INFLUENCE OF HEADTEACHERS’ FINANCIAL PRACTICES ON MANAGEMENT OF PHYSICAL RESOURCES IN PUBLIC PRIMARY SCHOOLS IN IGEMBE CENTRAL SUB-COUNTY, KENYA

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A Research Project Report Submitted in Partial Fulfilment of the Requirements for the Award of Degree of Master of Education in Educational Administration

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DECLARATION

This research project report is my original work and has not been presented for award of a degree in any other university.

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This research project report has been submitted for examination with our approval as university supervisors.

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DEDICATION
This is a special dedication to my dear husband Juma Kobia, my two daughters, Rhoda and Eugenia whose encouragement, ideas and unwavering support kept me going.
ACKNOWLEDGEMENT

I thank the Almighty God for giving me strength which kept me going from the start to the end of this research project. I unreservedly wish to thank my project supervisors Dr. Rosemary Imonje and Mr. Edward Kanori, Lecturers Department of Educational Administration and Planning, University of Nairobi, for their encouragement, scholarly guidance and constructive criticisms from the beginning to the completion of the study. My sincere thanks goes to my dear husband Juma Kobia for his great financial support.

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<td>Development of Educational Management</td>
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<td>BOM</td>
<td>Board of Management</td>
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<td>CDF</td>
<td>Constituency Development Fund</td>
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<tr>
<td>CIM</td>
<td>Canadian Institute of Management</td>
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<td>CO</td>
<td>Clinical Officer</td>
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<td>DEO</td>
<td>District Education Officer</td>
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<td>Kenya Primary School Heads Association</td>
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<td>KICD</td>
<td>Kenya Institute of Curriculum Development</td>
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<tr>
<td>MoEST</td>
<td>Ministry of Education, Science and Technology</td>
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<tr>
<td>NACOSTI</td>
<td>National Commission for Science, Technology and Innovation</td>
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<tr>
<td>NVO</td>
<td>National Vocation</td>
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<td>PPMCC</td>
<td>Persons Product Moment Correlation</td>
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<td>PTA</td>
<td>Parent Teacher Association</td>
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<td>SGB</td>
<td>School Governing Body</td>
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<td>TSC</td>
<td>Teachers Service Commission</td>
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<td>USGAO</td>
<td>United States General Accountability Office</td>
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ABSTRACT

The purpose of this study was to investigate the influence of headteachers’ financial practices on management of physical resources in public primary schools in Igembe Central Sub-County Kenya. The objectives of the study were to determine the influence of headteachers’ financial competence on management of school physical resources; to examine the influence of budgeting on management of school physical resources; to assess the influence of financial record keeping on management of school physical resources and objective four aimed at establishing the influence of headteachers adherence to financial rules on management of school physical resources. The study used descriptive survey method with simple random sampling method to get the sample size. The population of the study consisted of 24 headteachers, 24 deputy headteachers and 24 Board of Management chairmen. Questionnaires and interview schedules were used to collect data from the respondents. The collected data was analyzed quantitatively by use of frequencies and percentages and presented in tables, bar graphs and pie charts followed by discussions. The study findings indicated that headteachers in public primary schools in Igembe Central Sub-County regularly attended courses on finance management with a big chunk of these courses organized by Kenya Primary School Heads Association, followed by the Sub County Audit Office and Kenya Educational Management Institute. The courses organised by Kenya Educational Management Institute and Ministry of Education Science and Technology rated highly in efficacy among the majority of the respondents. It was further found out that most of the headteachers attended courses which lasted for few days since most of them received a certificate of attendance. The study findings also indicated that majority of the headteachers were conversant with most of the budget making processes but in some of the processes such as determining sources of income, setting savings and debt pay off goals, recording spending and tracking progress, some headteachers were ineffective. The study also found out that the headteachers kept receipts of all financial transactions and made sure that they advertised for tenders for projects thus avoiding inflated costs. On adherence to financial rules, the study findings indicated that headteachers in public primary schools in Igembe Central Sub-County knew the importance of banking with a government owned financial institution since most of the schools did so. However, few schools checked their bank balances regularly and the majority of the administrators did not bank monies received in the schools on time. Based on these findings the study drew recommendations such as headteachers attendance of financial seminar which last long period, regular check up of school accounts balances as well as daily banking of school monies. The study further suggested that researchers may do studies on influence of headteachers academic qualifications on management of finances in public primary schools and influence of headteachers financial practices on academic performance in public primary schools among other suggestions.
CHAPTER ONE
INTRODUCTION

1.1 Background to the Study
Finance management is one of the most important areas in management because finances impact virtually everything else a school does. The headteachers should ensure finances are used economically to stabilize the quality and quantity of physical resources in school (Nyakwara, 2009). Moses (2010) observed that it is out of proper finance practices that other resources are easily managed in school. These resources include physical resources such as classrooms, library, toilets, kitchen, store, offices and stationeries (Okumbe, 2001).

In the United Kingdom, there have been many courses in management and teacher education which has been recognized in line with the government decree on headteachers competence in financial practices (Southworth, 1999). The National Vocation (NVO) framework has put the emphasis on academic qualification, knowledge, skills and administrative experiences as required for competent average managerial performance. Headteachers in the United Kingdom are properly prepared with necessary institutional and financial practices skills to help them manage physical resources efficiently and effectively (Southworth, 1999). For the success of public schools, the government of United Kingdom took an initiative to identify the competence of headteachers in finance practices based on the exposure to management training skills. The government also extended financial management courses to educated citizens who were employed in public schools as account clerks to
work together with the headteachers hence proper finance practices which greatly contributed to well built classrooms, increased number of teaching and learning materials as well as very well maintained and up-to-date libraries (Southworth, 1999).

According to Hansraj (2001), although the headteacher is accountable for the accuracy of the book of account, the management of the schools finance in South Africa is a primary function of the School Governing Body (SGB) of which the headteacher of the school is an ex-official member. Hansraj further contends that the responsibility for the accuracy of the financial records lies with the headteacher even though he or she does not have the task of maintaining the financial records on a regular basis. In support of this argument Makhubela (2005) says that in a school where members of the school governing body including the headteacher lack understanding or do not know how to go about controlling the school finances, serious mismanagement of funds may occur and this leads to inadequate and poorly managed physical resources. Makhubela further contends that lack of understanding or knowledge of financial control by those entrusted with it may pose a serious threat in management of schools physical resources.

In Tanzania finance practices in schools are also faced with various challenges. The headteachers lack skills in budgeting, accountability and auditing especially in public primary schools (Malijamkono & Ogba, 1999). Books of accounts need to be updated always to ease the process of both internal and external auditing. Unfortunately this is not done frequently due to
lack of skills required to manage finances in schools. Most headteachers in Tanzania emphasize the instructional activities forgetting that finance practices are the backbone which strengthens the physical resources which determine the success of instructional activities in a school (Motokyanwa, 1999).

In Kenya, the achievement of goals and objectives of a school requires resources. The quality of services to be provided depends on the quantity and quality of resources and this is all determined by the headteachers financial practices (Nyakwara, 2009). Nyakwara further observes that the headteachers should prioritize the issue of finance management and encourage the staff to use finances economically to stabilise physical resources in a school. However there are reports that public primary schools are running at a loss always where by expenditures exceed income and this is as a result of poor planning and budgeting methods of accounting and failure to audit the books of accounts in schools (Mbiti, 2007). Mbiti further observes that headteachers end up signing various books of accounts without understanding the contents leading to greater loss of schools finances and physical resources such as classrooms, libraries, stores, desks, toilets.

In the local context, headteachers have been organizing regular meetings with the sub county education office to discuss various issues affecting public primary schools. In one of the meetings, the Sub-County Education Officer gave a very negative picture of financial malpractices experienced in some schools (KEPSHA, 2016). The officer castigated those headteachers who tried
to hire temporal and unqualified account clerks only to cater for a specific period of external auditing thus creating a more confusing condition in handling finances which leads to poorly maintained physical resources. It is worth noting that financial practices are the most important administrative tasks because the success of physical facilities depends on proper financial practices. It is against this background that the study was out to investigate the influence of headteachers’ financial practices on management of physical resources in public primary schools in Igembe Central Sub-County, Kenya.

1.2 Statement of the Problem

It is the role of the headteacher to control finances to make sure money is well spent to ease the process of managing physical resources (Nyakwara, 2009). The headteacher should have competence with the process of budgeting, book keeping and work closely with other stakeholders involved with finance in school. This is not applicable in most public primary schools whereby physical facilities are of very low quality (Levacis, 2003). The fact is that there are many in-service training courses offered by the Ministry of Education to the headteachers on effective physical resource management and also the government is providing enough finances (KEMI, 2000). However, the situation of physical resources in public primary schools in Igembe Central Sub County has not improved as expected and this is as a result of mismanagement of finances by headteachers and failure to prioritize physical resources in the school budgets (Igembe Central Sub County Education Officer, 2016). The officer still observes that current issue of mass demotions and deployment of the headteachers in Igembe Central Sub County is genuine
because the poorly maintained and inadequate physical facilities situation is showing that the headteachers are mismanaging finances. The government is providing finances and yet most classrooms are wooden and collapsing, the ratio of text book to students is 1:4, desks and all other teaching and learning resources are inadequate and most books in the libraries are out of syllabus, sanitation in public primary schools is a problem; water system is a challenge in most schools because headteachers do not budget for purchase of water tanks forcing learners especially during dry seasons to maintain the school cleanliness. The government has provided laptops but most public primary school suffer power utility (Igembe Central Sub-County Education Officer, 2016). Therefore, this study was out to investigate the influence of head teacher’s financial practices on management of physical resources in public primary schools in Igembe Central Sub-County, Kenya.

1.3 Purpose of the Study
The purpose of this study was to investigate influence of headteachers’ financial practices on management of physical resources in public primary schools in Igembe Central Sub-County Kenya

1.4 Objectives of the Study

i) To determine the influence of headteacher’s financial competence on management of school physical resources.

ii) To examine the influence of budgeting on management of school physical resources.

iii) To assess the influence of financial record keeping on management of school physical resources.
iv) To establish the influence of headteachers adherence to financial rules on management of school physical resources.

1.5 Research Questions

i) How does headteacher’s financial competence influence management of school physical resources?

ii) In which ways do headteacher’s budgeting style influence management of school physical resources?

iii) How do headteachers financial record keeping influence management of school physical resources?

iv) To what extent does headteachers adherence to financial rules influence management of school physical resources?

1.6 Significance of the Study

The findings of the study may equip the headteachers with various skills in finance practices enabling them manage well the physical facilities in their schools. The Ministry of Education officers may use the recommendation of this study during auditing of schools to be able to curb the issue of mismanagement of finances by the headteachers. Most importantly, the study findings would make the Board of Management members to understand the importance of having bursars and accounts clerks in public primary schools and as a result make an attempt to recruit some. The findings may guide other researchers who might have interest in knowing more about the financial practices used by headteachers. All this would contribute to proper finance practices in public primary schools hence realization of the National Goals of Education.
1.7 Limitation of the Study

Some headteachers were suspicious as to the purpose of the study since they thought that the researcher was on a fault finding mission. However the researcher assured them of confidentiality of the information provided. The researcher also reaffirmed that the information that was obtained was to be used purely for research purposes.

1.8 Delimitations of the Study

The researcher limited the study to investigation of the influence of headteachers’ financial practices on management of physical resources in public primary schools in Igembe Central Sub-County Kenya. Although there were many factors involved in financial practices the study was specifically concerned with headteachers financial competence, budgeting, financial record keeping and adherence to financial rules.

1.9 Assumptions of the Study

This study was based on the following assumptions.

i) BOM chairmen, deputy head teachers and other stakeholders were aware of finances practices in public primary schools.

ii) The targeted respondents would be available.

iii) It would be easy to access all the areas sampled.
1.10 Definition of the Significant Terms

**Budget** refers to a statement of income and expenditure which shows source of money and how it will be spent.

**Competence** refers to the ability to do something successfully or efficiently.

**Finance practices** refer to set of common methods or standards operating procedures developed for carrying out any monetary activity.

**Finance record keeping** refers to the maintenance of information on how money is spent and received in a school.

**Financial rules** refer to mechanisms that ensure sound financial accounting operations and compliance with all generally accepted financial practices.

**Physical resources** refer to things that are made by man through his abilities and skills which make man’s daily activities become easy.

**Resource management** refers to the efficient and effective deployment of organization’s resources when they are needed.

1.11 Organization of the Study

The study was organized into five chapters. Chapter one consisted of background to the study, statement of the problem, purpose of the study, research objectives, research questions, significance of the study, limitations of the study, delimitations of the study, assumptions of the study and definition of significant terms and organization of the study. Chapter two comprised of review of the study which were the concept of finance practices, headteachers financial competence, budgeting, financial record keeping and adherence to financial rules. There was also theoretical framework and conceptual framework. Chapter three described the research design, target
population, sample size and sampling techniques, research instrument, validity
and reliability of the instruments, data collections procedures and data analysis
techniques and ethical considerations. Chapter four presented data analysis
and their interpretations. Chapter five provided the summary of the research
findings, makes conclusions and recommendations and offer suggestions for
future research.
CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction
The literature review was organized under the following themes: the concept of finance practices, the headteachers financial competence and management of physical resources, budgeting and management of physical resources, financial record keeping and management of physical resources and the headteachers adherence to financial rules and management of physical resources as well as summary of the study, theoretical framework, conceptual framework.

2.2 The Concept of Financial Practices
Best finance practice is fundamentally about continuous improvement and is not a position of stabilizing all the services in a school. A best financial practice should lead to success in managing physical resources and in case of any failure, the headteacher should make an executive decision and implement remedies to prevent collapsing of physical resources in a school (David, 2007). The principles of best finance practices focus around four primary issues which include delivering success. Inevitably best practice should be measured by results and as long as they deliver the results planned for an anticipated than they can reasonably be considered as having elements of best practice. Secondly ensuring quality. It is inherent within the concept of best practice that quality should be a measure of the result, product or the success that is ultimately delivered (Project Agency, 2007). Best practice is a dynamic concept that is learnt from various incidents and practices. It should
incorporate continuous improvement as an integral feature. Headteachers in public primary school should ensure that the financial practices adhere to such issues under financial practices principles (Moses, 2010).

The headteacher should put in place adequate budgeting control and a good account and reporting system. This is to monitor the financial situations and if necessary reprioritize development projects after assessing their actual expenditure, appoint an accountant as an auditor to audit school accounts. The appointed accountant also reports to all the key stakeholders the use of school funds hence successful physical resource management (Education and Manpower Bureau, 2006).

2.3 Headteachers’ Financial Competence and Management of Physical Resources

Effective administration of a school requires proper use of school funds for educational purposes (Audit Commission, 2000). This as the commission ably puts it, calls for effective execution of school management tasks which requires that headteachers be adequately trained to improve their financial competence hence proper management of school physical resources.

In Canada, the Canadian Institute of Management (CIM) organizes regular training for school headteachers on financial practices (Estyn, 2009). This is because the Canadian government has directed enormous financial resources towards education, thus the school managers, who in this case are the headteachers, need to be updated on efficient management of these resources in primary school committee (Department of Education and Culture, 2012).
Even though the government has provided enough finances to run the public schools, buildings in the schools are not maintained well (Sigilai, 2013). Therefore as Sigilai observes, headteachers need to be trained in order to improve their financial competence hence prioritising physical facilities for they are the most important in a school.

According to School Leadership Review Group (2003) in England headteachers require regular training for effective school management. The report of the review group further observes that lack of properly trained headteachers can impose serious constrains both on educational quality, development and expansion especially and may hinder proper physical resource management in schools.

In Tanzania, a cross sectional study conducted by Mwinjuma and Baki (2012) on perceptions of parents on head teachers’ financial management skills in public primary revealed that head teachers did not have sufficient financial management skills to perform their roles. Therefore, one of the recommendations made by the study was that all headteachers be trained on sound financial management principles to enhance proper utilization of school funds. This according to the study recommendations may be done through regular attendance of seminars and workshops. All this enriches headteachers financial competence and as a result physical facilities are well maintained.

In Kenya, KEMI trains educational managers in management skills especially financial practices. The courses are offered mainly during the school holidays for two weeks (Muthini, 2004). Muthini observes that for the headteachers to
be competent in the financial practices, they need constant exposure to training, seminars and workshops in order to improve their competence behaviour rather than depending on experience alone. Therefore, attendance of refresher courses and seminars on finance management would help them to manage school finances effectively thus resulting in good school physical resource management.

2.4 Budgeting and Management of Physical Resources

The budget is the master plan of the institution authority, pulling together in the sense of making resources available of the various aims, purposes and activities determined elsewhere (Johnson, 2001). Johnson further says that the budget is a financial plan that sets out, in advance monetary requirements for a given period of time. Thus a budget essentially substitutes planning for change in the financing of education authorities and schools (GUE, 2004). Among all other area in a budget Haberaecker (2004) observes that physical facilities require more funds.

In South Africa, Mabaso and Themane (2002) observe that in administering a school, a headteacher must ensure that the budget is well followed and make best use of funds for the benefit of the learners and in consultation with the appropriate structure particularly the administrators. For instance a study done in Namibia by Levacis, (2003) found out that in schools where the responsibility of a budget manager were delegated to the deputies, physical facilities seemed to be much sustained and of high quality. Buildings were always renovated; desks and text books were enough and up to date with ratio
of 1:1. Therefore as Levacis (2003) puts it, headteachers should be very careful when budgeting where by physical facilities should take the largest percentage of school finances.

In Kenya, Nyakwara (2009) say that a budget is very important in school because it shows how money will be spent and the item that money has been allocated for. Therefore, before coming up with a school budget, the headteacher should be well conversant with the national educational budget in order to know what the government has allocated to primary school sector. For instance, since the year 2002 when Free Primary Education (FPE) was introduced, the government allocates funds for every pupil in public primary school each government fiscal year. This is under the current limits of FPE funds and associated vote-head. The level of capitation, grant that was recommended and later implemented was, Ksh. 1,020 per child in public primary schools and this is very little compared to the learners needs in public primary school making it hard for a headteacher to allocate enough funds to physical facilities during budgeting. To receive the grant in order to draw a school budget, the headteacher is required to open and operate two accounts with a bank that has signed a memorandum of understanding with the government. Signatures to the two accounts are the headteacher, BOM chairperson and an elected parent’s representative (Nyakwara, 2009). Still Nyakwara observes that the largest portion of budget is taken by physical facilities and so the headteachers should be very keen when preparing the school budget to avoid deficit by the end of the year which can end up crippling physical facilities.
2.5 Financial Record Keeping and Management of Physical Resources

The general development of the school determines the quality of services to be offered. This means that a school without enough funds or whose funds are poorly managed will provide poor quality services (Nyakwara, 2009). To be able to keep clean records for clear accountability, the headteacher should receipt all the money that has been received, record all the money spent in the cashbook, bank received money and file bankers slips, seek approval of the committee before spending money and make all expenditures on payment vouchers (Nyakwara, 2009). Still the headteacher should ensure that money is strictly used for the purpose it was planned, balance income and expenditure to avoid spending more than what was received or earned and also he/she should be careful when spending money by comparing process before purchasing goods (Nyakwara, 2009).

For proper finance record keeping the headteacher should be conversant with the most important book of accounts like cash book, final balance, income and expenditure accounts and the balance sheet (Epstein, 2014). Epstein says that a cash book is a book in which all cash receipts and cash payments are recorded. Its starts with the cash or bank balance at the beginning of the period (Epstein, 2014). The trial balance is a summary of all debit and credit balances in the ledger account at the end of an accounting period in the trial balance, the sum of debit balance should equal the sum of credit balances (Epstein, 2014). Therefore headteachers should be conversant with all this for proper management of physical resources.
Income and expenditure account is a record of all incomes and expenses relating to the current accounting years. It’s prepared with the objectives of finding out the surplus or deficit of current incomes over current expenses (Epstein, 2014). The balance sheet is a financial statement that summarizes an institution's assets, liabilities and equity/capital at the end of its financial year. The total of assets must be equal to the total liabilities/equity. The components of a balance sheet include assets, and liabilities/equity. Assets include everything owned that has value, liabilities represent debt, capital or claims by others against the assets (Epstein, 2014). Proper record keeping shows the headteachers transparency, building great trust towards the headteachers by the parents, Board of Management and leaders from the Ministry of Education (David, 2007).

2.6 Headteachers’ Adherence to Financial Rules and Management of Physical Resources

According to Queens and State Schools (2012) financial rules are effective systems of internal control that ensures sound financial accounting operations and compliance with all generally accepted financial practices in a public institution. Headteachers should try as much as possible to operate in an efficient and sustainable manner to deliver financial services in schools as expected by all the stakeholders. Physical facilities such as classrooms, library, store, toilets, kitchen and all the teaching and learning materials form the base of all other activities in a school and for this reason all the rules governing delivery of financial services should support physical facilities fully.
To achieve this, the Queens and Department of Education and Training (2017) says that there are financial rules in schools which headteachers should adhere to; she/he should ensure that all appropriate staff members have a sound understanding of financial system in the school, ensure systems of financial management are followed, maintained, reviewed and revisited by all the school stakeholders who are concerned with finance. The headteacher should use the government banking service provider for school banking activities and follow the established procedures in opening, closing and changing banks accounts.

According to Financial Management Programmes for Principals (2013) the headteachers should report unaccountable cash shortages, unlawful expenditures, damage or any action which may result in finance deficit to avoid any blame in case the physical facilities happen to collapse in a school. Therefore the headteacher should receipt all the received finances and record all the expenses appropriately. Nyakwara (2009) observes that headteachers should always keep updated bank reconciliations statement; this is the report on the differences between the balance on the bank statement and the balance in the institutions financial records. With this, the school cannot run out of money without the headteachers awareness. In schools where headteachers are flexible and bend such financial rules, the school end up in deficit leading to failure in various activities. This makes the school environment to be very unfriendly to the learners as a result of having inadequate text books and other learning and teaching materials as well as poorly maintained classrooms and furniture (Mbiti, 2007).
2.7 Summary of the Literature Review
A research carried out by Origa (2013) focused on factors influencing headteachers financial management in primary school which included highest level of education, administrative experience, professional support groups and availability of funds. This was also done by Eric (2013) but specifically focused on secondary schools. The literature review has shown that there are various headteachers financial practices that influence the management of physical resources in public primary schools which include; headteachers financial competence, budgeting, record keeping and headteachers adherence to financial rules. However, the researcher felt that adherence to financial rules should be included in the financial practices because without rules the school can end up into finance mismanagement hence failure to manage physical resources as expected.

2.8 Theoretical Framework
The study adopted Action Centred Leadership Theory by John Adair (1970). The theory recognises task achievement as one of the core management responsibilities in an institution. The theory suggest some responsibilities as a manager for achieving the task as including identifying aims and visions of an institution, identifying resources, monitoring and maintaining overall activities against plan to avoid future failure as well as keeping report on progress towards the institutional aims and objectives and also reviewing and re-assessing targets and methods of management to achieve the task. Carlo Kennedy’s Excellent Book Guide to the Management Gurus (1983) supports the view that john Adair’s ideas are fundamental and very significant in the
development of management and leadership thinking. Physical resources management is one of the most important tasks in public primary school and the Adair’s Core Management responsibilities can enrich the headteachers financial practices hence successful management of physical resources.

2.9 Conceptual Framework
A conceptual framework showing the relationship between headteachers financial practices and management of physical resources in school.

Figure 2.1: Conceptual Framework on Interaction among Study Variables
From Figure 2.1, the conceptual framework shows that physical resources management in public primary school depends on headteachers financial practices which are financial competence, budgeting, record keeping, and headteachers adherence to financial rules. For financial practices to be effective intervening variables such as new innovative financial practices and
personal characteristics of the headteachers should be employed. With this in place the outcome would be erecting more classrooms, proper maintenance of physical resources, adequate teaching and learning resources, timely completion of school projects as well as timely procurement of resources.
CHAPTER THREE
RESEARCH METHODOLOGY

3.1 Introduction
This chapter shows the procedures that were used in the study. These include research design, target population, sample size and sampling procedures, data collection instruments, validity of the instruments, reliability of the instruments, data collection procedures and data analysis techniques and ethical considerations.

3.2 Research Design
The researcher used descriptive survey design because the researcher was not in a position of manipulating the variables involved in the study and also was interested in incidences of distribution of vast population rather than the diverse of a single case. The term survey refers to one or some combination of procedures such as questionnaires, interviews and observations (Gladwell & Daniel, 2010). Surveys are concerned with describing, recording, analysing and interpreting conditions, relationships, opinions, processes and effects that exist or existed (Kothari, 2004). It was under the descriptive survey method that the researcher was able to investigate the influence of headteachers financial strategies in managing public primary school resources.

3.3 Target Population
The study targeted 62 public primary schools within Igembe Central Sub-County in Meru County, Kenya. The respondents targeted were 62
headteachers, 62 deputy headteachers and 62 Board of Management chairmen (Igembe Central Sub County DEOs Office, 2016).

3.4 Sample Size and Sampling Procedures

There were 62 public primary schools in the Igembe Central Sub-County. A sample size of 24 schools was used in the study and this was far much beyond the recommended 10% for descriptive studies (Gay, 1992). Simple random sampling method was used to get the sample size. According to Gladwell and Daniel (2010) random sampling is the type of sampling in which each member of the population has equal chances of being selected. In this study 62 papers were folded containing the names of the 62 public primary schools, put in a carton and were picked randomly. The schools whose names appeared in the picked papers were taken as the sample size.

Table 3.1 Target Population and Sample Size

<table>
<thead>
<tr>
<th>Category</th>
<th>Target Population</th>
<th>Sample Size</th>
<th>Percentages</th>
</tr>
</thead>
<tbody>
<tr>
<td>Headteachers</td>
<td>62</td>
<td>24</td>
<td>39</td>
</tr>
<tr>
<td>Deputy headteachers</td>
<td>62</td>
<td>24</td>
<td>39</td>
</tr>
<tr>
<td>BOM chairmen</td>
<td>62</td>
<td>24</td>
<td>39</td>
</tr>
</tbody>
</table>

The headteachers, the deputy headteachers and BOM chairmen of school picked automatically represented their schools since they were purposively sampled. In total the sample size was 72 respondents.

3.5 Research Instruments

Questionnaires and interview schedules were the main tools for the study. The questionnaires for the headteachers and deputy headteachers consisted of a
series of open-ended and closed-ended questions. The closed-ended questions were important because they were easier to administer since each item was followed by alternative answers. The open-ended questions had advantage of making the information to be more confidential because the names of the respondents were not needed. In the headteachers questionnaire Section A dealt with the background information such as the gender, age, academic qualification, work experience and school enrolment. Section B had questions on the headteachers financial competence and its influence on management of physical resources. Section C had questions on budgeting and its influence on management of physical resources. Section D contained questions on financial records keeping and its influence on management of physical resources. Finally Section E had questions on adherence to financial rules and its influence on management of physical resources in public primary schools. Interview schedule was used to collect data from the Board of Management chairmen so that they could gather courage to answer questions openly. The interview schedule was formulated in the same way as the questionnaire for the headteachers and deputy headteachers.

3.6 Instruments Validity

Validity refers to whether the instruments measure what they are supposed to measure in line with the purpose of the study itself (Gladwell & Daniel, 2010). Great assistance was offered by supervisors and colleagues in the department to improve the validity of the instruments. The professional or experts used determined the validity of the instrument. Still to confirm whether the instruments conform to research questions and objectives of the study the
researcher carried out a pre-test. The instruments were piloted in the schools which were not included in the study sample (Kathuri & Pals, 1993). The findings after the pilot study were used to revise the instruments where necessary and this enhanced the instruments validity.

### 3.7 Instruments Reliability
Reliability refers to the consistency of the instruments. A reliable instrument produces similar results on separate occasions when the instruments are used under similar circumstances (Gladwell & Daniel, 2010). To ensure reliability, the test and re-test method was used in which questionnaires and interviews schedules were administered to a group of respondents twice with two weeks’ time lapse between the two tests. Pearson’s Product Moment Correlation Coefficient which is also called PPMCC was used. It is a measure of the linear correlation (dependence) between two variable \( x \) and \( y \) giving a value between +1 and −1 inclusive. This is calculated using the formula:

\[
r = \frac{N\sum xy-(\sum x)(\sum y)}{\sqrt{[N\sum x^2-(\sum x)^2][N\sum y^2-(\sum y)^2]}}
\]

According to Kerlinger (1978) at least 0.5 confirms the reliability of an instrument.

### 3.8 Data Collection Procedures
A research permit was sought from the National Commission for Science, Technology and Innovation. The researcher sought for permission from the office of the County Director of Education to go and collect data from the targeted school. Armed with the letter, the researcher visited the sampled schools to familiarize herself with the places especially those which are deep
in the villages and also asked for permission from the headteachers of the public primary schools to carry out the study in their schools. The researcher distributed the questionnaires directly to the respondents and waited until they completed filling them. The researcher assured the respondents that the information was very confidential. Instructions were read out clearly and explanations given where necessary. After completing the questionnaires, errors were corrected before collection. The researcher also face to face conducted an interview with the Board of Management chairman from each sampled school.

3.9 Data Analysis Techniques
Cohen (1994) explains that data analysis involves editing the data collected and eliminate errors made by the respondents. For the process to be successful, the data collected was coded and entered into the computer by use of the Statistical Package for Social Science (SPSS). Quantitative data was analysed using descriptive statistics where frequencies and percentages were used to summarize the data. Qualitative data obtained from interviews and questions was analysed qualitatively through thematic analysis and organized into theme and patterns corresponding to the research questions. The results were presented in tables, bar graphs and pie charts.

3.10 Ethical Considerations
The researcher obtained an introduction letter from University of Nairobi that was used to obtain a research permit from the National Commission for Science, Technology and Innovation (NACOSTI). The researcher then sought
permission from the County Director of Education office to carry out research in public primary schools in Igembe Central Sub-County. The objectives of the study were clearly explained to the respondents. Confidentiality was maintained by ensuring that raw data was handled only by the researcher and no identifying information was included in the data collection instruments. All completed forms were kept in a secure place that was accessible only to the researcher.
CHAPTER FOUR

DATA PRESENTATION, INTERPRETATION AND DISCUSSION

4.1 Introduction
This chapter presents data analysis, interpretation and discussion. The main purpose of this study was to investigate influence of headteachers’ financial practices on management of physical resources in public primary schools in Igembe Central Sub-County, Kenya. The chapter contains response rate, demographic information of the respondents, followed by discussion of the objectives of the study. The data was analyzed using descriptive statistics such as frequencies and percentages and presented in tables, bar graphs and pie charts.

4.2 Response Rate
Questionnaires were administered by the researcher to 24 headteachers and 24 deputy headteachers while 24 interview schedules were conducted on the BOM chairmen. After the exercise, 22 questionnaires representing (91%) were received from the headteachers, 21 questionnaires translating to 88 percent were received from the deputy headteachers and 22 interview guides (91%) were administered to BOM chairmen. This high response rate was highly attributed to the data collection procedures, where the researcher explained the importance of the research study to the respondents and assured them of the confidentiality of the data collected. Also the researcher personally administered questionnaires to the headteachers and deputy headteachers and made clarification where necessary, waited for them to fill and picked the
filled questionnaires. The researcher also face to face conducted an interview with the Board of Management chairmen. The response rate was presented in Table 4.1

Table 4.1 Response Rate

<table>
<thead>
<tr>
<th>Category of the respondents</th>
<th>Instruments issued</th>
<th>Instruments returned</th>
<th>Percentage (%) returned</th>
</tr>
</thead>
<tbody>
<tr>
<td>Headteachers</td>
<td>24</td>
<td>22</td>
<td>91</td>
</tr>
<tr>
<td>Deputy headteachers</td>
<td>24</td>
<td>21</td>
<td>88</td>
</tr>
<tr>
<td>BOM chairmen</td>
<td>24</td>
<td>22</td>
<td>91</td>
</tr>
</tbody>
</table>

4.3 Background Information of the Respondents

It was important to gather information on the background of the respondents since the information would determine the ability of the respondent to offer reliable information.
4.3.1 Gender of the Headteachers and Deputy Headteachers

The study found it important to determine the gender of the administrators to ascertain whether there was gender parity in administrative positions in public primary schools in the area under study. An item in the headteachers and deputy headteachers questionnaires requested them to supply this information and the data analysis results were summarized in Table 4.2

Table 4.2 Gender Distribution of the Headteachers and Deputy Headteachers

<table>
<thead>
<tr>
<th>Gender</th>
<th>Headteachers</th>
<th></th>
<th>Deputy Headteachers</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Frequency</td>
<td>Percentage (%)</td>
<td>Frequency</td>
<td>Percentage (%)</td>
</tr>
<tr>
<td>Female</td>
<td>3</td>
<td>14</td>
<td>6</td>
<td>29</td>
</tr>
<tr>
<td>Male</td>
<td>19</td>
<td>86</td>
<td>15</td>
<td>71</td>
</tr>
<tr>
<td>Total</td>
<td><strong>22</strong></td>
<td><strong>100</strong></td>
<td><strong>21</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

The data analysis results showed that of the 22 headteachers who participated in the study, 19 representing 86 percent were males compared to 3 representing 14 percent who were females. Among the deputy headteachers, 15 were males representing 71 percent compared to 6 females representing 29 percent. This suggested that the Teachers Service Commission (TSC) had not adhered to one third policy on gender representation in leadership positions since the male gender had dominated administrative positions in public primary schools in Igembe Central Sub-County to the disadvantage of the female gender. These findings were consistence with those of Paulous (2013) who found out that the same employer (TSC) had not fulfilled the one third
gender rule in administrative position in public primary schools in Mbooni district.

4.3.2 Age Distribution of the Headteachers and Deputy Headteachers

Age distribution of the headteachers and deputy headteachers was surveyed and the data analysis results were tabulated in Table 4.3

<table>
<thead>
<tr>
<th>Age category</th>
<th>Headteachers</th>
<th>Deputy Headteachers</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Frequency</td>
<td>Percentage (%)</td>
</tr>
<tr>
<td>Below 25 years</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26-35 years</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>36-45 years</td>
<td>7</td>
<td>31</td>
</tr>
<tr>
<td>46-55 years</td>
<td>14</td>
<td>64</td>
</tr>
<tr>
<td>56 years and above</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>22</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

Data in Table 4.3 indicated that most of the headteachers representing 64 percent were between 46-55 years of age. Among the deputy headteachers, of the 21 who participated in the study, 12 (57%) were of the age between 36-45 years. These findings shows that experienced and mature people were heading public primary school in Igembe Central Sub-County thus they had spent many years on the job, and had been exposed to more seminars and trainings on finance management matters. This was an added advantage since it made them use their experience in making sure there were adequate physical facilities in their schools.
4.3.3 Professional Qualifications of the Headteachers and Deputy Headteachers

According to Waweru and Orodho, (2014) the Teachers Service Commission (TSC) usually appoints the public primary schools administrators among the classroom teachers with a Primary Education Teachers Certificate. An item in the Headteachers and Deputy Headteachers questionnaires requested them to indicated their highest professional qualification and their responses were analyzed in Table 4.4

**Table 4.4 Professional Qualifications of the Headteachers and Deputy Headteachers**

<table>
<thead>
<tr>
<th>Professional Qualification</th>
<th>Headteachers Frequency</th>
<th>Percentage (%)</th>
<th>Deputy Headteachers Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>PI</td>
<td>1</td>
<td>5</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Dip. Ed.</td>
<td>12</td>
<td>55</td>
<td>10</td>
<td>48</td>
</tr>
<tr>
<td>B.Ed</td>
<td>9</td>
<td>40</td>
<td>11</td>
<td>52</td>
</tr>
<tr>
<td>M.Ed</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>22</strong></td>
<td><strong>100</strong></td>
<td><strong>21</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

The data analysis results indicated that 55 percent of the headteachers who participated in the study were trained up to diploma level while 40 percent had gone an extra mile to acquire their first degree compared to a mere 5 percent who had P1 certificate. Among the deputy headteachers, 52 percent were trained up to degree level compared to 48 percent who were qualified at the diploma level. No respondent indicated having attained a Masters degree. However, these results suggested that public primary schools in Igembe Central Sub County were led by well-educated administrators. According to Macharia (2012) well educated schools administrators are able to develop and
plan their schools effectively. This is because they are able to put in place the best financial practices and implement school development plans effectively. By doing this the school administrators would ensure that their schools have enough and well maintained physical facilities.

4.3.4 Academic Qualifications of the BOM Chairmen

The level of education of the BOM chairmen was also surveyed and the results of the data analysis were illustrated in Figure 4.1

![Figure 4.1 Academic Qualifications of the BOM Chairmen](image)

**Figure 4.1 Academic Qualifications of the BOM Chairmen**

As illustrated in Figure 4.1, (45%) of the BOM chairmen interviewed were Form Four leavers, 32 percent were certificate holders in various fields, 14 percent were diploma holders in different disciplines and 9 percent had acquired their first degree. This showed that public primary schools in Igembe Central Sub County had fulfilled one of the requirements in appointing chairmen of the Board of Management which was post primary education. According to Ngugi (2004) BOM members are at the core of management in schools. Therefore, educated BOM members are in a better position to advice
and guide their schools on good financial practices. The advice would help improve the financial management in the schools thus ensuring prudent management of their schools physical resources.

4.3.5 BOM Chairmen Responses on Their Occupations

The study sought to find out the occupation of the BOM chairmen and their responses were given in Figure 4.2

**Figure 4.2 Occupations of the BOM Chairmen**

From Figure 4.2, it can be deduced that half (50%) of the BOM chairmen who participated in the study were business people, (18%) were engaged in farming, (14%) got their daily bread from land survey, (9%) were Clinical Officers (CO’s), with another (9%) engaged in Nursing. This suggested that the BOM chairmen were in a better position to network for funding of projects in their schools since they represented major sectors of the economy. Also they were in a good position to offer guidance on financial practices since most of them were engaged in business to ensure that their schools have adequate and well maintained physical facilities.
4.3.6 Headteachers’ and Deputy Headteachers Length of Stay in Their Current Station

School administrators with many years of work experience perform better than those with less years of experience in school management especially in finances (Waweru, 2004). The study sought to find out the work experience of the respondents by asking the headteachers and deputy headteachers to indicate the length of stay in their current station and their responses were captured in Table 4.5

Table 4.5 Headteachers and Teachers Length of Stay in Their Current Station

<table>
<thead>
<tr>
<th>Length of Stay</th>
<th>Headteachers Frequency</th>
<th>Percentage (%)</th>
<th>Deputy Headteachers Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-5 years</td>
<td>9</td>
<td>41</td>
<td>11</td>
<td>52</td>
</tr>
<tr>
<td>6-10 years</td>
<td>8</td>
<td>36</td>
<td>8</td>
<td>38</td>
</tr>
<tr>
<td>11-15 years</td>
<td>0</td>
<td>0</td>
<td>2</td>
<td>10</td>
</tr>
<tr>
<td>Over 15 years</td>
<td>5</td>
<td>23</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>22</strong></td>
<td><strong>100</strong></td>
<td><strong>21</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

Regarding the length of stay of the headteachers in their current stations, the study findings indicated that 41 percent had been heading their current schools for between 1-5 years, 36 percent had been at the helm of leadership in their present stations for between 6-10 years and 23 percent had been managing their current schools for over 15 years. These findings suggested that headteachers had been heading their institutions long enough and most probably had gained experience on financial management matters. Therefore they were expected to use their experience to ensure that they managed...
finances well in their schools which would ensure adequate and well maintained physical facilities in their schools.

Among the deputy headteachers, the study findings reported that 52 percent had been deputizing in their current station for between 1-5 years, 38 percent had been assisting their headteachers in managing the schools for between 6-10 years and the remaining 10 percent had been the second in command in their current stations for between over 10-15 years. Work experience gives an employee adequate information on how to deal with everyday issues, such as management of finances as opposed to having no experience at all. Therefore, deputy headteachers who had served for between 6-15 were in a better position to advice their headteachers on matters pertaining finance management since they had experience in handling financial matters compared to those who have just been promoted to the leadership position. This would impact positively on proper management physical resources in their schools.
On the same breath, the BOM chairmen were requested to indicate the number of years they had served in their current schools and Figure 4.3 summarizes their responses.

![Figure 4.3 BOM Chairmen Length of Service in Their Current Schools](image)

Of the 22 BOM chairmen interviewed, the greatest frequency (13) was taken by those who had served for a period of 3 years represented by fifty nine percent, those who had served for a period of 4 years had a frequency of 4 represented by eighteen percent, those who had been calling the shots in their schools for over 5 years had a frequency of 3 represented by fourteen percentage whereas those who had been managing their schools for over 7 years had a frequency of 2 represented by nine percent. This implied that a majority of the BOM chairmen had been in their current schools long enough to be able to give reliable information on the problem under study.
4.3.7 Enrolment Trends in Public Primary Schools

Since the study was dealing with management of physical resources, it was important to ascertain the enrolment trends in the schools under study. An item in the headteachers and deputy headteachers questionnaire requested them to indicate the range of their pupil’s enrolment and Table 4.6 summarized their responses.

Table 4.6 Headteachers and Deputy Headteachers Responses on Pupils Enrolments

<table>
<thead>
<tr>
<th>Range of pupils enrolment</th>
<th>Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Below 100</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>100-400</td>
<td>14</td>
<td>33</td>
</tr>
<tr>
<td>401-800</td>
<td>14</td>
<td>33</td>
</tr>
<tr>
<td>801-1000</td>
<td>7</td>
<td>16</td>
</tr>
<tr>
<td>Above 1000</td>
<td>8</td>
<td>18</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>43</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

The data analysis results displayed in Table 4.6 revealed that public primary schools in Igembe Central Sub County had different ranges of pupil’s enrolments. Those which had pupil population of between 100-400 were represented by 33 percent together with the school which had 401-800 pupils (33%). Schools which had a population range of between 801-1000 rated at (16%) and school which had in excess of 1000 pupils were represented by (18%). This indicated that the enrolments in public primary schools in the area under study were impressive thus the utilization of physical resources was more likely to be up to date.
4.3.8 Headteachers, Deputy Headteachers and BOM Chairmen Responses on Their Schools Major Sources of Finances.

For a school to have enough physical resources, availability of finances is a vital requirement. The study sought to find out the sources of finances in the public primary school in the area under study and the findings were given in Table 4.7

**Table 4.7 Headteachers, Deputy Headteachers and BOM Chairmen Responses on Their Schools Major Sources of Finances**

<table>
<thead>
<tr>
<th>Source of Finances</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alumni support</td>
<td>1</td>
<td>64</td>
</tr>
<tr>
<td>PTA contributions</td>
<td>54</td>
<td>11</td>
</tr>
<tr>
<td>School Income Generating Programs</td>
<td>2</td>
<td>63</td>
</tr>
<tr>
<td>Community support</td>
<td>9</td>
<td>56</td>
</tr>
<tr>
<td>Faith Based Organizations (FBOs) support</td>
<td>4</td>
<td>61</td>
</tr>
<tr>
<td>Constituency Development Fund (CDF)</td>
<td>35</td>
<td>30</td>
</tr>
<tr>
<td>Fund raising</td>
<td>3</td>
<td>62</td>
</tr>
<tr>
<td>Government Capitation</td>
<td>64</td>
<td>1</td>
</tr>
</tbody>
</table>

The findings shown in Table 4.7 suggested that public primary schools in Igembe Central Sub County were fully funded by the government in line with the FPE policy of 2003. This is because 64 (98%) of the respondents said so. Therefore the study finding implied that public primary schools in Igembe Central Sub County had a steady income from the government through FPE. Therefore it was expected that the physical resources such as classrooms, stationeries, to mention but a few were in the schools because the funds were accompanied by circulars on how they should be spent.

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Although the public primary schools were being funded by the government through the Free Primary Education (FPE) programme, it was evident that parents took part in development of their school by making their contributions through PTA as mentioned by 54 respondents representing 83 percent. This was found to be a healthy involvement because the parents had an active participation in the school matters by making their contributions to its development. By doing this the parents had a chance to monitor the usage of funds in the schools thus making sure that the physical resources were available.

The Constituency Development Fund (CDF) came in to supplement the national government in funding the school and was placed in the third position with 54 percent rating. CDF is a national government devolved fund administered by the local Member of Parliament. Since a sizeable number of schools indicated having received funding from this source, it was therefore expected that it had a positive impact on the physical resources in the public primary schools. Other forms of funding that were evident in the schools funding structure to supplement the government funding included: local communities (14%), Faith Based Organizations (6%), fund raising (5%), school income generating projects (3%) while alumni support came last with 2 percent rating. The findings indicated that public primary schools in Igembe Central Sub County had stable and reliable income to make sure that physical resources were enough in their schools for proper learning. These findings were consistence with those of Nyamasege (2013) who observed that majority
of public schools in Kenya were government funded with parents through PTA and CDF chipping in to supplement the government.


In objective one, the study sought to investigate the influence of headteachers financial competence on management of schools physical resources. The respondents (Headteachers, Deputy Headteachers and BOM Chairmen) were asked to respond to questions which sought to shed some light on this and their responses were analyzed in Table 4.8

Table 4.8 Headteachers, Deputy Headteachers and BOM Chairmen

<table>
<thead>
<tr>
<th>Response</th>
<th>Headteachers</th>
<th>Deputy Headteachers</th>
<th>BOM Chairmen</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>F</td>
<td>Percentage (%)</td>
<td>F</td>
</tr>
<tr>
<td>Yes</td>
<td>21</td>
<td>95</td>
<td>19</td>
</tr>
<tr>
<td>No</td>
<td>1</td>
<td>5</td>
<td>2</td>
</tr>
<tr>
<td>Total</td>
<td>22</td>
<td>100</td>
<td>21</td>
</tr>
</tbody>
</table>

Data analysis results in Table 4.8 indicated that majority of the headteachers who participated in the study 21(95%) had at one time or another attended a course on financial competence compared to 1(5%) who indicated that they had never attended any course. Asked whether they had any knowledge on their headteachers attendance of training on financial management, 19(90%) of the deputy headteachers answered to the affirmative compared to 2(10%) who indicated they had no knowledge at all. Chetambe (2012) says that
training the school administrators in financial management helps in equipping them with the requisite skills and knowledge for effective management of financial resources in schools. It also helps in keeping the school managers abreast with current trends in financial management and inculcates in them a sense of creativity and innovation in their management roles. Therefore, through the knowledge they had acquired in these trainings, the school administrators should be able to formulate a school finance policy which would enhance proper management of the school finances. This policy should put in place checks and balances which would ensure that the school funds are safeguarded and correctly used for the intended purposes which would lead to the physical resources in their schools being up to date. These findings were in line with those of Muthini (2004) who reported that for the headteachers to be competent in the financial practices, they need constant exposure to training, seminars and workshops in order to improve their competence.

Of the 22 BOM chairmen interviewed, 100 percent indicated that their committees facilitated their headteachers to attend financial management trainings. This implied that the school manager’s in public primary schools in Igembe Central Sub County were well versed with matters pertaining financial management since they attended seminar and trainings on the same. Therefore they were in a better position to put into practice the skills learnt hence making sure the physical resources were available in their schools. The findings of the study were consistence with those of Mwinjuma and Baki (2012) who recommended that public primary school head teachers should be trained on financial management principles to enhance proper utilization of school funds.
On the strength of these findings, the headteachers were requested to indicate the organizing agency of the financial courses they attended and their responses were summarized in Table 4.9

Table 4.9 Headteachers Responses on the Organizing Agency

<table>
<thead>
<tr>
<th>Organizing Agency</th>
<th>Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>KEMI</td>
<td>3</td>
<td>13</td>
</tr>
<tr>
<td>KEPSHA</td>
<td>13</td>
<td>59</td>
</tr>
<tr>
<td>Audit Office</td>
<td>5</td>
<td>23</td>
</tr>
<tr>
<td>Not applicable</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>22</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

The data analysis results indicated that majority of the headteachers representing 59 percent attended financial courses organized by KEPSHA, followed by those who attended financial courses organized by the Igembe Central Sub-County Audit Office at (23%), while those who attended courses organized by KEMI rated at (13%) and finally those who did not attend any course were represented by 5 percent. This suggested that KEPSHA, which is the association that brings together primary school headteachers, was the most active in organizing seminars and courses for their members or most probably the head of the institutions were shunning the courses organized by KEMI due to cost implication.

However, it expected that the headteachers benefited from the trainings they had attended thus were able to manage finances well in their schools hence ensuring the physical resources were available and enough. Having ascertained the organizing agency, the researcher requested the headteachers
to indicate the level of certification for the courses they had attended and their responses were tabulated in Table 4.10

Table 4.10 Headteachers Responses on the Level of Certification

<table>
<thead>
<tr>
<th>Level of Certification</th>
<th>Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attendance</td>
<td>10</td>
<td>45</td>
</tr>
<tr>
<td>Certificate</td>
<td>4</td>
<td>18</td>
</tr>
<tr>
<td>Diploma</td>
<td>7</td>
<td>32</td>
</tr>
<tr>
<td>No certification</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>22</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

The data analysis results depicts that 45 percent of the headteachers had a certificate of attendance on financial competence. This meant that they attended courses which lasted for a day. These most probably were those organized by KEPSHA or Audit Office which most of the headteachers had earlier indicated having attended. Short-term seminars or financial courses may have little impact on the overall competence on financial matters since what is covered by the participants may be little. This finding therefore suggested that most of the headteachers may experience some challenges in some aspects of finance management in their schools thus resulting to poor management of the physical resources.

Those who had acquired a certificate because most probably their courses lasted for a longer period of time were represented by 18 percent, while those who had acquired a diploma in financial management rated at 32 percent with those who did not have any certificate at all posting 5 percent. These finding suggested that most headteachers in public primary schools Igembe Central
Sub County had knowledge of how finances should be managed. According to School Leadership Review Group (2003) headteachers require regular training for effective school management. Lack of training can impose serious constrains both on educational quality, development and expansion plans and may hinder proper physical resource management in schools. Therefore, the headteachers were expected to put into use to the knowledge they had acquired to manage finances properly in their schools so that there would be enough and well maintained physical resources.

Having established the level of certification of the financial management courses attended by the headteachers, the researcher was interested in ascertaining the efficacy of these courses, hence the headteachers were requested to rate them and Table 4.11 tabulated their responses.

**Table 4.11 Headteachers Responses on the Efficacy of the Courses Organized to Train the School Heads on Financial Practices**

<table>
<thead>
<tr>
<th>Course Organizer</th>
<th>Very effective</th>
<th>Effective</th>
<th>Fairly effective</th>
<th>Ineffective</th>
</tr>
</thead>
<tbody>
<tr>
<td>KEMI</td>
<td>10 45%</td>
<td>11 50%</td>
<td>1 5%</td>
<td>0 0%</td>
</tr>
<tr>
<td>MoEST</td>
<td>10 45%</td>
<td>9 41%</td>
<td>3 14%</td>
<td>0 0%</td>
</tr>
<tr>
<td>KEPSHA</td>
<td>1 5%</td>
<td>13 59%</td>
<td>2 9%</td>
<td>6 27%</td>
</tr>
<tr>
<td>Private Consultant</td>
<td>2 9%</td>
<td>1 5%</td>
<td>4 18%</td>
<td>5 22%</td>
</tr>
</tbody>
</table>

Of the 22 headteachers who participated in the study, 11(50%) said that the KEMI training was effective, 10(45%) said it was very effective while 1(5%) thought it was fairly effective. Financial courses organised by this agency are more comprehensive thus gave the participants a wide range of knowledge on
finance management. On the other hand, KEMI courses help the headteachers acquire knowledge and skills in different financial fields. This would lead to efficiency in utilisation of resources thus leading to effectiveness in the management of schools physical resources. This findings was in line with that of Musembi (2016) who did a study on the influence of KEMI principals’ diploma in education management training course on management practices of public secondary schools in Matungulu sub county and reported that the training the school principals underwent were effective hence helped them in the acquisition of the necessary financial skills for effective management of school finances.

For the training organized by MoEST, 10 respondents representing 45 percent thought it was very effective, 9(41%) indicated it was effective and 3(14%) said it was fairly effective. This suggested that the headteachers who had a chance to attend financial management courses organized by MoEST were in a good position to manage finances in their schools well, thus making sure that there were quality and adequate physical resources.

On trainings organized by KEPSHA, 13 respondents representing 59 percent said it was effective, 6 (27%) said it was ineffective, 2 (9%) indicated that it was fairly effective and 1(5%) said it was very effective. This indicated that the financial competence courses organised by KEPSHA were helpful to a large number of the headteachers even though some thought that they gained less from their trainings.
On those organized by private consultants, 5 respondents representing 22 percent said that they were ineffective, 4(18%) indicated that they were fairly effective, 2(9%) were of the opinion that they were very effective and 1(5%) said that they were effective. These findings suggested that the headteachers who attended courses organised by private consultant may have challenges in management of finances in their schools thus resulting to inadequate physical resources.

The deputy headteachers were requested to indicate whether their headteachers were competent in managing finances and their responses were captured in Table 4.12

**Table 4.12 Deputy Headteachers Opinions on Their Headteacher’s Financial Management Competency**

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Percentage%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Agree</td>
<td>6</td>
<td>29</td>
</tr>
<tr>
<td>Agree</td>
<td>15</td>
<td>71</td>
</tr>
<tr>
<td>Neutral</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Disagree</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Strongly Disagree</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>21</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

The data analysis results in Table 4.12 indicated that the deputy headteachers had faith in their headteachers financial management strategies since 15 of those who participated in the study representing 71 percent agreed with the statement that their headteachers were competent in managing finances in their schools with the remaining 6 representing 29 percent strongly agreeing. However the (71%) who agreed had doubts with their headteachers financial management competence and that is why they could not agree strongly and so
the findings implied that some headteachers in public primary schools in Igembe Central Sub County doesn’t manage finances as expected thus leading to inadequate and poorly maintained the physical facilities. According to Wakiriba (2014) ineffective financial controls which include poor maintenance of account records may make a learning institution to be exposed to financial risks thus resulting to the use of finances for the unintended purpose thus contributing to inadequate physical resources.

On the same breath, the study sought the input of the BOM chairmen by requesting them to rate their headteachers on the issue of financial management competency and their responses were assessed and summarized in Figure 4.4

![Figure 4.4 BOM Chairmen Rating of Their Headteacher’s Financial Management Competency](image)

Majority of the BOM chairmen interviewed (68%) thought that their headteachers were fairly competent in managing finances in their schools
compared to 27 percent who said that their headteachers were competent and 5 percent said their headteachers were highly competent. These findings sharply differed with those of the deputy headteachers who had earlier given their bosses a clean bill of health as far as management of finances was concerned. May be the deputy headteachers did not want to expose their headteachers shortcomings. Therefore the headteachers needed more training on financial management practices so that they could gain more expertise thus making sure that they rated highly which would result to adequate physical resources.

Asked whether their headteachers attended courses on resource mobilisation for physical development, finance tracking on physical infrastructure expenditures and physical infrastructure maintenance, all the BOM chairmen representing 100% indicated that the manager in their schools attended these courses. Such resources may include finances and materials. Finance tracking may entail the actual usage of funds in acquiring physical resources in the school and maintaining the resources. For instance, resource mobilization needs a lot of preparations and plans such as identifying the school needs, identifying the necessary stakeholders and potential donors or contributors. Therefore by attending these courses it was expected that the headteachers were able to mobilize resources to fund various projects in their school. On the other hand, it was expected that they were able to track financing of these projects and be able to maintain the physical resources which would result to better learning. As Musembi (2016) observes, headteachers who attend financial management courses regularly are able to manage and maintain physical facilities in their schools.
4.5 Influence of Budgeting on Management of School Physical Resources.

Poor budgeting is one of the major reasons that derail effective management of schools due to overspending or underspending which can lead to misappropriation and mismanagement of school funds (Mito & Simatwa, 2012). In objective two the study sought to investigate the influence of budgeting on management of school physical resources. Headteachers were requested to rate their level of effectiveness in some steps of schools budget making and their responses were assessed, analyzed and tabulated in Table 4.13

**Table 4.13 Efficacy of the Headteachers in Budget Making Processes**

<table>
<thead>
<tr>
<th>Budget Making Process</th>
<th>Very Effective</th>
<th>Effective</th>
<th>Fairly Effective</th>
<th>Ineffective</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>F %</td>
<td>F %</td>
<td>F %</td>
<td>F %</td>
</tr>
<tr>
<td>Calculating expenses</td>
<td>6 27</td>
<td>14 64</td>
<td>2 9</td>
<td>0 0</td>
</tr>
<tr>
<td>Determining sources of income</td>
<td>0 0</td>
<td>19 86</td>
<td>2 9</td>
<td>1 5</td>
</tr>
<tr>
<td>Setting savings and debt pay off goals</td>
<td>3 14</td>
<td>15 68</td>
<td>3 14</td>
<td>1 5</td>
</tr>
<tr>
<td>Recording spending</td>
<td>10 45</td>
<td>9 41</td>
<td>3 14</td>
<td>0 0</td>
</tr>
<tr>
<td>Tracking progress</td>
<td>3 14</td>
<td>12 55</td>
<td>4 18</td>
<td>3 14</td>
</tr>
</tbody>
</table>

The findings summarized in Table 4.13 gives an overview of the headteachers efficacy in various budget making processes. For instance, on calculating expenses, 64 percent rated themselves as effective while 27 percent said they were very effective compared to 9 percent who indicated that they were fairly
effective. The implication of this result is that most schools were able to use the intended amount for a particular project. In this way they are able to make sure that a variety of physical resources were available. As Haberaecker (2004) observes for a school to have enough physical facilities, the managers need to set aside enough funds and make sure the projects have sustained funding.

The lack of determining the sources of income for various projects would lead to shortage of critical resources in schools as money would not be available to purchase the required items. The study findings reported that most of the administrators (86%) in public primary schools in Igembe Central Sub County were effective in determining the sources of income thus suggesting that the schools were able to have a steady income to fund various projects which would result to enough and well maintained physical resources although (5%) of the headteachers were ineffective in determining sources of income leading to inadequate physical resources. Levacis (2003) reports that school managers who are able to source for funds for school projects ensure that buildings in their schools are always renovated, desks are enough with the ratio of text book to student being 1:1.

On setting savings and debt payoff goals, 68 percent of the respondents said they were effective, 14 percent indicated they were very effective with a similar percentage (14%) saying they were fairly effective and 5 percent thought they were ineffective. Those who indicated that they were fairly effective and ineffective in setting saving may have put their schools in an
awkward position since they may not be able to pay debts on time. It is worth noting that delayed payments beyond the expected period have negative consequences that may affect the school credit rating adversely hence making suppliers fail to supply the school with the needed items on credit. However as the study findings indicated, most of public primary schools in Igembe Central Sub-County were able to save for their future use and be able to service their debts on time. By doing this, the schools were in a better position to make immediate purchases with their savings thus making sure that they rarely lacked any school resource which was required. As Origa (2013) observes when funds are available in a learning institution, the managers are capable of carrying out the tasks as budgeted for hence achieving the objectives.

On recording spending, 45 percent of the headteachers said they were very effective with 41% indicating that they were effective compared to 14 percent who rated themselves as fairly effective. The few who were not up to date in recording spending may have made their school to lack some physical facilities due to lack of funds to complete them. However, most of the schools administrators were able to show a high level of accountability in their institutions thus indicating that the funds were spent for the intended purposes. This eventually resulted to proper use of the cash available in schools thus making sure the schools had adequate physical resources. These findings are in line with those of Opiyo (2014) who underscores the need for good recording of usage of school so that the cash could be used for the intended purpose.
It was also discovered that 55 percent of the headteachers were good in tracking progress of projects in their schools. 14 percent indicated that they very effective compared 18 percent of the headteachers who indicated that they were fairly effective and 14 percent who indicated that they were ineffective. Tracking the progress of a certain project makes sure that it does not stall midway. Moreover, its presence has positive influence on projects such as school buildings. Opiyo (2014) observes that any institution with a management team that is not able to track the progress on their projects stand to fail in their project implementation. Therefore, according to this finding those administrators who were ineffective (14%) in tracking the progress of the projects ended up with white elephant projects leading to poorly maintained and inadequate physical resources.

All in all the findings suggested that the trainings headteachers underwent on financial management were important since majority of the administrators were able to be effective in majority of the budget making processes except for a few who had difficulties in some of the processes. These findings were in line with those of Wekhuyi (2014), who found out that financial training programs for school administrators positively influenced their financial management polices especially in carrying out budgetary process.
The deputy headteachers were also requested to rate their headteachers' effectiveness in budget making processes and their responses were recorded in Table 4.14

Table 4.14 Deputy Headteachers Ratings of Their Headteachers Efficacy in Budget Making Process

<table>
<thead>
<tr>
<th>Budget Making Process</th>
<th>Very Effective</th>
<th>Effective</th>
<th>Fairly Effective</th>
<th>Ineffective</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>F</td>
<td>%</td>
<td>F</td>
<td>%</td>
</tr>
<tr>
<td>Calculating expenses</td>
<td>4</td>
<td>19</td>
<td>13</td>
<td>62</td>
</tr>
<tr>
<td>Determining sources of income</td>
<td>5</td>
<td>24</td>
<td>6</td>
<td>29</td>
</tr>
<tr>
<td>Setting savings and debt pay off goals</td>
<td>3</td>
<td>14</td>
<td>12</td>
<td>57</td>
</tr>
<tr>
<td>Recording spending</td>
<td>8</td>
<td>38</td>
<td>7</td>
<td>33</td>
</tr>
<tr>
<td>Tracking progress</td>
<td>9</td>
<td>43</td>
<td>4</td>
<td>19</td>
</tr>
</tbody>
</table>

Majority of the deputy headteachers (62%) rated their headteachers as effective in calculating expenses while 19 percent rated them as very effective compared to 19 percent who thought that their bosses were fairly effective in calculating expenses. This suggested that in most schools projects were allocated the exact amount of money. This would help to avoid overpricing of projects thus making sure that the available cash was used for the intended purpose hence ensuring that the schools had enough and well maintained physical resources. This study finding is in line with that of Haberaecker (2004) who says that for a school to have enough physical resources,
headteachers should be conversant with the budget making processes. In support of this, Nyakwara (2009 says that headteachers should be very keen when preparing the school budget to avoid deficit by the end of the year which can end up crippling physical facilities.

On determining sources of income, 43 percent of the deputy headteachers who participated in the study said their bosses (headteachers) were fairly effective, 29 percent indicated that their headteachers were effective, (24%) rated them as very effective with 4 percent rating their headteachers as ineffective. Levacis (2003) reports that school managers who are able to source for funds for school projects ensure that buildings in their schools are always renovated, classrooms were equipped with adequate furniture and the ratio of text book to student was 1:1. By doing this, headteachers made sure that no project stalled for lack of cash. However, the 43 percent and 4 percent who were rated fairly effective and ineffective respectively may have put their schools in an unpleasant situation by having inadequate physical resources.

Setting savings and debt pay off goals is another stage in budget making process. From the findings, 57 percent of the respondents thought that their headteachers were effective, 29 percent indicated that they were fairly effective while the remaining 14 percent indicated that their headteachers were very effective. By being able to set savings, the school administrators made sure that projects in their schools had sustained funding. On the other hand, the headteachers were able to service their school debts in good time thus making sure that they were in good books of their debtors which would make most of
the schools suppliers supply commodities on credit thus making sure they lacked no physical resource. This is in agreement with Origa (2013) who says that when funds are available in a learning institution, the headteachers are able to carry out the tasks as budgeted for, hence achieving the objectives.

Further, the study finding indicated that headteachers in public primary schools in Igembe central sub-county were either very effective or effective in recording spending with 38 percent and 33 percent of the deputy headteachers saying so respectively compared to 29 percent of them who rated their bosses as fairly effective in this process of budget making. By doing this, most of the headteachers were not constrained in their spending on projects which made sure that no project failed to be completed due to lack of cash. As Opiyo (2014) observes, good record keeping on the usage of school funds helps in ensuring that the cash is used for the intended purpose. The end result would be enough and well maintained physical resources.

On tracking progress of the projects in their schools, 43 percent of the deputy headteachers thought that their bosses were very effective, with 38 percent rating them as fairly effective while the remaining 19 percent said that they were effective. Through tracking the progress of the project the headteachers ensured that they were completed as per the schedule which would ensure that the projected expenditure on the project was the one used. This would avoid overspending thus making sure the projects were completed in good time and if possible some cash was saved for future use hence enough physical resources. Opiyo (2014) observes that any institution with a management team
that is not able to track the progress on their projects stand to fail in their project implementation.

An interview done on the BOM chairmen sought their input on the same and their responses were tabulated in Table 4.15

**Table 4.15 BOM Chairmen Ratings of Their Headteachers Efficacy in Budget Making Process**

<table>
<thead>
<tr>
<th>Budget Making Process</th>
<th>Level of Effectiveness</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Very Effective</td>
</tr>
<tr>
<td></td>
<td>F</td>
</tr>
<tr>
<td>Calculating expenses</td>
<td>0</td>
</tr>
<tr>
<td>Determining sources of income</td>
<td>0</td>
</tr>
<tr>
<td>Setting savings and debt pay off goals</td>
<td>0</td>
</tr>
<tr>
<td>Recording spending</td>
<td>0</td>
</tr>
<tr>
<td>Tracking progress</td>
<td>0</td>
</tr>
</tbody>
</table>

The data in Table 4.15 indicated that BOM chairmen rated their headteachers as either fairly effective (68%) or effective (32%) in all the stages of budget making. By not rating them as ineffective the BOM chairmen indicated that the headteachers were able to some extent manage fund in their schools well. This is because when the headteachers were able to calculate the expenses of the projects being implemented in schools thus ensuring that the money was used for the intended purpose. This ensured that no project stalled for lack of funding. Nyakwara (2009) say that calculating expenses for the projects in schools reduces the likelihood of misuse of funds by ensuring a project receives the amount specifically allocated for it.
On the other hand, by determining the sources of income for the projects, the headteachers ensured that the projects were up and running. This eliminated the likelihood of having white elephant projects in their schools. Levacis (2003) says that headteachers who are able to source for funds for school projects ensure that physical resources such as toilets are adequate, buildings in their schools are always completed on time, renovations are carried out, and desks are enough with the ratio of textbook to student being 1:1.

Similarly by setting savings and debt pay off goals the headteachers ensured that a reserve fund was there to cater for any eventuality such as inflation which would lead to prices of items shooting up. Debt pay off goals made by the head of the institutions ensure that schools were able to access materials from the suppliers in advance if there were no funds to purchase items which were needed urgently. As Origa (2013) ably puts it, when funds are available in a learning institution, the headteachers are able to carry out the tasks as budgeted for, hence achieving the objectives.

Moreover, by recording the spending the headteachers made sure that the available funds were used for the intended purpose. It also allowed for proper control of the funds flow in the school which would make sure the physical resources in school were available. As Opiyo (2014) observes, good record keeping on the usage of school funds helps in ensuring that the cash is used for the intended purpose. The end result would be enough and well maintained physical resources.
Tracking the progress of the project ensured it was completed on time. Opiyo (2014) observes that any institution with a management team that is not able to track the progress on their projects stand to fail in their project implementation. This is because more funds may be needed to complete the projects if they failed to be completed as scheduled. Therefore, by being able to track the progress of projects in their schools, the headteachers ensured that there was prudent use of funds in school which would eventually result to enough and well maintained physical resources in the learning institutions.

The study further sought to find out how often schools audited their books of account. An item in the headteachers and deputy headteachers questionnaires and BOM chairmen interview schedule sought to answer this and their responses were tabulated in Table 4.16

<table>
<thead>
<tr>
<th>Time of Audit</th>
<th>Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Weekly</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Monthly</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Termly</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>Yearly</td>
<td>64</td>
<td>98</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>65</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

Auditing of school books of accounts is likely to improve the accounting systems in public primary schools hence improve financial management. The data analysis results in Table 4.16 indicated that almost all the public primary
school in Igembe Central Sub County did audit their books of accounts on yearly basis. This was indicated by a whopping 98 percent of the respondent compared to 2 percent who indicated that they audited their books on termly basis. By audit their books yearly the schools administrators were able to track their spending thus making sure that they were accountable to all the stakeholders in the institutions they were heading. On the other hand, auditing ensured that whatever was reflected in the books of accounts is seen on the ground. Moreover, it helps to ensure that plans put in place in schools are realistic since the school administrators know that such plans will form the basis of an audit evaluation. At the same time, it compelled the school administrators to adhere to set budget estimates as they would be required to provide reasonable and acceptable explanations for any variances in their spending. Amojori (2002) observes that anyone who accepts a position of trusts or responsibility should be accountable for his actions and deeds. This finding therefore suggested that the headteachers in public primary school in Igembe Central Sub-County were accountable and their school had the required physical facilities as per the yearly audit reports.
Further, the respondents (headteachers, deputy headteachers and BOM chairmen) were asked to give their opinion on the benefits of budgeting on the overall management of school physical resources and their responses were illustrated in Figure 4.5

![Bar chart showing percentage of respondents' views on the importance of budgeting.]

**Figure 4.5 Headteachers, Deputy Headteachers and BOM Chairmen Responses on the Importance of Budgeting in Schools**

Suggestions on the importance of budgeting yielded the opinions that it enhances accountability of fund in the learning institutions as mentioned by 37% percent of the respondents. This is because when a budget is drawn for various projects, the culture of transparency is entrenched in the school. This will also show the school administrators as honest officers. It will also facilitate all the stakeholders to check and follow the spending in relation to the actual outcomes and demand explanations where necessary, hence the
likelihood of misappropriation of funds is minimized. Moreover, it determines and controls the financing of physical facilities and regulates investment activities in schools, reduces wastage of money and delay in implementation of projects. The end result of this is that the schools will have the physical resources budgeted for. These findings are not different from those of Sundet (2008) who reported that budgeting in a learning institution entrenches the culture of accountability and transparency, thus ensuring the physical resources are well managed.

The other importance of budgeting in school as mentioned by 32 percent of the respondents was that it helped in avoiding unnecessary spending. By this, the respondents implied that the schools ensured that funds intended to be spent on a particular project was actually the amount spent thus making sure the monies received in schools were spent prudently which would result to enough physical resources. This was in line with the findings of Mulwa (2008) who observed that budgeting helps projects implementation to run smoothly thus avoiding premature project resource depletion hence ensuring that projects are completed on time.

Another notable suggestion by 20 percent of the respondents on the importance of budgeting was that it helps in future planning of the school. This is important in schools, because by budgeting, the school managers may be able to establish priorities and plan the activities in the school. For instance, the long-term and medium-term planning of the school needs to be fixed in the budget as forecasts. According to Vadesto (2015) the most importance aspect
of finance management in a learning institution is raising funds for both short-term and long-term use therefore budgeting becomes an important component. By doing this, the learning institution will be able to fund for the physical resources without hitches.

Another suggestion mentioned by the respondents was that it helped in the actual implementation of the projects in schools which received a 9 percent rating. Larson and Gray (2006) notes that project implementation passes through a sequence of four stages which include planning, executing, and delivering of the actual project. Therefore in the presence of a well drawn budget, the school development plans would be achieved thus ensuring that there are enough and well maintained physical resources.

A small number of the respondents represented by 2% percent were of the opinion that it helps in improvement of performances in schools. It is worth noting that pupils academic performance depends to a large extent on the general learning environment in the school which include the availability of adequate teaching and learning materials, proper sanitation, and adequate classroom furniture among others. This may not be possible if proper budgeting is not done. Vadesto (2015) observes that school performance is as good as its investments therefore budgeting becomes an important component.
4.6 Influence of Financial Record Keeping on Management of School Physical Resources

Maintaining financial records is important for the purpose of monitoring expenditure and keeping records of school income. In Objective Three, the study sought to investigate the influence of financial record keeping on management of school physical resources. An item in the headteachers, deputy headteachers and BOM chairmen sought to find out whether their schools kept receipts of all financial transactions and advertised for tenders. Table 4.17 tabulated their responses.

Table 4.17 Responses on Keeping of Receipt of Financial Transaction and Advertisement for Tenders

<table>
<thead>
<tr>
<th></th>
<th>Keeping of Receipts</th>
<th></th>
<th></th>
<th>Advertisement for Tenders</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Headteachers</td>
<td>Deputy Headteachers</td>
<td>BOM Chairmen</td>
<td></td>
</tr>
<tr>
<td>Response</td>
<td>F</td>
<td>Percentage (%)</td>
<td>F</td>
<td>Percentage (%)</td>
</tr>
<tr>
<td>Yes</td>
<td>22</td>
<td>100</td>
<td>21</td>
<td>100</td>
</tr>
<tr>
<td>No</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>22</td>
<td>100</td>
<td>21</td>
<td>100</td>
</tr>
</tbody>
</table>

All the respondents (100%) as shown in Table 4.17 said that they kept receipts of all financial transaction in their institutions. Receipt as a written record of funds received and spent by the school is an important means of accountability because it provides proof that the items were actually bought and by how
much. It is also proves that the goods paid for were actually delivered, indicates all payments made from school accounts, and helps in reassessing the availability of funds in the school account. Therefore the study finding suggested that by keeping receipts the school managers were able to account for the monies that they received in their institutions thus eliminating the likelihood of misappropriation of fund hence making sure that the physical resources in the schools were well managed. These findings were in agreement with those of Nyakwara (2009) who observes that general development of the school is determined by the quality of services offered such as receipting all the money that has been received, recording all the money spent in the cashbook, banking received money and filing banking slips.

As a result, asked whether they advertised for tender before they embarked on any project, all the respondents (100%) indicated that they advertised for tenders. The essence of advertising for tenders was to provide equal opportunity to all eligible suppliers and contractors. This would ensure high competition thus attaining value for money. Public Procurement and Asset Disposal Act (2015) demands that public institutions, schools inclusive, should always put up advertisements for tenders on all of their upcoming projects to allow prospective bidders to bid for them and the least bidder awarded the tender. This would enabled the schools to avoid inflated costs as a result of single sourcing thus ensuring that the available funds were used prudently for the intended purposes and curb misappropriation of funds. Moreover, it ensures school repairs are done more quickly and cheaply because schools have the authority to choose contractors. By ensuring that they adhered to this provision
of law, the administrators in public primary schools in Igembe Central Sub-County made sure that there were proper management of finances which would result to enough school physical resources. These findings were not different from those of Shirima (2009) who observes that adhering to tendering process curbs escalation of the cost of the projects and ensures the actual implementation of the project is not poor. It also curbs delivery of substandard goods and eliminate the likelihood of entrenching the culture of corruption in the procurement process.

Further, the headteachers were requested to rate themselves in preparing the books of accounts and their responses were analysed in Table 4.18.

Table 4.18 Headteachers Rating of Their Efficacy in Preparing Books of Accounts

<table>
<thead>
<tr>
<th>Books of Account</th>
<th>Very Effective</th>
<th>Effective</th>
<th>Fairly Effective</th>
<th>Ineffective</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>F</td>
<td>%</td>
<td>F</td>
<td>%</td>
</tr>
<tr>
<td>Cash book</td>
<td>2</td>
<td>9</td>
<td>16</td>
<td>73</td>
</tr>
<tr>
<td>Final balance</td>
<td>5</td>
<td>23</td>
<td>13</td>
<td>59</td>
</tr>
<tr>
<td>Income and expenditure</td>
<td>2</td>
<td>9</td>
<td>16</td>
<td>73</td>
</tr>
<tr>
<td>account</td>
<td>7</td>
<td>32</td>
<td>11</td>
<td>50</td>
</tr>
</tbody>
</table>

On preparation of cash books, 73 percent of the headteachers rated themselves as effective, 9 percent said they were very effective while 18 percent indicated that they were fairly effective. By being able to prepare cash books, the headteachers ensured that they kept record of all receipts and payments of
money in their schools. This ensured that frauds involving cash were likely to be detected early and stopped. The effect of this was proper utilization of the funds received in the schools thus realization of good and enough physical resources. Epstein (2014) says that for proper finance record keeping, the headteacher should be conversant with the preparation of books of accounts like cash book. Nyakwara (2009) underscores the importance of preparing the cash book by indicating that it ensures monies are strictly used for the intended purpose.

The same applied to preparation of the final balance where 59 percent thought they were effective, 23 percent said they were very effective while 18 percent rated themselves as fairly effective. Being able to balance the books of accounts meant the school managers were able to account for the monies that were received in their institutions. They were also in a good position to be able to make future budgets for the school based on the outcome of the exercise. By doing this the headteachers were able to finance for the projects in their schools without any hitch.

Majority (73%) of the headteachers indicated that they were effective in preparation of income and expenditure account compared to 18 percent who said that they were fairly effective and 9 percent said they were fairly effective. The income and expenditure account shows the sources of income in schools and how the cash was used. According to David (2007) by being able to prepare the books of accounts, the headteachers were able to estimate the overall income of their schools versus its expenditure. This helped the
administrators to be able to fund the intended projects without fail. The end result of this was adequate and well maintained physical facilities.

Preparation of balance sheet was not an issue to 50 percent and 32 percent of the headteachers who participated in the study as they indicated that they were effective and very effective respectively compared to 18 percent who indicated that they were fairly effective. This vital document in account circles is a financial statement that summarizes an institution's assets, liabilities and equity/capital at the end of its financial year. According to Kahavisa (2003) preparation of a balance sheet gives a clear picture of a school financial position and its assets. This helps in accountability on the side of the administrators since the cash budgeted for various physical facilities at the stating of the year must reflect in the accounts. Therefore, by being able to prepare this account, the headteachers were able to account for the monies received and spent on the projects in their schools thus ensuring that there were adequate and well maintained physical resources.

Overall the data analysis results suggested that headteachers in public primary schools in Igembe Central Sub-County were effective in preparation of books of accounts. These findings were in agreement with those of Adhiambo (2013) who found out that most head teachers in Kisumu municipality were conversant with majority of book keeping processes even though few had problems in book keeping and trial balance.
The study further sought the input of the deputy headteachers and the BOM chairmen on this and their responses were tabulated in Table 4.19

**Table 4.19 Deputy Headteachers and BOM Chairmen Rating of Their Headteachers Efficacy in Preparing Books of Accounts**

<table>
<thead>
<tr>
<th>Books of Accounts</th>
<th>Very Effective</th>
<th>Effective</th>
<th>Fairly Effective</th>
<th>Ineffective</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>F</td>
<td>%</td>
<td>F</td>
<td>%</td>
</tr>
<tr>
<td>Cash book</td>
<td>6</td>
<td>14</td>
<td>17</td>
<td>39</td>
</tr>
<tr>
<td>Final balance</td>
<td>9</td>
<td>21</td>
<td>13</td>
<td>30</td>
</tr>
<tr>
<td>Income and expenditure</td>
<td>8</td>
<td>19</td>
<td>14</td>
<td>32</td>
</tr>
<tr>
<td>Balance sheet</td>
<td>5</td>
<td>12</td>
<td>16</td>
<td>37</td>
</tr>
</tbody>
</table>

Majority of the deputy headteachers and BOM chairmen thought that their headteachers were either effective or fairly effective in preparation of majority of books of accounts. On preparation of cash book, 47 percent thought that their headteachers were fairly effective, 39 percent said they were effective and the rest (14%) indicated that they were very effective. Nyakwara (2009) underscores the importance of preparing the cash book by indicating that it ensures monies are strictly used for the intended purpose. This finding suggested that the headteachers were able to record all cash received and the payment made by the school. This demonstrated a high level of financial accountability thus making sure there was proper management of schools physical resources.

On final balance, 49 percent said that their bosses were fairly effective, 30 percent indicated that they were effective while 21 percent thought that they were very effective. By being able to show the summary of all debit and credit...
balances the headteachers were able to know whether there were shortfalls in financing projects in their schools thus able to manage physical resources well.

On preparation of income and expenditure account, 49 percent of the respondents rated the headteachers as fairly effective, 32 percent indicated that they were effective and the rest (19%) said that they were very effective. This meant that the headteachers were able to show how funds were to be distributed on different projects thus ensuring prudent management of school physical resources.

On preparation of balance sheet, 49 percent of the deputy headteachers and BOM chairmen rated their headteachers as fairly effective, 37 percent said that they were effective and 12 percent indicated that they were very effective. The balance sheet shows the financial position of the school at a particular date. By being able to prepare this vital document, the headteachers laid bare the financial position of their schools at that particular period which was sign of accountability on financial management thus ensuring proper management of physical resources in the schools. According to Kahavisa (2003) preparation of a balance sheet gives a clear picture of a school financial position and its assets.

Generally the study findings suggested that the headteachers in public primary schools in Igembe Central Sub County were efficient in financial record keeping though the ineffective ones suffered as a result of poorly maintained physical resources. David (2007) reports that proper financial record keeping by the headteachers shows high level of transparency, builds trust towards the
headteachers by all the stakeholders in education and ensures that resources in school were properly managed.

4.7 Influence of Headteachers Adherence to Financial Rules on Management of School Physical Resources

In Objective Four, the study sought to establish the influence of headteachers adherence to financial rules on management of school physical resources. An item in the headteachers, deputy headteachers and BOM chairmen sought to find out the financial institution their schools used for banking activities and their responses were assessed, analyzed and tabulated in Table 4.20

<table>
<thead>
<tr>
<th>Banking Institution</th>
<th>Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Microfinance</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Government Owned Bank</td>
<td>62</td>
<td>95</td>
</tr>
<tr>
<td>Sacco Society</td>
<td>3</td>
<td>5</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>65</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

The findings in Table 4.20 as revealed by 95 percent of the respondents indicated that public primary school in Igembe Central Sub County used government owned financial institutions for their banking services compared to 2 percent who used Sacco societies. By banking with established banking institutions, the headteachers ensured security of school funds. This is because institutions such as microfinance and Sacco societies thrive on membership savings. In the event that the Sacco or the microfinance collapsed the school may not get its money back. Therefore, the headteachers had made a wise
financial decisions thus showing that they were managing schools funds more effectively. On the other hand, they had adhered to the directive by the Ministry of Education directive that schools should open bank account with a government owned financial institution for the security of the school funds. This meant that the headteachers were able to budget for the monies received in their schools knowing that the cash was secure hence making sure the schools had enough and well maintained physical resources. These findings were in agreement with those of Queens and Department of Education and Training (2017) which underscores the importance of banking school monies with a government banking service provider.

It was also important to find out the rate at which the monies received in schools were banked and the responses were analyzed in Table 4.21

Table 4.21 Responses from Headteachers, Deputy Headteachers and BOM Chairmen on How Often They Banked Their Schools Finances

<table>
<thead>
<tr>
<th>Rate of Banking</th>
<th>Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>On daily basis</td>
<td>8</td>
<td>12</td>
</tr>
<tr>
<td>On weekly basis</td>
<td>14</td>
<td>22</td>
</tr>
<tr>
<td>On monthly basis</td>
<td>40</td>
<td>62</td>
</tr>
<tr>
<td>When need arises</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>65</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

As observed in Table 4.21, majority of public primary schools in Igembe Central Sub-County banked monies received in their schools on monthly basis as indicated by 62 percent of the respondents. Those schools which did their
banking on weekly basis rated at 22 percent while those who did their banking on daily basis were represented by 12 percent and the rest (4%) did their banking when need arose. By ensuring that headteacher adhere to financial rules, Financial Management Programmes for Principals (2013) reports that headteachers should report unaccountable cash shortages, unlawful expenditures, damage or any action which may result in finance deficit to avoid any blame in case the physical facilities happen to collapse in a school. However, this cannot be possible if the headteachers do not bank the monies received in their institutions on time. This may create a loophole for poor financial mismanagement in the schools since the readily available cash may be used for unintended purposes. Similarly, failing to bank money promptly may put the cash at risk of theft. Therefore if there were supplies to be paid for and the cash was not there, then the school would suffer without vital physical resources for its operation since they would not be procured. The end result is that some services in the school would be grounded. Therefore, headteachers should try as much as possible to bank schools monies promptly. As Queens and State Schools (2012) observes, headteachers should try to operate in an efficient and sustainable manner to deliver financial services in schools as expected by all the stakeholders. To achieve this, financial rules in schools should be followed to the letter and in this regard, headteachers should make sure that they bank monies received in schools as soon as possible.

The study further sought to find out how often the school managers checked their schools account balances and their responses were tabulated in Table 4.22.
Table 4.22 Responses from Headteachers, Deputy Headteachers and BOM Chairmen on How Often They Checked Their Schools Account Balances

<table>
<thead>
<tr>
<th>Frequency of Checking Bank Balances</th>
<th>Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>When need arises</td>
<td>34</td>
<td>52</td>
</tr>
<tr>
<td>On weekly basis</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>On monthly basis</td>
<td>14</td>
<td>22</td>
</tr>
<tr>
<td>At the end of the year</td>
<td>16</td>
<td>24</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>65</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

Majority (52%) of the administrators in public primary schools in Igembe Central Sub-County checked their schools account balances when need arose. By doing this, the headteachers risked making financial commitment which would plunge the schools into unnecessary debts. This is not healthy as far as management of school physical resources is concerned since projects may stall if schools abruptly run short of cash. This is in agreement with Mulwa (2008) who attributed delays in implementation of project in schools to poor financial strategies employed by the school managers. Therefore, as Nyakwara (2009) observes, headteachers should always keep updated bank reconciliations statement. This would make sure that the school cannot run out of money without the headteachers awareness thus leading to failure in various activities.

The study findings further reported that 24 percent of the headteachers checked their school account balances at the end of the year while 22 percent performed the task on monthly basis and the remaining 2 percent on weekly basis. Regular update on the state of the school accounts ensures that the
headteacher are able to manage the school fund properly. This also ensures that the school managers were able to control the usage of funds in their schools thus able to preventable wastage of money and delay in implementation of projects. The end results would be proper planning for the projects to be undertaken, prioritizing the project to be undertaken, and monitoring the usage on school monies. According to KEMI (2009) the school administrators need to regularly get information on their schools financial position to be able to plan well for the progress of their institutions which to a large extent entails management of physical resources.
CHAPTER FIVE
SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction
This chapter contains the summary of the study, conclusions, recommendations and suggestions for further research.

5.2 Summary of the Study
The purpose of this study was to investigate the influence of headteachers’ financial practices on management of physical resources in public primary schools in Igembe Central Sub-County Kenya. The objectives of the study were to determine the influence of headteacher’s financial competence on management of school physical resources; to examine the influence of budgeting on management of school physical resources; to assess the influence of financial record keeping on management of school physical resources while research objective four aimed at establishing the influence of headteachers adherence to financial rules on management of school physical resources. The study used descriptive survey method with simple random sampling method used to get the sample size. The population of the study consisted of 24 headteachers, 24 deputy headteachers and 24 BOM chairmen. Out of the 24 questionnaires administered to headteachers, 22 (91%) were returned while the 24 questionnaires administered to the deputyheadteachers 21 were returned which was represented by 88 percent rating. Similarly, 22 interview guides (91%) were administered to BOM chairmen. The collected data was analyzed quantitatively by use of frequencies and percentages and presented in table, bar graphs and pie charts followed by discussions.
In objective one, the study findings indicated that majority (95%) of the headteachers in public primary schools in Igembe Central Sub County had at one time or another attended a course on financial competence compared to 1(5%) who indicated that they had never attended any course. These courses were offered by different agencies such KEPSHA, Igembe Central Sub-County Audit Office and KEMI, where majority of them attended short term courses since the level of certification was attendance (45%), diploma (34%) and a certificate (18%). The respondents further reported that the financial courses offered by KEMI and MoEST through the Audit Office were the most effective as compared to those offered by KEPSHA and private consultants as put forward by majority of the headteachers. Attendance of these courses made the school managers to be more competent in financial management in their schools as found out by the study through the deputy headteachers rating of their bosses’ competency in financial matters even though the BOM chairmen rated them as fairly competent.

In the second objective, the study findings indicated that the trainings headteachers underwent on financial management were important since they were able to be effective in majority of the budget making processes. However it was evident from the findings that some school administrators had challenges in determining sources of income, setting savings and debt pay off goals, recording spending and tracking progress. Moreover, it was discovered that schools did their audits on yearly basis.
In objective three, the study discovered that budgeting was an important aspect in finance management since it enhances accountability of fund in the learning institutions helps in avoiding unnecessary spending, helps in future planning of the school, helps in the actual implementation of the projects in schools as well as helping in improvement of overall school performances. It was also reported by the findings of the study that all the public primary schools in Igembe Central Sub County kept records of all transactions in finances and made sure that they advertised for tenders before commencement of project with a majority of the headteachers being effective in preparing majority of the books of accounts.

The study findings in objective four reported that public primary schools in Igembe Central Sub-County choose government owned financial institutions to offer them banking services. However majority of the administrators did see need to bank monies received in their schools on time since 62% did so on monthly basis which was a recipe for mismanagement of the funds. On the other hand, it was reported that a majority of the headteachers did not make regular updates on the status of financial position of their schools since they checked their schools bank accounts when need arose with the rest ether doing it at the end of the month, or at end of the year. This indicated that some school projects may stall if the school abruptly runs short of cash.

5.3 Conclusions from the Study
On the headteachers financial competence and in view of the findings of the study, it was concluded that headteachers in public primary schools in Igembe Central Sub-County regularly attended courses on finance management. A big
chunk of these courses were organized by KEPSHA, followed by the Sub County Audit Office and KEMI with those courses organised by KEMI and MoEST rating highly in efficacy among majority of the respondents. It was further concluded that most of the headteachers attended courses which lasted for few days since majority received a certificate of attendance.

On budgeting, the study findings concluded that majority of the headteachers were conversant with most of the budget making processes since most of the respondents rated them as either “very effective” or “effective” in most of the processes, but in some of the processes such as determining sources of income, setting savings and debt pay off goals, recording spending and tracking progress, some headteachers were ineffective.

The study findings also concluded that the headteachers financial record keeping was up to date since they found the importance of keeping receipts of all financial transactions and made sure that they advertised for tenders for projects thus avoiding inflated costs. On the other hand, headteachers in public primary schools in Igembe Central Sub County were either very effective or effective in preparation of the books of accounts save for the few who were fairly effective.

On adherence to financial rules, the study concluded that headteachers in public primary schools in Igembe Central Sub-County knew the importance of banking with a government owned financial institution since most of the schools did so. However, it was concluded that few schools checked their bank
balances regularly and majority of the administrators did not bank monies received in the schools on time.

5.4 Recommendations of the Study
Based on the findings, the following recommendations were made;

i) The Ministry of Education Science and Technology in consultation with TSC should organize for financial courses that last for longer period for the headteachers.

ii) Refresher courses should be organised for the headteachers on determining sources of income, setting savings and debt pay off goals, recording spending and tracking progress.

iii) The headteachers should regularly check their schools bank accounts balances to update themselves with the financial status of their schools.

iv) The headteachers should bank monies received in their schools on daily basis since majority of the government owned financial institutions have opened banking agencies within their reach.

v) The Teachers Service Commission (TSC) should make sure that before one is promoted to headship he/she should have undergone some training on financial management.

vi) The government through the Kenya Institute of Curriculum Development (KICD) should introduce a compulsory unit on financial management to all teacher trainees.
5.5 Suggestions for Further Research

Studies may be carried out in the following areas.

i) A similar study should be carried out in public secondary schools.

ii) Influence of headteachers academic qualifications on management of finances in public primary schools.

iii) Influence of headteachers financial practices on academic performance in public primary school.

iv) Impact of Free Primary Education (FPE) programme on infrastructural development in public primary schools.
REFERENCES


Igembe Central Sub County DEOs Office (2016). *School Statistics*: DEOs office

Igembe Central Sub County DEOs Office (2016). *Audit Report of Public Primary Schools*: DEOs Office


Queens and State Schools (2012). Improving Primary Education in Developing Countries. London: Hort\Reinhart and Winston


APPENDICES
APPENDIX A

LETTER OF INTRODUCTION TO HEADTEACHERS

UNIVERSITY OF NAIROBI
DEPARTMENT OF EDUCATIONAL ADMINISTRATION AND PLANNING
PO BOX 92
KIKUYU

THE HEADTEACHER,

..........................PRIMARY SCHOOL
PO BOX...........
MERU.

Dear Sir/Madam

REF: RESEARCH PARTICIPATION

I am a student in the University of Nairobi taking masters in Educational Administration and Planning. The study is titled “Influence of headteachers financial practices on management of physical resources in public primary schools in Igembe Central Sub-County, Kenya”. I kindly request you to allow me to carry the study in your school since your school was sampled. I assure you that the information given shall only be used in the study to improve finance practices in public primary schools. I also promise strict confidentiality of the respondents.

Thank you in advance for your support towards my study.

Yours faithfully

Ithibutu Nambui Joyce
APPENDIX B

HEADTEACHERS QUESTIONNAIRE

Kindly answer the following questions according to the instructions given. The information you will give will be treated with absolute confidentiality. Therefore, neither your name nor the name of your school should be recorded.

Please tick appropriately.

Section A: Background Information

1. What is your gender? Male [ ] Female [ ]

2. What is your Age?
   - Below 25 years [ ] 26 - 35 years [ ] 36 - 45 years [ ]
   - 46-55 years [ ] 56 years and above [ ]

3. What is your highest professional qualification?

4. For how long have you served as a head teacher in this school?
   - 1 – 5 years [ ] 6 – 10 years [ ] 11 – 15 years [ ] Over 15 years [ ]

5. What is the range of your pupil’s enrolment?
   - Below 100 [ ] 100-400 [ ] 401-800 [ ] 801-1000 [ ]
   - Above 1000 [ ]

6. What are the school’s major sources of finances?

<table>
<thead>
<tr>
<th>Source</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alumni support</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PTA contributions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>School Income Generating Programs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Community support</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Faith Based Organizations (FBOs) support</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Constituency Development Fund(CDF)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fund raising</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Government Capitation</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Section B: Influence of Headteachers Financial Competence on Management of School Physical Resources

7. Have you ever attended any course on financial competence?
   
   Yes [   ] No [   ]

   (If No ignore the next question, if Yes answer question 8)

8. What was the organizing agency? .................................................................
   ..................................................................................................................

9. What was the level of certification?
   
   Attendance [   ] Certificate [   ] Diploma [   ]

10. In your own opinion, how effective are the courses organized to train the school heads in financial practices?

   +-----------------------------------+----------------+----------------+----------------+----------------+
   | Course Organizer                 | Very effective | Effective      | Fairly effective| Ineffective    |
   +-----------------------------------+----------------+----------------+----------------+----------------+
   | KEMI                              |                |                |                |                |
   | MOEST                             |                |                |                |                |
   | KEPSHA                            |                |                |                |                |
   | Private Consultant               |                |                |                |                |

Section C: Influence of Budgeting on Management of Physical Resources.

11. The following are some steps in a schools budget making. How do you rate yourself in each of the process?

   +-----------------------------------+----------------+----------------+----------------+----------------+
   | Budget Making Process             | Very Effective | Effective      | Fairly effective| Ineffective    |
   +-----------------------------------+----------------+----------------+----------------+----------------+
   | Calculating expenses              |                |                |                |                |
   | Determining sources of income     |                |                |                |                |
   | Setting savings and debt pay off goals |            |                |                |                |
   | Recording spending                |                |                |                |                |
   | Tracking progress                 |                |                |                |                |
12. How often do you do audit of books of accounts?

Weekly [ ]  Monthly [ ]  Termly [ ]  Yearly [ ]

13. What do you think are the benefits of budgeting on the overall management of school physical resources?

........................................................................................................................................................................................................

Section D: Influence of Record Keeping on Management of School Physical Resources

14. Do you keep receipts of all financial transactions in your school?

Yes [ ]  No [ ]

15. Before embarking on any project in your school do you advertise for tenders? Yes [ ]  No [ ]

16. How effective are you in preparing the following books of account?

<table>
<thead>
<tr>
<th>Book of account</th>
<th>Very Effective</th>
<th>Effective</th>
<th>Fairly Effective</th>
<th>Ineffective</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash book</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Final balance</td>
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<td></td>
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<tr>
<td>Income and expenditure account</td>
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</tr>
<tr>
<td>Balance sheet</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Section E: Influence of Adherence to Financial Rules on Management of School Physical Resources

17. Which financial institution do you use for your school banking activities?

Micro-Finance [ ]  Government Owned Bank [ ]  Sacco society [ ]

18. When do you bank funds received in your school?

On Daily Basis [ ]  On Weekly Basis [ ]  On Monthly Basis [ ]

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19. When do you check your bank balances?

When need arises [ ] on weekly basis [ ]
On monthly basis [ ] at the end of the year [ ]

Thank You for Taking Time to Fill the Questionnaire
APPENDIX C

DEPUTYHEADTEACHERS QUESTIONNAIRE

Kindly answer the following questions according to the instructions given.
The information you will give will be treated with absolute confidentiality.
Therefore, neither your name nor the name of your school should be recorded.

Please tick appropriately.

Section A: Background Information

1. What is your gender? Male [ ] Female [ ]

2. What is your Age?
   - Below 25 years [ ] 26 - 35 years [ ] 36 - 45 years [ ]
   - 46-55 years [ ] 56 years and above [ ]

3. What is your highest professional qualification?

4. For how long have you served as a Deputy Head teacher in this school?
   - 1 – 5 years [ ] 6 – 10 years [ ] 11 – 15 years [ ] Over 15 years [ ]

5. What is the range of your pupil’s enrolment?
   - Below 100 [ ] 100-400 [ ] 401-800 [ ] 801-1000 [ ]
   - Above 1000 [ ]

6. What are the school’s major sources of finances?

<table>
<thead>
<tr>
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<td></td>
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</tbody>
</table>
Section B: Influence of Headteachers Financial Competence on Management of School Physical Resources

7. My headteacher is highly competent in managing finances in our school.

   Strongly agree [ ]     Agree [ ]     Neutral [ ]
   Disagree [ ]          Strongly disagree [ ]

8. My headteacher frequently attends training on financial management.

   Yes [ ]          No [ ]

9. My headteacher is very effective in mobilizing finances for projects in our school?

   Yes [ ]          No [ ]

Section C: Influence of Budgeting on Management of Physical Resources.

10. The following are some steps in a school's budget making. How do you rate your headteacher in each of the process?

<table>
<thead>
<tr>
<th>Budget Making Process</th>
<th>Level of Effectiveness</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Very Effective</td>
</tr>
<tr>
<td>Calculating expenses</td>
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<tr>
<td>Determining sources of income</td>
<td></td>
</tr>
<tr>
<td>Setting savings and debt pay off goals</td>
<td></td>
</tr>
<tr>
<td>Recording spending</td>
<td></td>
</tr>
<tr>
<td>Tracking progress</td>
<td></td>
</tr>
</tbody>
</table>

11. How often does your school do audit of books of accounts?

   Weekly [ ]    Monthly [ ]   Termly [ ]    Yearly [ ]

12. What do you think are the benefits of budgeting on the overall management of school physical resources? ...............................................................
Section D: Influence of Record Keeping on Management of School Physical Resources

13. Does your headteacher keep receipts of all financial transactions?
   Yes [   ]   No [   ]

14. Before embarking on any project in your school do you advertise for tenders?
   Yes [   ]   No [   ]

15. How effective do you think your headteacher is in preparing the following books of account?

<table>
<thead>
<tr>
<th>Book of account</th>
<th>Very Effective</th>
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Section E: Influence of Adherence to Financial Rules on Management of School Physical Resources

16. Which financial institution do you use for your school banking activities?
   Micro-Finance [   ]  Government Owned Bank [   ]  Sacco society [   ]

17. When do you bank funds received in your school?
   On Daily Basis [   ]  On Weekly Basis [   ]  On Monthly Basis [   ]

18. How often do you check your bank balances?
   When need arises [   ]  on weekly basis [   ]
   On monthly basis [   ]  at the end of the year [   ]

Thank You for Taking Time to Fill the Questionnaire
APPENDIX D

INTERVIEW GUIDE FOR B.O.M CHAIRMEN

To be read to the interviewee by the interviewer

Section A: Background Information

1. For how long have you been the BOM chairman in this school? ....................

2. What is your academic qualification? ..............................................................

3. What is your occupation? ................................................................................

4. How many times do you attend BOM meetings in a year? .........................

5. What are the school’s major sources of finances? .........................................

..........................................................................................................................

Section B: Influence of Headteachers Financial Competence on Management of School Physical Resources

6. Does your Board facilitate your headteacher to attend courses on finance practices?

   Yes [   ]    No [   ]

7. If yes to question 6, has your headteacher attended courses focusing on the following?

<table>
<thead>
<tr>
<th>Course</th>
<th>Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>Resource mobilization for physical infrastructures</td>
<td>Yes</td>
</tr>
<tr>
<td>Finance tracking on physical infrastructure expenditures</td>
<td>No</td>
</tr>
<tr>
<td>Physical infrastructure maintenance</td>
<td></td>
</tr>
</tbody>
</table>

8. Overall, how competent is your headteacher in managing finances in our school?

   Highly competent [   ]    competent [   ]

   Fairy competent [   ]    not competent [   ]

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Section C: Influence of Budgeting on Management of Physical Resources.

9. The following are some steps in a schools budget making. How do you rate your headteacher in each of the process?

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</table>

10. How often does your school do audit of books of accounts?

Weekly [ ]    Monthly [ ]    Termly [ ]    Yearly [ ]

11. What do you think are the benefits of budgeting on the overall management of school physical resources? .................................................................
                                                                                             .................................................................
                                                                                             .................................................................
                                                                                             .................................................................

Section D: Influence of Record Keeping on Management of School Physical Resources

12. During your meetings does your headteacher avail receipts of all financial transactions when requested?

Yes [ ]    No [ ]

13. Before embarking on any project in your school do you advertise for tenders?

Yes [ ]    No [ ]
14. How effective do you think your headteacher is in preparing the following books of account?

<table>
<thead>
<tr>
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</tbody>
</table>

**Section E: Influence of Adherence to Financial Rules on Management of School Physical Resources**

15. Which financial institution do you use for your school banking activities?

- Micro-Finance [ ]
- Government Owned Bank [ ]
- Sacco society [ ]

16. How often do you bank funds received in your school?

- On Daily Basis [ ]
- On Weekly Basis [ ]
- On Monthly Basis [ ]
- When Need arises [ ]

17. Since you are one of the signatories’ of the school account, how often do you check your bank balances?

- When need arises [ ]
- on weekly basis [ ]
- On monthly basis [ ]
- at the end of the year [ ]

18. In your school when are payments made to the suppliers?

- After delivery [ ]
- before delivery [ ]
APPENDIX E: RESEARCH PERMIT

THIS IS TO CERTIFY THAT:

MS. ITHIBUTU NAMBIJOYCE
of UNIVERSITY OF NAIROBI, 619-066600
Musau, has been permitted to conduct
research in Meru, County

on the topic: INFLUENCE OF
HEADTEACHERS’ FINANCIAL PRACTICES
ON MANAGEMENT OF PHYSICAL
RESOURCES IN PUBLIC PRIMARY
SCHOOLS IN IGEMBE CENTRAL
SUB-COUNTY, KENYA

for the period ending:
19th June, 2018

Applicant's

Director General
National Commission for Science, Technology & Innovation

CONDITIONS

1. You must report to the County Commissioner and
   the County Education Officer of the area before
   embarking on your research. Failure to do so
   may lead to the cancellation of your permit.

2. Government Officer will not be interviewed.

3. No questionnaire will be used unless it has been
   approved.

4. Excavation, filming and collection of biological
   samples are subject to further permission from
   the relevant Government Ministries.

5. You are required to submit at least two (2) hard
   copies and one (1) soft copy of your final report.

6. The Government of Kenya reserves the right to
   modify the conditions of this permit including
   its cancellation without notice.

Republic of Kenya

National Commission for Science, Technology & Innovation

Research Clearance

Permit

Serial No. A 14465

CONDITIONS: see back page.
APPENDIX F: RESEARCH AUTHORIZATION LETTER

NATIONAL COMMISSION FOR SCIENCE, TECHNOLOGY AND INNOVATION

Telephone: +254-20-2213471, 2241349, 2102971, 2219420
Fax: +254-20-218245, 218249
Email: dg@nacostl.go.ke
Website: www.nacostl.go.ke
When replying please quote

Ref. No. NACOSTI/P/17/52552/17522

Date 19th June, 2017

Ithibutu Nambui Joyce
University of Nairobi
P.O. Box 30197-00100
NAIROBI.

RE: RESEARCH AUTHORIZATION

Following your application for authority to carry out research on “Influence of headteachers’ financial practices on management of physical resources in public primary schools in Igembe Central Sub County, Kenya,” I am pleased to inform you that you have been authorized to undertake research in Meru County for the period ending 19th June, 2018.

You are advised to report to the County Commissioner and the County Director of Education, Meru County before embarking on the research project.

On completion of the research, you are expected to submit two hard copies and one soft copy in pdf of the research report/thesis to our office.

GODFREY P. KALERWA MSc., MBA, MKIM
FOR: DIRECTOR-GENERAL/CEO

Copy to:
The County Commissioner
Meru County.

The County Director of Education
Meru County.