

Effect of Numeracy Skills on Financial Control in Community Support Funds in Kenya: The Case of Maasai Mara Community Support Fund

Edmund Kanyugi Gathuru¹, George Koome Rukaria²

¹School of Business and Economics, Maasai Mara University, Narok, Kenya

Email- kanyugiedmund@yahoo.com

²School of Business and Economics, Maasai Mara University, Narok, Kenya

Email- rukariag@yahoo.com

Abstract: *The overall objective of this study was to determine the effect of numeracy 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. The study established that numeracy skills had an effect on the financial control of Maasai Mara community support fund. The effect was statistically significant when tested using Pearson correlation ($r = 0.263$; p - value = 0.005). The hypothesis was tested using Chi-square analysis, where the null hypothesis was rejected based on the Chi-square value (208.87) 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 numeracy skills in order to enhance financial control. The findings of the study will assist in formulation of appropriate policies on financial control for not only Maasai Mara community support fund but to all other community support funds seeking effective financial control.*

Keywords: *Numeracy skills, financial control, community support fund (CSF)*

1.0 INTRODUCTION

1.1 Background of the Study

Financial control is an integral part of financial management, the latter of which is concerned with the acquisition, financing, and management of assets with some overall goal in mind. Financial control, the phase in which financial plans are implemented, deals with the feedback and adjustment process required to ensure adherence to plans and modification of plans because of unforeseen changes (Besley & Bringham, 2005). 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 set objectives. This will be determined when data of actual versus forecast performance are compared. Forecast performance data in this case will have been prepared in the light of historical data modified to reflect expected future actual (Brinkerhoff, 2001).

Community funds are both cash and in-kind contributions made by organizations and institutions to community organizations and programs and normally they help the immediate local community. Typically, Community support funds are reliant on donations from their members, the local community and at times sponsorship from government and businesses. Some get their funding from international donors such as agencies, religious organizations and even individuals (Hendrickse, 2008). The funds are used to enhance community access to resources that improve individual productivity and thus reduce poverty, hunger, and community health issues like maternal deaths, as well as improve education performance among other things for the benefit of the local community. Most community funds seek to strengthen community, county, local and government partnerships. Some have also sought to set new standards of transparency and accountability to city populations. Many of these funds have concentrated on offering subsidized and non-subsidized loans to support community activities; others have preferred to work through small grant finance, stressing counterpart contributions in order to ensure high levels of local ownership (Satterthwaite, 2002).

Although Community funds are important, it is common to find them experiencing a myriad of problems. These include ineffective boards, absence of strategic planning activities, poor recording practices, lack of necessary policies and procedures, high turnover of employees and volunteers and dependence on a limited number of funding sources (Padilla, Staplefoote & Morganti, 2012). Effective financial management practices are therefore essential in improving transparency, efficiency, accuracy and accountability resulting in the organizations achieving their objectives. With the increasing levels of donor interest and funding, Community support funds need to be more accountable and to improve in their financial management practices. In particular, financial control practices such as budgeting and accurate reporting is essential in not only meeting the donor objectives but also building their confidence.

The government of Kenya has in the past decentralized funds to the local level with the aim of controlling imbalances in regional development and engendering 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).

In the tourism sector, the government introduced a policy that at least 25% of gate collection from the Game Reserves should go to the local communities neighboring game reserves (Republic of Kenya, 1991). 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. However, in practice it is not always the situation as the amount of money remitted to the funds is way below the policy guideline. For instance, it has been estimated that only 2% to 5% of Kenya's total tourism receipts trickle down to the population at the grassroots level (Odindo, 2009).

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 Representatives 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). 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). 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). According to a report by World Vision Kenya (2015) 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 lacked expertise and well-developed financial tracking system to enhance its performance measurement. This study, therefore, sought to determine the effect of numeracy skills on financial control in Maasai Mara community support fund.

1.2 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. Numeracy skills are considered to be a crucial area in 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 is not conclusive on how numeracy skills affect financial control in Maasai Mara community support fund. This study, therefore, sought to determine the effect of numeracy skills on financial control in Maasai Mara community support fund.

1.3 Research Objective

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

1.4 Research Hypothesis

This study sought to test the following Hypothesis:

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

1.5 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.

2.0 LITERATURE REVIEW

This section presents theoretical framework and review of relevant literature.

2.1 Theoretical Framework

The theoretical foundation for this study was anchored on the Institutional Theory. This theory was first advanced by Scott in 1995 (Hills & Jones, 2005). According to Hills and Jones (2005), the Institutional Theory asserts that institutional environment strongly influences the development of formal 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. It probes 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).

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).

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.

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). This theory guides on how numeracy skills affect financial control practices in Maasai Mara community support fund.

2.2 Numeracy Skills and Financial Control

Numeracy skills are basic mathematical skills that include a range of abilities to understand and analyze numerical information and to make the right conclusions and decisions. The main numeracy skills of an accountant are the understanding of relationships between numbers, ability to organize information, argumentation and logical thinking, calculation skills and measurement (Vincent & Emil, 2000). According to Garner (1998) active board officials can be the most important resource in the long-term financial health of non-profit organization. Non-profit organizations must get accounting expertise somehow, if they don't have strong skills in this area. Organizations should get someone on board with numeracy skills to be the treasurer. An accountant should help generate financial statements and do some financial analysis. The knowledge and understanding of basic accounting processes is required for the effectiveness of accounting to be guaranteed.

For effective financial control, the organization's staff and board members are required to be conversant and participate in the accounting process that affects the line items for which they were held responsible. Program planning was often viewed as the domain of the executive director, program director and the board (Vincent & Emil, 2000). As found by Wanyama (2005), like the state, community support funds have not been as effective as in service provision despite the advantages that they enjoy over the state as far as development is concerned. This is attributed to a number of factors; embezzlement of funds by leaders, illiteracy among members, delay in remitting and defaulting on contribution. These factors clearly depict how numeracy skills of the personnel as regards financial control practices in Community support funds. According to research conducted by Koitaba (2013) in Baringo County majority of the respondents thought that the training facilitators conducting training for the CSF officials in financial control were knowledgeable in their field of study. However, the findings also revealed that fewer CSF officials did attend training regularly in financial management. The findings also indicate that few CSFs had experienced finance personnel. This implies that a lot still needed to be done to address the competence of the CSF staff as regards financial control aspect if they were to achieve enhanced control of their finances.

3.0 RESEARCH METHODOLOGY

This chapter presents the research methodology that was used by this study.

3.1 Research Design

This study used a descriptive cross-sectional design.

3.2 Target Population

The target population for this study comprised of three groups of respondents. These are 9 Maasai Mara community support fund board members, 10 Maasai Mara community support fund head office employees and 117 Narok county ward representative committee members. The target population was 136.

3.3 Sampling Technique

This study used Census. Census is a sampling technique that covers the entire population of interest (Creswell & Miller, 2000).

3.4 Research Instrument

In this study, primary data was used. The primary data was collected using questionnaires.

3.5 Data Analysis Procedures

After collection, the data was organized for processing. This involved coding the responses, tabulating the data and performing several statistical computations. Using SPSS statistical software, the study employed both descriptive and inferential statistics to analyse the data. Descriptive statistics were calculated on the independent variable to summarize and classify the data collected into meaningful form for easy interpretation. Inferential statistics, namely, Factor Analysis, Pearson Correlation coefficient and Chi-Square, test was 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.

3.6 Parametric Tests

In the study parametric tests was used to estimate the population parameter. Because this estimation process involves a population, certain parametric assumptions are required to ensure all components are compatible with each other. It is 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. In this study the following parametric tests were used.

Correlation analysis was used to find out relationships between Variables; evaluation of technical skills affecting financial control in Maasai Mara Community Support Fund. Using Pearson Correlation Coefficient, the study expressed the extent to which the variables are related. Product moment coefficient (r) gives an indication of the strength of the linear relationship between two variables.

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

3.7 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. was 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

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

3.8 Factor Analysis

In this study, factor analysis was used to describe variability among observed, correlated variables in terms of a potentially lower number of unobserved variables called factors. The information gained about the interdependencies between observed variables was 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 had 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 as per guidelines from Pallant (2010). Moreover, correlation and Chi square was used to explore the relationship and associations between independent variables and dependent variable.

4.0 RESEARCH FINDINGS

This section presents the research findings and discussions.

The objective of the study was to find out the effect of numeracy skills on financial control in Maasai Mara Community Support Fund. The respondents were asked to show their agreement or disagreement with given statements on numeracy skills on a three-point scale of 1-3, where; 1- Disagree, 2- Neutral, 3- Agree. Descriptive statistics were calculated and the results are presented in Table 4.2.

Table 4.1: Descriptive Statistics for Numeracy Skills

Items	Category	D	N	A	Total
All Maasai Mara CSF Officials have knowledge in financial numeracy skills.	Board Member	0	3 (33.3%)	6(66.7%)	9(100.0%)
	Fund Employee	0	0	10(100.0%)	10(100.0%)
	Committee Member	2(2.00%)	11(11.5%)	83(86.5%)	96(100.0%)
All officials have attended training in financial numeracy skills.	Board Member	0	0	9(100.0%)	9(100.0%)
	Fund Employee	1(10.0%)	1(10.0%)	8(80.0%)	10(100.0%)
	Committee Member	4(4.20%)	20(20.80%)	72(75.0%)	96(100.0%)
Training facilitators are knowledgeable in the field of study.	Board Member	0	0	9(100.0%)	9(100.0%)
	Fund Employee	1(10.0%)	1(10.0%)	8(80.0%)	10(100.0%)
	Committee Member	8(8.30%)	8(8.30%)	79(82.3%)	96(100.0%)
officials has fully operational finance department.	Board Member	0	0	9(100.0%)	9(100.0%)
	Fund Employee	0	1(10.0%)	9(90.0%)	10(100.0%)
	Committee Member	4(4.2%)	8(8.30%)	84(87.5%)	96(100.0%)
officials have experienced finance personnel.	Board Member	0	0	9(100.0%)	9(100.0%)
	Fund Employee	0	0	10(100.0%)	10(100.0%)
	Committee Member	5(5.2%)	12(12.5%)	79(82.3%)	96(100.0%)
The board has someone with strong accounting skills.	Board Member	0	2(22.2%)	7(77.8%)	9(100.0%)
	Fund Employee	0	2(20.0%)	8(80.0%)	10(100.0%)
	Committee Member	9(9.4%)	17(17.7%)	70(72.9%)	96(100.0%)
All employees are knowledgeable about basic accounting processes.	Board Member	0	0	9(100.0%)	9(100.0%)
	Fund Employee	0	0	10(100.0%)	10(100.0%)
	Committee Member	10(10.4%)	17(17.7%)	69(71.9%)	96(100.0%)

Key: D=Disagree; N=Neutral and A=Agree

From the results presented in table 4.1, it was noted that majority of the board members 6 (66.7%) perceived numeracy skills of the officials as having an influence on the financial controls of the organization. A similar case was observed for the fund employees where all the 10(100%) agreed and 83 (86.5%) of the committee members also agreed that numeracy skills have an influence on the financial controls of the firm. This indicates that the perception of the respondents is that the employees of the fund have the required numeracy skills to support the financial control. This supports the findings of Koitaba (2013) who also noted that officials in community supported organizations have knowledge in financial control. The results also supported the findings of (Alin et al., 2013) who noted that the competence of managers of the organization is important in enhancing the financial control of community supported organization.

The study also established that all respondents 100% of the board members, 80% of the fund officials and 75 % of the committee members agreed that Maasai Mara CSF Officials have attended training in financial numeracy skills in the past one year. This indicates that there was a general perception that the financial control of the fund can be attributed to the training of the officials. This agreed with Odindo (2009), who indicated that training in financial numeracy was very important in financial control because he noted that most community organizations have challenges in financial control as a result of lack of training. The findings of Koitaba (2013) also supported these findings, which indicated that training is important in ensuring that financial control in community support funds requires management to have appropriate training in various financial fields.

The study further sought to establish whether the training facilitators were knowledgeable in the field of study. It was revealed that majority 100% of the board members, 90 % of the fund employees and 91.7% of the committee members agree with the statement. This indicates that most of the respondents attributed the financial control to training of the employees. This supports the findings of (Vincent & Emil, 2000) and (Wanyama, 2005), who noted that training facilitators in financial control were knowledgeable and understood the subject matter for the training, this implies that the trainers were very helpful in equipping the management with the required skills in finance.

On whether Maasai Mara CSF has a fully operational finance department, majority 100% of the board members, 90% of the fund employees and 87.5% of the committee members agreed with the statement. There was therefore a general perception indicated that the organizational has a fully operational finance department to handle the issues of finance in the organization. It was also important to establish whether Masaaai Mara CSF has experienced finance personnel. Majority of the respondents 100.0% were board members, 100.0% fund officials and 82.3% committee members agreed with the statement. This agreed with Amalokwu & Obiajulum (2008) and Koitaba (2013) who established that most community-based organizations must have a well functional finance department to ensure financial control.

Whether the board has someone with strong accounting skills the majority of the management board members 77.8%, 80.0% of the fund employees and 72.9% committee members agreed to the above statement. This indicated that the respondents perceived the management board as having members with accounting skills and this might have an influence on the financial control of the firm. This supports the argument of Amalokwu & Obiajulum (2008) and Koitaba (2013) who also indicated that community support funds boards have representation of people with strong accounting skills. This shows that the community support funds ensure that financial control is effectively monitored by the board.

Finally, on whether all employees are knowledgeable about basic accounting processes, majority 100% of the management board members, 100% of the fund employees and 71.9% of the committee members agree with the statement. This indicates that most of the employees perceived the financial control as being effective at the organization because of the fact that the employees have knowledge and basic accounting skills. This therefore indicates that the CSF officials have numeracy skills to handle the financial issues of the organization and hence ensure effective financial control. This supports the findings of Vincent & Emil (2000) and Wanyama (2005) that for effective financial control, the organization's staff and management board members were required to be conversant and participate in the budgeting process that affects the line items for which they were held responsible. A similar view was held by Koitaba (2013) who also noted that most community support funds official have appropriate numeracy skills to handle financial issues.

The findings were subjected to further analysis using Pearson's Correlation so as to establish the relationship that exists between numeracy skills and financial control in Maasai Mara CSF. The results are presented in Table 4.3.

Table 4.2: Pearson's Correlation Analysis of the Relationship Between Numeracy Skills and Financial Control

		Financial Control
Numeracy Skills	Pearson Correlation	.263**
	Sig. (2-tailed)	.005
	N	115

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

The results show that there is a weak positive and statistically significant correlation ($r = 0.263$, p -value = 0.005) between numeracy skills and financial control in Maasai Mara Community Support Funds project (see Table 4.3). This means that numeracy skills are an important influence on financial control of community support fund projects. This agrees with the findings by Koitaba (2013) who also established a weak but significant correlation between numeracy skills and financial control in community support funds.

The study further sought to establish the strength of the association between numeracy skills and financial control in Maasai Mara CSF. This analysis was done using the Chi Square Test for Independence and the results are presented in Table 4.4.

Table 4.3: Chi-Square Test for Independence for Numeracy Skills and Financial Control

	Value	Df	Asymp. Sig. (2-sided)
Pearson Chi-Square	208.870 ^a	40	.000
Likelihood Ratio	149.465	40	.000
Linear-by-Linear Association	7.857	1	.005
N of Valid Cases	115		

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

This was necessary so as to test the null Hypothesis 1 which was stated as:

H₀: There is no association between Numeracy skills and financial control in Maasai Mara Community Support Fund.

From the table it is noted that there is an association between numeracy skills possessed by the employees and the financial control in Maasai Mara CSF. This relationship was significant since the Chi square value was 208.87 which is greater than the critical Chi square value and the p -value was less than 0.05 and hence the null hypothesis that there is no statistically significant relationship between numeracy skills and financial control was rejected. The study thus concluded that numeracy skills were a significant factor affecting the financial control in Maasai Mara Community Support Fund.

5.0 CONCLUSION AND POLICY RECOMMENDATIONS

5.1 Conclusion

The study concluded that effective financial control is influenced by numeracy skills of the personnel. Community support funds that seek to enhance effective financial control should ensure that the accounting personnel have numeracy skills to support the fund.

5.2 Policy Recommendations

The study recommended that community support funds that wish to enhance their financial control must consider the numeracy skills of their employees because these are important in ensuring that the records are prepared and maintained effectively and proper analysis is done.

5.3 Limitations of the Study

The study was limited to only community support fund organization in Narok County as opposed to any other organization in the county. Another limitation is that only management stakeholders were involved in the collection of data when actually more data could have been gathered from other stakeholders such as community beneficiaries of the fund.

5.4 Areas for Further Study

This study is limited to community support funds and therefore the results might not be generalized to other funds. Therefore, a similar study incorporating other funds should be conducted to establish the correlation between the funds.

The study also recommends that a similar study be carried out targeting a different population other than the management stakeholders. Beneficiaries of the fund might provide a different perspective from management stakeholders perspective. This might add new knowledge to the literature different from the common perspective of the management stakeholders in financial matters.

References

- Alin, F., de Boer, S., Freer, G. van Ginneken, L., Klaasen, W., et al (2013), *How to build a good small CSF*. Available: <http://www.netowrklearning.org> Accessed on 18th October 2016
- Amalokwu, H. & Obiajulum, G. (2008). *Accounting and Budgeting in Public and Nonprofit organizations*. New York: Jossey Bass.
- Besley, F. & Bringham, J. (2005). Dealing promptly with any unforeseen deviations in finances of Community funds. *Community support fund Journal*.112, 439-456.
- Brinkerhoff, D. W. (2001). *Taking account of accountability: A conceptual overview and strategic options*. Washington, DC: US Agency for International Development.
- Bripac, K. (2015). Challenges facing Maasai Mara Community Support Fund. (2015, August 4). *The Business Daily*, Nation media group limited.
- Creswell K. J. & Miller J. E. (2000). *Social science research: Validity of instruments*. New Delhi: Dotcom Publishers.
- Garner, C. (1998). "Accounting and Budgeting in Public and Nonprofit organizations". New York: Jossey Bass.
- Hendrickse, R.F. (2008). *Governance and Financial Sustainability of community support funds in South Africa*. Unpublished Doctorate Thesis.
- Hill, C.W.L. & Jones, G.R. (2005). *Strategic Management Theory*. Boston: Houghton- Mifflin press.
- Jean-Claude, T. (2011). Institutional Theories and Public Institutions. *The Handbook of Public Administration* (pp.185-101).
- Koitaba, E. K. (2013). *An analysis of factors influencing financial control practices in community-based organizations in Baringo county, Kenya*. New Delhi: New Age International Publishers.
- Mzalendo, K. D. (2015). *CDF and Uwezo Fund Allocations: What Every Kenyan Must Know*. Retrieved from <http://www.mzalendo.com> on 3rd June, 2015 at 6:24pm.
- Odindo, O. (2009). *Implementation of community support funds in Kenya*. Factors affecting effective implementation of community support funds. Nairobi: Pauline publications Africa.
- Padilla, L.M, Staplefoote, T. H.& Morganti, K. M. (2012). *Financial Sustainability for Nonprofit Organizations*. Rand
- Pallant, J. (2010). *SPSS survival manual: a step-by-step guide to data analysis using SPSS*.
- Republic of Kenyan, (1991). *Tourism Policy. Game reserves revenue*. Nairobi: Government Printers.
- Satterthwaite, D. (2002). Local funds: potential to allow donor agencies to support community development and poverty reduction in urban areas. *Environment & Urbanization journal* Vol. 14.
- Vincent, H. & Emil, A. (2000). "Coping with Cutbacks": *The Nonprofit Guide to Success Funds implementation journal*, 63(21), 234-240.

Wanyama, G. J. (2005). Implementation of community support fund: factors affecting Effective implementation. *Funds implementation journal*, 63(21), 234-240.

World Vision Kenya (2015). *Community funds Assessment report*, Retrieved from <http://www.narok.go.ke/narok-media/news-events/294-the-maasai-mara-community-support-fund>. On 25th June, 2015 at 2:19pm.