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INFLUENCE OF FINANCIAL MANAGEMENT PRACTICES ON DEVELOPMENT OF SANITARY INFRASTRUCTURES IN PUBLIC PRE-SCHOOLS IN ENDEBESS SUB-COUNTY TRANS-NZIOIA, KENYA

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ABSTRACT

The purpose of this study was to investigate the financial management practices on development of sanitary infrastructure in pre-school centres in Endebess sub-county Trans-Nzoia County. The study was guided by the following objectives: To establish how budgeting influence development of sanitary facilities in pre-schools in Endebes Sub-county and to determine how internal controls influence development of sanitary infrastructures in pre-schools. Literature review was guided by the study objectives. This study applied Utility Theory advanced by Wheldon. The theory postulates that although it is impossible to measure the utility derived from a good or service, it is usually possible to rank the alternatives in their order of preference to the consumer. The study adopted a descriptive survey research design. The target population was 401 respondents where Krejcie and Morhgan table was used to determine the sample size of 196 respondents. The data was collected using questionnaires and interview schedule. The collected data were analysed using SPSS and the results presented through tables and percentages followed by discussions for each of the findings. 187 questionnaires were sent out and 9 respondents interviewed, 152 questionnaires were returned for analysis, 22 were incomplete and

could not be analysed, 131 were complete which accounted for 85.62% response rate. According to Mugenda and Mugenda (1999) a response rate of 70% and above is sufficient and hence it allowed for data analysis. Category of respondents.

Key words: Financial management, sanitation, monitoring, evaluation

INTRODUCTION

Background of the study

Financial management in public organizations is concerned with ensuring funds are available when needed and that they are obtained and used in the most efficient and effective way to the benefit of the citizens (Waddell, 2000). But experience reveals that the financial management processes of public academic institutions are generally weak and dominated by conditions of resource scarcity vis-a-vis the ever increasing agenda of development activities on which such funds could be spent.

In South Africa the reality is that many pre-school facilities are unable to meet the infrastructure standards. A national audit found that 70% of pre-school centres are unsuited to providing early childhood education services and 40% require urgent maintenance (DSD, 2014). Despite the existence of between 18 000 and 21 000 ECD centres (registered and unregistered), access to adequate ECD facilities for children under five years old is limited (DSD, 2012). ECD facilities in South Africa are generally perceived to be inadequately equipped and in poor physical condition (DSD, 2012; Ilifa-Labantwana, 2011) and are commonly housed in community buildings, such as churches and community halls, not purpose-built facilities (Watermayer, 2013).

Funding in Endebess-Sub County has shown a great concern since most of the funds has been directed to wrong hands resulting to poor infrastructural development. The pre-schools Loans by the united nation children's fund (UNICEF) of 1996/7-2003/4 which targeted disadvantaged children aged 0-8years of age bore no fruits in Endebess sub-county. Capitation funds of 2012-2013 meant to purchase learning materials and pay preschools Teachers ended up being mismanaged in the hands of head teachers who purchased irrelevant instructional materials, underpaid Teachers and mismanage the remaining amount.

Devolution has challenged the county government to take charge and develop the pre-schools were so far in Endebess sub county only twelve public pre-schools have been erected out of the 56. Generally pre-schools still face infrastructural problems since classrooms build by county government are incomplete and inadequate in appropriate sitting and storage facilities, no play materials and teaching materials. Despite all this progress there is still a huge gap in infrastructural development especially with the sanitary facilities, for instance there are no toilets

instead they share with primary schools. This has necessitated the researchers need to investigate the finance management practices on the sanitary facilities development.

Statement of the Problem

Evidence indicates that pre-school programmes with the highest infrastructure standards deliver significant and lasting positive behavioural and development outcomes for learners and the economy at large (Azzileasing, 2009; Krichevsky et al., 1997; Olds, 2001). While the benefits of investing in infrastructure are well documented, until recently little attention has been given to the benefits of early education infrastructure on human development and the broader economy.

Despite the involvement of county governments in funding infrastructural projects, the pre-schools are still struggling with slow pace of implementation of sanitary infrastructural development projects. This has led to questions being raised on how available funds are managed. Endebess sub-county is not any better. Consequently, the study seeks to assess the finance management practices on development of sanitary infrastructure in pre-schools in, Endebess sub-county in Trans-Nzoia.

Purpose of the Study

The purpose of the study was to investigate the influence of financial management practices on development of sanitary infrastructure in public pre-schools in Endebess Sub-county- Trans-Nzoia.

Objectives of the study

- i. To establish how budgeting influence development of sanitary facilities in pre-schools in Endebess Sub-county.
- ii. To determine how internal controls influences development of sanitary infrastructures in pre-schools in Endebess Sub-county.

Research questions

- i. How does budgeting influence development of sanitary facilities in pre-schools in Endebess Sub-county?
- ii. How do internal controls influence development sanitary infrastructures in pre-schools in Endebess Sub-county?

Significance of the Study

It is hoped that policy makers will utilize the results of this research to improve the curriculum at the Kenya Institute for Curriculum Development for the pre-school and primary teacher training colleges. This will be with a view of making it more relevant and responsive to the challenges facing managing of funds in the wake of Free Primary Education. This would additionally enable them to formulate relevant policy decisions on how to adequately prepare head teachers on financial management in the light of managing pre-school funds.

Basic Assumptions of the study

The study based on the following assumptions:

- i. That financial management practices influences implementation of sanitary infrastructural projects.
- ii. Sanitary infrastructural developments in public pre-schools are partly attributed to budgeting, resource allocation, financial reporting and internal controls.

Limitation of the study

Since the study was conducted in public pre- schools, it was dictated by the schools operation schedule. The researcher relied on the school operational schedule from the Sub-county education officer Endebess Sub-county which to plan for the study hence mitigating challenges of inconvenience of delayed responses.

Delimitation of the study

The study focused on the influence of finance management practices on sanitary infrastructural development in public pre-schools in Endebess Sub-county- Trans-Nzoia County. Therefore the study findings are only applicable to the pre-schools in Endebess Sub-County and thus cannot be generalized, however, inferences can be made out of it. The finance management practices in the study were limited to the budgeting, resource allocation, internal controls and financial reporting.

The concept of financial management practices

Financial management refers to the process of managing financial resources, including management decisions concerning accounting and financial reporting, forecasting, and budgeting, as well as capital budgeting decisions, which include decisions whether to lease or buy, and whether to issue debt or equity (Light body, 2000). Financial management framework comprises the processes, systems, internal controls and practices relating to the way the department manages its revenues, expenses, assets, liabilities and contingencies. It also includes its systems for managing risk and monitoring its financial and operational performance, including budget performance and reporting on these functions, both internally and externally.

Gitman (2007) defines financial management as the area of business management, devoted to a judicious use of capital and a careful selection of sources of capital, in order to enable an organisation to move in the direction of reaching its goals. This definition points to certain essential aspects of financial management namely prudent or rational use of capital resource and achieving the goal of the firm. According to Oduware (2011), financial management entails planning for the future of a business enterprise to ensure a positive cash flow. Financial management involves planning, organizing, directing and controlling the financial activities such as the procurement and the utilization of funds of the enterprise. From an organizational point of view, the process of financial management is associated with financial planning and financial control. Financial planning seeks to quantify various financial resources available and plan the

size and timing of expenditures. This study will specifically focus on annual budget process, internal control, financial reporting and tracking and how they affect organizational performance.

How budgeting influences sanitary infrastructural development

Planning Programming and Budgeting System originated from U.S, introduced by U.S department of defence in 1965. It then spread to other sectors including education. Budgeting is crucial for implementation of school development plans. Budgeting necessitated education reforms in U.S.A when Bill Clinton called for retesting of teachers skills including on finance, (Ngida, 2003). This lead to the determination of teacher's managerial abilities necessitating capacity building to those found with low ability, resulting in effective implementation of development plans. Budgeting revealed irregular financial management practices like that in Britain when Collean McCabe used school fund to pay for her Lavin lifestyle. In response to the need for skilled manpower on budgeting, Kenya established Kenya Education Management Institute (KEMI) to train all managers and other education staff.

The problem of delay in implementation of school projects is a global phenomenon. Public school facilities in the US are in dire need of improvement. The construction of most buildings dates back to the 1950s, not only have the facilities aged considerably, but student's demographics and educational mandates have changed as well (National Centre, 2008).Resources continue to be a challenge especially in the face of current economic situation. There are districts that were stated to begin capital improvement projects and have put these on hold due to fiscal challenge they are facing. Education leaders, planners and designers are challenged to direct their school communities in articulating the educational goals they have for their children and demonstrating that informed facility planning and design assists in meeting these goals (Uline, 2007).

Budgeting is programming and planning with the estimate of the amount of money to be received and the amount of money to be spent in a specified period in order to achieve educational objectives. According to Owler& Brown (1989), budgeting is a plan quantified in monetary terms and approved prior to defined period of time, usually showing planned income to be generated for expenditure to be incurred during the period and capital to be employed to attain a given objective.

Planning, programming and budgeting system (PPBS) is a budgeting process in which an educational organization weighs and analyses the various means of achieving objectives and making optimum choices among competing alternatives (Okumbe, 2000). Budgeting requires competent budget committee members equipped with budgeting skills, monitoring abilities, evaluation skills, procurement knowledge project identification abilities and decision making abilities. Good budgeting also considers resources (human, financial and materials) monitoring and evaluation must also form component of budgetary so as to assist find out if the implementation is in the right track or not and come out with corrective measures.

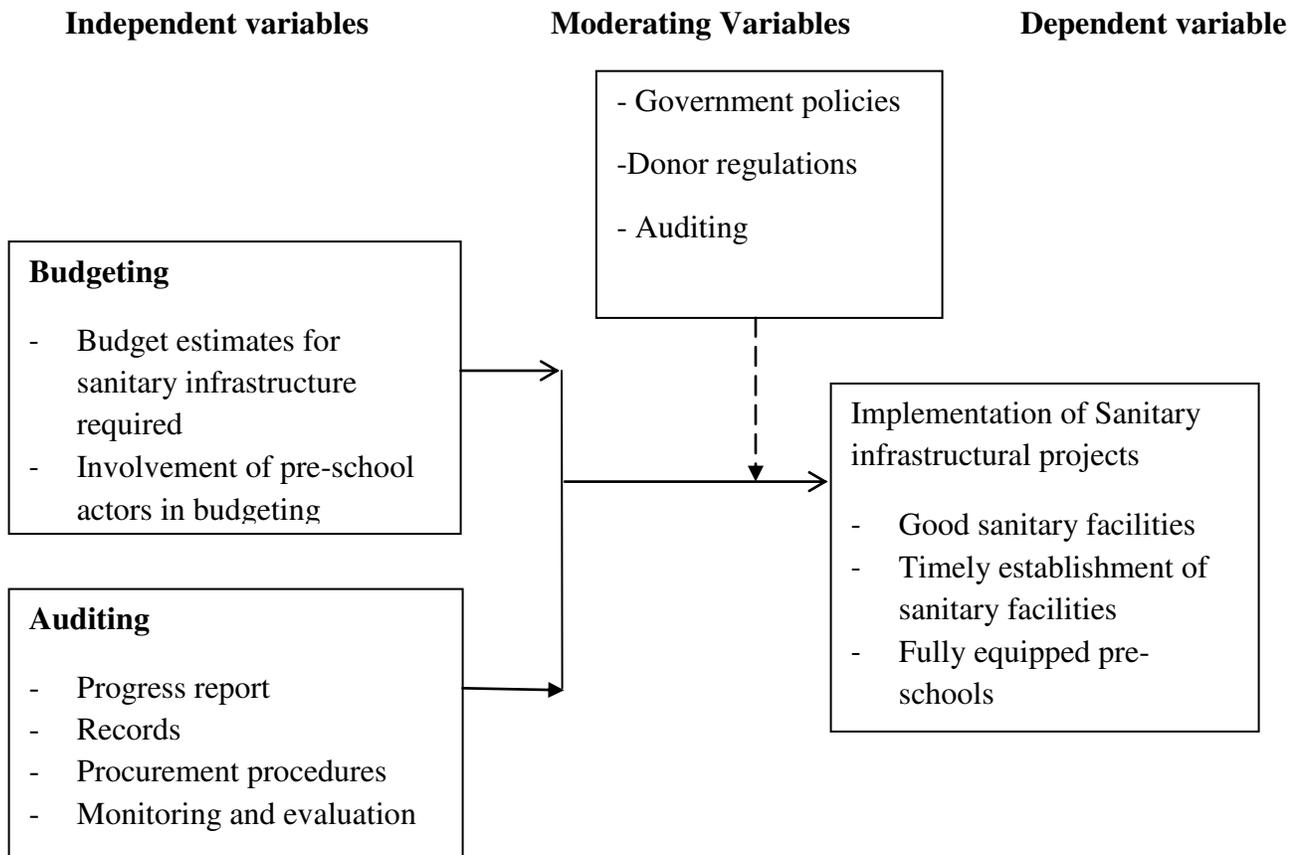
Internal Controls and Sanitary Infrastructural Development

According to Cook and Winkle (1976), the Internal Control System resembles the human nervous system which is spread throughout the business carrying orders and reactions to and from the management. In this concept, by measuring and evaluating the effectiveness of

organizational controls, internal auditing, itself, is an important managerial control device, which is directly linked to the organizational structure and the general rules of the business (Cai, 1997). In today's business environment internal auditors is now providing management with a far broader range of information concerning the organization's financial, operational and compliance activities to improve effectiveness, efficiency, and economy of management performance and activities.

The internal auditors are expected to provide recommendations for improvement in those areas where opportunities or deficiencies are identified. While management is responsible for internal controls, the internal audit activity provides assurance to management and the audit committee that internal controls are effective and working as intended. The internal audit activity is led by the CAE. The CAE delineates the scope of activities, authority, and independence for internal auditing in a written charter that is approved by the audit committee. An effective internal audit activity is a valuable resource for management and the board or its equivalent, and the audit committee due to its understanding of the organization and its culture, operations and risk profile. The objectivity, skills, and knowledge of competent internal auditors can significantly add value to an organization's internal control, risk management, and governance processes. Similarly an effective internal audit activity can provide assurance to other stakeholders such as regulators, employees, providers of finance, and shareholders (Amit, 2003).

Figure 1: Researcher’s conceptual framework of the linkages between variables in the study



Budgeting is independent variable while implementation of sanitary infrastructural projects is dependent variable. Development of pre-school sanitary infrastructure depends on a number of factors like monitoring and evaluation and auditing. However, there are other intervening variables which influence its implementation like the political interference, project risk and project beneficiaries. When all the factors of independent variables are put in place then there is success (achievement) of the dependent variable, i.e. projects are implemented in time, they become operational and of good quality.

Research design

This study employed a descriptive survey research design. Borg and Gall (1989) noted that descriptive survey research was intended to produce statistical information about aspects of education that interest policy makers and educators and that survey research was a self-report study which required the collection of information from the sample.

Target population

According to Best and Kahn (2001) target population is any group of individual who have one or more characteristics in common that are of interest to the researcher. From information obtained from the office of the Sub-county Education officer Endebess sub-county there are 56 public ECDE centres with a total of 112 ECDE teachers. The target population included the 112 ECDE teachers, 56 head teachers' 224 parents' representatives and 3 education officers (one divisional TAC tutors, one sub-county quality assurance officer, sub-county coordinator officer) and 5 ward administrators and one sub-county administrator. The selected populations are ECDE stakeholders with same characteristics that provide ECDE services including development of sanitary infrastructure.

Table 1: Study population: Endebess sub-county

Population	Number	Percentage
ECDE Teachers	112	27.93%
Head teachers	56	13.97%
Parents representatives	224	55.86%
Education officers	3	0.75%
Ward Administrators	5	1.25%
Endebess Sub-county admin	1	0.25%
TOTAL	401	100%

Source: Researcher (2016)

Sample size

Using Krejcie and Morgan's (1970) tables, the sample size is 196 as the population is 401 (appendices VI). Hence the sample size is 196 respondents.

Table 2: Sample size and sampling procedure

Population	Number	Sampling procedure
ECDE Teachers	52	Random sampling
Head teachers	26	Random sampling
Parents representatives	109	Random sampling
Education officers	3	Census
Ward Administrators	5	Census
Endebess Sub-county admin	1	Census
TOTAL	196	100%

Source: Researcher (2016)

Sampling procedure

The Census sampling technique was used to select all the education officers and ward administrators as well as sub-county administrators while simple random sampling was used to identify the schools where other respondents will be randomly selected. Through purposive sampling a total of 9 respondents were targeted, leaving 187 respondents who were then targeted in schools. The researcher determined that she would have to target a total of 26 schools. 5 pre-schools schools were randomly targeted per ward and 1 head teacher, 4 PTA members and 2 ECDE teachers filled in the questionnaires.

Data collection instruments

Questionnaires and interview schedules were used to solicit data from the respondents. Questionnaire was preferred because it upholds confidentiality, saves on time, lack interviewer bias and enables collection of data from a large sample and from various regions of the study.

Validity of the instruments

Validity is the degree to which empirical measure or several measures of the concept accurately measure the concept (Orodho, 2005). In this study piloting was used to validate research instrument to determine accuracy, clarity and suitability of the instrument. The questionnaire was pre-tested using a sample of two head teachers and 5 teachers and 5 parents representatives since two or three cases are sufficient for some pilot studies (Borg & Gall, 1989). Based on analysis of the pilot study results, rectifications were made to the research instrument. Schools used for piloting were not included in the main study. Content validity was established by consultations and discussions with the research supervisor.

Reliability of the instruments

The researcher used test-retest to ascertain the coefficient of internal consistency or reliability. The instrument was administered twice to the same group of subjects at an interval of two weeks. The scores of the first and the second were correlated using Pearson product moment correlation coefficient formula.

$$r = \frac{N\sum xy - \sum x \sum y}{\sqrt{[(\sum x^2 - (\sum x)^2 / N)(\sum y^2 - (\sum y)^2 / N)]}}$$

$$r = \frac{N\sum xy - \sum x \sum y}{\sqrt{[(\sum x^2 - (\sum x)^2 / N)(\sum y^2 - (\sum y)^2 / N)]}}$$

Where $\sum xy$ = sum of the gross product of the value of each variable

$(\sum x)(\sum y)$ = Products of the sum of x and the sum of y

N = total number of items

A coefficient of 0.8 was obtained. According to Cronbach (1951) a coefficient of 0.5 and above is deemed reliable for the administration of the questionnaire. Mugenda and Mugenda (2003), asserted that a reliability coefficient of 0.8 and above shows that the instruments are reliable.

Data analysis techniques

According to Bryman and Crammer (2007), data analysis seeks to fulfil research objectives and provide answers to research questions. Quantitative and qualitative analysis was used to interpret data.

Data Analysis technique

The data collected was tabulated basing on the research questions and objectives for analysis. Both qualitative and quantitative approaches were used in the analysis. Quantitative analysis involved presentation of statistical data in form of frequency distribution tables, charts, percentages, means and mode.

Findings of the study and Discussion

Data was presented, analysed and discussed in line with research objectives: to establish how budgeting influence development of sanitary facilities in pre-schools in Endebes sub-county and to determine how internal controls influences development of sanitary infrastructure in pre-schools in Endebes sub-county.

Influence of budgeting on development of sanitary infrastructure in pre -schools.

Table 4.1: Respondents views on the people involved in budgeting for pre-schools

Category	Frequency	Percentage
Head Teachers	34	11.30
ECDE Teachers	26	8.64
PTA members	29	9.63
Ward administrator	91	30.23
Education officers	48	15.95
Others	73	24.25
Total	301	100

Regarding the people who are involved in budgeting for pre-schools, there were multiple responses with a total frequency of 301. Out of the 301 responses, 34 (11.30%) reported that head teachers were involved, 26 (8.64%) reported ECDE teacher were involved and 29 (9.63%) reported PTA members were involved. 91 (30.23%) reported ward administrators were involved, 48 (15.95%) reported education officers were involved and 73 (24.25%) reported other people other than the one listed were involved.

Finance Auditing on development of sanitary facilities in pre-schools in Endebess Sub-county

Table 4.3: Respondents views on ways financial reporting affect development of sanitary infrastructure

Strongly agree 5, Agree 4, don't know 3, Disagree 2, strongly disagree 1

As to whether regular auditing ensures that funds allocated for sanitary infrastructure is well

RESPONSE	SA	A	DK	D	SD	TOTAL
Regular auditing ensures that funds allocated for sanitary infrastructure is well utilized	39	63	8	12	9	131
	29.77	48.09	6.11	9.16	6.87	100
Monthly and annual focus report helps in allocating adequate funds for sanitary facility development	26	77	5	23		131
	19.85	58.78	3.82	17.56		100
Documenting all expenses ensures that allocated funds are properly utilized	48	63	18	2		131
	36.64	48.09	13.74	1.53		100
There is no serious monitoring of budget set aside for sanitary infrastructure	63	48	4	16		131
	48.09	36.64	3.05	12.21		100
Most of the funds for development of sanitary infrastructure are diverted to other projects	34	46	12	27	3	131
	25.95	35.11	9.16	20.61	2.29	100

utilized, 39 (29.77) strongly agreed, 63 (48.09%) agreed, 8 (6.11%) said they didn't know while 12 (9.16%) disagreed and 9 (6.87%) strongly disagreed.

On whether monthly and annual focus report helps in allocating adequate funds for sanitary facility development, 26 (19.85) strongly agreed, 77 (58.78) disagreed, 5 (3.82%) did not know while 23 (17.56%) disagreed. As to whether documenting all expenses ensures that allocated funds are properly utilized, 48 (36.64%) strongly agreed, 63 (48.09) agreed, 18 (13.74%) did not know and 2 (1.53%) disagreed.

On whether there was no serious monitoring of budget set aside for sanitary infrastructure, 63 (48.09) strongly agreed, 48 (36.64%) agreed, 4 (3.05%) did not know and 16 (12.21%) disagreed. On whether most of the funds for development of sanitary infrastructure are diverted to other projects, 34 (25.95%) strongly agreed, 46 (35.11%) agreed, 12 (9.16%) did not know while 27 (20.61%) disagreed and 3 (2.29%) strongly disagreed.

Accounting on development of sanitary infrastructures

Table 4.43: Respondents views Accounting on sanitary infrastructure

Strongly agree 5, Agree 4, don't know 3, Disagree 2, strongly disagree 1

Response	5	4	3	2	1	TOTAL
Regular auditing ensures that funds allocated for sanitary infrastructure is well utilized	72	29	12	18		131
%	54.96	22.13	9.16	13.74		100
Availability of quality assurance officers helps to improve quality of sanitary facilities	31	34	26	35	6	131
%	23.66	25.95	19.85	26.72	4.58	100
Reports from monitoring guide in resource allocation	15	23	17	76		131
%	11.45	17.56	12.98	58.02		100
The budgeting process is participatory	19	25	31	56		131
%	14.50	19.08	23.66	42.75		100

Regular auditing ensures that funds allocated for sanitary infrastructure is well utilized, 72 (54.96%) strongly agreed, 29 (22.13%) agreed, 12 (9.16%) didn't know and 18 (13.74) disagreed. Availability of quality assurance officers helps to improve quality of sanitary facilities, 31 (23.66%) strongly agreed, 34 (25.95%) agreed, 26 (19.85%) didn't know and 35 (26.72%) disagreed and 6 (4.58%) strongly disagreed. Reports from monitoring guide in resource allocation, 15 (11.45%) strongly agreed, 23 (17.56%) agreed, 17 (12.98%) didn't know and 76 (58.02%) disagreed. The budgeting process is participatory, 19 (14.50%) strongly agreed, 25 (19.08%) agreed, 31 (23.66%) didn't know and 56 (42.75%) disagreed.

Internal controls are very important because they help in control, accountability and transparency in the management of the infrastructure funds. According to Eisen (2007) audited financial

statements are simply the accounting documents that are prepared by a Certified Public Accountant on behalf of a business or non-profit organization.

Summary of the findings

Influence of budgeting on development of sanitary infrastructure in pre-schools

Regarding the people who are involved in budgeting for pre-schools, there were multiple responses with a total frequency of 301. Out of the 301 responses, 34 (11.30%) reported that head teachers were involved, 26 (8.64%) reported ECDE teacher were involved and 29 (9.63%) reported PTA members were involved. 91 (30.23%) reported ward administrators were involved, 48 (15.95%) reported education officers were involved and 73 (24.25%) reported other people other than the one listed were involved. On whether budgeting influenced development of sanitary infrastructure, 131 respondents, 40 (30.53%) responded in affirmative meaning that they believed budgeting influenced development of sanitary infrastructure. A research done by Wambui (2012) indicated that although head teachers did make budgets, they were found not to follow them strictly. This paved way to cases of misappropriation of funds.

Finance Auditing on development of sanitary facilities in pre-schools in Endebess Sub-county

As to whether regular auditing ensures that funds allocated for sanitary infrastructure is well utilized, 39 (29.77) strongly agreed, 63 (48.09%) agreed, 8 (6.11%) said they didn't know while 12 (9.16%) disagreed and 9 (6.87%) strongly disagreed. On whether monthly and annual focus report helps in allocating adequate funds for sanitary facility development, 26 (19.85) strongly agreed, 77 (58.78) disagreed, 5 (3.82%) did not know while 23 (17.56%) disagreed. As to whether documenting all expenses ensures that allocated funds are properly utilized, 48 (36.64%) strongly agreed, 63 (48.09) agreed, 18 (13.74%) did not know and 2 (1.53%) disagreed. On whether there was no serious monitoring of budget set aside for sanitary infrastructure, 63 (48.09) strongly agreed, 48 (36.64%) agreed, 4 (3.05%) did not know and 16 (12.21%) disagreed. On whether most of the funds for development of sanitary infrastructure are diverted to other projects, 34 (25.95%) strongly agreed, 46 (35.11%) agreed, 12 (9.16%) did not know while 27 (20.61%) disagreed and 3 (2.29%) strongly disagreed.

Conclusions

The study established that budgeting, resource allocation, financial reporting and internal control had high influence on development of sanitary infrastructure. However, the budgeting and resources allocation processes were found not to be inclusive since the Ward administrators and members of county assembly influenced the entire process.

Recommendations

- i. The Ward administrators should involve all the stakeholders at local level during budgeting in order to ensure that all the needs are taken care of in the budget. This would

- help the pre-school centers have an opportunity to present budgets for sanitary infrastructure for consideration.
- ii. The County government should set aside a budget to set up adequate sanitary infrastructure for pre-schools. The current situations where pre-school pupils share toilets with primary school pupils pose a huge health risk to the innocent pre-school pupils.

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