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Financial Management Practices Influence on Performance Contracting Results in Local Authorities in Kenya

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ABSTRACT

Purpose: The purpose of the study was to assess the influence of financial management practices on performance contracting results in local authorities in Kenya.

Methodology: The study used a Correlational research design. The target population comprised of 4I867 employees. This study used stratified random sampling to select a sample of 328 from the175 Local Authorities in Kenya as per the Ministry of Local Government. Questionnaires were used to collect data from local authority employees. Descriptive and inferential statistics was used to conduct analysis.

Results: The study found out that financial management practices significantly affect the effectiveness of performance contracting.

Unique contribution to theory, practice and policy: The study recommended that sound financial management practices should be enhanced. The recommendations maybe critical to the successful running of the county governments which takes over the services performed by local authorities.

Keywords: *Performance Contracting, Financial Management, Local Government*

1.0 Introduction

Jenkins (2007) states that a performance contract is defined as a management tool for measuring performance that establishes operational and management autonomy between government and public agencies. It reduces quantity of controls and enhances the quality of service. The performance contract privatizes the style of public sector management by focusing on results and not processes. It also measures performance and enables recognition and reward of good performance and sanction bad performance.

According to England 2000) a performance contract addresses economic, social or other tasks that an agency has to discharge for economic performance or for other desired results. It organizes and defines tasks so that management can perform them systematically, purposefully, and with reasonable probability of accomplishment. It also assists in developing points of view, concepts and approaches for determining what should be done and how to go about it. Performance contracts comprise determination of mutually agreed performance targets and review and evaluation of periodic and terminal performance.

Traditionally, the shortcomings of the public sector were seen as organizational problems capable of solution by appropriate application of political will, powerful ideas and managerial will. The overriding concern with economic growth has led to a refocusing (Fernandez, 2010). Over the years, poor performance of the public sector, especially in the management of public resources has hindered the realization of sustainable economic growth (Spivey, 2005). Some of the factors adversely affecting performance include: excessive regulations and controls, frequent political interference, poor management, outright mismanagement and bloated staff establishment. To improve performance, the Government has been undertaking a number of reform measures (Trivedi, 2009).

Kenya's Vision 2030 has recognized performance contracting among the key strategies to strengthen public administration and service delivery. The strategies will in this regard focus on deepening the use of citizen service delivery charters as accountability tools, and entrenching performance as a culture in the Public Service. (Obongo, 2009). The challenge of securing commitment for results is profound, particularly at this time when the rhetoric of public service performance improvement is as prevalent as the reality. This commitment takes willingness to commit beforehand, taking responsibility for, as well as owning and accepting praise and blame for delivery of services agreed upon in a performance contract (Akaranga, 2008; Obongo, 2009).

Local Government is the part of government which deals with matters concerning the inhabitants of a particular area or form usually, financed at least in part by local taxes (Hutclison Encyclopaedia, 2004). The local government is the closest government to the people hence it is often referred to as grass roots government. Bearuaster (2002) believes that the local government holds a unique position within the system.

1.2. Problem Statement

Public outcry on quality of services is not uncommon in public sector local authorities included. Despite government's inputs and concern and introduction of performance contracting, performance of local authorities on service delivery is far below expectation (Afro Barometer Briefing Paper, 2010). Based on the lower performance ranking of local authorities in Kenya and the continued drop in rank for local authorities, there is a justifiable need for a study to establish factors hindering performance contracting in improving service delivery in Kenyan local authorities. Mitullah (2004) brings out the deteriorating performance of Kenyan local authorities while the Afrobarometer survey of 2004 decries the poor service delivery of local authorities.

The reviewed local studies Akaranga (2010), Kobia and Muhamed (2006), Muganda-Ochara and Van Belle (2008) and Mittullah and Waema (2007) did not critically address the factors hindering performance contracting from improving service delivery of Local Authorities. Studies by Mitullah and Waema (2007) and Muganda-Ochara and Van Belle (2008) were narrow and suffered from conceptual gaps since they only addressed the role of ICT in local authorities service delivery. The study by Kobia and Mohamed (2006) suffered from a contextual gap since it concentrated on the Kenya Institute of Administration while the focus of the current study is on Local Authorities. The study by Akaranga (2010) also faced methodological issues since it was a desk-based study in addition to exploring a different contextual area (the general public sector). It is due to these conceptual and contextual gaps that the current study wishes to establish the employees perception on the determinants influencing performance contracting results of local authorities in Kenya.

1.3 Objective

The major objective was to establish whether financial management practices has an influence in performance contracting results.

2.0 LITERATURE REVIEW

2.1 Theoretical Review

Systems theory

Bertalanffy (1972) defines system theory as the trans disciplinary study of systems in general, with the goal of elucidating principles that can be applied to all types of systems at all nesting levels in all fields of research. The term does not yet have a well-established, precise meaning, but systems theory can reasonably be considered a specialization of systems thinking, a generalization of systems science, a systems approach. The term originates from Bertalanffy's General System Theory (GST) and is used in later efforts in other fields, such as the action theory of Talcott Parsons and the system-theory of Niklas Luhmann. According to Patton, (2006) systems framework is fundamental to organizational theory as organizations are dynamic entitles that are goal oriented. The systems approach to organizations relies heavily upon achieving negative entropy through openness and feedback.

The theory is relevant to the study because all organizations interact with outside world as they are often systems. Sections of organizations interact amongst themselves in exchange of key information and materials. The theory is important in this study as the Local Authorities are often systems interacting with outside world in service delivery and other inputs. In this regard, it is an important tool in diagnosing management deficiencies and providing principles through which they can be remedied. Systems theory is therefore evident in the leadership and governance styles adopted by the local authorities.

Goal Setting Theory

Hastings (2011) stated that clear goals and appropriate feedback motivates employees. He also went on to say that when employees worked towards a goal, it spearheaded a major source of motivation within the employees to actually reach the goal. Locke's study also threw light on the relationship between goals and performance. According to his study, specific and difficult goals conduced to better results and performance as compared to vague, randomly set or easy to do goals. Hastings (2011) suggests that not only does the assignment of specific goals result in enhanced performance but that, assuming goal acceptance, increasing the challenge or difficulty of goals leads to increased motivation and increases in performance.

2.2 Empirical Literature Review

Financial management is that managerial activity which is concerned with the planning and controlling of the firms financial resources (Pandey, 2010). According to Paramasivan and Subramanian (2010), the main objectives of financial management are profit maximization and wealth maximization. Profit is the parameter that measures the efficiency of the business concern and for profit to be maximized the organization has to reduce business risks. Best financial management practices detects that sound financial and accounting procedures and reporting systems are put in place to enhance production of financial statements meeting the threshold of international financial reporting standards and Generally Accepted Accounting Principles (GAAP).

Paramasivan and Subramanian (2010), asserts that effective internal control of financial reporting has become a legal obligation and companies are required to establish and maintain a system of internal control that provides reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements in accordance with GAAP. According to Pandey (2010), the credit policy of the firm affects working capital by influencing the level of book debts. Slack collection procedures can increase the chance of bad debts hence impairing the operations of the organization.

Each local authority has its own unique set of circumstances and risks that will affect the design and implementation of its own controls (Local Government Management Guide, 2010). Before determining which controls should be implemented, officers should access the risk of fraud or errors occuring and remaining undetected. After identifying risks, officers can design a set of internal controls to mitigate or reduce those risks. Miring'uh and Mwakio (2006) assert that there is overwhelming evidence that recent reform measures, including rapid results initiatives (RRI) have failed to stop immense hemorrhage of revenue at the City hall. A recent damning forensic report by the Kenya Anti-Corruption Commission, states that City hall continues to lose a huge portion of parking fees, land rates or rent to corrupt officials exploiting weak financial management systems (KACC, 2007).

According to KACC (2007), perpetrators of the rip-off at the council had devised a complex system to block evidence of unremitted money estimated to be worth millions of shillings. Key to the racket is concealment of the paper work involving such money, including bouncing cheques, tampering with the numbering of parking fees receipts and the filing of fraudulent expenditure claims at the council's cash office. The haemmorhage of revenue from Local Authorities may have led to low operating revenue to fulfill their service delivery targets which are outlined in the performance contracts. Bouckaert et al (1999) assert that there is also a need to enhance the performance orientedness of the different financial management instruments (budgets, accounts and audits) and the coherency and consistency of these instruments.

More coherence and consistency would mean that budget; accounts and audits are based on the same output and cost categories. Most organisations with contracts develop accrual and cost accounting but fail to use the resulting cost information in their budget estimates. Compliance audits remain more important than performance audits. The theory of contracting suggests that to improve performance, performance contracts must not only reduce the information advantage that managers enjoy over owners but also must be motivated through rewards or penalties to achieve the contract's targets. Opiyo, (2006) researched on financial sources of finance in local authorities and observed that many of them were suffering financially and needed assistance. This resulted from unclear and conflicting objectives, poor management and lack of accountability. Though this responded to addressing financial status in local enterprises, it did show over reliance on exchequer. However, he did not bring out how public enterprises can control and avoid over reliance on exchequer.

2.3: Conceptual Framework

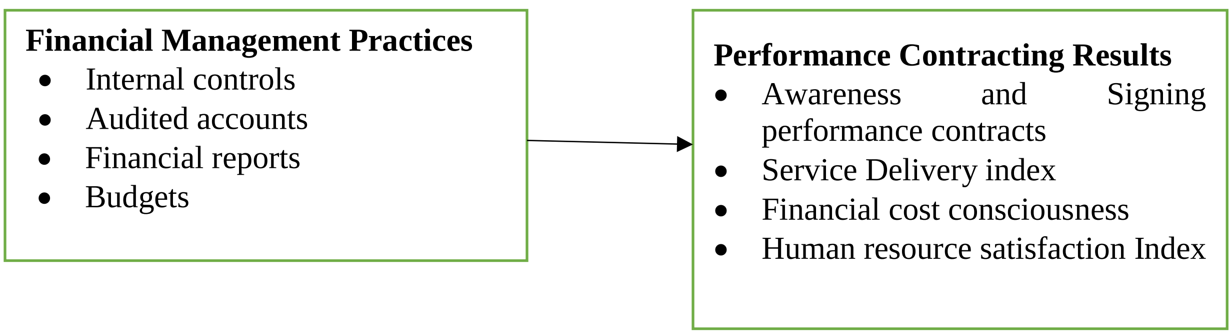

Figure 1: Conceptual framework

3.0 RESEARCH METHODOLOGY

Correlational research design was used to conduct the study in 175 Local Authorities in Kenya as per the Ministry of Local Government. The population was 4I,867 employees. Sampling was not done at the organizational level but rather at the employee level. A sample of 328

was selected using a stratified systematic sampling technique.

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Table 1 Target Population

Stratum	Population(N)
City Council	15,785
County Council	13,693
Municipal Council	6,426
Town Council	5,963
Grand Total	**41867**

(Source: GOK 2011)

The sample estimate was calculated using the formula below recommended by Mugenda and Mugenda (2003). The formula yielded a sample of 384 respondents proportionately distributed in the 175 local authorities. The respondents were selected through random stratified sampling across all the departments as per each local authority. Local authorities were stratified into four strata based on type of local authority as per table 1. Under stratified sampling, the population is divided into several sub-populations that are individually more homogeneous than the total population and then we select items from the total population (Kothari, 2004)

Table 2: Sampling Table

Stratum	Population(N)	Sample(n)
City Council	15,785	145
County Council	13,693	126
Municipal Council	6,426	59
Town Council	5,963	55
Grand Total	**41867**	**384**

Source (GOK 2011)

4.0 RESULTS AND DISCUSSIONS

4.1 Performance Contracting Factor Analysis Component Matrix

In order to reduce the data to a meaningful and manageable set of factors, factor analyses was conducted. Factor analyses reduces the data to a manageable set of factors (Sekaran, 2006). Table 3 shows the component matrix of performance contracting which indicates that all the statement with a coefficient of 0.4 were retained and those with less than were dropped during regression analysis. This is in line with Sekaran (2006) who averred that statements with a coefficient of less than 0.4 should not be analyzed further. Out of 17 items 12 were retained for further analyses since they were the only items that made the threshold of 0.4 and 5 were dropped.

Table 3: Performance Contracting Component Matrix

Statement	Retained	Dropped
The council complies 100 with the budget	0.708	
The council undertakes periodical monitoring and Evaluation to ensure compliance with the budget	0.669	
The council implements the service delivery charter 100	0.663	
The council circulates the baseline survey results to the employees	0.612	
I have assigned a performance contract	0.594	
The council fully implements baseline survey recommendations	0.584	
The council achieves the set revenue collection targets	0.577	
The council undertakes periodical monitoring and evaluation to ensure compliance with service delivery charter	0.567	
The council achieves its development index targets every year	0.54	
The council is ISO certified	0.47	
The council funds are utilized on programmed activities	0.383	
The council complies 100 with the strategic plan	0.351	
The council provides adequate working tools and protective clothing to the employees.		0.207
I find my work challenging and interesting		0.19
The council has a service delivery charter		0.174
I am aware that the council has a performance contract		0.122
The council has a strategic plan		0.083

4.2 Descriptive Analysis- performance Contracting

The section addresses the various measurements of effectiveness of performance contracting in local authorities in Kenya. Table 4 shows that 90% of the respondents agreed that they were aware that the council has a performance contract, 80% disagreed that they have signed a Performance contract and 82 % disagreed that the council complied 100% with the budget. In addition, 7% agreed that the council funds are utilized on programmed activities, 78% disagreed that the council undertakes periodical monitoring and evaluation to ensure compliance with the budget and 55% disagreed that the council achieves the set revenue collection targets. Eighty percent of the respondents disagreed that the council achieves its development index targets every year, 87% agreed that the council has a strategic plan and 71% disagreed that the council complies 100% with the strategic plan.

Furthermore, 79% of the respondents agreed that they find their work challenging and interesting, 94% agreed that the council has a service delivery charter, 77% disagreed that the council implements the service delivery charter 100% and 88% disagreed that the council undertakes periodical monitoring and evaluation to ensure compliance with service delivery charter. Eighty-eight percent disagreed that the council circulates the baseline survey results to the employees, 70% disagreed that the council fully implements baseline survey recommendations and 94% disagreed that the council was ISO certified. The score of the responses for this section disagrees at 55% indicating that more employees disagreed with the statements in regard to performance contracting in the local authorities in Kenya.

The findings concur with those in Grapinet (1999) who conducted a study on public sector performance contracting in France. The authors noted that performance contracts, which were introduced in 1992 and became fully operational in 1999, had brought in positive breakthroughs in participatory management for those departments responsible for service delivery. This study shows that despite the benefits of performance contracting cited by Grapinet, only a fair employees signs the performance contracting and hence participatory management is not enhance in the local authorities. However, the study also noted that staffs are not sufficiently involved in drawing up contracts, a task that, in spite of exhortations from central government, is still largely the preserve of managers. The study called for a change in staff attitude and motivation especially the ones whom show little inclination to take part in setting their own performance goal.

The findings imply that there were no strong systems that guided performance contracting in the local authorities in Kenya. This was evidenced by the disagreements from the respondents that the council was ISO certified, they have signed a performance contract, the council complied 100% with the budget and the council funds were utilized on programmed activities. This implies that there were very poor measures of performance contracting at local authorities in Kenya.

It also implies that the benefits of performance contracting may not be achieved unless sound measures are put in place and all employees signs the performance contracts.

Table 4: Performance Contracting

Statement	Strongly disagree %	Disagree %	Neutral %	Agree %	Strongly Agree %
I have assigned a performance contract	41	39	0	13	6
The council complies 100 with the budget	29	53	2	12	4
The council funds are utilized on programmed activities	15	11	3	52	19
The council undertakes periodical monitoring and evaluation to ensure compliance with the budget	25	53	6	14	2
The council achieves the set revenue collection targets	18	37	5	32	8
The council achieves its development index targets every year	29	51	5	12	3
The council complies 100 with the strategic plan	31	40	7	16	7
The council implements the service delivery charter 100	25	52	4	16	3
The council undertakes periodical monitoring and evaluation to ensure compliance with service delivery charter	18	71	4	5	3
The council circulates the baseline survey results to the employees	37	51	4	7	2
The council fully implements baseline survey recommendations	41	29	6	21	3

Statement	Strongly disagree %	Disagree %	Neutral %	Agree %	Strongly Agree %
The council is ISO certified	85	9	2	4	1
Mean	**24**	**31**	**4**	**22**	**19**

4.3 Financial Management Practices Factor Analysis Component Matrix

To reduce the number of variables to a meaningful interpretable and manageable set of factors, factor analyses were done. Out of 13 questions, 4 were dropped and 9 were retained as they met the acceptable threshold 0.4 as per Sekaran (2007). Table 5 indicates that nine statements had a coefficient of more than 0.4 hence were retained and only four statements were dropped from the analysis since they had a coefficient of less than 0.4.

Table 5: Financial Management Practices Component Matrix

Statement	Retained	Dropped
Revenue collection and usage is free from political interference	0.736	
The council has favorably reduced outstanding figures of rent and rate	0.727	
The council collects adequate revenue to sustain itself	0.686	
All debtors are followed in time	0.652	
Internal audit free from any interference	0.643	
Budget variances are investigated and rectified	0.573	
The recommendations from both internal and external auditors are rectified immediately	0.524	
Revenue potential assessment studies are regularly done	0.453	
Latest accounting information systems are used are used for generating reports for stakeholders	0.391	
There is an elaborate and effective internal control framework for detection and prevention of frauds		0.312
Internal audit department exists		0.176
Financial procedures and reporting system are in place		0.094

4.4 Financial Management Practices and Effectiveness of Performance Contracting-Descriptive

The major objective was to establish whether Financial Management had an influence on effectiveness of performance contracting in local authorities in Kenya. Table 6 shows that 93% of the respondents agreed that financial procedures and reporting systems are in place, 71% agreed that the council had internal capacity to prepare all financial reports and accounts and 56% agreed that latest accounting information systems are used for generating reports for stakeholders. Seventy nine percent of the respondents disagreed that budget variances are investigated and rectified, 90% disagreed that revenue collection and usage is free from political interference, 89% disagreed that all debtors are followed in time and 92% disagreed that the council has favourably reduced outstanding figures of rent and rates. Furthermore, 67% disagreed that revenue potential assessment studies are regularly done, 68% agreed that there is an elaborate and effective internal control framework for detection and prevention of frauds, 95% agreed that internal Audit department exists and 64% disagreed that the recommendations from both internal and external auditors are addressed immediately.

Finally, 77% of the respondents disagreed that internal Audit is free from any interference and 80% disagreed that the Council collects adequate revenue to sustain itself. For this section, 54% disagreed with the statements on financial management practices implying that the practices in local authorities require major interventions as they negatively affect the effectiveness of performance contracting which requires adequate funding and sound controls to operationalize it.

The findings imply that there were poor financial management practices at local authority. This showed that the budget variances were not investigated and rectified, revenue collection and usage was not free from political interferences and all debtors were not followed in time. The findings also implied that the council had not favourably reduced outstanding figures of rent and rate and the revenue potential assessment studies were not regularly done. Without revenue potential assessment studies it may not be possible to determine the targets to the staff as the amounts collected is normally determined by the collector.

4.5. Financial Management Practices and Effectiveness Performance Contracting Odd Ratio Regression

Binary logistic regression was used to model relationship between financial management practices and performance contracting results. Table 7 shows that financial practices regarding whether budget variances are investigated and rectified, whether revenue collection and usage is free from political interference and whether debtors are followed in time are statistically associated to performance contracting results ($p<0.050$). A change in these financial management practices increases the probability of good performance contracting by 2.039, 1.901 and 3.226 times respectively.

Table 7: Financial Management Practices and Effectiveness Performance Contracting Odd Ratio Regression

	B	S.E.	Wald	Sig.	Exp(B)	95% C.I.for EXP(B)	
						Lower	Upper
The council has internal capacity to prepare all financial reports and accounts	-0.251	0.316	0.632	0.427	0.778	0.419	1.445
Latest accounting information systems are used are used for generating reports for stakeholders	0.133	0.246	0.293	0.589	1.142	0.706	1.849
Budget variances are investigated and rectified	0.712	0.272	6.838	0.009	2.039	1.195	3.477
Revenue collection and usage is free from political interference	0.642	0.227	8	0.005	1.901	1.218	2.967
All debtors are followed in time	1.171	0.306	14.676	0.000	3.226	1.772	5.874
The council has favourably reduced outstanding figures of rent and rate	0.149	0.238	0.393	0.531	1.161	0.728	1.852
Revenue potential assessment studies are regularly done	0.339	0.243	1.942	0.163	1.404	0.871	2.262
The recommendations from both internal and external auditors are rectified immediately	0.246	0.259	0.901	0.343	1.278	0.77	2.123
Constant	-11.073	1.797	37.976	0	0		

5.0 CONCLUSIONS AND RECOMMENDATIONS

5.1 Conclusions

The study concludes that the financial management practices of local authorities are poor and ineffective. It can also be concluded from this study that the council has internal capacity to prepare all financial reports and accounts. However, the findings imply that there were poor financial management practices at local authority. This showed that the budget variances were not investigated and rectified, revenue collection and usage was not free from political interferences and all debtors were not followed in time. The findings also implied that the council had not favourably reduced outstanding figures of rent and rate and the revenue potential assessment studies were not regularly done. Without revenue potential assessment studies it may not be possible to determine the targets to the staff as the amounts collected is normally determined by the collector.

5.2 Recommendations

The study recommended that local authorities should put in place measures to safeguard the independence and effectiveness of internal audit departments as such department is crucial in the implementation of internal controls. The finance and revenue collection departments should also uphold tenets of professionalism, integrity and should be regularly trained and join professional bodies. Sound financial management practices should be enhanced in line with the best practices.

5.3 Areas for Further Study

The study focused on local authorities whereby only 18 local authorities were studied. The benefits of performance contracting surpasses the costs in public sector. There is therefore an opportunity to study other organizations in Kenya such as State corporations, learning institutions and government ministries to enhance generalization.

Further empirical work is encouraged to test other measures like demographic characteristics. Future studies should apply different research instruments like focus group discussions to involve respondents in discussions in order to generate detailed information which would help improve performance contracting implementation.

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