

**FINANCIAL MANAGEMENT PRACTICES ON DEVELOPMENT OF
SANITARY INFRASTRUCTURES IN PUBLIC PRE-SCHOOLS IN
ENDEBESS SUB-COUNTY TRANS-NZOIA KENYA**

BY

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**A Research Project Submitted in Partial Fulfilment of the Requirements for the
Award of Degree of Master of Arts in Project Planning and Management of the
University of Nairobi.**

2017

DECLARATION

I declare that this project report is my original work and has not been presented to any other university.

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This project report has been presented for examination with my approval as University of Nairobi Supervisor.

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DEDICATION

I dedicate project report to all pre-school pupils in Endebess sub-county whose plight has formed the subject of my study.

ACKNOWLEDGEMENTS

My appreciation is expressed to my supervisor Dr. Patrick Cheben Simiyu, for his professional guidance. My gratitude also goes to all lecturers who took me through this course, Dr. Kikechi, Dr. Okello, Mr. Koringura, Prof. Odundo, Mr. Sakaja and Mr. S.K Marigat indeed through their courses I got a wider scope of possible research areas.

Thanks to The University of Nairobi for introducing this degree programme and for giving me an opportunity to pursue it at Kitale Campus.

To my entire family, my husband Bernard Kitiyo and my children Matthias, Martha, Martina, and Mariana, your continuous moral support remains invaluable to me.

Lastly but not least, I offer my regards to my fellow Masters of Arts in Project Planning and Management students, Jane, Olive, Eunice, Kennedy Wekesa and Letting for their moral support during the project development process.

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ABBREVIATIONS AND ACRONYMS

KEMI	Kenya Education Management Institute
KESI	Kenya Education Staff Institute
PTA	Parents, Teachers Association
SMC	School Management Committee
TSC	Teachers Service Commission
UNICEF	United Nations Children's Fund
NGO	Non Governmental Organization
CBO	Christian based organization
MOU	Memorandum of understanding
MOE	Ministry Of Education
UNESCO	United Nation Education Scientific and cultural organisation
SCQASO	Sub County Quality Assurance Standards Officer

ABSTRACT

The purpose of this study was to assess the finance 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 Endebess Sub-county; To identify how resource disbursement influence development of sanitary facilities in pre-schools in Endebess Sub-county; To establish the extent to which financial reporting influences development of sanitary infrastructures in pre-schools in Endebess 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.

CHAPTER ONE: INTRODUCTION

1.1 Background of the study

Finance is the heart bit of all projects in an organization it cannot be ignored since it is needed to procure all the resources for an organization to function normal.

Managers in an organization work hard to source funds to facilitate projects through organized and procedural ways for example ECD centers get it through the government, parents, communities, private sectors(e.g. religious organizations, private companies, NGOS, CBOS and individuals).but Inadequate preparation to handle funds might contribute to financial mismanagement. Oladipo (2001) argues that while the financial management system in then public academic institutions in Africa is improving, there are still cases of weak financial systems and procedures. A spot check by the ministry of education officials revealed that inadequate preparations on financial matters made some head teachers to fail to adhere to the guidelines of budgeting and were disciplined through the existing disciplinary machinery (MOE,2007).

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. Yet infrastructure serves as the foundation of the entire education value chain (Azzi-Lessing, 2009) and the child benefits both directly and indirectly from such investments. Child development pioneers, such as Montessori (1965), have always emphasised the importance of children interacting with their environment as the basis for development and the need for children to play in an environment rich in resources.

Certain extreme physical environment elements (e.g. poor ventilation) and internal classroom environment (e.g. higher noise levels and poor lighting) can have a negative effect on learners (Higgins et al., 2005). Cuyvers (2011) found that students who attend schools with quality infrastructure had significantly higher levels of satisfaction and wellbeing than students who attend schools with poor quality infrastructure.

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). The Sustainable Livelihoods Foundation (2013) surveyed 182 ECD facilities in ten townships and found that 50% of the centres do not have playgrounds. The main infrastructure challenges include insufficient classrooms, no separate areas for cooking, storage or staff offices, and poor basic service amenities. There is also a lack of learning materials and resources, and inadequate security and safety for children at ECD facilities (DBE et al., 2011). Contrary to the prevailing perceptions of poor ECD physical conditions, the 2014 national ECD audit found that facilities improved enormously between 2001 and 2014 (DSD, 2014). In 2001, more than half of facilities in five provinces

Kwazulu-Natal, Eastern cape, Mpumalanga and Limpopo scored below the national average (of 53%) for access to piped water, flushing toilets and mains electricity (Williams and Samuels, 2001).

Learning was extremely difficult in poor countries because of lack of Educational resource. According to UNESCO, (2005) out of the 22 desirable resources for teaching only an average of 8.7 were available in the 14 countries studied, and 10% of children, in Zanzibar 45% had no place to sit. Lack of, infrastructure and other basic resources, overcrowding and other teaching learning resources contribute to a lack of quality education in many rural schools. Resources are abundantly and readily available in growing urban than in rural urban areas and according to the World Bank (2004) able teachers avoid or run away from under developed schools because of the challenges encountered in those schools when partaking their duties due to poor infrastructure and lack of resources.

Starting from 2003 the Kenyan government made efforts to train the management committees who in turn would assist the head teacher. The School Management Committees (SMC) started receiving very elementary information on handling finances. Seminars and workshops for school committees were, however, rare (MOE, 2005). To complicate the matter, annual general committee members appeared once to endorse the head teachers prepared budget (MOE, 2005). It was further alleged that the new policy made some committee members not to understand their role. It therefore appeared as if the committee members' role was narrowed down to signing and rubberstamping the head teacher's ideas and plans according to different vote heads provided different vote heads (Nzoia, 2005).

A Research Triangle Institute International and the East Africa Development Consultants carried a research on behalf of the Ministry of Education Kenya,

(2009) in education management capacity assessment recently showed most head teachers had no practical skills. The Kenya Education Management Institute (KEMI) did an in-service training of head teachers which was seen as inadequate and poorly done. They did not offer structured courses for school leadership that would benefit head teachers instead they organizing for seminars, short courses that were haphazardly done on school management and administration. Even with financial management courses that the head teachers were taken through, most of them encountered financial matters for the first time. Hence, their capacity to fully absorb and internalize the issues handling finances was limited.

It had been a practice that when a teacher was promoted to be head teacher, such a teacher was not normally taken through any management course. They thus ended up learning on the job – more of trial and error method (Nanuet, 2005). The situation was worsened by a high turnover of school committee members who were required to support the head teacher in handling finances as the preschool caregivers who are the implementers were left out not to be involved in any transactions, training nor decision making. This made it hard for these teachers to plan, look for resources and even maintain or organize for required infrastructure to enable them carry on with their duties responsively.

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. To address some of the challenges facing ECDE centres, in 2016 the county government employed 756 early Childhood Development (ECD) teachers which has seen at least every ECDE centre in Endebess having a teacher paid by the county government. In May, 2016 Trans-Nzoia county government signed MOU (memorandum of understanding) with the National Housing Corporation that will see the construction of Early Childhood Education (ECD) classrooms across the 25 wards in the county (<http://northriftnews.com/trans-nzoia-county-government-and-nhc-to-roll-out-eed-classrooms-construction/>). 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.

1.2 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 (Azzillessing, 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.

In Kenya, the pre-school education centres depended more on parents as their main source of funds through fee payment. 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.

1.3 Purpose of the Study

The purpose of the study was to carry out a study on the finance management practices on development of sanitary infrastructure in public pre-schools in Endebess Sub-county- Trans-Nzoia.

1.4 Objectives of the study

1. To establish how budgeting influences development of sanitary facilities in pre-schools in Endebess Sub-county.

2. To identify how resource disbursement influences development of sanitary facilities in pre-schools in Endebess constituency.
3. To establish the extent to which financial reporting influence development of sanitary infrastructures in pre-schools in Endebess sub-county
4. To determine how internal controls influences development of sanitary infrastructures in pre-schools in Endebess Sub-county.

1.5 Research questions

1. How does budgeting influences development of sanitary facilities in pre-schools in Endebess Sub-county?
2. How does resource disbursement influence development of sanitary facilities in pre-schools in Endebess Sub-county?
3. To what extent does financial reporting influence development of sanitary infrastructures in pre-schools in Endebess sub-county?
4. How do internal controls influence development sanitary infrastructures in pre-schools in Endebess Sub-county?

1.6 Significance of the Study

The study helped to identify the need for urgent intensive training of head teachers in public primary school on management of pre-school funds. 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.

1.7 Basic Assumptions of the study

The study based on the following assumptions:

1. That respondents would provide reliable responses and honest and their responses will lead to unbiased conclusions.
2. That financial management practices influences implementation of sanitary infrastructural projects.
3. Sanitary infrastructural developments in public pre-schools are partly attributed to budgeting, resource allocation, financial reporting and internal controls.

1.8 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.

1.9 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 applicable only to the pre-schools in Endebess Sub-County and therefore 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.

1.10 Definition of significant terms

Financial management: It is the organizing, planning, controlling and directing the financial activities such as utilization of funds of the enterprise and procurement of resources

. It can also mean applying general principles of management to financial resources of the organization.

Sanitation is the hygienic means of promoting healthy living by prevention of human or personal contact with the hazardous wastes, proper hand washing, proper waste disposal and treatment of disposal areas.

Monitoring, is the assessment of performance

Project monitoring and evaluation, represents an on-going activity to track project progress against planned task

Resources, this refers to finances, human capital time and other work materials and equipment required for execution of project activities.

1.11 Organization of the report

This project report has been organized in five sections referred as chapters. First Chapter being the Introduction is the opening and introduction of the study. It gives a brief overview of the Project by discussing the Background of the study, the Problem that the Project was attempting to address, the Objectives and Research questions, Significance of the study, Basic assumptions of the study, Limitations of the study, Delimitations of the study and Definition of significant terms.

Chapter two takes a critical look at the existing research literature that is significant to the work that the researcher was carrying out. It consist of current Literature reviews with information from Articles, Scholarly journals, Theses and Dissertations, Government documents, papers presented at conferences, Books, Abstracts and the internet which are relevant and connected to the Research topic.

Literature review was guided by the Objectives of the study. The Theoretical and Conceptual framework was used to show the interaction and relationship of the Research variables and their accompanying indicators. This Chapter concludes with summary of Literature Review and shows gaps to be filled by the study.

Chapter three of the Project deals with the description of the methods that was applied in carrying out the study. The various sub-topics of this chapter includes Research Design, Target Population, Sample size and Sampling procedure, Data collection instruments, Pilot testing of the instruments, Validity of the instruments, Reliability of the instruments, Data collection procedures, Data analysis and Ethical considerations.

Chapter four presents the findings of the study, discussions and validation of the findings. While chapter five presents the study summary, recommendations, conclusions and suggestions for further study as well as the contribution of the study to the body of knowledge.

CHAPTER TWO: LITERATURE REVIEW

2.1 Introduction

The chapter reviewed literature on the concept of finance management, influence of budgeting on infrastructural development, influence of resource allocation on sanitary infrastructural development, effect of project monitoring and evaluation on implementation of sanitary infrastructural projects and influence of auditing on infrastructural development in pre-schools.

2.2 The concept of financial management practices

Financial management is the process of managing financial resources, including planning, management decisions on accounting and financial reporting, forecasting, budgeting and utilization as well as capital budgeting decisions, like; decisions whether to lease or purchase, and whether to issue debt or equity (Light body, 2000).

Financial management framework components are; system internal controls, processes and other practices relating to the way the organisation manages its expenses, revenue, assets, liabilities and contingencies. It also includes its systems for monitoring its financial, managing risks 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 on capital, in order to enable an organisation to move in the direction of archiving its goals. This definition points to certain essential aspects of financial management like prudent or rational use of capital resource and attaining the goal of the organisation. According to Oduware (2011), financial management entails planning for the business future

enterprise to ensure a positive cash flow. Financial management involves organizing, planning, directing and controlling the financial activities like the procurement and the utilization of funds of the enterprise. From an organizational perspective, the process of financial management is associated with financial planning and controlling. Financial planning seeks to plan the size and timing of expenditures and quantify various financial resources available. This study specifically focuses on annual budget process, internal control, financial reporting and tracking and how they affect organizational performance.

2.3 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 phenomenon that has been observed globally .In the US Public school facilities are in dire need of improvement. The construction of most buildings dates back to the 1950s, relatively

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).

Majority of schools in Pakistan similarly had problems such as lack of science laboratories, shortage of furniture, inadequate IT facilities, inadequate of; classrooms, buildings, lighting system, drinking water and toilet facilities, thus serious need for school improvement in terms of missing physical facilities to meet the actual needs and inadequate facilities in Pakistan and other states. The state of infrastructural decay in many secondary schools in Nigeria is a manifestation of poor implementation of development plans, (Ahmed, 2003) revealed that in most of the nation's secondary schools teaching and learning takes place under a most un-conducive environment; lacking basic materials and thus hinders the fulfilment of educational objectives.

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.

Whereas Mbiti (2007) defined budgeting as annual projected estimates of income and expenditure in request to a given organization, he further explains that budgets are comprehensively thought plans on various sources of income. Estimated amount from each source and the anticipated expenditure categorized according to different cost centres (vote heads). But De Rensio (2006) says it is a document that details expenditure requirements of an institution, prioritizes the expenditure and groups the same under suitable vote-head prescriptions. From the above definitions common features are income, expenditure and time; it can be summarized as an outline showing sources of income areas of expenditure in a specified period. Budget is an important statement that any government has to make, Mulwa (2008). It gives direction of national policy, the plan of action, and the cost implication of programmes. It identifies resources required to implement a planned project it serves as indication of what the government is doing and objectives it is pursuing. It outlines activities that the government has in pursuit of development goals. It highlights the potential government response to economic disturbances in the short term and it indicates who will be direct and indirect beneficiary. From the above definition, it is clear that any budget must have three key components as; a programme plan, an expenditure plan and income plan. Orslosky et al, (1984) explains that a budget should be based on realistic data, should confirm to government documents policies, staffs programme plans, community desires and student needs.

Expenditure is classified into recurrent and development expenditure, (Lodiaga, 1996). Recurrent expenditure constitutes greater percentage of the budget and deals with operational expenses of the organization like personal emolument (PE), electricity, water and conservancy (EW&C) boarding equipment and store (BES). Local travelling and transport (LT&T), contingencies, repair, maintenance (RM),

which are determined by growth of the school, (Okumbe, 1998) while development expenditure refers to those incurred on capital items such as building, furniture equipment and vehicles that are made at irregular intervals and last for more than a year (Pierce II, Robinson, 1991 and Garrison, 1991). Although it was a new concept in developing countries, it is steadily gaining ground. Development plan is a carefully considered as arrangement for carrying out some future activities. Planning is therefore a rational process of preparing a set of decisions for future action geared towards achieving goals and objectives, Damon (1998), while school development refers to construction of building, running school farm and curriculum implementation, school development plan can therefore be summarized as carefully considered arrangement for constructing school buildings, running school farm and delivering academic services.

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. School development includes construction of building and running of school farm. Curriculum implementation is another aspect of development. It include subjects coverage, procurement of learning / teaching materials and other service provision like guidance and counselling, safety and security to mention but a few. In short

development refers to improvement of an institution through acquisition of new materials, facilities, required knowledge, skills and attitude or renovation of the existing ones.

2.4 Resource disbursement on sanitary infrastructural development

Difficulties in financing are widespread across most building construction categories, Fuller (2007). In US, architecture firms report that residential, commercial and institutional construction projects are subject to serious financing problems. In Kenya there is national strive to pursue Kenya vision 2030, to achieve this, it has been relevant and of great value to provide quality education through necessary input. As a result, there are efforts to improve on the development of infrastructure in schools by providing required facilities that promote learning.

Ogunsemi (1991) observed that successful implementation of a project depends on adequate planning; financial planning inclusive work progress could be delayed due to late payments from the client because there was inadequate cash flow to support construction expenses especially for those contractors who were not financially sound. Kenya school Board of Governors (BOGs) source funds through Parents Teachers Association (PTA), Constituency Development Fund (CDF) kitty, harambees and donors for purpose of aiding in financing specific projects identified for the provision of infrastructure. In spite of this, delay in funds disbursement of all these has not been an easy task for certain projects to reach completion.

Mulwa (2004) observed that at times projects run out of resources prematurely leading to premature termination in their implementation, he further argued that premature depletion of projects' resources can be caused by bureaucratic bottle-necks that lead to delays in resource requisition and delivery. This could be attributed to poor communication and co-ordination between the project site and the funders or between project management and organizational authority. Funders rely on budget lines and total budget costs before they wire funds into the institutional accounts. All these have to be done within a set period. Occasionally, organizational authority changes priorities that lead to diversion of resources to another use that may be perceived as urgent. Mulwa (2008) further adds that poor or inaccurate estimates in the initial budgeting also cause premature project resource depletion; that in most cases result from failure to anticipate contingency costs and possible fluctuation of prices due to inflation.

2.5 Finance Reporting and sanitary infrastructure development

Financial reporting is the process of preparing and distributing financial information to users of such information in various forms. Accounting typically restricts itself to information in a normal set of financial statements, that is, a balance sheet, a statement of income, and a statement of retained earnings (Anglo-Saxon countries), together with various footnotes and supporting schedules. Notes and supplementary schedules may contain additional information that is relevant to the needs of users about the items in the balance sheet and income statement, such as disclosures about the risks and uncertainties affecting the enterprise and any resources and obligations not recognized in the balance sheet (IASB, 1989). Although a published annual report

may include information about plans, new products, projected capital expenditures, and the like, this is generally presented in such a way that it is definitely separated from the ordinary financial statements. Flint (2002) states that fundamental questions in financial reporting are from which users' standpoint have the accounts to be considered and what level of understanding is to be assumed on the part of those who have to form opinions and take decisions. The most common format of formal financial reporting are financial statements. Financial statements are prepared in accordance with rigorously applied standards defined by professional accounting bodies developed according to the legal and professional framework of a specific locale. Financial statements (or financial reports) are formal records of the financial activities of a business, person, or other entity.

Financial statements provide an overview of a business or person's financial condition in both short and long term. All the relevant financial information of a business enterprise presented in a structured manner and in a form easy to understand, is called the financial statements. For public institutions like primary schools, these statements are often complex and may include an extensive set of notes to the financial statements and management discussion and analysis. The notes typically describe each item on the balance sheet, income statement and cash flow statement in further detail. Notes to financial statements are considered an integral part of the financial statements (Zadek, 2004).

Financial statements are intended to be understandable by readers who have "a reasonable knowledge of business and economic activities and accounting and who are willing to study the information diligently. Financial statements may be used by users for different purposes: Owners and managers require financial statements to make important business decisions that affect its continued operations. Financial

analysis is then performed on these statements to provide management with a more detailed understanding of the figures. These statements are also used as part of management's annual report to the stockholders. Employees also need these reports in making collective bargaining agreements (CBA) with the management, in the case of labour unions or for individuals in discussing their compensation, promotion and rankings. Government entities (tax authorities) need financial statements to ascertain the propriety and accuracy of taxes and other duties declared and paid by a company. Vendors who extend credit to a business require financial statements to assess the creditworthiness of the business. Media and the general public are also interested in financial statements for a variety of reasons (Mautz and Sharaf, 1961).

2.6 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 are 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).

Internal control was under assessment, partially because of well-publicized corporate failures and partially as a result of moves towards professionalization of the internal audit function. Express changes in IT and decision-making practices in many organizations were motivating moves away from strict, recognized control to situations where liability for control was being pushed down the organization hierarchy and where mistake by management could not be attained through conventional, fulfilment based internal audit. The study had been able to show an observation that within the corporate governance policy, risk management has become closely aligned with internal control which proposes the amount to which risks are administered has now been captured as a form of accountability, rather than its focus - considered as an index against which a measurement of performance is being calculated. Thus, the redefinition enables to offer a new vision of risk management as part of the accountability process, which involves an alteration which

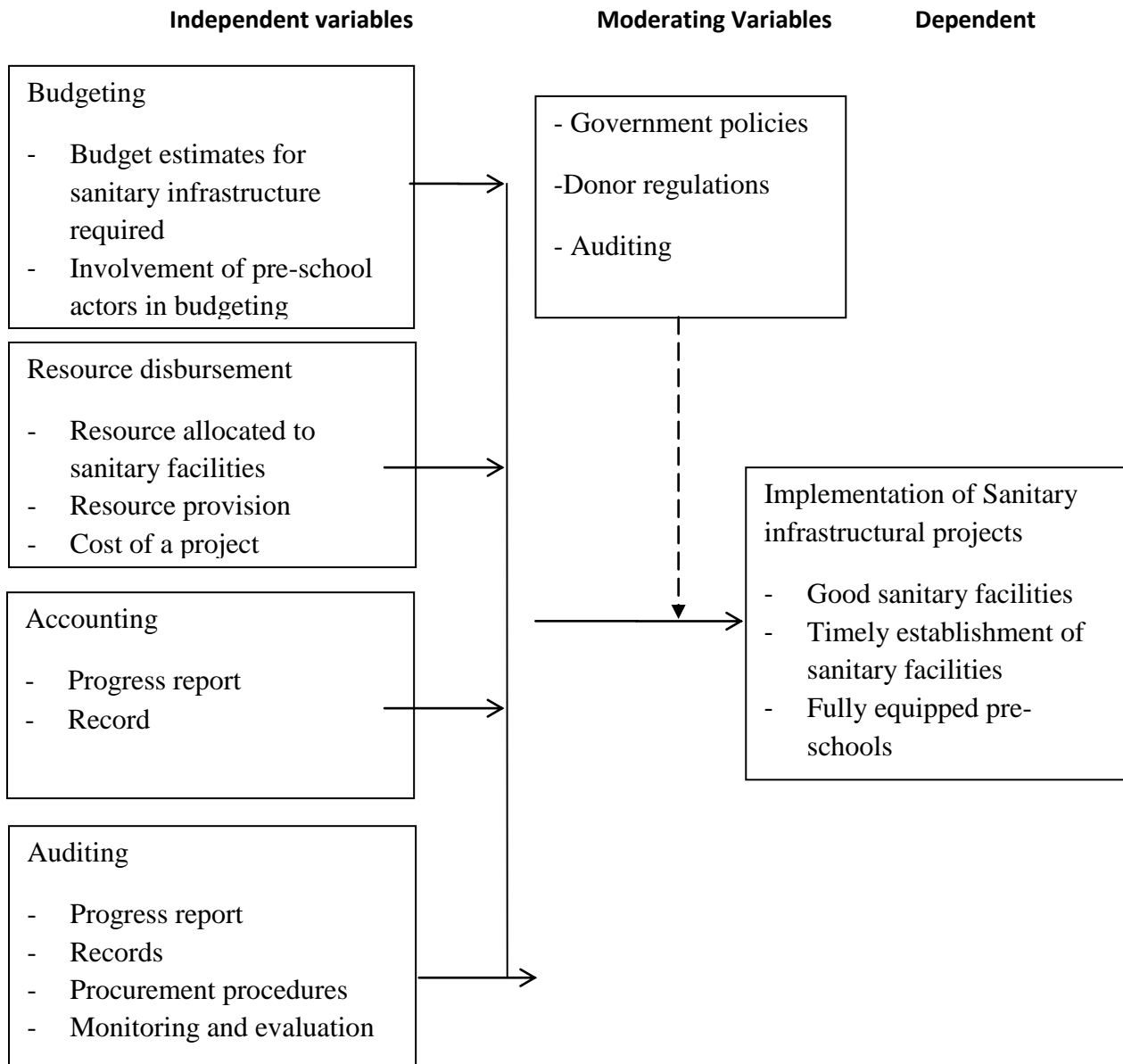
shadows the difference between responses to risk, through risk management systems and accountability of risk (Spira & Page, 2003).

2.7 Theoretical framework of the study

This study was guided by the Utility Theory advanced by Wheldon (1985). 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. Utility is that property in any object, whereby it tends to produce benefit, advantage, pleasure, well or happiness. Utility theory is concerned with people's choices and decisions and with judgment of preferences, worth, value and goodness. Utility theory provides a methodological framework for the evaluation of alternative choices made by individual firms and organizations, which is the main reason behind the researcher's decision to use it for the study. Budgeting gets its root from evaluation of viability of an investment, which is not limited to one venture but rather series of ventures from which an organization can choose from. Evaluation leads to ranking in order of desirability or profitability or utility, (Wheldon, 1989). Utility theory therefore provides methodology framework for the evaluation in the study. Utility would be useful during budget line determination, budget control (implementation phase) and project identification and activities prioritization during implementation.

This means that there should be benefit gained from having competent budgeting committee members, allocation resources for project implementation, monitoring and evaluating project implementation and regular audit.

Figure 2.1: Researcher’s conceptual framework of the linkages between variables in the study



Source: Researcher, 2016

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 resource disbursement, 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.

2.8 Summary of the literature review

The literature review had revealed that budgeting determined implementation of school development plans. This is through having competent budgeting committee members, availing resources, monitoring and evaluating during project implementation. Therefore, improvement of sanitary infrastructures in pre-schools relies on proper budgeting.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter focuses on the research design, target population, sample size and sampling procedure, methods of data gathering, data gathering tools and data analysis.

3.2 Research design

This study was conducted using a descriptive survey research design.

A Descriptive survey research designs is a methods used in preliminary and exploratory studies to allow researchers to gather information, summarize, interpret and present the information for the purpose of clarification (Orodho 2002). 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. Mugenda and Mugenda (1999) states that the purpose of descriptive research is to determine and report the way things are. Descriptive survey design was preferred for this study over other research designs because of its rapid data collection and ability to help understand populations from a part of it. In this research project the researcher used descriptive research design in order to determine the factors which influence on development of infrastructure in pre-schools in Endebess Sub County.

The information was collected by means of Questionnaires and Interview schedules.

3.3 Target population

Target population is any group of individual who have one or more characteristics in common that are of interest to the researcher, Best and Kahn (2001).

56 public ECDE centres with a total of 112 ECDE teachers were targeted. This is according to the information obtained from the office of the Sub-county Education officer Endebess sub-county. The target population included the ECDE teachers 112, head teachers 56, parents representatives 224 and education officers 3 (one curriculum support officer (CSO), one sub-county quality assurance officer (SCQASO), sub-county ECDE officer), 5 ward administrators and one sub-county administrator. The selected characters are all ECDE stakeholders who share same characteristics that care, provide and have a common interest in ECDE Learners, services and environment including development and maintaining of sanitary facilities.

Table 3.1: 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%

3.4 Sample population and sampling procedure

Sampling is the process, action or technique of coming out or selecting a suitable population of a manageable size of a representative part of a population for the purpose of determining characteristics or parameter of the whole population (Kombo and Tromp, 2006).

3.4.1 Sample size

Study population was 401 (appendices VI).The sample size was 196 respondents. Hence the sample size is 196 respondents was arrived at Using Kreijcie and Morgan's table (1970),

Table 3.2 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%

3.4.2 Sampling procedure

The census and simple random techniques were used to identify respondents in each category. The Census sampling technique was employed in selecting 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.

3.5 Data collection instruments

Data collection instruments: They are tools used to collect data from respondents. Two instruments were used to collect data from the respondents. Questionnaires and interview schedules.

A questionnaire was preferred because it, saves time, uphold confidentiality of ban individual, lacks biasness from the interviewer and enables varied collection of data from various regions of the study and large samples. Due to the importance of the issue at hand, there was need to counter check the information received through one on one interviews with education officers, ward administrators and the head teachers.

3.5.1 Piloting of the instrument

To establish the reliability of the questionnaire, pre-testing through piloting was conducted in Kwanza sub-county targeting two pre-schools (2 head teachers, 4 ECDE teachers and 8 PTA members), 3 education officers and 3 ward administrators. The validity and reliability of the instruments was determined before the final study.

3.5.2 Validity of the instruments

Validity: it is the extent to which several measures or empirical measure of the concept the right 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 2 head teachers, 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. According to Borg and Gall (1989) content validity of an instrument is improved through expert judgment.

3.5.3 Reliability of the instruments

Reliability: it is the ability of a research instrument to steadily measure the characteristic of interest over time. Reliability is influenced by random error, thus, as error increases, reliability decreases. The error may arise at the time of data collection and may be due to inaccuracy by the investigation or inaccuracy of the instrument (Best & Khan, 2004). A pilot study was carried out to establish the reliability of the instrument and the procedures of administration. The researcher used test-retest to ascertain the coefficient of internal consistency or reliability. The instrument was administered two time to the same group of subjects at an interval of two weeks. Pearson product moment correlation coefficient formula were used in correlating the scores of the first and the second test.

$$r = \frac{N\sum xy - \sum x \sum y}{\sqrt{[(\sum x^2 - (\sum x)^2 / N)(\sum y^2 - (\sum y)^2 / N)]^{1/2}}}$$

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.

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3.6 Methods of data analysis

Data analysis seeks to fulfil research objectives and provide answers to research questions Bryman and Crammer (2007),. Quantitative and qualitative analysis was used to interpreted data. After data collection, open ended information within the questionnaire was edited. This was succeeded by coding the data entry analysis and used to run descriptive analysis to produce percentages and frequency distribution. Each objective will be analysed separately, presented in form of table and percentages and conclusions made. During analysis, qualitative data from the interview schedule were included as direct quote from the respondents. The researcher finally validates the findings by quoting similar results from previous studies where applicable.

3.7 Ethical consideration

The researcher obtained an introduction letter written by the University of Nairobi, research permit from National Council for Science and Technology for authorization

to conduct the research. The office of the sub county director of Education ministry of Education was contacted before the commencement of the study. The head teachers of the schools participating in the study were also contacted to inform them of the study. A visit to the participating schools was made and the questionnaires distributed. The time of collecting the questionnaire was agreed upon with the respondents who were asked not to disclose their names or those of their schools and they were assured that their responses would be held in confidence.

3.8 Operationalization of variable

Table 3.2 Operationalization of variables

Objectives and variables	Indicator	Scale of measurement	Type of analysis
Influence of budgeting on sanitary infrastructure in pre-schools	-Budget estimates for sanitary infrastructure required -Involvement of pre-school actors in budgeting	Nominal	Quantitative

Influence of resource allocation on sanitary infrastructural development	-Resource allocated to sanitary facilities	Nominal	Quantitative
	-Resource provision		
	-Cost of a project		
Influence of Financial Reporting on sanitary infrastructure development	-Progress report	Nominal	Quantitative
	-Record		
Influence of Internal Controls on sanitary infrastructural development	-Progress report	Nominal	Qualitative
	- Procurement procedures		
	-Monitoring and evaluation		

CHAPTER FOUR: RESEARCH FINDINGS, ANALYSIS AND PRESENTATION

4.1 Introduction

It involved presentation, discussion and interpretation of findings. The researcher presented the data from the field in tabular form and analyses data following the procedure employed to answer the research questions that guided the study questions presented below.

How does budgeting influence development of sanitary facilities in pre-schools in Endebess Sub-county?

How does resource allocation influence development of sanitary facilities in pre-schools in Endebess Sub-county?

To what extent does financial reporting influence development sanitary infrastructures in pre-schools in Endebess Sub-county?

How does an internal control influence development sanitary infrastructures in pre-schools?

4.2 Response Rate

Questionnaires: a total of 187 questionnaires were sent out to the targeted respondents in the study area to fill, of these 187 questionnaires, 153 were returned for analysis.

22 questionnaires were incomplete, therefore could not be analyzed. The remaining 131 questionnaires accounted for 85.62% response rate. According to Mugenda and Mugenda (1999) a response rate of 70% and above is sufficient hence it allowed for data analysis. while another 9 were interviewed. The questionnaire return rate was

high because the researcher collected most of the questionnaire immediately they were issued filled.

4.3 Background Characteristics of respondents

There were varied background characteristics of respondents and the researcher found it necessary to analyze. It included gender, respondent category and level of education.

Table 4.1 Distribution of respondents by gender

GENDER	Frequency	Percentage
Male	70	53.44
Female	61	46.56
Total	131	100

The study sought to determine the gender of the respondent, from the findings, it was established that majority of the respondents were males as shown by 70 (53.44%) whereas 61 (43.03%) of the respondent were females, this is an indication that both genders were involved in this study and thus the finding of the study did not suffer from gender bias.

Table 4.2 Respondent Category

Category	Frequency	Percentage
Head Teachers	21	16.03
ECDE Teachers	43	32.82
Parents representatives	67	51.15
Total	131	100

The table 4.2 shows that out of 131 respondents there were 21 (16.03%) head teachers, 43 (32.82%) were pre-school teachers and 67 (51.15%) were parents. This implies that all the respondents' categories were adequately represented.

Table 4.3 Analysis of the findings on respondents training related to finance management

Education	Head Teachers		ECDE Teachers		Parents		Overall total	
Level	F	%	F	%	F	%	F	%
Diploma	6	28.57			1	1.49	7	5.34
Certificate	3	14.29			2		5	3.82
No training	12	57.14	43	100	64		119	90.84
TOTAL	21	100	43	100	67	100	131	100

The study requested the respondent to indicate whether they had attended any training related to finance management. From the findings it was established that out of 21 head teachers 6 (28.57%) had attended a Diploma level training related to financial management and 3 (14.29%) had attended a certificate level training related to financial management while 12 (57.14%) had never attended any training related to finance management.

Out of the 43 ECDE teachers who took part in the research, there was none who had attended a training related to finance management.

Out of 67 parents representatives there was only 1(1.49%) who had attended diploma training related to financial management and 2 (2.99%) who had attended a certificate training related to finance management.

This findings show that there is low capacity among the head teachers and teacher to manage finances. This is contrary to Ndiku, (2009) and Nyakoe (2010) who argued that head teachers should draw, source finances for school development projects, coordinate the school budget etc. The head teacher therefore needs to possess financial skills that go with that. The teacher also should be able to do need analysis so as to determine the order of priority.

Table 4.4 Analysis of respondents rating of their respective school's sanitary infrastructure

Rating of sanitary infrastructure	Head Teachers		ECDE Teachers		Parents		Overall total	
	F	%	F	%	F	%	F	%
Good	2	9.52	3	6.98			5	3.82
Fair	9	42.85	14	32.55	18	26.86	41	31.3
								0
Bad	10	47.62	26	60.47	49	73.13	85	64.8
								8
TOTAL	21	100	43	100	67	100	131	100

From the table 4.4 out of 21 head teachers, 2 (9.52%) reported that the sanitary facilities in their pre-schools were good, 9 (42.85%) reported they were fairly good while 10 (47.62%) were bad.

Out of the 43 pre-school teachers, 3 (6.98%) reported the sanitary facilities were good, 14 (32.55%) reported they were fair and 26 (60.47%) reported they were bad.

Out of 67 parents, 18 (26.86%) reported the sanitary facilities were fairly good while 49 (73.13%) reported the sanitary facilities in their pre-schools were bad.

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

Table 4.5 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.

During the interview the respondents had the following to say,

“Budgeting in pure dependent on the area Members of County Assemblies and the ward administrators as well as the local development committees. Unfortunately the real education actors are treated as subjects to the decisions made and not as equal partners who should be engaged at all levels.”

This explains why the respondents highly mentioned the ward administrators and the other where the MCAs would fall.

Table 4.6 Respondents views on whether budgeting influenced development of sanitary infrastructure

Response	Frequency	Percentage
YES	40	30.53
NO	91	69.47
Total	131	100

Out 131 respondents, 40 (30.53%) responded in affirmative meaning that they believed budgeting influenced development of sanitary infrastructure.

During the interview the head teachers had the following to say

“It’s more about the political will to implement the project rather than budgeting itself. From my experience its now normal to see ECDE pupils sharing sanitary infrastructure with primary school pupils, no one seem to see this as a problem. “

“as a head teacher I have not been involved in budgeting. But also implementing all that is budgeted for is the biggest problem.”

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.

4.5 Influence of resource disbursement on development of sanitary facilities in pre-schools in Endebess Sub-county

Table 4.7 Analysis of the extent to which resource disbursement influences development of sanitary infrastructure

Category	Frequency	Percentage
High	3	2.29
Medium	61	46.56
Low	67	51.15
Total	131	100

As regards the extent to which resource allocation influence development of sanitary infrastructure, 3 (2.29%) reported high influence, 61 (46.56%) reported medium influence and 67 (51.15%) reported low influence.

Table 4.8 Analysis of respondent views on influence of resource disbursement on development of sanitary infrastructure

Response		SA	A	DK	D	SD	TOTAL	Mean	% Rating
		(5)	(4)	(3)	(2)	(1)		\bar{x}	
Accurate valuation of vote heads	F	63	38	9	21		131		
defines cost of sanitary items in		(315)	(152)	(27)	(42)		(536)	4.09	81.8%
procurement of learning materials and	%	48.09	29.01	6.87	16.03		100		
equipment.									
Purchase of correct pre-prescribed	F	32	21	69	9		131		
learning materials and equipment	%	(160)	(84)	(207)	(18)		(469)	3.58	71.6%
avails the true item required during		24.43	16.03	52.67	6.87		100		
procurement of school materials and									
equipment.									
It is only possible to procure sanitary	F	79	31	21			131		

materials /equipment through	%	(395)	(124)	(63)	(582)	4.44	88.8%
allocating funds.		60.30	23.66	16.03	100		
Group Mean rating						4.04	80.8%

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

The researcher sought to determine how resource allocation influenced development of sanitary infrastructure.

As to whether accurate valuation of vote heads defines cost of sanitary items in procurement of learning materials and equipment, 63 (48.09%) of,1 respondents strongly agreed with the statement, 38 (29.01) agreed, 9 (6.87%) did not know and only 21 (16.03%) disagreed.

On whether Purchase of correct pre-prescribed learning materials and equipment avails the true item required during procurement of school materials and equipment, 32 (24.43%) strongly agreed, 21 (16.03%) agreed, 69 (52.67%) did not know and 9 (6.87%) disagreed.

As to whether it was only possible to procure sanitary materials /equipment through allocating funds, 79 (60.30%) strongly agreed, 31 (23.66%) agreed and 21 (16.03%) did not know. The group mean rating show that 80.8% of the respondents agreed that resource allocation influences development of sanitary infrastructure.

In conclusion, the findings show that accurate valuation of vote head during allocation has great influence on eventual development of the infrastructure, purchase of the

correct pre-prescribed materials also influences the quality of the infrastructure and finally it was respondent's view that it was only possible to procure sanitary facilities/equipment through allocation of funds.

Table 4.9 Analysis of respondents' views on adequateness of annual budgets for sanitary infrastructure

Responses	Frequency	Percentages
YES	9	6.87
NO	122	93.13
Total	131	100

Regarding the adequacy of annual budget allocated for sanitary infrastructure, 9 (6.87%) responded with Yes while 122 (93.13%) responded with No. This implies that the resources allocated for pre-schools are not adequate and hence impacts on development of sanitary infrastructure.

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

Table 4.10 Respondents views on ways financial reporting affect development of sanitary infrastructure

RESPONSE		SA	A	DK	D	SD	TOTAL
Regular auditing ensures that funds allocated for sanitary infrastructure is well utilized	Frequency	39	63	8	12	9	131
	Percentage	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	Frequency	26	77	5	23		131
	Percentage	19.85	58.78	3.82	17.56		100
Documenting all expenses ensures that allocated funds are properly utilized	Frequency	48	63	18	2		131
	Percentage	36.64	48.09	13.74	1.53		100

There is no serious monitoring of budget set aside for sanitary infrastructure	Frequency	63	48	4	16	131
	Percentage	48.09	36.64	3.05	12.21	100

Most of the funds for development of sanitary infrastructure are diverted to other projects	Frequency	34	46	12	27	3	131
	Percentage	25.95	35.11	9.16	20.61	2.29	100

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 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.

During the interview, respondents had the following to say;

Compromised financial reports gives false information about what happens on the ground. This leads to poor development of sanitary infrastructure in ECDE centres.

4.7 Accounting on development of sanitary infrastructures

Table 4.11 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	F	72	29	12	18		131
funds allocated for sanitary	%	54.96	22.13	9.16	13.74		100
infrastructure is well utilized							
Availability of quality	F	31	34	26	35	6	131
assurance officers helps to	%	23.66	25.95	19.85	26.72	4.58	100
improve quality of sanitary							
facilities							
Reports from monitoring guide	F	15	23	17	76		131
in resource allocation	%	11.45	17.56	12.98	58.02		100
The budgeting process is	F	19	25	31	56		131
participatory	%	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.

During the interview, the head teachers had the following to say,

“Auditing enhances accountability and transparency to institutions.

The audit reports also guide during resource allocation”

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. Audited financial statements usually include a document that is referred to as an opinion. It is the responsibility of the accountant to provide either an unqualified opinion or a qualified opinion. An unqualified opinion basically states that in reviewing the documents submitted by the organization, the accountant is in agreement with the methods used to prepare those documents. In effect, the accountant is stating that the audit is accurate and complete.

CHAPTER FIVE:SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This chapter presents the discussion of major data findings, conclusion obtained from the findings highlighted and recommendation made to the study. The conclusions and recommendations drawn were focused on archiving the objective of the study. The researcher had objected to: establish how budgeting influence development of sanitary facilities in pre-schools in Endebess Sub-county; identify how resource allocation influence development of sanitary facilities in pre-schools in Endebess Sub-county; establish the extent to which financial reporting influences development sanitary infrastructures in pre-schools in Endebess Sub-county and determine how internal controls influence development of sanitary infrastructures in pre-schools.

5.2 Summary of the findings

The study established that the study was gender balanced involving both male and female regardless of their age, education level and background with the majority of the respondents being males as shown by 70 (53.44%) whereas 61 (43.03%) of the respondent were females, the finding of the study did not suffer from gender bias. Out of 131 respondents there were 21 (16.03%) head teachers, 43 (32.82%) were pre-school teachers and 67 (51.15%) were parents. This implies that all the respondents' categories were adequately represented. The other findings are presented below.

5.2.1 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.

During the interview the head teachers had the following to say

“It’s more about the political will to implement the project rather than budgeting itself. From my experience its now normal to see ECDE pupils sharing sanitary infrastructure with primary school pupils, no one seem to see this as a problem. “

“as a head teacher I have not been involved in budgeting. But also implementing all that is budgeted for is the biggest problem.”

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.

5.2.2 Resource disbursement on development of sanitary facilities in pre-schools in Endebess Sub-county

The researcher sought to determine how resource disbursement influenced development of sanitary infrastructure.

As to whether accurate valuation of vote heads defines cost of sanitary items in procurement of learning materials and equipment, 63 (48.09%) of respondents strongly agreed with the statement, 38 (29.01) agreed, 9 (6.87%) did not know and only 21 (16.03%) disagreed.

On whether Purchase of correct pre-prescribed learning materials and equipment avails the true item required during procurement of school materials and equipment, 32 (24.43%) strongly agreed, 21 (16.03%) agreed, 69 (52.67%) did not know and 9 (6.87%) disagreed.

As to whether it was only possible to procure sanitary materials /equipment through allocating funds, 79 (60.30%) strongly agreed, 31 (23.66%) agreed and 21 (16.03%) did not know. The group mean rating show that 80.8% of the respondents agreed that resource allocation influences development of sanitary infrastructure.

In conclusion, the findings show that accurate valuation of vote head during allocation has great influence on eventual development of the infrastructure, purchase of the correct pre-prescribed materials also influences the quality of the infrastructure and finally it was respondent's view that it was only possible to procure sanitary facilities/equipment through allocation of funds.

5.2.3 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.

During the interview, respondents had the following to say;

Compromised financial reports gives false information about what happens on the ground. This leads to poor development of sanitary infrastructure in ECDE centres.

5.2.4 Finance Accounting on development of sanitary infrastructures

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.

During the interview, the head teachers had the following to say,

“Auditing enhances accountability and transparency to institutions.

The audit reports also guide during resource allocation”

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 the accounting documents that are prepared by a Public Accountant who is certified on behalf of a business or non-profit organization. Audited financial statements usually include a document that is referred to as an opinion. It is the responsibility of the accountant to provide either a qualified opinion or an unqualified opinion. An unqualified opinion basically states that in reviewing the documents submitted by the organization, in qualified opinion

the accountant is in agreement with the methods used to prepare those documents. In effect, the accountant is stating that the audit is accurate and complete.

5.3 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. In some instances, the head teachers were not aware on how the resources allocated are arrived at and wondered why they are not fully involved in budgeting process.

5.4 Recommendations

The findings of the study recommends that;

- Head teacher, teachers and PTA members should be facilitated to attain basic training on financial management.
- 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.
- 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.

5.5 Suggestions for further studies

1. A similar study should also be carried out in an urban area for comparative purposes.
2. Private schools are run and operate quite differently from public primary schools. This is also reflected in the level of infrastructure development in private schools. The researcher suggests a study on the impact of finance management practices on sanitary infrastructural development private pre-schools.

5.6 Contribution to the body of knowledge

The contribution of the study to the body of knowledge was presented per objectives. It highlights the gains to be realized from the study which will add knowledge to the present situation.

Table 5.1 Contribution to the body of knowledge

OBJECTIVE	CONTRIBUTION TO THE BODY OF KNOWLEDGE
1. To establish how budgeting influence development of sanitary facilities in pre-schools in Endebess Sub-county.	The study established that budgeting greatly influenced the development of sanitary infrastructure. However, in order for the budgets to be realized, there should be collaboration between the education actors and the county government administrators involved in overall budgeting for each ward. This implies that a participatory budgeting process would enhance budget ownership at all levels and hence increase chances of budget being approved.

2. To identify how resource disbursement influence development of sanitary facilities in pre-schools in Endebess Sub-county.

The findings show that accurate valuation of vote head during allocation has great influence on eventual development of the infrastructure, purchase of the correct pre-prescribed materials also influences the quality of the infrastructure and finally it was respondent's view that it was only possible to procure sanitary facilities/equipment through allocation of funds.

3. To establish the extent to which financial Auditing influences development sanitary infrastructures in pre-schools in Endebess Sub-county.

Internal controls were very important because they help in control, accountability and transparency in the management of the sanitary infrastructure funds.

4. To determine how Finance Accounting influence development of sanitary infrastructures in pre-schools.

Findings revealed that internal auditing is extensively important in the development of school infrastructure and that auditing practices should be stepped up in schools for school infrastructure development in school.

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Appendix I: Questionnaire

Please answer all the questions by ticking in the space provided. There is no wrong or right answer. Do not write your name or school on the questionnaire. The information that you give will be treated as confidential. Thank you for accepting to take part in this study.

Part I: Background Information

1. What is your gender? Male Female

2. How long have you worked in this ECDE centre?

3. Do you have any training related to financial management? Yes No

If yes, up to which level? Masters and above Degree Diploma Certificate in service courses other (specify)

4. How would you rate overall development of your schools sanitary infrastructural development? Very good () Good () Fair () Bad () Very bad ()

How budgeting influence development of sanitary facilities

5. Who are the people involved in budgeting for the pre-schools?

Head Teachers ()

PTA members ()

Ward administrators ()

ECDE teachers ()

Education officers ()

Others.....

6. Does availability of budget influences development of sanitary infrastructure in your pre-school? Yes () No ()

Please explain your answer.....
.....
.....

How resource allocation influence development of sanitary facilities

7. To what extent extent does resource allocation affect the implementation of sanitary infrastructural projects in pre-schools? Low () medium () high () very high ()

8. Please indicate the level of your agreement with the following; put a tick in the box of your choice.

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

Response	5	4	3	2	1
Accurate valuation of vote heads defines cost of sanitary items in procurement of learning materials and equipment					
Purchase of correct pre-Prescribed learning materials and equipment avails the true item required during procurement of school					

materials and equipment					
It is only possible to procure materials / equipment through allocating funds					

9. Is the amount allocated for your school every year by the County for development of sanitary facilities adequate? Yes () No ()

The extent to which financial reporting influence development sanitary infrastructures

10. In what ways does financial reporting affect development of Sanitary Infrastructure?

.....

.....

.....

11. Please indicate the level of your agreement with the following; put a tick in the box of your choice.

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

Response	5	4	3	2	1
Regular Auditing ensures that funds allocated for sanitary infrastructure is well utilized					

Monthly and annual focus report helps in allocating adequate funds for sanitary facility development					
Documenting all expenses ensures that allocated funds are properly utilized					
There is no serious monitoring of budget set aside for sanitary infrastructure					
Most of the funds for development of sanitary infrastructure are diverted to other projects					

How internal controls influence development of sanitary infrastructure

12. Please indicate the level of your agreement with the following; put a tick in the box of your choice.

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

Response	5	4	3	2	1
Regular Auditing ensures that funds allocated for sanitary infrastructure is well utilized					
Availability of quality assurance officers helps to improve quality of sanitary facilities					
Reports from monitoring guide in resource allocation					
The budgeting process is participatory					

APPENDIX II: Interview Schedule

Please answer all questions by filling in the space provided. There is no wrong or right answer. Do not right your name or school on the paper. The information that you give will be treated as confidential. Thank you for accepting to take part in this study.

Part 1: Background information

1 What is your gender?

1 How long have you worked in this ECD field.....

2 Do you have any training related to financial management.....

If yes up to which level.....

3 How do you rate overall development of ECD schools sanitary facilities development?.....

How budgeting influence development of sanitary facilities

4 Who are the people involved in budgeting for the pre-schools?.....

5 6 Does budgeting influence development of sanitary infrastructure in your area?.....

6 Are your centers financed according to locality?.....
.....

How resource allocation influence development of sanitary facilities

- 7 To what extent does resource allocation affect the implementation of sanitary infrastructural project in pre-schools?.....
- 8 Is the amount allocated to each school every year by the county government for development of sanitary facilities adequate?.....

The extent to which financial report influence development of sanitary infrastructure

- 9 In what ways does auditing affect development of sanitary infrastructure?.....
- 10 Is auditing usually carried out in ECDE centres and how frequent?.....
- 11 Who are responsible for financial records in ECDE?.....

Appendix III: Work plan

	May, 2016	June, 2016	July, 2016	August, 2016	Sept, 2016	Oct, 2016
Identification of research topic and literature review	2 nd week					
Development of research questions & literature review		1 st week				
Literature review of research questions & formulate objectives		2 nd week				
Literature review		3 rd and 4 th week				
Research methodology			1 st week			
Design questionnaire			2 nd week			
Defending proposal				By Mid- August		
Finalization of proposal editing & presentation				4 th Week of August		
Processing of Permit				4 th week	1 st week	
Data collection					2 nd	

					week	
Data analysis and report writing						Oct
Defending the project report						Oct

Appendix IV: Budget

DESCRIPTION	UNIT COST	AMOUNT KSH
Printing costs (for research instruments and final report)	600 pg@10	6, 000
Photocopies	172 copies of research instruments @3	3, 612
Cost of training 3 research assistants for 1day (Lunch + drinks + Transport cost)	-	5, 800
Transport costs during data collection	3 people @2000 for 5 days	30, 000
Allowances for research assistance	3 people @1000 for 6 days	18, 000
Stationary(pencils + pens, note books)	@800	800
f)Telephone and internet	@6000	6, 000

GRAND TOTAL		70, 212
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Appendix V: A table for determining sample size

<i>N</i>	<i>S</i>	<i>N</i>	<i>S</i>	<i>N</i>	<i>S</i>
10	10	220	140	1200	291
15	14	230	144	1300	297
20	19	240	148	1400	302
25	24	250	152	1500	306
30	28	260	155	1600	310
35	32	270	159	1700	313
40	36	280	162	1800	317
45	40	290	165	1900	320
50	44	300	169	2000	322
55	48	320	175	2200	327
60	52	340	181	2400	331
65	56	360	186	2600	335
70	59	380	191	2800	338
75	63	400	196	3000	341
80	66	420	201	3500	346
85	70	440	205	4000	351
90	73	460	210	4500	354
95	76	480	214	5000	357
100	80	500	217	6000	361
110	86	550	226	7000	364
120	92	600	234	8000	367
130	97	650	242	9000	368
140	103	700	248	10000	370
150	108	750	254	15000	375
160	113	800	260	20000	377
170	118	850	265	30000	379
180	123	900	269	40000	380
190	127	950	274	50000	381
200	132	1000	278	75000	382
210	136	1100	285	100000	384

Note.—*N* is population size. *S* is sample size.

Source: Krejcie & Morgan, 1970