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Effects of Control Strategies on Efficacy in the Administration of Finances in Public Early Childhood Development Education Centres in Uasin-Gishu County, Kenya

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ABSTRACT

Early childhood education is the basis upon which all levels of education are anchored and therefore effective financial management systems are required to maximize the efficient use of resources, create the highest level of transparency and accountability to ensure long-term economic success. The aim of this study was to assess the Effects of Control Strategies on Efficacy in The Administration of Finances in Public Early childhood development Education Centres In Uasin-Gishu County, Kenya. This study adopted a descriptive survey research design using pragmatist paradigm. The sample size was based on a sample size determination formula by Krejcie and Morgan. Schools were stratified to their quotas. Furthermore, 224 ECDE teachers, 55 headteachers, 55 SMC chairpersons, 1 QASO, 1 County chief education officer and 1 County auditor were sampled using stratified, simple random sampling and purposive sampling techniques. The instruments for data collection were interviews and questionnaires and were piloted in Nandi County that share similar characteristic as the study area. Cronbach Alpha coefficient was used to test the reliability of the instruments. Data was analyzed using descriptive statistics such as measures of central tendencies (frequencies, percentages, and means) and inferential statistics such as Pearson Correlation Coefficient and regression analysis. This study found out that there was no budget preparation in pre-schools based on schools' vision. It found a significant correlation between planning strategies and financial management efficacies. The study recommends that there is need for ECDE management committee to: plan for resources early enough before spending to curb waste, strategic mechanisms be put in place to lobby for financial support of ECDE programmes from different stakeholders. It is hoped that the findings will be of great significance to policy makers on understanding the best strategies which if implemented will promote efficacies in the administration of ECDE funds.

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1.0 Introduction

According to Rural Education Action Programme, (REAP) 2001), Early Childhood Education (ECE), implies; the exposure of education by learners during the early stage of their childhood. Pre-school Education is also considered to be a major input into a learners's formal education. The significance of pre-school Education includes progression of mental functions of learners in areas which include psychosocial, motor skills, language, cognitive domain and learning, (Bowman, Burns & Donovan, 2001). Furthermore, studies by Sparling, Ramey & Ramey, (2007) and Schweinhart, (2007), found out that pre-school education develop learners' school readiness with positive social and economic effects that last well into their adulthood from minimal chance of criminal activity involvement, higher education accomplishment to higher employment status with better earnings. It is also worth noting that for any educational programme to attain its ultimate goals, it must be championed with sufficient educational backups which range from human, material and financial resources. The provision of these vital resources is one factor while the management of the same is another factor. In order to ensure that services are well delivered, managers of institutions ought to streamline

their strategic management skills which will determine the direction an institution will take in its operations. Moreover, efficient management of the scarce resources leads to the success of any ECDE programme and vice versa, (Republic of Kenya, 2005). Other issues of concern affecting support to ECDE programmes include: change in family structures, child rearing practices and development by improving health, nutrition and learning potential to those who survive beyond the first year of life, (UNESCO Early Childhood Policy Review Report, 2010). It is also clear that most governments recognize the importance of improving the overall education and economic growth goals and social economic development, a high precedence need to be placed on accessibility and retention of learners at all levels of education (Lang, 2008). The key issue that will always affect the above is how resources and especially finances are managed so as to realize organizational goals.

In this regard, bilateral and multilateral partnerships in development have supported pre-school programmes through capacity building, technical support, resource mobilization and advocacy including funding of the early childhood education programmes via the Ministry of Education.

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A classic example include improvement of infrastructure in ECDE centers especially in marginalized and poverty-stricken areas has been as a result of the World Bank's community support which have impacted positively on education quality and participation of services offered (RoK, 2007). All in all, in the early learning programmes, the provision of financial resources to pay teachers' salaries, procure learning/teaching resources, sustain feeding programmes as well as provide physical facilities are predominantly expected to come from parents (MoE, 2005). On the other hand, the community is expected to provide physical facilities such as land and infrastructure, resource mobilization, initiation and management of community-based services for young children, aimed at provision of safe and clean meals including drinking water. Besides, members of the community are also expected to provide free labour and building materials during construction of infrastructure to cut down costs that could have been incurred with employing casual laborers. On the other hand, the Ministry of Education is tasked with the provision of guiding principles on capacity building of ECDE employees, supervision of ECDE programmes, curriculum development as well as registration of ECDE centers, (RoK, 2007).

However, teachers are being challenged to justify their financial requests in terms of educational programmes rather than the costs if education has to compete equitably for public funds (Okumbe, 2001). The management of school finances comprises the task of planning (budgeting), organizing (communicating and motivating), coordinating (leading, prioritizing) as well as controlling (auditing) (Clarke, 2007). Moreover, a research by Silverthorne (2004) revealed that employee efficiency affects institutional performance and its delivery of services. This is an indicator that training has the potential to envisage work results such as financial planning, utilization and control, (Somers, 2009; Naicker, 2008; Kuvaas, 2006). Dubois (1993), a leading expert in the applied field of skill efficiency involves production of job outputs to expected quality levels within the constraints of the organization's external and internal environments and the employee's capacity with an aim to meet a job's requirements. It is a principle or critically an essential proficiency for any successful job performance of a given job at any given level in a focused organization's hierarchy.

Yavarkovsky (2002) found that in most schools this involves collection of cash, cheques or bank orders and taking them to the bank at specific intervals or after the cash equivalent reaches a certain range. While the influence of ECDE towards broader education, social and economic aims is being recognized (OECD, 2009), the ECDE sector remains under-developed in several developing countries especially on issues such as provision of education that faces inadequacies in service quality and low levels of investment. In relation to the above, several studies have revealed that financing education in Kenya has been an issue of concern to the government, Education stakeholders and parents. For a long time, parents and communities met a substantial proportion of the cost of education.

2.0 Literature Review

Block and Geoffrey (2008) defines financial control as the procedures that are designed to guard properties and guarantee that all financial operations are recorded with an aim of preventing and reducing errors and fraud. The aim of financial control is to provide a general guiding outline for a prudent management and administration of the scarce available resources in all institutions.

The aim of having a strong system of financial control is to enhance the schools' ability to realize the set goals, provide dependable financial information, safeguard assets and records, evaluate operational efficacy through budget, organizational control and promote compliance to the existing policy procedures and regulations regarding spending.

As stated by Walters and Dunn (2001) regarding obtaining adequate skills on the internal financial control systems, both information technology (IT) and application controls are required to enable the determination of the audit approaches. The carrying out of succeeding procedures so as to enable the control of this environment, the onset of activities begins with change of abilities, awareness attitudes and actions of client personnel and specifically management and administration in relation to control. Financial control activities involve policies and procedures which govern the carrying out of management directives. Moreover, financial controls can be said to be policies and procedures that are adopted by the administrators and management of all learning institutions to assist in achievement of the defined goals. This provides for practicable, orderly and sufficient conduct of programmes which promote compliance to internal policies, safeguarding of assets, prevention and detection of errors and scams, accuracy and completeness of the records of accounts including timely preparation of accurate and dependable financial records, (Walters & Dunn, 2001).

Furthermore, financial control deals with all the actions that relate to the preparation of financial functions. According to Davies (2009), financial control involves drafting up of conditions to guarantee optimal use of school's resources. Besides, Carter and Narssimhan (2006) posit that the monitoring of a school's budget is a continuous procedure that goes on throughout the year and it involves monitoring of the variance between the budgeted financial position at any given time and the real financial status at a given time. Financial controls involve drawing up an estimate for the revenue and spending for the whole year and the identification of both positive and negative differences and checking for effective mobilization of resources, (Carter & Narasimhan, 2006).

For any organization to thrive, it should have a system of internal control which contains the set of procedures which an institution's administrative management creates and adopts to protect assets, provide dependable accounting report, promote compliance to the existing policy frameworks and promote operational efficacies, (Whittington & Pany, 2004). At the institutional level, internal control objectives relate to the dependability of financial information, timely response on the attainment of operational and strategic objectives, and adherence with existing laws and organizational regulations. While dealing with specific transactions level, internal control strategies can refer to the steps undertaken in order to realize specific set goals. Indeed, internal control actions eliminate variations resulting to predictable and reliable outcomes.

On the other hand, financial administration is one of the key tasks of a school head teachers and they are expected to work with the school management Board. In a study by Ndlovu (2013) it emerged that the management of finances in most of the countryside schools has been shown to be poor and this had substantially affected the education quality which was being provided by these institutions. Chikowore (2012) further notes that the amounts of cases of misappropriation of school resources by head teachers were quite alarming. This shows that schools which are found in rural areas are disadvantaged of their inadequate resources

and this is attributed to misappropriation, embezzlement and fraud, (Chikoko, 2008).

In addition, Robertson and Louwers (2004), points that internal control procedures requires strict monitoring. This therefore shows that schools management need to assess the quality of the control routines on appropriate time. Moreover, monitoring deals with regular administration and managerial activities and other related actions performed by the board of management in order to reduce cases of errors including embezzlement of funds and internal control deficiencies. This need to be reported so as to aid the school Board of Management including the audit committee in monitoring of financial spending.

On the other hand, financial controls is concerned with the goals of required financial performances and standards. It aims at collating relevant data regarding financial spending in a systematic way as to relate to actual practice which can be classified on a monthly or weekly basis with the aim of identifying the existing differences between targets and actual practice.

The primary objectives of financial controls are to identify short-term organizational plans, establish advancement towards the attainment of short-term strategies, promote the coordination between important areas of the school, delegate quantifiable tasks to administrators without losing grip of the control system and further provide for a controlled elasticity so as to provide change within a short duration. On their part, Cole and Kelly (2011) found out that the main objective of the control system of administration is to determine performance against the set objective, aims and standards so as to provide corrective measures to be implemented. While providing control, it is also necessary to keep plans on course so as to provide for credible outcomes. Basically, control is significant in developing feedback structures throughout the institution as it ensures that there is accurate and consistent progress in financial spending.

In another study by Owiye (2010) on management of resources in ECDE centres and its implications on quality of ECDE showed that there existed variations regarding financial administration, infrastructure provision, and accessibility of the teaching and learning resources which largely depended on the type of sponsorship, locality of the institution and type of the ECDE centre. It further emerged that pre-school teacher remuneration remained poor in most ECDE centre and teachers lacked appropriate opportunities for professional development. The research further suggested that the pre-school teachers needed to be provided with the conducive environment required for effective instructional processes which enables a holistic learner development.

Other studies by Linda, Cathy and Margaret (2008) on the outcome of pre-schools in New Zealand focused on early learning outcomes among the participating learners, parents and the government. The study adopted cost-benefit analysis instruments to establish the economic outcomes from pre-schools. It was concluded that investment in education particularly pre-schools would yield to cost saving benefits to sponsoring governments as well as economies, learners and the society at large. It further emerged that public spending for pre-school programmes yielded to good outcomes in terms of maternal engagement, higher levels of teachers' lifelong income, decrease in special education amenities and stagnant adoption of social services that are expected to adversely affect the GDP of a country, (RoK, 2005).

Further, Berk and Demarzo (2008) posit that most schemes require the school to participate in net working

capital. The main features of networking cash, inventories, receivables and payables. Working capital is considered to involve money that is required to run the schools on a daily basis. Working capital does not include surplus money, which is considered to be cash that is not needed for day to day running of schools. Nevertheless, it is the school's administrative management who organize for the necessary finances required to support the school's inventory policies and promote sustainable financial performance in the school. Therefore, the role of the financial administrators is to bridge the gap between costs and benefits related to spending of cash. Therefore, prudent financial management is required to provide corrective measures and balances regarding amount of cash schools have and how they spend. The control measures applied facilitates for corporate governance which in this case denotes to the system of regulations, controls and incentives which are designed to avert fraud or misappropriation of funds from occurring. Similarly, Boddy (2011) pointed out that financial control procedures involve four basics which include setting of goals and objectives, gauging actual performance, relating actual performance against the existing standards and taking measures to rectify any substantial gap between the two. Controlling is therefore considered to be part of planning which involves monitoring of activities with an aim of ensuring that outcomes are consistent with the existing plans and instituting corrective measures where necessary. The balanced scorecard complements procedures of financial performance with those of client satisfaction, internal process, and innovation, development where all play a significant role in an overall valuation of performance.

On the other hand, Boddy (2011) noted that controls can inspire behavior that is not in the best benefits of the school can inspire people to stock the system with imprecise information and as such people will resist financial controls that would compromise with their job security. Financial management in schools therefore is at a crisis and calling for research so as to provide suggestions on appropriate measures to be undertaken on financial management. All in all, program evaluation is considered critical to the successful development and delivery of financial education programmes, (Fox & Bartholomae, 2008; Collins & O'Rourke, 2010). However, most programmes do not incorporate program monitoring methods or formal outcome evaluations, (Hathaway & Khatiwada, 2008; Mandell, 2008). When evaluations are performed, they often differ greatly as there is no standard evaluation design. In a study by Alabi and Ijaiya (2001) on funding approaches and maintenance of early childhood education in Nigeria, it emerged that a lot was still needed to be done in terms of adequate resources for quality teachers and caregivers, supply of facilities and learning materials as well as monitoring of pre-school programmes

Methodology

This research adopted the use of pragmatist design as it for combination of both qualitative and quantitative strategies within various phases of research procedure. In this study, questionnaires and interviews were used making this study a mixed methods research design. The questionnaires provided the quantitative aspects while interview schedule gave the qualitative data as a methodology, it involved philosophical assumptions that guided the direction of the collection, analysis and the mixture of qualitative and quantitative approaches in many phases of the research process. As a method, it focused on collecting, analyzing, and mixing both

quantitative and qualitative data in a single study or series of studies. This study was conducted in public ECDE centres in Uasin-Gishu County. The study involved 337 respondents as shown in table 1

Table 1. The Target population and Sample Size of the Respondents

Category	Target population	Sample size
ECDE Teachers	1728	224
Headteachers	422	55
SMC Chairpersons	422	55
County Quality Assurance Officer	1	1
County ECDE director	1	1
Auditor	1	1
Total	2575	337

The study used questionnaires to collect data from ECDE teachers and SMC chairpersons while interview schedule was administered to head teachers, county quality assurance officers and the ECDE county directors.

4.0 Results and Discussion

4.1 Indicators of Efficacy in Financial Administration

The aim of this research was to assess the management strategies and their effects on efficacy in the administration of finances in public ECDE Centres in Uasin-Gishu County, Kenya. In order to understand the financial management efficacies, the participants were requested to rank their degree of disagreement or agreement on a three- Likert scale questions on financial management efficacies. Their replies were tabulated and the outcomes are presented in Table 2

Table 2 shows that 203(65.7%) respondents agreed with the statement that effective financial planning improves management of programmes in ECDE centres, 48(15.5%) were undecided on the statement while 58(18.8%) were in disagreement with the view. The results showed that a majority (65.7%) of the participants believed that effective planning enhances financial efficacies in ECDE centres. This implies that planning plays an important role in the effective administration of ECDE resources without which misappropriations or neglect of various programmes may arise. This supports the views of Lynch *et al.*, (2010) which found out that future oriented, planning behaviors are associated with an array of positive financial outcomes.

Further, Consumer Financial Protection Bureau (CFPB) (2015) pointed out that having a plan for coping with unforeseen events or shocks is critical to achieving financial well-being of an organization.

Further, Cole and Kelly, (2011) suggests that forecasting helps in the formalization of what is envisioned to occur at some time and the future actions that need to be undertaken, helps in formulating plans and aims and arranging resources given in order to realize a desired outcome. Besides, Tooley & Hooks, (2009) see planning as an instrument that

guarantees that sufficient funding is made available at the right time to meet the needs of the institution. In addition, 234(75.7%) respondents agreed with the statement that co-ordination of financial programmes will improve on equity and distribution of scarce resources in ECDE centre, 31(10.0%) respondents were not decided on the view while 44(14.2%) respondents were in disagreement with the statement. It seems therefore that majority of the respondents (75.7%) reported that co-ordination of financial programmes improves on equity and distribution of scarce resources in ECDE centre. This implies that there is need for proper co-ordination of finances in pre-schools in order to adequately cater for needs of the needy pre-school learners. Coordination is considered to be part of reporting since it makes it realistic and gives it a good appraisal, (Osifo, 2012).

In addition, UNESCO, (2005) recommends that financing education can be done through coordinating or mobilizing various stakeholders to provide financial support through efficient use of health, infrastructure, nutrition and basic education programmes to public ECDE centers. On the other hand, Gatange, Onkeo and Orodho, (2014) observes how the government and parents work together to support programmes in cash and kind in public learning institutions. According to Ukala, (2012) institutional resources as the quantity of everything that goes into the education process which includes coordination of human, material and financial resources. Consequently, according to the World Bank report, (2010) it is clear that coordination of ECDE programmes has adversely been affected by FPE. This is because parents believe that free education starts from pre-school hence are not supposed to pay fees to support ECDE programmes. It is therefore important that the government extends FPE to ECDE section so as to ease coordination of programmes that require financial support hence lessen the burden to struggling parents and at the same time improve on the efficacies in the administration of finances in public ECDE centers.

As regards control of spending, 231(74.7%) respondents agreed with the statement that reporting of cash flows enhances financial efficiency in ECDE centres, 69(22.3%) respondents were in disagreement with the statement while 9(2.9%) respondents were undecided with the statement. From the responses, it emerged that majority (74.7%) of the teachers and SMC chairpersons believed that reporting of cash flows improves financial management and efficiency in pre-schools. This is in agreement with Block (2008) who asserts that financial control is aimed at providing an overall control outline for a sound and effective administration of resources in schools. Moreover, Panny, (2004) adds that at organizational level (school) internal control objectives relate to the reliability of financial reporting, timely feedback on the achievement of operational and strategic goals and compliance with laws and regulations.

Table 2. Indicators of Efficacy in Financial Administration

Statement	D		UD		A	
	F	%	F	%	F	%
Effective financial planning improves management of programmes in ECDE centres.	58	18.8	48	15.5	203	65.7
Co-ordination of financial programmes will improve on equity and distribution of scarce resources in ECDE centre.	44	14.2	31	10	234	75.7
Reporting of cash flows enhances financial efficiency in ECDE centres.	69	22.3	9	2.9	231	74.7
Directing of financial resource transactions improves on implementation of policy guidelines	53	17.1	13	4.2	243	78.6
Control of financial spending curbs financial waste in ECDE centres.	55	17.8	35	11.3	219	70.9
Organizing of financial activities enhances service delivery in ECDE centres.	58	18.8	44	14.2	207	67
Budgeting of finances in ECDE centres provides informed decisions making.	71	23	23	7.4	215	69.6

Source: Field Data, 2016

In addition, Cole & Kelly (2011), looks at control as a function of management to measure performance against aims, objectives and standards with a view of enabling corrective actions to be taken where necessary to keep plans on course.

In addition, 243(78.6%) respondents agreed that directing of financial resource transactions as a means of control improves on implementation of policy guidelines, 53(17.1%) respondents disagreed with the statement while 13(4.2%) respondents were undecided on the statement. It seems therefore that majority (78.6%) of the teachers and SMC chairpersons believed that directing of financial resource transactions improves on implementation of policy guidelines in ECDE centres in Uasin-Gishu County. This is an indicator that directing of financial spending is critical since it will direct cash to the actual target so as to avoid waste or misappropriations. When this happens, money will be channeled to the intended recipients hence promote transparency and accountability and at the same time efficiency in financial management will be enhanced. This is in agreement with what Lee, Ali & Kandasamy, (2008) who found out that financial accountability informs the management on policies that needs to be adopted or has been adopted so as to meet their obligation for ensuring institutions they govern are financially stable.

Moreover, Kingoro and Bujra, (2009) noted that financial accountability is the most problematic prevalent issues in the world since implementation of existing policies is always questionable. In support of these observations is that the government rolled out a policy framework to be used by management committees of public schools which is aimed at regulating practice especially on financial management, (MOE,2006). Similarly, 219(70.9%) respondents agreed with the statement that control of financial spending curbs financial waste in ECDE centres, 55(17.8%) respondents were in disagreement with the statement while 35(11.3%) respondents were not decided on the statement. From the responses, it can be shown that majority (70.9%) of the respondents were of the view that control of financial spending curbs financial waste in ECDE centres. This is an indicator that ECDE management committees need to control their finances in order to curb financial wastes. In this respect, a study by Berk & Demarzo, (2008), indicates that there is need for precautional balance of cash a firm holds to counter the uncertainty surrounding the firms' cash flows so as to prevent fraud from happening. Boddy, (2011) controls can encourage a behavior including providing the system with accurate information that regulate spending hence curb wastage. In addition, Collins & O'Rourke, (2010) indicate that programme evaluation is considered critical to the successful growth and delivery of financial education programmes.

Moreover, 207(67%) respondents agreed with the statement that organizing of financial activities enhances service delivery in ECDE centres, 58(18.8%) respondents disagreed with the view while 44(14.2%) respondents were not decided on the view. Research findings suggested that majority (67.0%) of the teachers and SMC chairpersons in

pre-schools in Uasin-Gishu County believed that organizing of financial activities enhances service delivery which according to Tooley and Hooks, (2009) organization mobilizing stakeholders so that adequate funds are availed on timely basis to meet the needs of the institution for short, medium, or long-term capital. One more thing is that Dolomevo, (2006) indicates that prudent financial management including proper organization mechanisms is not a luxury but a necessity for proper utilization of resources in an era of increased demand for transparency and accountability from public sector. Kiyiapi, (2011) also notes that Kenyan pre-school learners deserve to access quality services in terms of provision of educational materials that need to be managed efficiently. Silverthorne (2004) adds that employees' organisation strategies will influence organizations' performance and its delivery of services. In this study, it is therefore evident that organization strategies will influence financial management efficacies in public ECDE centers.

Furthermore, 215(69.6%) respondents agreed with the statement that budgeting of finances in ECDE centres provides informed decisions making, 71(23%) respondents disagreed with the statement and 23(7.4%) respondents were not decided. It emerged from the responses that majority (69.6%) teachers and SMC chairpersons believed that budgeting of finances in ECDE centres provides informed decisions making. This implies that for sound decision making regarding spending of finances budgets need to be drawn so as to inform on spending. If this is not done, management committees may not be able to predict or understand financial performance of institutions hence might not allocate resources appropriately to the different programmes. According to Dunk, (2009) budgetary control is a requirement in financial planning and aids in developing a spending strategy and periodically associating real expenditures against that the plan so as to establish whether or not the spending patterns need modification or not.

Furthermore, Clarke (2007) and Du Preez et al. (2003) pointed out that budgeting is a forward-looking process which should be guided by the school's vision for the future and realistic assessment of the risks. According to Dury, (2001) any management control system is only as good as the budget it depends on. In addition, budgets are managed into single unifying statement of the organizations expectations. Lucey (2003) adds that a budget provides a focus for the organization, aids the co-ordination of activities and facilitates control. Finally, Cole & Kelly, (2011) propose that managers should formulate budgets that are flexible to be changed if conditions arise. In this study, it was found out that the budget is a financial plan for implementing the various decisions that management has made hence financial operation will be guided to avoid waste of the scarce resources.

4.2 Linearity Test for Control Strategies

This tested whether the relationship between control strategies on efficacy in the administration of finances was linear.

Table 3. Linearity Test for control strategies.

		Sum of Squares	df	Mean Square	F	Sig.	
Financial efficacies * Fin Control	Between Groups	(Combined)	10.841	8	1.355	4.098	.000
		Linearity	7.190	1	7.190	21.745	.000
		Deviation from Linearity	3.651	7	.522	1.577	.142
	Within Groups	99.189	300	.331			
Total		110.030	308				

The result in table 3 shows that the test for linearity has a significance value smaller than 0.05, indicating that there was a linear relationship between control strategies on efficacy in the administration of finances. The test for deviation from linearity also has a greater value than significant value, which means that there was linear relationship between control strategies on efficacy in the administration of finances.

The study results concur with, (Triantafylli & Ballas, 2010; Tsamenyi et al, 2011; Yahya et al, 2008) who found out a positive relationship between internal control strategies and performance.

Further, Herath (2007), found out in his study that the central control package is surrounded by institutional structure and approach, institutional culture and management information systems. The control system package is adopted as a moderator in the association of depending factors and the institutional achievement. All these mechanisms of control system interrelate with each other to support the accomplishment of the controlling system, which, in turn, leads to the accomplishment of institutional goals and aims.

5.0 Conclusions and Recommendations

The study found out that control strategies has a positive and statistically significant effect on efficacy in the administration of finances in public ECDE centers in Uasin Gishu County. The study therefore rejected the null Hypothesis and that control strategies have been factored in some ECDE centers though it needs to be enhanced to promote efficacy aimed at regulating on spending of finances. Results further indicated that not all financial transactions were recorded in ECDE centres, that audits were not regularly conducted on most projects carried out in the ECDE centres, ECDE management committees did not ensure that there is accuracy and completeness of the accountancy records, preparation of financial information by the school management committee was not timely and reliable, SMC did not adhere to MOE financial management policies and finally there were no bodies mandated in the schools for supervisory roles. It can therefore be concluded that control strategies were compromised by majority of the public ECDE centres in Uasin-Gishu County hence hindering efficacies in the administration of finances. This study therefore recommended that there is need for management to provide clear records on financial transactions, avail books of accounts for auditing purposes in addition discuss and implement auditors' report. It is recommended that board of management of ECDE centres need to be trained on financial management to enhance proper planning, organization, coordination and control of finances and improve on efficacy in the administration of finances in public ECDE centres.

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