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REVIEW OF LITERATURE

NEED/IMPORTANCE OF THE STUDY

STATEMENT OF THE PROBLEM

OBJECTIVES

HYPOTHESES

RESEARCH METHODOLOGY

RESULTS & DISCUSSION

FINDINGS

RECOMMENDATIONS/SUGGESTIONS

CONCLUSIONS

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FINANCIAL PLANNING CHALLENGES AFFECTING IMPLEMENTATION OF THE ECONOMIC STIMULUS PROGRAMME IN EMBU COUNTY, KENYA

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ABSTRACT

The Kenya's ESP though intended to be implemented in 2009/2010 financial year was still ongoing in October 2011. This study sought to make an insight into the Financial Planning challenges faced in the programme and their effect on the quality, completion and timeliness of implemented ESO projects. An expost facto research design was used in the study. The study covered the four constituencies in Embu County. The findings of this study will be important to all the stakeholders involved in the implementation of ESP projects including the CDF board, the departmental heads, the government and members of the public in several ways. The population of interest comprised of 1348 subjects from which a sample of 120 was selected using proportionate random sampling guide by Nassiema (2000) formula. Questionnaires were pre-tested in Meru South District and found to be both reliable and valid followed by the actual data collection. Data collected was coded, edited, organized and cleaned. Analysis of data was by use of frequencies and percentages. Hypotheses were tested using chi-square test at 5% degree of significance. The study results indicated that financial planning challenges negatively affect the completion and timeliness in the implementation of ESP projects. The study recommends rolling out of a similar study in all the 47 counties.

KEYWORDS

Financial Planning, Implementation, Quality, Timeliness, ESP.

INTRODUCTION

The basic principles of Financial Management apply equally to the government companies or public sector undertakings as well as private sector. Public sector undertakings have to function like other business systems (Pandey, 2008). Most of the capital expenditure in government comes in the form of projects. This includes money spent by the government on health, roads, education and other government expenditure through ministries. It also includes expenditure from decentralised funds such as the constituency Development Fund (CDF), the Local Authority Transfer Fund (LATF), the Secondary School Education Bursary (SSEB), the Roads Maintenance Levy Fund (RMLF), the Aids Fund, the Youth Fund, the Women Fund, the Economic Stimulus Programme among others (Gikonyo, 2008). During economic booms, the government has a lot of resources to invest in projects while the reverse is true during economic recessions or during financial crises with the 2008 financial crisis being an example. The ESP though intended to be implemented in 2009/2010 financial year is still ongoing. According to Gikonyo (2010) delays in budget implementation could reduce the overall impact of the stimulus package. Investments in public services, particularly infrastructure, require lead time and are also often delayed due to cumbersome procurement procedures. During the fiscal year 2009/2010, she observes, the full stimulus was not achieved. This study sought to make an insight into the status of the various projects being implemented under the economic stimulus programme in Embu County in Kenya, the Financial Planning challenges faced and the effects of the challenges on the implementation of the projects.

REVIEW OF LITERATURE

A study conducted by the Civil Engineering Research Foundation (CERF) identified various challenges affecting government projects. The CERF report of 2004 attributes to failure of government funded projects as poor project management procedures. Projects that perform robust front-end planning face the fewest problems during project execution. In addition, the risk assessment and management skills of the project team are critical determinants of eventual project success. The study further insists that an acquisition strategy should be developed during the conceptual design phase of the project and integrated with the risk management program to avoid projects failure.

The need for proper projects planning is further stressed by Yahya (2000). He observes that end user participation from the project onset is an important factor contributing to the failure or success of I.T. projects implementation. Further planning challenges identified by Obadan (2009) are faulty budget formulation and

lack of project preparation. The study observes that faulty planning on the part of Ministries, Departments and Agencies (MDA's) could arise from inadequate review by Budget Office and amendments to budget by treasury in the case of central government projects. Obadan (2009) points out that some projects meant for implementation over many years have full funds in one year. In contrast, some ongoing projects are not allocated enough funds pointing to lack of proper planning. The study further reveals that many projects admitted into the budget are often not prepared for processing/procurement by the time the budget is approved. Some delays arise where one MDA relies on another MDA to prepare project documents after budget approval, for example, the case of Ministry of Education's reliance on Ministry of Works. Lack of implementation plans affects government projects, notes Obadan (2009). The consequence is that government commits resources to projects without proper assessment of the results to be achieved. Usually there is no rational basis for prioritizing choices in the face of dwindling resources, so that the funds are channeled to the projects that can be completed and make maximum impact. Finally, lack of implementation plans leads to uncoordinated and disorderly implementation and avoidable delays. The financial planning challenge is further elucidated by Yahie (2007). It is noted from his study that challenges facing decentralized service delivery in Kenya are essentially an overhang of poor policy management, weak institutional capacity and poor governance that have persisted over the years. This is evidenced by the absence of a coherent planning and institutional framework for decentralized development planning and service delivery whereby national development planning is managed in isolation.

Financial planning challenges are not unique to central government projects but also occur in decentralized funds. Strategic planning information systems in project implementation is crucial because the best of plans can go awry when it comes to actual implementation especially in the public sector (Hashim, 2010). Lack of proper recourse to, and due consultation with, the people for whom the projects are being carried out to know their needs, their problems and potentials is a challenge faced in local government in the preparation of the estimates of revenue and expenditure is a financial planning challenge noted by Aloworo (2008). This leads to misplaced priorities whereby projects are done not according to or as demanded by the people but regrettably in tune with the selfish and aggrandisement of the political leadership in collaboration with the senior bureaucrats at the local government level of administration. Budgeting or fiscal issues are particularly problematic to the planning process in ICT projects, notes Hashim (2010). He observes that if there is not enough allocation, procuring or acquiring the ICT hardware and software is made difficult for these local governments to attain their goals. Hence, this necessitates acquiring technology over an extended timeline, which in turn creates a whole host of compatibility, upgradeability and standardization issues. In addition, expenses accumulate due to the very nature of the ICTs and their learning curve. This is also true of most other government projects.

NEED/IMPORTANCE OF THE STUDY

Efficient Financial Management enable public institutions to meet operational expenses settle liabilities and also finance fixed assets. Prudent utilization of public funds is key requirement for any country's financial stability. The findings of this study give a better insight about the financial planning challenges facing the ESP projects with the aim of tackling them effectively in future. The findings would further aid in shaping future policy by the government on ESP projects and possible replication to other development programs. The findings are also expected to provide reference for educators and readers in general and rekindle further research in the area.

RESEARCH OBJECTIVES

- To find out the effect of financial planning on the quality of implemented ESP projects.
- To find out the effect of financial planning on the completion of ESP projects.
- To find out the effect of financial planning on the timeliness of implementation of ESP projects.

HYPOTHESES

H₀₁: There is no significant effect of financial planning on the quality of implemented ESP projects

H₀₂: There is no significant effect of financial planning on the completion of ESP projects

H₀₃: There is significant effect of financial planning on the timeliness in the implementation of ESP projects.

RESEARCH METHODOLOGY

RESEARCH DESIGN

Expost facto research design was used in this research. This research design is used to explore relationships between variables. The main purpose of Expost-facto research design is therefore to determine reasons or cause for current status of the phenomenon under study. This is because in the study, the researcher won't develop new treatment but will examine the effects of naturally existing treatment after occurrence of treatment. The design was perceived to bring out important data that was required in the study. The advantages of using Expost-facto research design according to Mugenda (2005) are that this type of study allows a comparison of groups without having to manipulate the independent variables. Further, causal comparative studies can be done to identify variables worthy of empirical investigation and these studies are relatively cheap.

TARGET POPULATION

The target population for this study included the members of the various committees involved in the implementation of the various ESP projects, the departmental heads, provincial administration and the contractors. The population for the purpose of this study was heterogeneous. The population also comprised of the primary schools ESP committees implementing the construction projects and the members of the primary schools committees implementing the trees planting projects. The subcommittees included the stimulus projects tender committee members, and various stimulus projects subcommittees' members under fisheries, Health, fresh produce market and the Constituency Development industrial centre.

The population of interest comprised of 1348 subjects as shown in Table 1.

Table 1
Summary of the Population per Category.

Category of respondents	Members per constituency	Total
SPMC	20	80
ESP Subcommittees	40	160
Sec schools infrastructure committees	42	168
Pry schools infrastructure committees	26	104
Schools tree planting committees	140	560
Contractors	8	32
Departmental heads	10	40
Provincial administration (Representing public)		204
Total	337	1348

Source: ESP Committees Records

SAMPLING PROCEDURE AND SAMPLE SIZE

Proportionate Stratified random sampling was used to get samples from the various categories of respondents as these categories were expected to possess almost similar characteristics. The population was divided into 8 strata with each subgroup representing a particular category of respondents. The sample size was determined by the following formula recommended by Nassiuma (2000) for determining sample size

$$n = \frac{NC^2}{C^2 + N - 1e^2}$$

Equation (1)

Where n = Sample size, N = Population size, C = Coefficient of variation and e = Standard margin of error. Nassiuma (2000) recommends a margin error ranging between 2%-5% and coefficient of variation ranging between 20%-30%. For this study N = 1,348 respondents, C = 20% and e = 0.02 which gives a sample of 94. The choice of c=0.2 was informed by the fact that coefficient of variation indicates how scattered about the mean a given set of data is. To ensure balance of respondents across the four constituencies per category and take care of attrition, the researcher revised the sample size upwards to 120 as shown in the table below. The sample for the various categories was identified through stratified random sampling. In all the categories, the sample selected was proportionate for each constituency as shown in Table 2.

Table 2

Summary of Sample Selected for the Study.

Category of respondents	Population	Sample
SPMC	80	8
ESP Subcommittees(5)	160	16
Sec schools ESP committees	168	16
Pry schools ESP committees-construction	104	8
Pry schools ESP committees-Trees	560	48
Contractors	32	4
Departmental heads	40	4
Administration (Representing public).	204	16
Total	1348	120

INSTRUMENTS

Bell (1993) suggests that whatever procedure for collecting data is selected, it should always be examined critically to see its reliability. Primary and secondary data was collected for the purpose of the study. Questionnaires were used to collect data from the sampled population. The researcher used questionnaires with both open ended and closed ended questions to assist in getting specific responses and also the views of the respondents which would ensure ease in tabulation and analysis. Questionnaires were used because they are relatively easy to administer and are cost effective without compromising the quality of information collected. The main demerit in the use of questionnaires is that they are tedious to develop.

PILOTING

Before the actual data collection, instruments were piloted. This was to assess the clarity of the instruments and ensure that items found to be inadequate could be discarded or modified to improve on validity (Mulusa, 1988). The researcher tried the questionnaires out on a small sample of 20 respondents which is 16.667% of the sample that was targeted in this study. A Pre-test sample of between 1% and 10% of the study sample is recommended (Mugenda & Mugenda, 2003). This pre-testing helped check on reliability and validity of the instruments. The instruments were piloted in Meru County. The choice of Meru County for the pilot was suitable because of its vicinity and similarities with the Embu County.

RELIABILITY

Reliability is a measure of the degree to which a research instrument yields consistent results or data after repeated trials (Mugenda & Mugenda, 2003). It refers to the consistency that an instrument demonstrates when applied repeatedly under similar situations (Kerlinger, 1983). The Cronbach Reliability coefficient was used to test for reliability. A coefficient of 0.89 was realised which implied that there was a high degree of reliability of the data and thus the instruments were considered to be reliable.

VALIDITY

The content validity of the item was discussed with the supervisor. The supervisor and other professionals in the field were also asked to read through the items and comment accordingly. They carried out verification of the items in the questionnaire to determine if these items were consistent with the objectives of the research and were devoid of any ambiguity. Where items were found to be unsuitable, they were discarded or changed appropriately and additional items were included in the questionnaire.

DATA COLLECTION

Questionnaires were used for primary data collection. The researcher distributed the 120 questionnaires to the respondents in person. However only 104 questionnaires were received back. The study used secondary data from the ESP secretariat, past studies on related subjects, the ESP website, journals among others.

DATA ANALYSIS

Items from research questions were arranged and grouped according to particular research objective. Pell (1995) maintains that when making the results of each research known to a variety of readers, percentages have a considerable advantage over more complex statistics. Descriptive statistical procedures were used to explain the distribution and derive patterns from the data. These are frequency distribution tables and cross tabulations. Qualitative data generated from open ended questions was organized into themes, categories and patterns pertinent to the study. Qualitative data generated from the open ended questions was organized into themes, categories and patterns pertinent for the study. The data was then analyzed by using SPSS version 17.0. Questionnaire responses were then analyzed both qualitatively and quantitatively to give comprehensive report.

RESULTS & DISCUSSION**RESPONDENTS PER CONSTITUENCY**

The researcher commenced the study by analysing the number of respondents per constituency. The results are presented in Table 4.

Table 4

Respondents per Constituency

Name of constituency	no. of respondents	Percent
Runyenjes	23	22.1
Manyatta	27	26.0
Gachoka	24	23.1
Siakago	30	28.8
Total	104	100.0

Table 4 shows that the responses from the four constituencies were almost uniform with Siakago constituency recording the highest response at 28.8% and Runyenjes Constituency recording the least number of respondents at 22.1%.

RESPONDENTS PER SECTOR

Analysis of the residents per sector was also done using descriptive statistics and results drawn in Table 5.

Table 5

Respondents per Sector

Project Sector	No. of respondents	Percent
Education	28	26.9
Local government	14	13.5
Health	21	20.2
Fisheries	16	15.4
Industrialization	12	11.5
Various	13	12.5
Total	104	100.0

The sector indicated as "various" refers to those respondents who were involved in implementation of more than one project in different sectors.

The analysis revealed that 26.9% of the respondents being the highest was in education sector followed by health at 20.2% and the least was in industrialization at 11.5%. This reflects the prominence that the government gives to education and health sectors.

RESPONDENTS BY GENDER

The study sought to find out how the sample population was spread out across the gender spectrum. This would help find out whether there are serious disparities in the management of ESP projects in terms of gender. The results are presented in Table 6.

Table 6

Respondents by Gender

Gender	No. of respondents	Percent
Male	66	63.5
Female	38	36.5
Total	104	100.0

The results in table 6 indicate that out of the sample population, 63.5% were male while 36.5% were female. Although the disparity is big, it is notable that the 36.5% female ratio in the population surpasses the national desired level of 33.33% of involvement for each gender in all government institutions.

RESPONDENTS BY AGE

The age distribution in any population is a very important. This aspect of the population was analyzed. The results are presented in Table 7.

Table 7

Respondents by Age

Age bracket	No. of respondents	Percent
20-30 years	12	11.5
30-40 years	49	47.1
40-50 years	25	24.1
over 50 years	18	17.3
Total	104	100.0

From Table 7, 61% of the respondents were below the age 40 years. This indicates a high level of youth involvement in development activities which is desirable for the future of the county. Only 17.3% of the respondents are aged above 50 years.

EDUCATION LEVEL OF RESPONDENTS

The study sought to find out the number and distribution of the respondents who were graduates, diploma holders, those who had attained secondary level education and those that had only acquired primary school education. Frequencies and Percentages were used in carrying out the analysis.

Table 8

Education Level of Respondents

Level of education	No. of respondents	Percent
Primary School	4	3.8
Secondary School	31	29.8
Diploma Holder	44	42.3
Graduate	25	24.0
Total	104	100.0

From the analysis, majority of the respondents that is 42.3%, were diploma holders whereas 24% were graduates. Only 3.8% of the respondents had not acquired post-primary school education. This implies that there was a high level of professionals' involvement in the implementation of ESP projects. This should translate into good quality of implemented projects in addition to good management practices. It is however not possible to apportion the effect this has specifically on the overall performance of ESP projects.

EFFECTS OF FINANCIAL PLANNING ON IMPLEMENTATION OF ESP PROJECTS

Planning is inevitable for success in any endeavor be it public or private, corporate or personal. Financial planning is a crucial aspect of the planning process for success to be achieved. The study sought to find out whether the level of consultations before ESP projects implementation was sufficient, if the planned implementation period was adequate and whether proper risk analysis was conducted at the inception of the projects.

EFFECT OF CONSULTATIONS ON IMPLEMENTATION OF ESP PROJECTS

The level of consultations at the inception ESP projects and the resultant effect on implementation of ESP projects was studied. This was done through the use of both descriptive and inferential statistics. The chi-square statistic was used to analyze the relationship between sufficient consultations and timely implementation of ESP projects. The results are presented in Table 9.

Table 9

Effect of Consultations on Timely Implementation of ESP Projects

Were consultations sufficient?	How timely has the implementation of ESP projects been?				
	Timely	Indifferent	Late	Very Late	Total
YES	18 48.6%	4 10.8%	10 27.0%	5 13.5%	37 100.0%
NO	6 10.9%	4 7.3%	23 41.8%	22 40.0%	55 100.0%
Dont Know	1 8.3%	1 8.3%	7 58.3%	3 25.0%	12 100.0%
Total	25 24.0%	9 8.7%	40 38.5%	30 28.8%	104 100.0%

Chi-square value=22.919, df=6, p-value=0.01

Of the respondents who saw the consultations as sufficient, 48.6% of them rated the implementation of the ESP projects as timely while 40.5% rated the implementation as late. Out of those respondents who viewed the consultations as insufficient 10.9% rated ESP projects implementation as timely against 81.8% who rated it as late. The computed Chi-square value and p-value implies that there was a significant relationship between consultations at the inception of ESP projects and their timely implementation. This shows that consultations at the inception of ESP projects significantly influenced the projects' timely implementation. Thus the lack of sufficient consultations may have led to the delay in the implementation of ESP Projects. This is especially in areas where lands for implementing the projects were not readily available and had to be sought. This compares well with the findings of Yahya (2000) who observes that end user participation from the project onset is an important factor contributing to the failure or success of projects.

EFFECT OF PLANNED IMPLEMENTATION PERIOD ON IMPLEMENTATION OF ESP

The study explored the relationship between the planned implementation period and the timely implementation of ESP projects. It should be noted that the planned implementation period was the parameter against which the ESP projects were being gauged as being timely or not. It was therefore necessary to find out whether the planned implementation period was adequate or not. The results are presented in Table 10.

Table 10

Effect of Planned Implementation Period on Timely Implementation of ESP Projects

Implementation period adequate?	Timeliness in the implementation of ESP projects				
	Timely	Indifferent	Late	Very Late	Total
Yes	9 47.4%	4 21.1%	4 21.1%	2 10.5%	19 100.0%
No	15 19.5%	5 6.5%	29 37.7%	28 36.4%	77 100.0%
Dont Know	0 .0%	0 .0%	7 100.0%	0 .0%	7 100.0%
Total	24 23.3%	9 8.7%	40 38.8%	30 29.1%	103 100.0%

Chi-square value=25.188, df=9, p-value=0.03

From the results above, of the respondents who viewed the planned period as adequate 47.4% rated implementation of ESP projects as timely while 31.6% of the respondents 42 viewed it as late. On the other hand 19.5% of those respondents who viewed the planned implementation period as inadequate rated the implementation of ESP projects as timely while 74.1% rated it as late. All the respondents who did not know whether the planned implementation period was adequate rated the implementation of ESP projects as timely. The computed Chi-square statistic and p-value implies that there was a significant relationship between adequacy of planned implementation period and timely implementation of ESP projects. This implies that the inadequacy in the planned implementation period led to delays in the implementation of ESP projects. This mainly resulted from the return of unutilized funds to the treasury at the financial year end and the long periods it took for such funds to be voted back to the projects in the following year. This challenge was also highlighted in Nigeria where Obadan (2009) noted that that delayed budget enactment resulted in projects not being able to implement specific activities that were time-bound.

EFFECT OF PLANNED IMPLEMENTATION PERIOD ON COMPLETION ESP PROJECTS

The planned implementation period is important for project success. The study sought to find out whether the planned implementation period was adequate and the effect it has on the completion of ESP projects. The results are detailed in Table 11.

Table 11

Effect of Planned Implementation Period on Completion of ESP Projects

Was the planned implementation period adequate?	How complete are the ESP projects?			
	Totally complete	Partially complete	Totally incomplete	Total
YES	2 10.5%	15 78.9%	2 10.5%	19 100.0%
NO	6 7.8%	59 75.3%	13 16.9%	78 100.0%
Dont Know	0 .0%	5 83.3%	1 .0%	6 100.0%
Total	8 7.8%	79 76.7%	15 14.6%	104 100.0%

Chi-square value=18.550, df=9, p-value=0.029

Out of those respondents who saw the planned implementation period as adequate, 10.5% rated the ESP projects as totally complete while 89.5% of the respondents rated the projects as incomplete. All the respondents who viewed the implementation period as insufficient rated their ESP projects as incomplete. The computed Chi-statistic and p-value implied that there was a significant relationship between planned implementation period and the level of completion of ESP projects. The significant relationship implies that inadequate planned implementation period led to many incomplete ESP projects with only 7.7 % of the projects totally complete. This might have resulted from factors for example inflation due to the lengthy implementation period leading to increase in cost of projects thus making their completion at the original planned budgets impossible. This in some cases led some contractors to abandon projects that prove unprofitable/too costly for example the contractor undertaking the Runyenjes District Industrial Development Centre. Lack of proper planning is also reflected in Nigerian government projects where According to Obadan (2009), projects lack implementation plans. The Consequence is that government commits resources to projects without proper assessment of the results to be achieved. In the case of ESP projects, money was allocated to projects across the country without an implementation schedule, before formation of implementation committees and before identification of the projects' locations. This caused protracted delays before implementation began eventually leading to the return of the allocated funds to the treasury in many cases.

EFFECT OF CONSULTATIONS ON THE TIMELY IMPLEMENTATION OF ESP PROJECTS

Table 12

Effect of Consultations on the Timely Implementation of ESP Projects

Was projects selection process consultative enough?	How timely has the implementation of ESP projects been?				Total
	Timely	Indifferent	Late	Very Late	
Strongly agree	4 80.0%	0 .0%	0 .0%	1 20.0%	5 100.0%
Agree	16 40.0%	7 17.5%	12 30.0%	5 12.5%	40 100.0%
Undecided	0 .0%	1 11.1%	6 66.7%	2 22.2%	9 100.0%
Disagree	3 10.3%	0 .0%	13 44.8%	13 44.8%	29 100.0%
Strongly disagree	1 5.0%	1 5.0%	9 45.0%	9 45.0%	20 100.0%
Total	24 23.3%	9 8.7%	40 38.8%	30 29.1%	103 100.0%

Chi-square value=38.886, df=12, p-value=0.000

From the results displayed in Table 12, majority of the undecided (88.9%) rated the process as late. Among the respondents who disagreed 89.6% of them viewed the ESP projects implementation process as late with only 10.3% rating the process as timely. Out of the 20 respondents who disagreed, 90% held the opinion that the implementation process was very late with only 5% rating the process as timely. It is clear from the analysis that majority of those who agreed rated the implementation process as timely while majority of those who disagreed rated the process as late. The computed Chi-statistic and p value implies that there is a significant relationship between consultations during the inception of the ESP projects and the completion of ESP projects. Thus the lack of consultations at the inception of the ESP projects contributed to non-completion of ESP projects. This is especially so where new land was required for implementation of some projects leading to delays in the implementation and eventually higher costs due to inflation.

EFFECT OF RISK ANALYSIS ON THE IMPLEMENTATION OF ESP PROJECTS

Unforeseen risks can make even the best of projects to fail. This therefore necessitates proper risk analysis at the projects inception in order to identify such risks and take steps to either deal with the risks, avoid them, transfer them among other approaches of dealing with risks. Table 13 presents the results of the analysis:

Table 13

Rating of Risk Analysis at the Inception of ESP Projects

Rating of risk analysis at the inception of the ESP projects		
Rating	No. of respondents	Percent
Excellent	1	1.0
Good	17	16.3
Fair	35	33.7
Poor	36	34.6
Very poor	15	14.4
Total	104	100.0

Only 17.3 % of the respondents felt that the risk analysis at the inception of ESP projects was either excellent (1%) or good(16.3%).The majority of the respondents being 82.7% rated the risk analysis as either fair, poor and very poor. No significant relationship was found to exist between risk analysis at the inception of ESP projects and their implementation. Poor risk analysis in the ESP projects might have failed to anticipate the delays in the implementation of some of these projects and uncover the difficulties faced in their implementation leading to delays and non-completion of projects.

FINDINGS

SUMMARY OF RESEARCH FINDINGS

The aim of the study was to find out the effect of Financial Management challenges on implementation of ESP projects. To do this, three objectives were identified and consequently three hypotheses were developed. The study established that in relation to financial planning majority of the respondents that is 53% confirmed that the consultations were insufficient against 35.5% who felt that the consultations were sufficient. Further the results of the study showed that 75% of respondents saw the planned implementation period as inadequate , 19% thought that the time was adequate while 6% did not know whether the period was adequate or not. The study further found that there was a significant relationship between consultations at the inception of ESP projects and their completion. Majority of the respondents either strongly disagreed (28%) or disagreed (20%).Only 5% of the respondents strongly disagreed while 39% agreed. On risk analysis the study found out that only 17.3 % of the respondents thought that the risk analysis at the inception of ESP projects was either excellent (1%) or good (16.3%).The majority of the respondents that is 82.7% rated the risk analysis as fair, poor or very poor. Overall there was a significant negative relationship between financial planning, timeliness of implementation of ESP projects and completion of ESP projects.

RECOMMENDATIONS/SUGGESTIONS

From the findings of this study, it is recommended that:

- i. There is need for bottom up and more consultative approach in future projects being implemented by the government to ensure success. This is informed by the finding that consultations at project inception were insufficient and external interference was experienced. This requires the government to get projects proposals from the public as happens in other devolved funds like CDF and LATF other than imposing projects on the public.

CONCLUSION

In conclusion, the study found out that all the financial planning aspects affect implementation of ESP projects. The chi-square tests performed on all the financial planning aspects and their effects on implementation of ESP projects showed that significant relationship exists between the Financial planning aspects and implementation of ESP projects. This implies that the null hypotheses developed were rejected and consequently the alternative hypotheses accepted.

SCOPE FOR FURTHER RESEARCH

From the findings of the study, the following areas are suggested for further research:

- i. Kenya is made up of 47 counties while this study covered only one county. Similar researches can be replicated in other counties for the purpose of comparing the results.
- ii. Studies can be carried out to find the impact of the ESP on the economic well being of the people in Embu County.

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