

b) Bureaucracy

The results of the study were as shown in table 4.2.

Table 4.2: Bureaucracy

	N	Min	Max	Mean	Std. Deviation	Variance
Employees in the private sector strive to implement policies decided upon them by top political leadership	54	1	5	2.54	1.463	2.140
Once one is recruited as public sector employee one stays as a public sector employee for the rest of one career	54	1	5	2.20	1.459	2.128
Decision making comes from top level management with minimal consultation	54	1	5	1.89	1.341	1.799
There are rules and regulations governing operations of the organization which rarely change	54	1	5	1.96	1.331	1.772
Communication and feedback to employees follows a specified pattern	54	1	5	1.76	1.148	1.318
There is high level of specialization in different tasks	54	1	5	1.56	1.058	1.119
Valid N (listwise)	54					

The findings indicated that almost all the responses were inclined towards the mean of 2.00 (agree). It was, therefore, rational to argue that respondents generally opined that bureaucracy affected management of finances in Kenya's public sector. However, it was noted that on average the respondents were indecisive on whether or not employees strived to implement policies decided upon them by top political leadership. The findings returned a mean of 2.54 which tended towards 3.00 (neutral) in respect to the aforementioned proposition. The standard deviations of all responses as shown in Table 4.2 are greater than 1.000. This implied that the responses though normally distributed the data values were relatively dispersed.

c) Government support

The results of the study were as shown in table 4.3.

Table 4.3: Government support

	N	Min	Max	Mean	Std. Deviation	Variance
The provision of public services is funded by user fees or private insurance rather than taxes	54	1	5	2.30	1.298	1.684
Financial performance and position of the organization is always prepared published and availed to the public annually	54	1	5	3.74	1.277	1.630
The organization provides services that are beneficial to the public	54	1	5	3.65	1.469	2.157
There is frequent monitoring and evaluation of the organization activities conducted by the government agents	54	1	5	4.13	1.260	1.587
The government provides feedback to the organization on public complaints and concerns	54	1	5	4.04	1.258	1.584
Valid N (listwise)	54					

According to the findings as illustrated in Table 4.8 the mean of all the responses was between 2.00 (agree) and 4.00 (Disagree). This drew the assertion that the respondents generally agreed with the proposition that the provision of public services was funded by user fees or private insurance rather taxes. It was noteworthy, that respondents disagreed specifically to the arguments financial performance and position of the organization is always prepared published and availed to the public annually, the government provided feedback to the organization on public complaints and concern, there was frequent monitoring and evaluation of the organization activities conducted by the government agents and that the organization provides services that are beneficial to the public. The standard deviations of all responses as shown in Table 4.3 are greater than 1.000. This implied the responses though normally distributed the data values were relatively dispersed. Interpretatively, there were some respondents who held extreme opinions in regard to government supporting the public sector. In particular, responses were most widely dispersed on the aspect of the organizations provided services that were beneficial to the public. The standard deviation for this factor was 1.469.

d) Management of finances

The results of the study were as shown in table 4.4.

Table 4.4: Management of finances

	N	Min	Max	Mean	Std. Deviation	Variance
The organization prepares budget and adheres to it to the later	54	1	5	3.67	1.259	1.585
The organization has implemented the necessary controls to ensure that financial resources are used in the right way	54	1	5	4.04	1.387	1.923
The organization allocates funds based on the cost effectiveness and its value for money	54	1	5	3.93	1.344	1.806
There is frequent monitoring and evaluation of the organization activities conducted by independent agents	54	1	5	3.93	1.330	1.768
The organization publishes audited reports to the public and its responsible for any misappropriations	54	1	5	3.93	1.286	1.655
Valid N (listwise)	54					

From the findings as indicated in Table 4.9, the responses were inclined to a mean of 4 (Disagree). This meant the respondents disagreed with the propositions that organizations prepared budgets and adhered to them, the organizations implemented the necessary controls to ensure that financial resources were used in the right way. The further disagreed that the organization allocated funds based on the cost effectiveness and its value for money, the organization published audited reports to the public and it was responsible for any misappropriations and that there was frequent monitoring and evaluation of the organization activities conducted by independent agents. This depicted that in deed there was a problem with the management of finances in Kenya’s public sector. The researcher also realized that the standard deviations across all factors bordering on the organization had implemented the necessary controls to ensure that financial resources are used in the right way were conspicuously wide (std. deviation > 1.25) given that the means were in the range of 4.04 and 3.93. This meant that the responses were widely spread out.

4.2 Discussion

a) Relationship between bureaucracy and management of finances in the public sector

The findings of the analysis are presented in Table 4.5.

Table 4.5: Relationship between bureaucracy and management of finances in the public sector

Bureaucracy		Management of finances in public sector
Employees in the public sector strive to implement policies decided upon them by top political leadership	Pearson Correlation	-.398**
	N	54
Once one is recruited as a public sector employee one stays as a public sector employee for the rest of one career	Pearson Correlation	-.556**
	N	54
Decision making comes from top level management with minimal consultation	Pearson Correlation	-.633**
	N	54
There are rules and regulations governing operations of the organization which rarely change	Pearson Correlation	-.488**
	N	54
Communication and feedback to employees follows a specified pattern	Pearson Correlation	-.147
	N	54
There is high level of specialization in different tasks	Pearson Correlation	.005
	N	54
**. Correlation is significant at the 0.01 level (2-tailed).		

According to the findings, it was evident that in general, bureaucracy had negative relationship to the management of finances. This is evidenced by the fact some factors that explained bureaucracy returned strong negative relationships ($-0.633 \geq r \leq -0.556$) when correlated against management of finances while others had relatively weak relationships ($-0.488 \geq r \leq 0.147$). It was inferred, therefore, that in respect to bureaucracy it contributed greatly to the management of finances in the public sector in respect of those factors with strong relationship while those with weak correlation marginally affected management of finances in the public sector.

b) Relationship between staff skills and management of finances in the public sector

The findings are illustrated in Table 4.6.

Table 4.6: Relationship between staff skills and management of finances in the public sector

Staff skills factor		Management of finances in public sector
The organisation attracts the most qualified personnel to work in this organization	Pearson Correlation	.679**
	N	54
There is frequent collection of information to establish problem solving techniques	Pearson Correlation	.868**
	N	54
Work activities gives satisfaction compared to one's knowledge and skills and give an opportunity for improvement	Pearson Correlation	.694**
	N	54
Good customer relationship is initiated and maintained	Pearson Correlation	.835**
	N	54
Employees discuss and work together to think up new skills and systems of working	Pearson Correlation	.836**
	N	54
Training is offered to help improve work efficiency	Pearson Correlation	.857**
	N	54
** . Correlation is significant at the 0.01 level (2-tailed).		

A general conclusion was drawn that staff skills greatly affected management of finances in the public sector. This was supported by the findings as illustrated in Table 4.11 where all correlations were inclined between (0.679 ≥ r ≤ 0.868) (strong relationship). This could be argued to imply that the level of staff skills contributed to the effectiveness of finance management where if employees' skills were improved management of finances would as well improve.

c) Relationship between government support and management of finances in the public sector

The findings were summarized in Table 4.7.

Table 4.7: Relationship between bureaucracy and management of finances in the public sector

Government support factors		Management of finances in public sector
The provision of public services is funded by user fees or private insurance rather than taxes	Pearson Correlation	-.582**
	N	54
Financial performance and position of the organization is always prepared published and availed to the public annually	Pearson Correlation	.707**
	N	54
The organization provides services that are beneficial to the public	Pearson Correlation	.792**
	N	54
There is frequent monitoring and evaluation of the organization activities conducted by the government agents	Pearson Correlation	.907**
	N	54
The government provides feedback to the organisation on public complaints and concerns	Pearson Correlation	.830**
	N	54
** . Correlation is significant at the 0.01 level (2-tailed).		

The findings indicated that a significant relationship existed between government support and management of finances in the public sector which was inclined between (0.707 ≥ r ≤ 0.907). However, the researcher noted that there was a negative relationship between the argument that provision of public services was funded by user fees or private insurance rather than taxes. Interpretively, majority of the respondents agreed to that factor and hence no government support. Therefore, the more user fees were used the lesser management of finances and the lesser the user fees the more management of finances problems.

4.3 Conclusions

a) Establishment of how bureaucracy affects management of finances in Kenya's public sector

It was evident the respondents agreed to the factors about bureaucracy where the mean was inclined to 2.000 (agree). It was inferred that employees in the public sector marginally strived to implement policies decided upon them by top political leadership and that communication and feedback followed a specified pattern marginally. However, it was inferred that all other factors greatly affected management of finances in the public sector and hence bureaucracy contributed to poor performance of the public sector.

b) Effect of staff skills to management of finances in the public sector

The respondents disagreed with the factors that organisation attracted the most qualified personnel to work in this organisation, there was frequent collection of information to establish problem solving techniques, work activities gave satisfaction compared to one's knowledge and skills and give an opportunity for improvement, good customer relationship was initiated and maintained and that training was offered to help improve work efficiency. Moreover, it was noted that the respondents had varied opinion regarding the Parastatals attracting the most qualified personnel as well as whether work activities gave satisfaction compared to one's knowledge and skills. It was also inferred that there was a strong relationship between factors of staff skills and the management of staff skills in that if they were improved management of finances would improve.

c) Extent to which corruption affected management of finances in Kenya's public sector

It was concluded that respondents disagreed with the factors that sources of income other than government support in organisations were published and scrutinized, senior positions in organisation were based on objective selection criteria and subject to investigation on their suitability and prior conduct, policies to curb corruption were well outlined in the organisation and were constantly reviewed, auditing was done by both internal and external auditors and reports availed to the public for scrutiny, and that citizens, civil society and the media had access to financial statements of the organisation readily available. More so, it was inferred that there was a strong positive correlation between corruption factors and management of finances.

d) How government support affected management of finances in Kenya's public sector

It was admissible that the provision of public services was funded by user fees or private insurance rather than taxes. Further, the respondents were in disagreement to the ideas that financial performance and position of the organization was always prepared published and availed to the public annually, the organization provided services that were beneficial to the public, the government provides feedback to the organisation on public complaints and concerns and that there was frequent monitoring and evaluation of the organization activities conducted by the government agents. It was further rationally concluded that the provision of public services was funded by user fees or private insurance rather than taxes had a negative correlation to management of finances. Moreover, it was inferred that lack of government support greatly affected management of finances in the public sector.

4.4 Further Research

The researcher recommends the following areas for further study:

An analysis of cause of poor performance in the public sector, other factors other than staff skills, corruption, bureaucracy and government support affecting management of finances in the public sector, public finance management systems which can be introduced to enhance accountability and transparency, finance management reforms that can be undertaken and hypothesizing of the research findings.

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