



Effect of book keeping skills on financial control in community support funds in Kenya: The case of maasai mara community support fund

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Abstract

The overall objective of this study was to determine the effect of book keeping skills on financial control in Maasai Mara community support fund. The study used a descriptive cross-sectional survey design. The study targeted a population of 136 stakeholders. The study used census because the population was not vast. Data was collected using a questionnaire. The questionnaire was tested for validity and reliability to ensure that it provided the data that was required for the study. The data was analyzed using descriptive statistics for frequency and percentages, Pearson correlation analysis and Chi-square analysis to summarize and classify data, to establish the relationship between the variables and to determine the strength of association between the variables respectively. On the effect of book keeping skills on the financial control of Maasai Mara community support fund, the majority of the respondents agreed that it had an effect on financial control. The effect was statistically significant when tested using Pearson correlation ($r = 0.286$; $p\text{-value} = 0.002$). The hypothesis was tested using Chi-square analysis, where the null hypothesis was rejected based on the Chi-square value (158.011) which was greater than the critical Chi-square value. The study therefore concluded that community support funds should ensure that they employ people who have book keeping skills in order to enhance the effectiveness of financial control. The findings of the study will assist in formulation of appropriate policies on the effectiveness of financial control for not only Maasai Mara community support fund but to all other community support funds seeking effective financial control.

Keywords: book keeping skills, financial control, community support fund (CSF)

Introduction

Background of the Study

Financial control is an integral part of the broader financial management, the latter of which is concerned with the acquisition, financing and management of assets with some overall goal in mind. Financial control is the phase in which financial plans are implemented (Hendrickse, 2008) ^[8]. Control deals with the feedback and adjustment process required to ensure adherence to plans and modification of plans because of unforeseen changes (Besley & Bringham, 2005) ^[2]. The control function of the financial manager becomes relevant for funding which has been raised. The manager needs to determine if the various activities of the organization meet the set objectives (Brinkerhoff, 2001). Community funds are used to enhance community access to resources that improve individual productivity and thus reduce poverty and hunger, as well as improve education performance and community health among other issues for the benefit of the community (Satterthwaite, 2002) ^[18]. Although Community funds are important, it is common to find that the funds experience a myriad of problems that include ineffective boards, absence of strategic planning activities, poor record keeping practices, lack of the necessary policies and procedures, high turnover of employees and volunteers and dependence on a limited number of funding sources (Padilla, Staplefoote & Morganti, 2012) ^[15]. Effective financial control practices are therefore essential in improving transparency, efficiency, accuracy and accountability resulting in organizations achieving their objectives. Typically, community support funds are reliant on donations from their members, the

local community and, at times, sponsorship from government and businesses (Hendrickse, 2008) ^[8]. With the increasing levels of donor interest and funding, community support funds need to be more accountable and improve their financial control practices (Brinkerhoff, 2001) ^[3]. The government of Kenya has in the past decentralized funds to the local level with the aim of controlling imbalances in regional development and engaging citizen participation in the management of public resources towards poverty alleviation and improving service delivery. These funds can be categorized into: funds for loan facilitation that include the Youth Enterprise Fund and Women Enterprise Fund; targeted specific-sector transfers such as Free Primary Education fund and broad composite funds that include the Constituency Development Fund (CDF) and the Local Authorities Transfer Fund (Mzalendo, 2015) ^[13].

In the tourism sector, the government of Kenya introduced a policy that at least 25% of gate collection from the game reserves should go to the local communities neighboring those game reserves (Republic of Kenya, 1991) ^[17]. This led to the establishment of community support funds such as the Samburu support fund, Kakamega forest support fund, Lake Bogoria support fund and Maasai Mara support fund for communities neighbouring these areas. However, in practice it is not always the case because those communities normally receive a very small proportion of the gate collection. Indeed, it has been estimated that only 2% to 5% of Kenya's total tourism cash receipts trickles down to the population at the grassroots level (Odindo, 2009) ^[14].

Following the promulgation of the 2010 constitution, Narok county government domesticated the national policy by establishing Maasai Mara community support fund. The fund officially channels 19% of the total annual gate collections from the Maasai Mara game reserve to the communities living around the reserve. The fund seeks to improve economic advantage of the local people within the Maasai Mara game reserve. The fund is managed by two organs, namely, a board of 8 members and a Ward representative committee. Policies at the county level are still struggling to be in line with the needs of the Maasai community, which has brought about lack of accountability and inefficient utilization of resources (Mzalendo, 2015) ^[13]. There has also been a wave of discontent in the political circles that little is being done to benefit the communities that are supposed to be benefiting from the Maasai Mara game reserve (World Vision Kenya, 2015) ^[21]. The local community has severally protested citing the lack of financial accountability in the Maasai Mara community support fund, lack of proper internal controls and that the community seems not to be the major benefactor of the income coming from the game reserve. Political elites have been said to manipulate formation of policies that drive the community fund resources to perpetuate their rule by skewing allocations in favor of kinsmen, supporters, sycophants and all manner of political hangers-on (Bripac, 2015) ^[4]. According to a report by World Vision Kenya (2015) ^[21], Maasai Mara community support fund management is still not clearly transparent and accountable due to lack of effective transactional systems. The capacity assessment report also showed that the fund did not have well developed financial tracking system to enhance its performance measurement.

Statement of the Problem

Financial controls are policies and procedures put in place by a business or organization to track, manage and report its financial resources and transactions. Several complaints concerning financial controls in Maasai Mara community support fund have been raised by the community over the years. For instance, quarterly financial reports submitted to Narok county assembly from Maasai Mara community support fund showed lack of proper recording of financial transactions in the system and lack of capacity as regards to financial control. Book keeping skills are considered to be a crucial area in the effectiveness of financial control. Dealing promptly with any unforeseen deviations in finances of community support funds will ensure that the goals of the organization are being pursued appropriately. However, the available literature it is not conclusive on how book keeping skills affect the effectiveness of financial control in Maasai Mara community support fund. This study, therefore, sought to determine the effect of book keeping skills on financial control in Maasai Mara community support fund.

Research Objective

The objective of this study was to examine the effect of book keeping skills on financial control in Maasai Mara community support fund.

Research Hypothesis

This study sought to test the following Hypothesis:

H₀: There is no association between book keeping skills and financial control in Maasai

Mara community support fund.

Significance of the Study

There is a growing need to use community support funds to spur economic development in Kenya, hence the need to have these institutions capable of governing themselves properly through proper financial control. Control is important because of the following reasons: Firstly, if the projected operating results are unsatisfactory, management can “go back to the drawing board” reformulate its plans, and develop more reasonable targets for the coming period. Secondly, it is better to know a problem in advance and tackle it than when it is too late and bring operations to a halt. The community support fund officials in Narok county and those in other regions may use the findings to strengthen their financial control practices to enhance achievement of objectives thus making them more effective. The government and other donors funding the community support funds will also be in a position to identify the gaps and hence support community support funds by building their capacities in financial management.

Literature Review

Introduction

This part presents a critical review of the available literature which is relevant to the study. The study was guided by a Theoretical model.

Theoretical Model

The study was guided by the Institutional theory. According to McAdam and Scott (2007) ^[12], Institutional theory is a theory that asserts that institutional environment strongly influences the development of form structures in an organization, often more profoundly than market pressures. Institutional theory attends to the deeper and more resilient aspects of social structure in community projects. It considers the processes by which structures, including schemas, rules, norms, and routines, become established as authoritative guidelines for social behavior. The theory inquiries into how these elements are created, diffused, adopted and adapted over space and time; and how they fall into decline and disuse. The theory considers stability, order in social life as well as consensus, conformity, conflict and change in social structures. The basic concepts and premises of the institutional theory approach provide useful guidelines for analyzing, organization-environment relationships with an emphasis on the social rules, expectations, norms, and values as the sources of pressure on organizations (Hill & Jones, 2005) ^[9]. This theory is built on the concept of legitimacy rather than efficiency or effectiveness as the primary organizational goal. Institutional theory assumes that an organization conforms to its environment. There are, however, some fundamental aspects of organizational environments and activities not fully addressed by institutional theory that make the approach problematic for fully understanding organizations and their environment. Institutional environment can strongly influence the development and implementation of formal structures in an organization (Jean-Claude, 2011) ^[10]. Innovative structures that improve technical efficiency in early-adopting organizations are legitimized in the environment. Ultimately these innovations reach a level of legitimization where failure to adopt them is seen as irrational and negligent because they are legal mandates. In institutional theory

however it is found that incongruities may exist between the declared ends and those that the community actually achieves or seeks to achieve. Public bureaucracies possess a life of their own and even become active promoters of their so called more urgent needs. Participating communities can be seen not to act solely in accordance with their assigned roles (Hill & Jones, 2005) ^[9].

Therefore, public management is not limited to the art of designing formalized structures, but it also considers the way participants are influenced, transformed and completed by informal structures. What happens at the bottom of the hierarchy, in grass root-level units, matters a lot, in some cases even more than that what happens at the top. A public bureaucracy must cope with the constraints and pressures applied by the outside local context in which it operates. Institutionalization may also involve processes through which the members of an agency acquire values that go beyond the technical requirements of organizational tasks (Jean-Claude, 2011) ^[10]. This theory guides on how book keeping skills affect financial control practices in Maasai Mara community support fund.

Research Methodology

Introduction

This part presents the Research Methodology that was used for this study. It covers the research design, target population and data collection. It also covers data analysis procedures.

Research Design, Target Population and Data Collection

This study used a cross-sectional survey design. The target population for the study comprised of three groups of respondents. These are: Maasai Mara community support fund management board, Maasai Mara community support fund employees and Narok County Ward representative committees. The target population was 136. The study used census. Primary data was collected using a questionnaire. The study used the KMO sampling adequacy formula from factor analysis to establish the validity of the instruments and it was noted that the results obtained from each objective were above 0.4 and hence reliable. Reliability of the research instrument was calculated using Cronbach's coefficient alpha for either even or uneven items based on the order of number arrangement of the questionnaire items. The reliability coefficient was obtained as 0.881 and therefore accepted as reliable since the threshold was 0.7 according to Fraenkel and Wallen (2000) ^[6] and Kothari (2004) ^[11].

Data Analysis Procedures

After successive data collection, it was organized for processing. This involved; coding the responses, tabulating the data and performing several statistical computations. The study employed both descriptive and inferential statistics to organize and analyse the data. For descriptive statistics; frequencies and percentages were calculated. For inferential statistics; factor analysis, correlation, Chi-Square, and Pearson correlation coefficient test were used to reduce the factors using factor loading, determine relationships between independent and dependent variables,

check the normality of variables, and make generalizations about the characteristics of populations based on data collected.

Parametric Tests

In the study parametric tests were used to estimate the population parameter. Because this estimation process involved a population, certain parametric assumptions were required to ensure all components were compatible with each other. Parametric tests are used where the following three assumptions have been observed: Observations are independent, where the population data have a normal distribution and scores in different groups have homogeneous variances. This study used the Correlation Analysis.

Correlation analysis was used to find out relationships between Variables (book keeping and financial control). Using Pearson correlation coefficient (r), the study expressed the extent to which the variables are related. The correlation coefficient gives an indication of the strength of the linear relationship between two variables.

$$r = \frac{n\sum xy - \sum x \sum y}{\sqrt{n\sum x^2 - (\sum x)^2} \times \sqrt{n\sum y^2 - (\sum y)^2}}$$

Non-parametric Tests

The study used this method to test distribution free statistics that do not require that the data fit a normal distribution. It also requires less restrictive assumptions about the data. Another important reason for using these tests is that they allow for the analysis of categorical as well as rank data. For this study, the chi-square test of independence was used.

This test is used to determine whether there is a significance difference between the expected observations and the observed frequencies in one or more categories. Pearson's correlation was used to test the independence while the Phi and Cramer's V. were used to test the strength of the association between variables. To make a conclusion about the hypothesis with 95% confidence, the value of significance, that is the p-value of the Chi-square statistic should be less than .05 (which is the alpha level associated with a 95% confidence level). If the p-value < .05 and the critical Chi-square value is less than the computed value, then it is concluded that the variables are dependent in the population and that there is a statistical relationship between the categorical variables.

Chi-square formula

$$\chi^2 = \sum \frac{(O - E)^2}{E}$$

Where;

O = observed frequency

$$E = \frac{\text{Column total} \times \text{Row total}}{\text{Sample Size}} = \text{expected frequency}$$

Factor Analysis

In this study factor analysis was used to describe variability among observed and correlated variables in terms of a potentially lower number of unobserved variables called factors. The

information gained about the interdependencies between observed variables were used in the study to reduce the set of variables in a dataset.

This technique is equal to low-rank approximation of the matrix of observed variables. Exploratory Factor Analysis (EFA) using varimax rotation method was used to determine component matrix with the application of Kaiser-Meyer-Olkin measure (KMO). KMO results ranging from 0 to 1 and a factor loading of 0.4 and above was accepted for a good factor analysis and all items that were having a factor loading of below 0.4 were removed from the analysis. Bartlett's test of sphericity for independent and dependent variable was used with significance level tested at less than 0.05 according to Patton *et al.* (2006). Moreover, correlation and Chi-square were used to explore the

relationship and associations between independent variables and dependent variables.

Research Findings and Discussions

Introduction

This part presents research findings and discussions. For the sake of clarity, the results are discussed as they are presented.

Effects of Book keeping on Financial Control

The objective of the study sought to establish whether having book keeping skills affects financial control practices in community support funds (CSF). The respondents were also required to respond to the various statements based on a three-point Likert scale, where 1- disagree, 2- not sure, 3- agree. The results are presented in Table 4.1.

Table 1: Response on Book keeping Skills and Financial Control Practice

Statements	Designation		D	N	A	Total
Maasai Mara CSF uses a standard accounting system	Board Member	Count	0	1(11.1%)	8(88.9%)	9(100.0%)
	Fund Employee	Count	0	0	10(100.0%)	10(100.0%)
	Committee Member	Count	0	10(10.4%)	86(89.6%)	96(100.0%)
CSF subscribes to the international accounting standards	Board Member	Count	0	0	9(100.0%)	9(100.0%)
	Fund Employee	Count	1(10.0%)	1(10.0%)	8(80.0%)	10(100.0%)
	Committee Member	Count	4(4.2%)	20(20.8%)	72(75.0%)	96(100.0%)
CSF updates its accounting records regularly	Board Member	Count	0	0	9(100.0%)	9(100.0%)
	Fund Employee	Count	0	2(20.0%)	8(80.0%)	10(100.0%)
	Committee Member	Count	0	8(8.3%)	88(91.7%)	96(100.0%)
CSF prepares financial reports timely	Board Member	Count	0	0	9(100.0%)	9(100.0%)
	Fund Employee	Count	0	0	10(100.0%)	10(100.0%)
	Committee Member	Count	1(1.0%)	4(4.2%)	91(94.8%)	96(100.0%)
CSF has a well-established bookkeeping	Board Member	Count	0	0	9(100.0%)	9(100.0%)
	Fund Employee	Count	0	0	10(100.0%)	10(100.0%)
	Committee Member	Count	0	15(15.6%)	81(84.4%)	96(100.0%)
CSF financial statements give accurate report	Board Member	Count	0	2(22.2%)	7(77.8%)	9(100.0%)
	Fund Employee	Count	0	2(20.0%)	8(80.0%)	10(100.0%)
	Committee Member	Count	6(6.2%)	17(17.7%)	73(76.0%)	96(100.0%)
CSF financial statements are regularly approved by the relevant authorities	Board Member	Count	0	0	9(100.0%)	9(100.0%)
	Fund Employee	Count	0	0	10(100.0%)	10(100.0%)
	Committee Member	Count	7(7.3%)	19(19.8%)	70(72.9%)	96(100.0%)

Key: D=Disagree; N=Not sure and A=Agree

From the results presented in Table 4.1 majority 8(88.9%), 10(100.0%), 86(89.6%) of board members, fund employees and committee members respectively agreed that Maasai Mara community support fund use a standard accounting system. This indicates that majority of the respondents agreed that the organization uses a standard accounting system. This agrees with (Swanson, Hunson & Ross, 1998) ^[19] who highlighted the key accounting standards required for an appropriate standard accounting system, similarly (Brinkerhoff, 2001) ^[3] in his study highlighted various accounting standards that are important in ensuring effective financial control in an organization.

On whether Maasai Mara community support fund subscribe to the international accounting Standards, majority 9(100.0%), 8(80.0%) and 72(75.0%) of the respondents, that is board Members, fund Employees and committee members respectively agreed with the statement. This indicates that most of the respondents understand the organization and that is why they know that it is subscribed to the accounting standards. Therefore, the effectiveness of the financial control practices at the fund is perceived to be as a result of subscription to international accounting standards. On whether Maasai Mara community

support fund update its accounting records regularly, majority 9(100.0%) of board members, 8(80.0%) of fund employees and 88(91.7%) of the committee members agreed to the statement. This also indicates that the organization does update its accounting records regularly and this influences the financial control. This supports Brinkerhoff (2001) and Hendrickse (2008) ^[8] who agreed that prescribing to accounting standards and ensuring updated accounting records influence the financial control practice in an organization.

On whether Maasai Mara community support fund prepares financial reports timely, the majority 9(100.0%) of the board members, 8(80.0%) of the fund employees and 88(91.7%) of the committee members agreed to the statement. This shows that majority of the respondents had the perception that preparation of financial reports on time is a reflection of an effective accounting system. This therefore indicates that the organization has an effective financial control system because reports are prepared on time hence can be used to monitor the performance. It was further noted that Maasai Mara community support fund has a well-established book keeping system, since, majority of the respondents of whom 9(100.0%) were board members,

10(100.0%) were fund employees and 91(94.8%) were committee members agreed that the organization has a well-established book keeping system which assists in ensuring effective financial control. This indicates that the fund officials had the perception that the effectiveness of the financial control practices in the organization is influenced by well-established book keeping system. This supports the findings of Brinkerhoff (2001) ^[3] and Hendrickse (2008) ^[8] who also noted that preparation of financial reports is very important in enhancing the financial control practices in the community support organizations.

Similarly, the majority of the respondents of whom 9(100.0%) were board members, 10(100.0%) are fund employees and 81(84.4%) were committee member agreed that Maasai Mara community support fund financial statements give accurate report. This indicates that most of the officials who participated in the study had the perception that the effectiveness of the financial control practices is influenced by accurate reporting of financial statements. Finally, it was established that the majority of the respondents, 9(100.0%) board members, 10(100.0%) fund employees and 70(72.9%) of the committee members agreed that Maasai Mara community support fund financial statements are regularly approved by the relevant authorities. This also gave the impression that effective financial control practices are determined by an effective financial records management in the organization. This supports the findings of other studies such as (Department of Social Development, 2001), (Behn, DeVries & Lin, 2010), (Hendrickse, 2008) ^[8] and (Brinkerhoff, 2001) ^[3] that community support funds are expected to be careful and effective managers of the resources entrusted to them by donors, sponsors and the state. Financial management systems need to be developed, no matter how simple and basic, and maintained by an organization's office bearers to ensure the appropriate use of resources. It is therefore noted that there is a general perception among majority of the officials that the effectiveness of the financial control practices of the fund is influenced by book keeping skills of the employees.

Pearson Correlation

Pearson's correlation analysis was also done to establish the relationship that exists between the book keeping skills and financial control in Maasai Mara community support fund. The findings are presented in Table 4.2.

Table 2: Relationship between Book Keeping and Financial Control

		Financial Control Practice
Book Keeping	Pearson Correlation	.286**
	Sig. (2-tailed)	.002
	N	115

$p > .05$ (2-tailed); $\alpha = 0.05$.

From Table 4.2 it is established that there is a weak positive and statistically significant correlation ($R = 0.286$; p -value = 0.002) between book keeping and the financial control in community supported funds. This implies that though the relationship between book keeping skills and financial control seems to be weak, it is statistically significant and hence a requirement for employees working in community fund projects to enhance financial control.

Chi-square Test

The study further sought to establish the strength of the association between book keeping skills and financial control of Maasai Mara community support fund. The results are presented in Table 4.3.

Table 3: Chi-square Test

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	158.011 ^a	56	.000
Likelihood Ratio	136.249	56	.000
Linear-by-Linear Association	9.303	1	.002
N of Valid Cases	115		

$p > .05$ (2-tailed); $\alpha = 0.05$.

This was necessary so as to test the null hypothesis which was stated as:

H₀: *There is no association between book keeping skills and financial control in Maasai Mara community support fund.*

From Table 4.3 it is noted that any change in financial control at the community funded projects can be explained by book keeping skills possessed by the employees. The results show that there is a significant association between book keeping skills and the financial control practices since the Chi-square value is 158.011^a and the p -value is less than 0.05 and hence the null hypothesis that there is no association between book keeping skills and financial control of Maasai Mara community support fund was rejected. This means that financial control practices are influenced by book keeping skills of the employees.

Summary, Conclusion and Recommendations

The objective of the study sought to establish whether book keeping skills affects financial control practices in community support funds. The respondents were asked to indicate their views on various statements defining the effect of bookkeeping on financial control practices. Majority of the respondents agreed that they understood the standard accounting system, they subscribe to the international accounting Standards, they also update the firms accounting records regularly, and they prepare financial reports timely. It was also established that the firm has a well-established book keeping system, and the accountants provide financial statements that give accurate report and are regularly approved by the relevant authorities. Further analysis using Pearson's correlation and Chi-square analysis showed that there was a significant positive association between the two variables. This therefore shows that most of the officials perceived book keeping skills as being critical in improving financial controls in community support funds. Based on the Chi-square value the null hypothesis that there is no association between book keeping skills and financial control in Maasai Mara community support fund was rejected. This shows that good book keeping skills are important in enhancing finance control.

The study concluded that book keeping skills have an effect on financial control of community support funds therefore, community support funds that seek to enhance their financial control should ensure that the officials have good book keeping skills. The study recommends that employees are required to have appropriate skills in book keeping so that they can prepare the statements according to the set financial standards. However, it

should be noted that even employees with the highest book keeping skills might not enhance effective financial control because of their own personal interests. Therefore, establishing other factors to support the book keeping skills might be very ideal for enhancing financial control.

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