trainings and workshops, placement of materials in libraries, Internet dissemination and involvement of Mass media
4.3 Use of Balanced Scorecard as a Strategy Implementation Tool at Discovery Learning Alliance.

The study explored the use of Balanced Scorecard as a strategy implementation tool at Discovery Learning Alliance. The study established that Discovery Learning Alliance has a balanced scorecard strategic planning and management system. DLA is among the first in the Discovery Channel Communication to embrace the Balanced Scorecard. The respondents stated that Balanced Scorecard combines the best attributes of social services organisations and corporate organisations and seeks to point the organisation towards improved performance and increased contribution to social values. Subsection 4.3.1 presents the foundation of balanced scorecard strategic planning and management system at Discovery Learning Alliance and subsection 4.3.2 presents the Balanced Scorecard at Discovery Learning Alliance.

4.3.1 The foundation of Balanced Scorecard and Management System at Discovery Learning Alliance.

The study explored the foundation of Balanced Scorecard and management system at Discovery Learning Alliance and the findings revealed that the method is based on Cooperation Agreement Strategy (CAS) of Discovery Learning Alliance. Cooperation Agreement Strategy is a five-year corporate strategy that is broken down annually. The current strategy, 2011-2015, is a business-like plan, aligned to the International Discovery Learning Alliance Global Strategy 2020.

Discovery Learning Alliance Global Strategy 2020 strategy voices the collective determination of the International Discovery Learning Alliance to move forward in tackling the major challenges that will confront illiteracy in the next decade. It consolidates previous policies and strategies in presenting updated core concepts to guide National Discovery Learning Alliance in formulating their own mission.
statements and strategic plans in the context of the specific needs and vulnerabilities that concern them. It provides direction to the secretariat in setting its operational priorities in support of National Learning. It is also the basis for updating, harmonizing and developing new implementation tools and cooperation frameworks.

Discovery Learning Alliance Global Strategy 2020 provides the basis for the strategic plans of National Education. This is a dynamic framework that is responsive to differing contexts and changing circumstances. It invites all members, volunteers, staff and supporters to engage with creativity and innovation in giving practical effect to this strategy, and thereby make the difference that matters. In supporting the systematic implementation of Strategy 2020, the Discovery Learning Alliance reports biennially on progress at the General Assembly. A midterm review will be carried out in 2015 and a final review in 2019.

The core values in the Discovery Learning Alliance Global Strategy 2020 include people, integrity, partnership, diversity, leadership, and innovation. Discovery Learning Alliance strive to build the capacities of people and communities to work in solidarity to find sustainable solutions for their most pressing needs and vulnerabilities. With regard to integrity, Discovery Learning Alliance work in accordance with its fundamental principles (the fundamental principles at Discovery Learning Alliance are: Education for all, impartiality, neutrality, independence, voluntary service, unity and universality) in a transparent and accountable manner. DLA encourages partnership among its members, with governments, and with other organizations without compromising DLA emblems and the independence, impartiality and neutrality that the emblems represent.

DLA respect the diversity of the communities it work with and of its volunteers, members and staff, based on non-discrimination and our principles of impartiality,
unity and universality. In addition DLA show leadership and strive for excellence in its work, drawing attention to the rights, needs and vulnerabilities of children and the factors that underlie them. DLA also draw inspiration from its shared history and tradition, but the organization is equally committed to finding creative, sustainable solutions to problems that threaten human well-being and dignity in a changing world.

The objectives of the Global Strategy 2020 are to have a streamlined inclusive strategy to guide the overall work of the DLA including both the domestic and international activities of all National Alliance; to achieve greater substantiation of the auxiliary role of National Alliance alongside their sustainable development as well resourced, led and managed independent entities with a strong and diverse base of members, volunteers and other supporters; to enhanced focus on development activities; to strive for equality in the organization and work; to adopt better ways of working together: to speak up and speak out more on the side of vulnerable and disadvantaged people.

The other objectives of the strategy are to have a harmonized federation-wide approach to planning, performance management and accountability; to adopt federation-wide governance arrangements that provide fuller oversight and consistent support for National Alliance in line with the constitution; and to have a right-sized, more focused and well-managed secretariat that fulfils its core membership support functions closer to National Alliance, with impartiality, professionalism and accountability. The study further established that DLA use shared tools and data-collection method to sets its own indicators for assessing the progress of the specific services that it undertakes, compared with the baseline at the beginning of 2010. A harmonized approach to performance tracking allows the federation-wide aggregation
and communication of results from National Alliance. This enables DLA, as a whole, to continue to learn and project our collective achievements, thereby gaining the trust of all stakeholders and amplifying our education diplomacy efforts.

As a minimum, the Alliance-wide performance management and reporting framework consolidates feedback from National Alliance on key indicators: the numbers of volunteers, staff and local units providing services; the numbers of people reached by them; and the resources received and expended on these services. These indicators are a proxy for ‘doing more and better and reaching further’ as they illustrate the degree of success achieved in developing DLA capacities, and demonstrating the quality and magnitude of work that attracts enhanced resources. DLA also assess the quality of its services more directly according to globally accepted standards for education and development work, including through a systematic programme of evaluations.

4.3.2 The Balanced Scorecard At Discovery Learning Alliance

The balanced score card strategic planning and management system is structured into sections which include a preamble (entails mission, vision, core values and beneficiary value proposition), strategic themes, objective performance measures, targets and initiatives.

4.3.3 The Preamble of The Balanced Scorecard At Discovery Learning Alliance

The preamble of DLA has the mission of the organization, its vision, core values and beneficiary value proposition. The vision of DLA is to be the leading organization to provides the sustainable technology, cutting-edge video programming and teacher professional development necessary to bring learning to life in the classroom and the community at-large in Kenya. In pursuit of our vision of providing sustainable technology, cutting-edge video programming and teacher professional development, the DLA mission is to use the power of television to provide information and support
community development in under-resourced schools and communities around the world in the most effective and efficient manner. The core values at DLA are commitments, accountability, service to humanity and trust.

4.3.4 Strategic Themes In The Balanced Scorecard At Discovery Learning Alliance

Strategic themes in the Balanced Score Card at Discovery Learning Alliance are operation excellence, investing in the people, and building a strong national security. In regard to operational efficiency, Discovery Learning Alliance aims at provision of timely and appropriate services delivered with the involvement of the community. Discovery Learning Alliance invests in the people by employing highly skilled and motivated staff and volunteers who choose to work for the alliance. Discovery Learning Alliance builds a strong and resilient communities served by a sustainable national alliance that has strong partnerships and is supported by appropriate legal framework.

The objectives for beneficiary/ stakeholders are to improved access, student learning, motivation and teacher effectiveness, increase contribution to national policy, enhance community ownership and to increase access to services. In line with financial stewardship, Discovery Learning Alliance intends to optimize resource utilization. The objectives of building processes are to improve service delivery, strengthen partnership and strengthen education management process. Discovery Learning Alliance aim at building strong organization capacity by strengthening branch network and infrastructure, internalizing the economic engine, improving access, student learning, motivation and teacher effectiveness and capacity building of teachers and the community on empowering them and providing skill support in terms of trainings.
4.4 Challenges Faced By Discovery Learning Alliance In Strategy Implementation

The first objective of the study was to determine the Challenges faced by Discovery Learning Alliance in strategy implementation. The study established that DLA faces challenges such as lack of funds, inefficiency in governance, lack of cooperation in the implementation of strategic plan, poor networking with other NGOs, ineffective communications, limited capacity, unfamiliarity with organizational strategic approaches, disparity in remuneration among NGOs and political interference.

4.4.1 Lack of Funds

Discovery Learning Alliance faces difficulty in finding sufficient, appropriate and continuous funding for their work. DLA find accessing donors as challenging as dealing with their funding conditions. The study established that the funds mobilized locally are not sufficient DLA to support operation of DLA. The dependency on donors leads to the tendency of DLA to shift interventions to match donor priorities, which may not match the local economic environment. The study further established that DLA the financial, project and organizational sustainability need re-evaluation with a view to strengthen the overall sustainability of the organization.

4.4.2 Inefficiency in Governance of Some DLA Branches

The study established that poor governance is still a challenge at DLA. Knowledge of good governance varied widely in various branches within the country, with some regions indicating very little understanding of the roles and functions of leaders at various levels of management. The respondents explained that it is difficult to achieve good governance with leaders who do not create room for participatory stale of leadership. Participants with better understanding of good governance appreciated that this is fundamental to DLA accountability and transparency. Some branches of DLA
mismanage their resources, quite often with the involvement and encouragement of the leaders who lack in leadership style. Some leaders are not easily accessible hence inefficient function of their branches.

4.4.3 Lack of Cooperation in the Implementation of Strategic Plan

The study established that there is failure of some DLA branches in the country to fully implement strategic plans due to lack of cooperation among some stakeholders. Few NGOs have strategic plans, which would enable them to have ownership over their mission, values and activities. This leaves them vulnerable to the whims of donors and makes it difficult to measure their impact over time.

4.4.4 Poor Networking with Other Ngos

Poor networking was identified as a major challenge in strategy implementation at DLA. Poor networking with other nongovernmental organizations causes duplication of efforts, lack of learning from experience and inability of local branches to address local structural causes of education issues. Negative competition for resources with other nongovernmental organizations also undermines the effectiveness of DLA activities. As a result there is a great deal of suspicion among NGOs, secrecy and lack of transparency. Many NGOs, large and small, intervene at community level without any community mapping and implement projects without due regard to ongoing initiatives. Ineffective Communications at some DLA branches

The study established that ineffective communication within Discovery Learning Alliance affect strategy implementation. Some regional branches of DLA have little or no access to reliable email and internet connections, they receive almost no literature on education issues and are generally out of touch with issues of global, regional and national importance.
4.4.5 Limited Capacity

Strategy implementation at DLA faces the challenge of limited capacity. There are branches of DLA with limited technical and organizational capacity. Some branches are not able to pay for such capacity building. Weak capacity manifests in fundraising, governance, technical areas of development, and leadership and management. Some respondents felt that the existence of quality standards at all DLA branches would assist them to develop the required capacities. The speed of technology changes is also a challenge particularly in areas of IT capacity.

4.4.6 Unfamiliarity With Organizational Strategic Approaches In Some DLA Branches

There are DLA branches that are not totally familiar with all the aspects of strategic approaches adopted by the organization. Some DLA branches are still focusing upon what some refer to the ‘hardware’ approach to development, i.e. the provision of services; rather than what some refer to as the ‘software’ approach of empowering people and local institutions to manage their own affairs. Other DLA branches seem unaware of changes in the role of government, the changing Aid paradigm, and the effectiveness of a “right’s based” rather than “welfare” approach. While it is becoming harder to fund and sustain service delivery interventions, most DLA branches persist with them. There is a lack of sustainability and ownership of organizational interventions. Besides, some communities have been spoilt by dependency creating interventions and are not inclined to do things for themselves. It is difficult to keep DLA programmes relevant to changing situations and the culture of handouts is hard to counter.
4.4.7 Disparity In Remuneration Among NGOs

There are NGOs that pay government and community members to participate in their projects while other NGOs lack financial ability to do so. Some NGOs pay high salaries and attract personnel from other organizations such as DLA. NGOs with adequate funds are also responsible for creating the high cost image that undermines the credibility of the organizations that depend on volunteers. NGOs with sufficient funds pay huge allowances and manipulate the people. It is difficult and inappropriate for DLA to compete with the international and national giants. Many external organizations are not working with DLA, they simply provide unfair competition and hold back the development of cost effective humanitarian interventions.

4.4.8 Political Interference

Strategy implementation at DLA faces the challenge of political interference. In some regions DLA leaders cite the interference of local politicians and civic leaders as a major hindrance to their work. Where DLA is involved in community engagement arising from sensitive issues, such as land disputes, local leaders can oppose delivery of help to the rival communities. Some political leaders are opposed to activities of organization that provide televisions and DVD players and over 220 educational videos mapped to the national curriculum aid thus making it difficult for DLA to implement its strategies.

4.5 How the Balance Scorecard Objectives Are Set To Achieve the Discovery Learning Alliance Strategic Implementation

The second objective of the study was to establish how the balance scorecard objectives are set to achieve the Discovery Learning Alliance strategic implementation. The study found out that The Discovery Learning Alliance Strategic
Plan 2011-2015 presents the strategic directions that guide the alliance in order to realize its vision of being the leading organization to provides the sustainable technology, cutting-edge video programming and teacher professional development necessary to bring learning to life in the classroom and the community at-large in Kenya, delivering excellent quality service of preventing and alleviating illiteracy among learners. The Strategic Plan 2011-2015 represents well defined strategic objectives and activities that will enable the alliance meet the education challenges in the country and beyond talking into consideration the alliance’s strengths and environmental opportunities that can be tapped to realize organization mission of using the power of television to provide information and support community development in under-resourced schools and communities around the world.

These strategic objectives are derived from the country's national strategies and policies. Annual work-plans and budgets are produced on the basis of this Strategic Plan. This Plan has been developed in a consultative manner, which involved contribution from Headquarters and Branch staff and volunteers as well as the Executive Committee Members. Contributions from stakeholders inside and outside the Discovery Learning Alliance have also been taken into consideration.

The objectives of strategic plan at Discovery Learning Alliance is categorized in four major areas namely beneficiary/ stakeholders, financial stewardship, building processes and organization capacity. Subsections 4.5.1, 4.5.2, 4.5.3 and 4.5.4 present the study findings on how the balance scorecard objectives are set to achieve the Discovery Learning Alliance strategic implementation.
4.5.1 Meeting the Objectives Regarding Obligations to Beneficiary/ Stakeholders

The study established that Discovery Learning Alliance’s objectives regarding beneficiary/stakeholders’ welfare are to improving student learning, increase contribution to national policy, enhance community ownership and to increase access to services. The balance scorecard clearly stipulate performance measures, targets and initiatives aimed at accomplishing the objectives. DLA intend to improved student learning by strengthening the integrated approach to programming, strengthening teacher capacity and building skills and resources. In order to increase contribution to national policy, DLA intends to establish and implement system for identifying and participating in national policy development and develop and implement brand management strategy. The performance measures and the targets for the objective are establishment of 50% model schools that meet minimum standards, reduction in illiteracy target units by 20% and increase 100% of knowledge during trainings.

The study established that DLA intend to increases contribution to national policy by establishing and implementing system for identifying and participating in national policy development, developing and implementing brand management strategy. The performance measures are achievement of 100% legal support to DLA components (structure programming, education and emblem), having 75% of appropriate national policies contributed to, and projects that are aligned to appropriate national policy.

The enhance community ownership will be realized by establishing and implementing a community capacity building and leadership development program. The performance measures are ten-year average age of projects running after completion, 20% contribution to project budget by community (time and fund) and project being replicated by community and partners. Discovery Learning Alliance’s aims at increasing access to services by develop policy on services to be delivered to
beneficiaries and stakeholders develop and implement communication strategy. The performance measures are 95% of DLA services being within the standard distance, having beneficiaries reached and 75% of information being available to the stakeholders.

4.5.2 Meeting the Objectives Regarding Financial Stewardship

The study established that Discovery Learning Alliance aims at effective financial stewardship through optimized resource utilization. Resource optimization will be achieved by establishing and implementing an ISO and strengthening the system for capturing and reporting cost per beneficiary. The performance measures are 30% of core cost to total cost and cost per beneficiary, which will be determined at the end of financial year.

4.5.3 Meeting the Objectives Regarding Building Processes

Discovery Learning Alliance strategic plan aims at building processes by improving service delivery, strengthening partnership and strengthening education management process. Discovery Learning Alliance aims at improving service delivery by strengthening branch coordination role, establishing and implementing long term impact assessment system establish program performance standard. The performance measures and the targets for the objective are 80% increase in integrated program, 95% process success and 100% program standard compliance.

Discovery Learning Alliance will strengthen partnership by establishing and implement program for partnership management. The performance measures and the targets for the objective are 95% active partnership, 95% formal partnerships that have signed teaming agreement and 80% partner confidence score. Strengthening education management process will be done by strengthen teacher training systems and setting up Standard Operating Procedures (SOPs) and harmonizing the existing
education risk management standards. The performance measures and the targets for the objective are having 100% of teachers responded to on time, 100% compliance to education risk management process standards and having 20% of community assisted.

4.5.4 Meeting the Objectives Regarding Organization Capacity

The study found out that Discovery Learning Alliance intends to strengthen organization capacity by strengthening branch network and infrastructure, internalizing the economic engine, improving human resource alignment, improving teacher’s capacity and improving community engagement. Branch network and infrastructure at Discovery Learning Alliance will be strengthened by Establishing and implement a branch upgrading program, developing strategy and system for membership management and establishing and implementing system for generating and capturing income raised locally by branches and regions. The performance measures and the targets for the objective are 100% of branches and regions meeting minimum standards, 60% participation in membership activities and increase in income raised locally by branches. The economic engine will be internalized by developing and implementing income generation and investment strategy and developing and implementing a grant management strategy. The performance measures and the targets for the objective are 50% of cost paid from own fund, having 100% reduction in funding gap (budget vs. actual), attaining 20% of growth in education fund.

The human resource alignment will be improved by strengthening and implementing human resource policies and procedures, developing strategy and system for volunteer management. The performance measures and the targets for the objective are 95% job satisfaction index (staff turnover, job security, absenteeism, complaints, work environment), increased staff retention (percentage of appropriate staff leaving),
having appropriate skill and competence, and having 80% of hours spent on project vis a vis total hours. Discovery Learning Alliance intends to improve education by establishing and implementing project to create awareness and protect the emblem. The performance measures and the targets for the objective are raising emblem awareness index, zero reduction in incidences to staff and volunteers during trainings and in the work place, 100% trainings compliance score. The study further established that Discovery Learning Alliance intends to review and implement education strategies. In order to improve education and management, Discovery Learning Alliance will establish a knowledge management and support system and establish and implement an information resource centre (virtual library through the internet). The performance measures and the targets for the objective are 100% of evidence based policy decision making (policy decision based on information/all decisions made), 95% documentation and dissemination of lesson learnt, and increase in employee knowledge gain.

4.6 The Benefits of the Balanced Scorecard Applied At Discovery Learning Alliance

The Balanced Scorecard has facilitated implementation of strategies at Discovery Learning Alliance. Strategic plan at Discovery Learning Alliance are broadly categorized under the following core business areas: teacher training, education, organizational development, community engagement, supply chain, and finance. Support services of the DLA include the Public Relations, Human Resources, Monitoring and Evaluation, Training, Internal Audit, ICT. In addition to the above, DLA also has the Global Fund Programme Management Unit that was set up to manage the DLA funds after the Organisation was appointed the Non state actors PR.
The benefits realized from Balanced Scorecard are discussed in the following subsection:

4.6.1 The Contributions Made By Balanced Scorecard On Teacher Training At Discovery Learning Alliance.

The Balanced Scorecard has improved efficiency of teacher training at Discovery Learning Alliance. DLA has been able to take teachers through up to two-and-a-half years of training, tailored to equip them with the skills to incorporate audio-visual aids into their classrooms. The department of teacher training at DLA has improved its efficiency in issuing appropriate guidelines for coordination and response to all types of education issues. DLA has implemented hazard specific plans and trained relevant personnel on skills requisite to respond. The training department has strengthened teacher capacity in classrooms, in terms of gender issues, team coaching and community engagement. DLA has provided relevant departments with skilled personnel and further established capacity for timely and effective support as may be required.

4.6.2 The Education Benefits As Result Of Balanced Scorecard At Discovery Learning Alliance

Balanced scorecard has enabled Discovery Learning Alliance to achieve its objectives on teacher professional development necessary to bring learning to life in the classroom and the community at-large. The education Department at DLA has increased its services towards improving student learning. The education has been a great player in teacher effectiveness. The education Department is further involved in awareness creation for education through trained volunteers, community members and partnerships with key actors Ministries of Education, communities, principals, teachers, parents and students themselves to create vibrant centres for learning. The
Balanced Scorecard has enabled the education Department to create Learning Centres which have been designed to overcome barriers to quality education by improving access, student learning, motivation and teacher effectiveness and capacity building of teachers and the community on empowering them and providing skill support in terms of trainings.

4.6.3 The Balanced Scorecard Has Improved Organizational Development At DLA

The Organizational Development Department at DLA has strengthened the organizational capacity for effective and efficient implementation of programmes and has ensured that the same is achieved through improved capacity of its existing schools in Nairobi, Machakos, Kajiado and Kikuyu over a period of three years in the country to handle internal and external functioning and strategic relationships. The dissemination programme adopted by the Organizational Development Department at DLA has promoted understanding of the Discovery Learning Alliance Fundamental Principles, improving student learning, teacher effectiveness and community engagement in schools, and Emblem use and ensured that these ideals, are understood, respected and applied throughout Kenya so as to promote ownership, acceptance and support of DLA activities by stakeholders, partners and the community at large.

4.6.4 The Balanced Scorecard Has Improved Community Engagement By DLA

The Balanced Scorecard has improved the efficiency of DLA in improvement of community engagement by continuously contributing to the achievement of the Millennium Development Goal 2, to halve, by 2015, the proportion of children without universal primary education. DLA continue to make advances towards greater access to universal primary education in relation to access to DLA equipments. DLA
has taken a strategic focus in its programming by scaling up universal primary education in line with MDG definition of improved universal primary education promotion by the year 2012. DLA has also aligned itself to the Ministry of Education. DLA has adopted a unique education promotion model using an integrated approach by combining aspects of Participatory Community Led Total Education methodologies targeted formal and non formal schools. The Community Led Total Education approach has triggered the community in order to enhance uptake of construction of classrooms classrooms coverage is low. The community engagement approach has provided constructive and effective elements that reinforce and stimulate key behaviour practices enabling the community to achieve and sustain positive behaviour in education in the long-term.

**4.6.5 The Balanced Scorecard Has Improved Work Relationship Amongst DLA**

DLA has improved the work relationship among its units. The improved work relationship between Finance Department and other departments has enhanced safeguarding of financial resources through an appropriate internal control environment with an emphasis on finance and accounting policies and procedures, effective budgetary control and asset and liability management. The Public Relations has to bolstered skills of public relations through trainings and investment in better tools for enhanced quality communication. The Human Resource (HR) unit has facilitated comprehensive induction and orientation exercise, strengthened HR Policy dissemination to the regions, and advise management on emerging trends in line with best practice. HR unit has also promoted teamwork by facilitating activities that increase interaction and encourage experiential training. The Supply Chain Management Department (SCMD) has added value to DLA by delivering efficient, effective and quality services to the Society. SCMD has enhanced efficiency in
management of logistics, warehouse, procurement and business development functions. The Internal Audit has adopted a risk based audit approach to ensure value addition to the Discovery as a whole. The Monitoring and Evaluation (M&E) Unit on its part has strengthened data management, grants monitoring and decision-making systems and processes at all levels.

4.7 Discussion of Findings

According to Pearce & Robbinson, (1997), to effectively direct and control the use of the firm's resources, mechanisms such as organizational structure, information systems, leadership styles, assignment of key managers, budgeting, rewards, and control systems are essential strategy implementation ingredients". The implementation activities are in fact related closely to one another, and decisions about each are usually made simultaneously. The question is, then, whether strategic implementation really influences performance. Although it is difficult to draw an answer from the current literature, it is worth indicating that the numerous reviews conducted over the years have generated more statistically significant positive results than negative ones. Kaplan and Norton (1992) argue, however, that traditional performance measures have been oriented to financial metrics such as returns on capital employed and profit, which record how organizations have performed but not necessarily how they will perform in the future. Although traditional financial performance measures worked well in the past, they are outdated and do not support the skills and competencies that organizations currently need to master.

Noble and Mokwa, (1999). argues that implementation is one of the more difficult business challenges facing today’s managers . A nicely drafted strategic plan is hardly likely to fail by itself. Failure, when it occurs, almost always happens during the
implementation of the strategic plan. The apathy to strategy implementation can be ascribed to several reasons, among them: greater likelihood of failures in implementing strategies; higher complexity in the process of strategy implementation; strategy implementation being considered to be less glamorous than formulation; and practical difficulties in research involving middle-level managers (Aaltonen and Ikavalko, 2001). The balanced scorecard is a complementary strategic model that considers financial and non-financial measures. According to Johnsen (2001), balanced scorecard as a management model that translates the organizational mission and strategy into a collection of performance measures. It is a complement of the Management by Objectives but “with more emphasis on feedback on results by formal and integrated performance measurement”. Performance measures cannot be only based on financial measures but should consider others perspectives (Wilson et al., 2003). The measurement focus of the scorecard is used to clarify and translate vision and strategy into specific strategic objectives which link the overall organizational strategy to the departmental and individual objectives. The performance of individuals, departments and the entire organization is then measured against the strategic objectives.

Johnsen (2001) defines the balanced scorecard as a management model that translates the organizational mission and strategy into a collection of performance measures. It is a complement of the Management by Objectives but “with more emphasis on feedback on results by formal and integrated performance measurement”. Performance measures cannot be only based on financial measures but should consider others perspectives (Wilson et al., 2003). This was demonstrated by majority of the respondents who agreed to the extent that balance scorecard as a performance measurement has strengthened organization capacity by strengthening branch network
and infrastructure, internalizing the economic engine, improving human resource alignment, improving teacher’s capacity and improving community engagement.

This study agrees with Lewy and Lex (1998), who warn managers against using the balanced scorecard as a way to achieve extra top-down control. Employees are unlikely to support the goals and measures if the scorecard is used to uncover faults by management. Another potential pitfall, according to the researchers, is trying to use a standardized scorecard. Instead, they stress that each organization must devote the time and resources to develop its own customized program. Lewy and Lex (1998) found that balanced scorecard implementation was more likely to fail when companies underestimated the amount of training and communication required during the introductory phase, or the extra workload and costs involved with periodic reporting later on. Even though the balanced scorecard appears to be a simple idea, implementing it is likely to mean huge changes in an organization.
CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter presents summary, conclusion and recommendations from the study findings. The main objective of the study was achieved through determination of the challenges faced by Discovery Learning Alliance in strategy implementation; establishment of the extent of use of balanced scorecard as a tool in addressing the challenges faced in strategy implementation at Discovery Learning Alliance; and determination of how the balance scorecard objectives are set to achieve the Discovery Learning Alliance strategic implementation.

5.2 Summary

In regard to the use of Balanced Scorecard as a tool in addressing the challenges faced in strategy implementation at Discovery Learning Alliance, the study established Discovery Learning Alliance has a balanced score card strategic planning and management system. This Balanced Scorecard at DLA combines the best attributes of social services organizations and corporate organizations. The Balanced Scorecard seeks to point the organization towards improved performance and increased contribution to social values. The balanced score card strategic planning and management system is structured into sections which include a preamble (entails mission, vision, core values and beneficiary value proposition), strategic themes, objective performance measures, targets and initiatives.

The study aimed at establishing how the balance scorecard objectives are set to achieve the Discovery Learning Alliance strategic implementation. In this respect the
study, established the objectives of strategic plan at Discovery Learning Alliance is categorized in four major areas namely beneficiary/ stakeholders, financial stewardship, building processes and organization capacity. There is various set of measures put in place to achieve the objectives in the balance scorecard. Establishing and implementing a community capacity building and leadership development program will realize the enhanced community ownership. Discovery Learning Alliance’s aims at increasing access to services by develop policy on services to be delivered to beneficiaries and stakeholders develop and implement communication strategy. Establishing and implementing an ISO and strengthening the system for capturing and reporting cost per beneficiary will achieve resource optimization. Service delivery will be improved by strengthening branch coordination role, establishing and implementing long-term impact assessment system establish program performance standard. Discovery Learning Alliance will strengthen partnership by establishing and implement program for partnership management. Strengthening education management process will be done by confronting illiteracy in the next decade and setting up Standard Operating Procedures (SOPs) and harmonizing the existing education management standards. Branch network and infrastructure at Discovery Learning Alliance will be strengthened by Establishing and implement a branch upgrading program, developing strategy and system for membership management and establishing and implementing system for generating and capturing income raised locally by branches and regions. Developing and implementing income generation and investment strategy and developing and implementing a grant management strategy will internalize the economic engine. Strengthening and implementing human resource policies and procedures will improve the human resource alignment. The human resource
alignment will also be improved by developing strategy and system for volunteer management. Discovery Learning Alliance intends to improve teacher trainings and learners improvement by establishing and implementing project to create awareness and protect the emblem. Besides, Discovery Learning Alliance intends to review and implement training strategies. In order to improve the capacity of teachers and management, Discovery Learning Alliance will establish a knowledge management and support system and establish and implement an information resource centre.

The benefits of the Balanced Scorecard applied at Discovery Learning Alliance include: improved efficiency of education at Discovery Learning Alliance, strengthening of learning operations in school, improve lives in under-resourced schools, community engagement, and improve the capacity of teachers and skills, DLA also reorganize, update inventory and strengthen control systems in main warehouse; plan outputs, stock and restock TV and DVD supplies in the strategic branches; recruit more teachers trainers in the department; trained teachers trainers in using video in the classroom Management skills and improved tracing and response to schools challenges; strengthening the organizational capacity for effective and efficient implementation of programmes; improvement of community livelihood; and improved the work relationship among DLA units.

The study established that Discovery Learning Alliance faces challenges such as lack of funds, inefficiency in governance, lack of cooperation in the implementation of strategic plan, poor networking with other NGOs, ineffective communications, limited capacity, unfamiliarity with organizational strategic approaches, disparity in remuneration among NGOs and political interference.
The study established that funds mobilized locally are not sufficient DLA to support operation of DLA. The dependency on donor’s leads to the tendency of DLA to shift interventions to match donor priorities, which may not match the local economic environment. Inefficiency, is a challenge at DLA. Knowledge of good governance varied widely in various branches within the country, with some regions indicating very little understanding of the roles and functions of leaders at various levels of management. Some leaders do not create room for participatory stale of leadership. Some branches of DLA mismanage their resources, quite often with the involvement and encouragement of the leaders who lack in leadership style. Moreover, some leaders are not easily accessible hence inefficient function of their branches.

Lack of cooperation hinders the implementation of strategic plan at some DLA branches in the country. Poor networking with other NGOs also hinder strategy implementation. Poor networking with other nongovernmental organizations causes duplication of efforts, lack of learning from experience and inability of local branches to address local structural causes of education crises. The study also established that ineffective communication within Discovery Learning Alliance is a setback to strategy implementation. Some regional branches of DLA have little or no access to reliable email and Internet connections. The study also established that strategy implementation at DLA faces the problem of limited technical and organizational capacity. Unfamiliarity with organizational strategic approaches witnessed at some DLA branches, disparity in remuneration among NGOs and political interference.
5.3 Conclusion

The study conclude that in order to achieve successful strategic implementation, Discovery Learning Alliance has to address challenges such as lack of funds, inefficiency in governance, lack of cooperation in the implementation of strategic plan, poor networking with other NGOs, ineffective communications, limited capacity, unfamiliarity with organizational strategic approaches, disparity in remuneration among NGOs and political interference. The study concludes that Discovery Learning Alliance serve as a good example of effective application of Balanced Scorecard. The Balanced Scorecard adopted at Discovery Learning Alliance addresses strategic issues regarding beneficiary/ stakeholders, financial stewardship, building processes and organization capacity. This Balanced Scorecard seeks to point the organization towards improved performance and increased contribution to social values.

The study draws a conclusion that of Balanced Scorecard at Kenya Red Cross Society clearly stipulate how each objective will be achieved. Discovery Learning Alliance objectives regarding beneficiary/ stakeholders’ welfare are to improved education, increase contribution to national policy, enhance community ownership and to increase access to services. Discovery Learning Alliance aims at making financial stewardship effective by optimizing resource utilization. Improving service delivery, strengthening partnership and strengthening education risk management process will strengthen the building processes. Moreover, Discovery Learning Alliance intends to strengthen organization capacity by strengthening branch network and infrastructure, internalizing the economic engine, improving human resource alignment, improving education and learning system and improving education and management. The balanced score card in strategy implementation at Discovery Learning Alliance has
resulted in benefits such as improved efficiency of education management at Discovery Learning Alliance, strengthening of training operations, improved provision of DLA equipments and social services, strengthening the organizational capacity for effective and efficient implementation of programmes, improvement of community livelihood and improved the work relationship among DLA.

5.4 Recommendations of the Study

5.4.1 Recommendations for Policy Intervention
The study recommends that when an organization applies Balanced Scorecard, it need to take a very close look at the organization structure and evaluate if it supports the strategies. Organizations need to customize their organizational structures to fit the strategies. The study recommends that organizations intending to apply Balanced Scorecard have to identify critical activities in the organization’s value chain. Primary activities have to be performed exceedingly well to develop organization’s core competencies In order to identify the primary activities organizations need to identify the processes it need to perform exceedingly well that will help achieve a competitive advantage and identify areas in value chain that will hurt us if the organization fare poorly.

The study recommends that Balanced Scorecard should clearly show the activities to be performed internally. Once the organization has identified critical activities, it needs to decide if non-critical activities are going to be outsourced. Deciding which activities to perform internally and what to outsource is of great strategic importance. Besides, organizations can enhance their organizational capabilities and build resource strengths that deliver value to clients if they leveraging collaborative partnerships. The study recommends that organizations should not have a mismatch
between strategy and structure when applying Balanced Scorecard. A mismatch can lead to poor strategy implementation. Matching structure to strategy should involve making strategy-critical activities the main building blocks in the strategic plan. The bottom line is once a strategy has been chosen; structure must be modified to fit the strategy.

The study recommends that when using a Balanced Scorecard, organizations need to decide on the authority for each manager and employee. It is advantageous to put some decision-making authority in the hands of the front line employees. The objective of decentralized decision-making is not to push decisions to front-line employees, but to empower those closest and most knowledgeable about the situation. Centralized and authoritarian organizations are not well suited to implementing strategies.

**5.4.2 Recommendation for Further Research**

The study recommends further research on the effective of monitoring and evaluation tools used by Discovery Learning Alliance to monitor and evaluate strategic implementation through balance scorecard. The recommended further study will supplement the findings of this study by providing information on evaluation of effectiveness of Balanced Scorecard used at Discovery Learning Alliance.
REFERENCES


www.discoverylearningalliance.org

www.kenyaredcross.org
APPENDIX 1: INTERVIEW GUIDE

SECTION A: General Information

1. Name: (Optional) _____________________________________________

2. Position: _____________________________________________________

3. Division: _____________________________________________________

4. Duration worked for DLA________________________________________

5. Have you ever heard of the DLA balanced scorecard?
   a) Yes
   b) No

Please give details________________________________________________

SECTION B: Challenges faced in the strategy implementation at DLA

1. What are the main challenges faced in the strategy implementation of balanced scorecard at DLA

2. What are some of the challenges posed by top down goal congruence?

3. Does Bsc implementation inhibit individual freedom and in what ways?

4a. Did you encounter change management barriers?

4b. Why do you think it was a challenge?

4c. What did you do to cope with it?
5. What is the role of middle level managers in solving the challenges faced in BSC implementation?

6. What strategies does the management use in order to overcome the BSC implementation challenges in your company?

7. What are the possible solutions to the major implementation challenges facing your company?

SECTION C: How Balance Scorecard Objectives are set to achieve DLA Strategic Implementation

1. What precedes the other, divisional budget or balanced scorecard objectives?

2. What is the mandate of this section, and how does it contribute to the achievement of the overall objectives at DLA?

3. Do the contents of the BSC (objectives, target and measures) correlate with the actual objectives, targets and measures given to your division/section?

4. How has the BSC impacted your individual role in the achievement of the organization’s objectives?
   a) Positively
   b) Negatively

5. How does the balanced scorecard enhance achievement of the customer objectives as contained in the organization and departmental strategy?

6. To what extent the balanced scorecard is used as a performance measures on the achievement of the strategic objectives at the firm’s level and at each of the four departments?
7. Describe the various internal processes available within DLA and how are interlinked within the departments to enhance implementation of the organization’s strategic objectives?

8. Do the contents of the BSC especially the objectives, measures and targets correlate with the actual measures, objectives and targets given to you by your immediate supervisor?

Thank You.