About SWASH+

SWASH+ is a five-year applied research program to identify, develop and test innovative approaches to school-based water, sanitation and hygiene interventions in Nyanza Province, Kenya. Implementing partners are CARE, Emory University, the Government of Kenya, the Kenya Water for Health Organization (KWAHO), and Water Partners International.

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Summary

**Background:** The ongoing costs of supporting water, sanitation, and hygiene (WASH) programs in primary schools are not well understood. The Kenyan Government provides primary schools with allocated funds to support school operations of school WASH through the Free Primary Education (FPE) Grant, but does not provide dedicated funding to support school WASH. The capacity of primary school administrators with responsibility for maintaining school WASH programs to manage financial components of these systems needs to be described. Spending and budgeting practices at the school level must be better defined in order to effectively plan for support of school WASH, and to advocate for appropriate funding and training support for school administrators.

**Findings:** Head teachers hold primary responsibility for financial management and accounting of school WASH funds. The FPE Grant is used for expenditures to support WASH, but schools report inadequate funds and shortages of needed supplies. Budgeting and record-keeping practices at the school level vary widely, and head teachers show varying levels of competency for financial management.

**Recommendations:** Head teachers and other school administrators need to receive effective training in financial management, and funds should be availed for ongoing financial management education and contracting of account clerks as needed. The FPE Grant should include a dedicated budget line for repair, maintenance, and improvement of school WASH systems. Funding amounts should be appropriated to schools based on levels of WASH capacity and needs in order for all primary schools to meet Kenyan national standards for school WASH.
Background

Comprehensive school water, sanitation, and hygiene (WASH) programs include safe drinking water systems, handwashing systems, and hygiene education curricula. Organizations implementing school WASH programs have an understanding of the capital costs of installing WASH systems due to their direct involvement in system implementation. Capital costs include materials and labor required to install systems, creation of training materials, education sessions to educate schools and communities on WASH, and other initial program start-up costs. However, the recurring costs—which include materials and labor for systems repair, purchase of items such as soap and water purification systems, and cleaning supplies—that are primarily borne by the schools to maintain these systems are unknown or, at best, estimates based on assumptions of supply and service needs.

The Kenyan Ministry of Education provides primary schools with a funding source known as the Free Primary Education (FPE) Capitation Grant, the management of which has been decentralized from the government to become the responsibility of school officials, primarily head teachers and School Management Committees (SMCs). The FPE General Purpose Account (GPA) allots 370 Kenyan Shillings (Ksh), or approximately $4.44 US Dollars (USD) per pupil to schools each year in three installments (first term: 50%, second term: 30%, third term: 20%). This account has allocated funding divided into 8 budget lines with specified expenditure categories. The breakdown is presented in Table 1.

Table 1. Breakdown of Capitation Grant under Free Primary Education. (1 Kenyan Shilling (Ksh) approximately .012 US Dollars ($USD), May – August 2010)

<table>
<thead>
<tr>
<th>Categories of GPA Account II</th>
<th>Per pupil amount provided</th>
</tr>
</thead>
<tbody>
<tr>
<td>Support staff wages</td>
<td>$1.94</td>
</tr>
<tr>
<td>Repairs, maintenance, and improvement</td>
<td>$1.56</td>
</tr>
<tr>
<td>Activities</td>
<td>$0.60</td>
</tr>
<tr>
<td>Quality assurance (school based evaluation, seminars/workshops for teachers, and examination materials)</td>
<td>$0.43</td>
</tr>
<tr>
<td>Electricity and water (billing)</td>
<td>$0.24</td>
</tr>
<tr>
<td>Local travel and transport</td>
<td>$0.35</td>
</tr>
<tr>
<td>Postage / rental box / telephone</td>
<td>$0.42</td>
</tr>
<tr>
<td>Contingencies</td>
<td>$0.10</td>
</tr>
<tr>
<td>All Categories</td>
<td>$4.44</td>
</tr>
</tbody>
</table>

School administrators are expected to maintain WASH interventions over time within existing funding structures and with existing resources. Administrators must make their own decisions on how to allocate funds for school WASH maintenance as there is no prescribed funding for these expenses in the existing FPE allocation. WASH systems must compete for funding with other needs that have designated budget lines in the FPE Grant, such as wages and quality assurance (which includes testing costs.) There is a risk of losing the benefits achieved from the implementation of school WASH programs if these programs are not financially sustainable for schools. In order to effectively

1 All financial figures in this report use exchange rate 1 Ksh = .012 USD, average rate in May to August 2010.
advocate for policies that support school WASH funding, program implementers need to understand the recurring costs of maintaining a school WASH program.

**Goal and Aims**

The goal of this study was to understand the recurring costs for primary schools in Nyanza Province to maintain a school WASH program. The study aims were as follows:

- Estimate spending and budgeting practices for WASH systems among school officials;
- Evaluate school officials’ management of funds provided by the Ministry of Education;
- Describe non-monetary costs of maintaining school WASH;
- Identify unmet WASH supply and service needs;
- Determine the yearly cost of maintaining a school WASH program.

Program managers typically work under the assumption that government funding for primary school WASH programming is insufficient, but this assumption had not been validated. Financial management is often the shared responsibility between school administration and members of the school SMC, and the extent of cooperation between these groups in matters of financial planning undocumented. Within the existing funding structure, the capacity of school staff to effectively manage funds for ongoing and recurring WASH expenses needed to be determined.

**Methods**

This study used a random selection of 20 schools that received water, sanitation, and/or hygiene interventions as part of a 185-school randomized trial designed to assess the health and educational impacts of school-based WASH interventions. Selected schools participated in previous studies on the sustainability of school-based WASH interventions, but were not currently participating in other research activities. Selected schools had all received one of three intervention packages in 2007:

- Ten schools received and handwashing and water treatment [HW+WT] intervention, comprised of water treatment supplies (one case of WaterGuard\(^2\)), safe storage containers (plastic buckets with taps and securely fastening lids), handwashing facilities (large plastic buckets with spigots for handwashing) and hygiene education.
- Six schools received HW+WT with an additional school-sanitation intervention [San + HW + WT], including sanitation improvements in the form of new sanitation facilities and sanitation training and education.
- Four schools received water supply improvements in addition to sanitation and handwashing interventions. This intervention was intended for schools without an improved water source within 1 kilometer of the school. Improved water sources included both new boreholes serving both the school and the community and rainwater harvesting systems.

Total enrollment at sample schools ranged from 125 to 674 pupils, with approximately 1:1 male to female pupil ratios. Schools were located in Kisumu, Nyando, and Rachuonyo districts.

Data collection consisted of three primary activities: a School Financial Records Examination, a Supply Pricing Survey conducted at local shops, and a WASH Purchasing and Needs Survey. The following presents a brief overview of these data sources and the ways in which information was analyzed to draw conclusions regarding budgeting and costing for school WASH.

School Financial Records Examinations were conducted at each school to collect data on expenses, budget planning, and funding sources, as well as to evaluate financial record-keeping practices. The review process provided information on non-WASH budget lines and expenditures to determine total expenditures and resource requirements at the school.

A Supply Pricing Survey was conducted at approximately 40 shops and kiosks (an average of two shops in the catchment area of each school). A listing of commonly used supplies to support school WASH systems had been prepared in advance by the study team. At each shop or kiosk, the prices of these items (if available) were recorded, and an average cost of the item was calculated.

The WASH Purchasing and Needs Survey collected data on recurring expenses for WASH supplies and services, defined as contracted labor for the maintenance and repair of WASH systems. Respondents were asked to describe their school’s expenditures on various items or services in the past school year and mean expenditures per school and mean expenditures per pupil calculated. School officials were also asked to describe WASH supplies and services that had been donated to the school in the past school year in order to assess financial planning and reliance on donated items. The survey also collected data on funding sources utilized by schools for WASH, including the FPE Grant.

Data were also collected on opportunity costs and indirect costs for maintaining school WASH in the WASH Purchasing and Needs Survey. Opportunity costs were defined as the time spent by school personnel on WASH-support activities that could otherwise be spent on other activities, such as teaching and administrative duties. Indirect costs were defined as expenditures on non-WASH supplies or services that are purchased in the course of maintaining a WASH system. These expenses may not be officially recorded as part of a WASH budget, but can represent a significant cost attributable to the program. Opportunity costs were assessed by determining the amount of time spent by school personnel for transportation to purchase WASH supplies and services, ongoing education on WASH and review sessions for WASH program management.

To determine if supply and service gaps existed, a comparison was made between the purchase amounts for supplies and contracted services reported by each school for WASH supplies against the amounts each school reported needing in the past school year. The needed supplies and services reported by schools were also multiplied against the average prices collected in the Supply Pricing Survey for WASH supplies in order to estimate the total monetary amount needed for specific items during the course of a school year.

The data collection process for the WASH Purchasing and Needs Survey allowed researchers to observe characteristics of school financial planning and management, such as division of responsibility and knowledge about school financial practices amongst personnel.
Results

Observed Characteristics of Financial Planning in Schools

School officials interviewed during the pilot phase of the study were head teachers (the official in charge of school management), deputy head teachers (second in charge to the head teacher), and school WASH patrons (teachers given primary responsibility for the management and oversight of school WASH activities.) However, only head teachers were consistently responsible for budget management and had knowledge of school budgeting and spending practices. Pilot interviews that attempted to gather information on expenditures from deputy head teachers or school WASH patrons were unsuccessful. For the final data collection process, costing surveys were conducted only with head teachers.

The role of the School Management Committee (SMC) in the school budget planning process varied across the schools. The budget documents provided by two schools were part of minutes taken at SMC meetings. Notations indicated that votes were taken on various aspects related to budgeting and financial planning, suggesting a high level of involvement from the SMC with financial planning. Seventeen other records examinations did not give any indication of the involvement or lack of involvement of SMCs in budget planning.

Characteristics of School Financial Documents

Of the nineteen schools that provided financial documents for the study team to examine; seventeen were hand-written, with one school also recording expenditures and budgets on a chalkboard. Two schools provided hand-copied or typewritten replications of records that were prepared in advance of the study team’s arrival, which the study team was allowed to keep. Errors in calculation were identified during assessment of financial documents. Where arithmetic errors were identified, these were corrected for the final analysis.

The majority of records (n=14) provided did not clearly differentiate between actual expenditures and budgeted amounts. One school provided a five-year school improvement budget plan. Two schools provided only the FPE Grant allotment received or expected for the school year, without additional documentation of budget planning for the use of the fund for either WASH or non-WASH expenses. Amongst the financial documents provided, the FPE Grant allotment categories were consistently used as main budget lines. Individual line items within the FPE Grant allotment categories and the amounts budgeted for these line items were inconsistently grouped, and in some cases nonexistent.

A clear pattern for methods of accounting what amounts are budgeted and expensed from of the FPE Grant did not emerge from analysis of the documents. This inconsistency in methods indicates that standardized norms for accounting have not been enforced amongst head teachers, and may indicate a lack of training in accounting and financial planning.

A common issue found was the lack of differentiation between WASH and non-WASH expenses. In all financial documents examined in this study, there were instances of expenses being grouped under a single category, such as repair and maintenance, without full explanation of whether the specific expenses included in the category were for WASH or non-WASH purposes.
Determining School WASH Yearly Expenditures

Data on yearly WASH expenditures collected in WASH Purchasing and Needs Survey are presented in Table 2. For organizational purposes, expenses are grouped by the specific WASH category they support—water collection (sub-categorized into rainwater harvesting, borehole, and water purchasing), drinking and handwashing, sanitation, and teacher/SMC education and school health clubs.

Sample schools displayed a wide range of spending on school WASH, ranging from $.02 to $3.16 per pupil. The category with highest mean expenditure per pupil was water collection. Specific expenses included materials and labor costs for maintenance and repair of rainwater harvesting systems and boreholes, along with cost of water purchased and associated transport expenses. Sanitation was the second largest expense for schools, and specific costs reported by schools included expenses for materials and labor costs for maintenance and repair of latrines, repurchase of toilet paper and sanitary pads. Drinking and handwashing costs included expenses for materials and labor costs for maintenance and repair water containers, stands, taps, and re-purchase of soap and water purification items. The category with lowest mean expenditure per pupil was Teacher/SMC WASH Education and support for School Health Clubs.

Table 2. Total expenditure in the past school year for WASH systems.

<table>
<thead>
<tr>
<th>System</th>
<th>N</th>
<th>Total Expenditures, Mean (Range)</th>
<th>Expenditures per Student, Mean (Range)</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Water Collection:</td>
<td>20</td>
<td>$218.52 ($0.00 - $847.08)</td>
<td>$0.74 ($0.00 - $2.21)</td>
</tr>
<tr>
<td>Rainwater Harvesting</td>
<td>16</td>
<td>$208.58 ($18.60 - $818.28)</td>
<td>$0.65 ($0.02 - $1.63)</td>
</tr>
<tr>
<td>Borehole</td>
<td>5</td>
<td>$127.15 ($42.00 - $233.52)</td>
<td>$0.48 ($0.20 - $0.84)</td>
</tr>
<tr>
<td>Water Purchase</td>
<td>6</td>
<td>$66.20 ($21.60 - $129.60)</td>
<td>$0.32 ($0.05 - $1.03)</td>
</tr>
<tr>
<td>Drinking and Handwashing Systems</td>
<td>20</td>
<td>$59.23 ($10.08 - $365.64)</td>
<td>$0.17 ($0.02 - $0.86)</td>
</tr>
<tr>
<td>Sanitation</td>
<td>20</td>
<td>$119.22 ($0.00 - $529.32)</td>
<td>$0.29 ($0.00 - $1.12)</td>
</tr>
<tr>
<td>Teacher/SMC Education and School Health Clubs</td>
<td>19</td>
<td>$10.39 ($0.00 - $34.20)</td>
<td>$0.02 ($0.00 - $0.10)</td>
</tr>
<tr>
<td>All WASH Systems</td>
<td>20</td>
<td>$406.84 ($12.96 - $1,505.81)</td>
<td>$1.24 ($0.02 - $3.16)</td>
</tr>
</tbody>
</table>

Supply Needs Analysis

Total funding amounts for schools to purchase sufficient supplies were calculated using reported supply and service needs multiplied by average supply costs collected in the Supply Pricing Survey. Results are presented in Table 3. Sanitation and hygiene required the highest annual funding amounts, followed by water collection, drinking water and handwashing.
Table 3. Estimates of annual funding needed to purchase school WASH supplies by system based on reported need and average prices.

<table>
<thead>
<tr>
<th>WASH System</th>
<th>Average Yearly Funding Need (range)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Water Collection</td>
<td>$862.49 ($3.78 - $3,073.63)</td>
</tr>
<tr>
<td>Drinking Water and Handwashing</td>
<td>$122.34 ($4.32 - $710.42)</td>
</tr>
<tr>
<td>Sanitation and Hygiene</td>
<td>$1,674.70 ($0.00 - $10,835.40)</td>
</tr>
<tr>
<td>School Health Clubs and WASH Education</td>
<td>$23.53 ($3.18 - $76.80)</td>
</tr>
</tbody>
</table>

Reported Supply Shortages

Shortages were widely reported for virtually all supplies. Toilet paper (n = 17), latrine cleaning supplies (n = 17), writing materials for school health clubs (n = 16), and Waterguard (n=16) were the most frequently mentioned shortages, followed by sanitary pads (n=15) and drinking and handwashing containers (n=15). Schools commonly reported insufficient funds to obtain necessary latrine repair services (n=14), repair of drinking/handwashing containers (n=13), repair of the rainwater harvesting system (n=10), and latrine emptying services (n=7).

Important items and services mentioned by teacher during the WASH Purchasing and Needs Survey which were not included in the initial survey development included cups for drinking water; padlocks for latrines, rainwater tanks, and borehole systems; and paint for latrine and rainwater tanks.

Donations

Eleven schools received donations of new drinking water and handwashing vessels in the past school year. Schools also reported receiving donations of sanitary towels (n=7), water treatment products (n=6), WASH education materials (n=3), construction of a rainwater harvesting system (n=2) and sand for construction (n=1).

Budgeting for these items prior to their donations varied across schools. No schools that received donations of sanitary towels, WASH education materials, or construction materials had previously budgeted for these items. Of all the schools that had received donations, only 2 of the 11 schools receiving new drinking water and handwashing vessels, 5 of the 6 receiving water treatment and one of the schools receiving a rainwater harvesting system had budgeted for the item prior to the donation.

The 8 schools that had previously budgeted for the items they subsequently received as donations reported that these budgeted funds were used to purchase more WASH supplies (n=5), or to purchase additional amounts of the items they had received as donations (n=3).
Non-Monetary Expenses of Maintaining a School WASH Program

Information on time spent by the respondent and other school personnel in education and review sessions for school WASH is reported in Table 4. Training and education sessions for WASH were defined as sessions spent learning about WASH management and techniques, and teaching other adults about WASH. Review sessions were defined as staff meetings, assembly meetings, head teacher and patron meetings, and other regular meetings that focus on school WASH.

At the majority of schools, personnel spent 1 to 4 hours per month on both training and education and review sessions for WASH. Head teachers and other teachers were the most frequently reported personnel to spend time in these sessions (n=18). SMC members and chairpersons were involved in trainings and/or review sessions at 13 of the schools visited.

Indirect costs associated with transport of WASH supplies and services are reported in Table 4. Nineteen schools listed transportation fares as an indirect expense, with a mean of $5.95 spent per month, and a range of $1.20 to $19.20 spent per month. The amount of time and distance travelled by school personnel each month is listed in Table 4.

Table 4. Characterizing travel and transportation responsibilities of school personnel for the purchase and transport of school WASH supplies and services.

<table>
<thead>
<tr>
<th>Personnel Category</th>
<th>Purchasing Responsibility at Schools (sample n = 20)</th>
<th>Monthly Travel Time in Hours</th>
<th>Monthly Travel Distances in Kilometers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Head Teachers</td>
<td>n = 20</td>
<td>4 (1-24)</td>
<td>30 (1-120)</td>
</tr>
<tr>
<td>Deputy Head Teachers</td>
<td>n = 13</td>
<td>3 (0.2-12)</td>
<td>29 (1-120)</td>
</tr>
<tr>
<td>Senior Teacher</td>
<td>n = 6</td>
<td>3 (1-6)</td>
<td>26 (1-60)</td>
</tr>
<tr>
<td>Other Teachers</td>
<td>n = 6</td>
<td>1 (1-4)</td>
<td>18 (1-60)</td>
</tr>
<tr>
<td>School WASH Patrons</td>
<td>n = 6</td>
<td>3 (1-6)</td>
<td>16 (0.2-40)</td>
</tr>
<tr>
<td>SMC Members</td>
<td>n = 6</td>
<td>3 (1-5)</td>
<td>54 (10-160)</td>
</tr>
</tbody>
</table>

Five schools reported that they regularly send between 4 and 15 pupils to purchase or transport WASH supplies on a monthly basis; only one school reported that these purchases were made during class time. In the remaining four schools, students spent between 30 minutes and four hours outside of class time purchasing or transporting WASH supplies each month. One school mobilized the entire student population to transport construction supplies during the construction phase of a rainwater harvesting system. The monthly travel time given for pupils ranged from 20 minutes to 1 hour, and travel distance averaged 16 kilometers (range 0.2-60 kilometers.)
No schools reported parents being involved in the purchasing or transportation process of obtaining supplies and services for school WASH.

**Funding Sources**

Nineteen of twenty schools surveyed utilized the FPE Grant to make purchases for school WASH in the past school year. The majority (n=17) of these schools took funds from the Electricity, Water, and Conservancy (EWC) budget line of the FPE grant. The Repair, Maintenance, and Improvement (RMI) (n=2) and Contingency budget lines (n=2) were also utilized for WASH purchases. In this sample, an average of 28% (range 0-71%) of the annual FPE Grant per student allotment of $4.44 USD was spent on school WASH.

Two schools supplemented their WASH budgets by using school fees to purchase WASH services and supplies. Another two schools used funds received from NGOs, churches, women’s groups, or other charities. Two schools stated that WASH funding came from harambee (community donations), or from parents, individuals, SMC contributions, and teacher contributions. One school listed using revenue from water sales from the school borehole for WASH needs.

**Discussion**

The purpose of this study was to inform understanding of the recurring costs for maintaining school WASH programs in western Kenya by estimate spending and budgeting practices for WASH systems among school officials, evaluating school officials’ management of funds provided by the Ministry of Education, describing non-monetary costs of maintaining school WASH, identifying unmet WASH supply and service needs, and using this information to determine the yearly cost of maintaining a school WASH program.

SMC members at several schools appear to play a significant role in financial planning as evidenced in records of SMC meetings where budget and spending votes were taken. This level of involvement indicates more transparent financial management practices, with multiple stakeholders participating in the decision-making process. However, the financial records of other schools do not indicate involvement of SMCs, suggesting that the level of involvement of parties other than the head teacher in financial management matters varies considerably across schools. Furthermore, the inability of deputy head teachers to provide information on school expenditures indicates a lack of knowledge-sharing among school personnel in school financial planning, even between the head teacher and their second-in-command. These results raise concerns about transparency and accountability, as well as how effectively school funds are being used when decision-making and accounting is the sole responsibility of the head teacher.

A high degree of subjectivity appears to inform the management of school funds. Since school WASH does not have a dedicated funding source within the annual FPE Grant, head teachers appear to be fitting WASH expenses into the budget lines they feel most appropriate, namely the EWC and RMI budget lines. More information is needed on how head teachers are prioritizing WASH expenses within these budget lines, and what non-WASH expenses are competing for these funds.

There is a lack of readily available, high-quality opportunities for financial management training provided to school teachers in Kenya (Nishimura, 2009; Mwaki and Okech, 2010). This may
account for the variation in financial management practices described in this study. School budgets do not appear to fit a standard template or model, resulting in widely different recording systems across and within schools. It is likely that the capabilities of head teachers and others involved in financial management at schools to perform budgeting, expensing, record-keeping, and reporting tasks necessary varies widely from school to school. This variation in capacity has important implications for the sustainability of Kenya’s school WASH programs. Ensuring that school staffs receive the necessary financial management training is an important component of developing school-level capacity for sustaining WASH systems.

The capacity of head teachers to perform the tasks necessary for successful financial management may be limited by their time and workload. Providing schools with additional funds that could be used to hire outside accountants or record-keepers is a possible solution. Another would be to decentralize the responsibility for financial management from the head teacher to other school staff members or School Management Committee members, and provide standardized training to these individuals to promote consistent and high-quality accounting practices. This would also result in increased transparency of accounting for school funds, and may also improve financial decision-making and recording at the school level.

All schools demonstrated constraints in their ability to financially sustain school WASH programs, though whether these constraints are due to insufficient funding, inadequate financial planning on the part of school officials, or other reasons are unclear. Stopgap measures being used by schools, such as purchasing less than the necessary amount of supplies and the reliance on donated supplies and services, indicate that the financial resources currently allocated to support school WASH are inadequate for the standard of WASH systems required of Kenyan primary schools. The practice of sending students to purchase or transport supplies to save costs may result in a loss of learning time, exposure to dangerous situations or exploitation, and risk of injury.

Schools’ inability to make regular supply purchases and hire outside services to perform maintenance tasks for even small scale interventions (i.e. handwashing and water treatment systems) suggests that the construction or improvement and on-going maintenance of larger infrastructure (i.e. latrines and rainwater harvesting systems) may not be practical for schools without substantial changes to existing budget allocations and financial management practices. Furthermore, reliance on donated items may result in a lack of financial planning, especially if schools come to regularly expect donated items and do not build costs into annual budgets.

Analyses of spending per pupil did not show a pattern based on total pupil count. This is likely due to other factors influencing spending on WASH other than school population. A complete understanding of the context within which schools operate is necessary to determine where school WASH fits on the scale of school priorities. Exploration should be undertaken of what schools consider important elements of a robust WASH system, and what challenges are posed by the lack of resources in specific settings and contexts. Schools may be faced with short- and long-term challenges that shift focus away from school WASH, resulting in insufficient expenditure for maintaining WASH. These contexts must be a part of overall planning for school management of WASH systems, particularly when management of WASH systems that were sponsored by outside organizations is being shifted to school personnel.
Limitations of Assessment

Incorrect estimates of total supply needs may have resulted from heterogeneity of units of measurement given in survey answers. For example, answers about the amount of cement purchased in a year included “7 tonnes,” “1 lorry,” “1 truckload.” Researchers attempted to standardize answers during the data cleaning process, but the ambiguity of some respondent’s answers may have resulted in incorrect estimates.

A total estimate of necessary funding for WASH repair and maintenance services could not be determined without service pricing information, which was not collected in this study. Since service costs make up a significant component of overall WASH recurring costs, it will be necessary to determine annual funding needs to purchase needed services for WASH systems.

Limitations of expenditure data include the possibility of recall bias, falsified answers, mistakes in calculation by head teachers, and researcher error. In order to verify the answers given in the purchasing and needs survey, we attempted to compare answers to the budget records given by each school. However, this was not feasible due to the characteristics of budget documents described previously. Our inability to verify these figures means we cannot assess if head teacher estimates of annual spending and WASH supply and service consumption are accurate.

Conclusions

As a result of this study a snapshot of school expenditures and the costs for maintaining school WASH has been developed. A greater understanding of how schools utilize decentralized funds such as the FPE Capitation Grant has been achieved, which will provide planners at Ministry of Education guidance to better understand the financial needs of schools. The study illustrates the process of financial management and planning at the school level among head teachers, other school personnel, and SMC members. Data from this study can be used to describe the current situation of decentralized financial decision-making and planning for primary schools in Kenya, and can shape future policy decisions and processes.

While national standards for school WASH have been set forth (Kenya Ministry of Education, 2008) financial support for school WASH is inconsistent across the country. Funding for recurrent costs of WASH systems has not been incorporated into the FPE capitation grant but instead is distributed via the Kenya Education Sector Support Program (KESSP) to selected schools; however, the KESSP has been suspended due to mismanagement of funds within the Ministry of Education (UK in Kenya, 2010) (BBC, 2010), leaving in question the channel that will be used to funnel WASH funds to schools. Due to this lack of a consistent funding source, head teachers appear to be fitting WASH expenses into the budget lines they feel most appropriate, namely the electricity, water and conservancy (EWC) and repair, maintenance, and improvement (RMI) budget lines of the FPE capitation grant. This raises the concern that funds allocated to these lines may not be sufficient to cover both WASH and non-WASH expenses.
Recommendations

More information will be needed to determine if current funding received from the Kenyan government, primarily the FPE Grant, is sufficient for primary schools to sustain a successful school WASH program. While it is generally assumed that funding is insufficient, additional research should be conducted to assess recurring costs of school WASH before drawing this conclusion.

Our findings suggest that capacity for financial planning, especially amongst head teachers, and effective budgeting at the school level is critical to ensuring the sustainability of school WASH programs. Further research into the financial planning capabilities of school personnel would add depth to the information gathered in this study. Head teachers could be interviewed to obtain information about their training and backgrounds in budget planning and financial record-keeping. This information might allow WASH program planners to identify weaknesses in financial management that may need to be addressed before WASH program management is handed over to schools. If the capacity of head teachers to capably perform financial management functions is found to be lacking, the Government of Kenya should implement a nationwide training system that will prepare all head teachers and other school staff members to perform these functions sufficiently. If head teachers are found to lack the time or skill to perform their functions even with adequate training, the Government of Kenya should consider providing additional staff, such as contracted accountants or bookkeepers, to carry out these duties at schools.

Furthermore, policies related to student activities to support school systems that may result in absence from lessons should be developed, so that students are not overburdened with tasks related to systems upkeep at the expense of learning.

The information found in this study indicates that the lack of a standardized budgeting system within primary schools may be problematic for financial auditing and oversight of school financial management. We recommend that a standardized school budget document be utilized by all primary schools in Kenya, which would include line items for the FPE Capitation Grant. This document should be used by head teachers, deputy head teachers, and SMC members to plan and allocate budget amounts. Involvement of multiple stakeholders in this process will increase transparency in the financial process and allocate responsibility for budgeting beyond the head teacher.
Sources


