

**FACTORS INFLUENCING HEADTEACHERS' MANAGEMENT  
OF FINANCES IN SECONDARY SCHOOLS IN KISUMU WEST  
DISTRICT, KISUMU COUNTY, KENYA**

**Atieno Neema Elizabeth**

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Requirement of the Degree of Masters of Education in  
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## **DECLARATION**

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

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Atieno Neema Elizabeth

Reg. No. E55/62905/2010

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

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Dr. Ursulla Okoth

Lecturer

Department of Education Administration and Planning,

University of Nairobi.

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Dr. Jeremiah M. Kalai

Lecturer

Department of Educational Administration and Planning,

University of Nairobi.

## **DEDICATION**

I dedicate this research project to my mother Janet Akinyi. I also dedicate this research project proposal to my husband Moses Ndeda.

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## **ABBREVIATIONS AND ACRONYMS**

<b>BOG</b>	Board of Governors
<b>DEO</b>	District Education Officer
<b>CDE</b>	County Director of Education
<b>EFA</b>	Education for All

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## ABSTRACT

The purpose of the study was to determine factors influencing head teachers management of finances in secondary schools in Kisumu West District, Kisumu County, Kenya. The study sought to fulfil four objectives; to determine the extent to which administrative support provided by the district education officers and the county director of education's office, in-service training, pre-services training and cash flow in secondary education financing influences the management of secondary school finances. The survey research design was used. The target population was 40 headteachers. The sample size was not large therefore the researcher used all the 40 headteachers. The research instruments used were a questionnaire and an interview schedule. The study was limited by the fact that it was not very easy to get the school principles because most of the time they were busy and away from school. The study was delimited by being confined to headteachers of Kisumu West Only. Literature was reviewed under the following sub themes: Headteachers pre-service training and financial management, in-service training of headteacher and financial management, administrative support for secondary school headteachers and financial management and cash flow in secondary education financing and financial management. The study adopted the relevant theoretical and conceptual framework which guided the researcher in determining variables. The survey design which involved qualitative and quantitative strategies to data collection was employed. Data was collected through a questionnaire and an interview schedule. The data was analysed using frequencies and percentages presented in tables and discussed as per the literature reviewed in chapter two. The study indicates that factors influencing headteachers' management of finances in secondary schools were because many heads were promoted to that position having only the pre-service training where they are only given the basics of financial management. They should therefore be given more training on financial management at this level. The in-service training was also critical because it equipped the headteacher with more skills in the management of finances. Administrative support given to the headteachers was not enough because 22 headteachers indicated that they were only visited once. 36 headteachers were not satisfied with the cash flow in education financing because there is a big delay. The study concluded that pre-service training is an important part in the life of a teacher and before being promoted to headship must be one promoted to headship must be one must be inducted on financial management and the course should be integrated in the college curriculum. In –service training should be thorough so that aspects of financial management are all taken care of. There is also need for the ministry of education through the county director of education to visit schools in order to offer guidance. The government should also send funds at the right time so as to be able to cater for the needs0 of the school at the right time. On the basis of the findings, it was recommended that the Ministry of Education together with the government should train headteachers at college level during their pre-service training. In-service training should also be done at

county level. Administrative support should be done regularly and funds from the government should be disbursed early enough.

## **CHAPTER ONE**

### **INTRODUCTION**

#### **1.1 Background to the study**

Management is the process of designing developing and affecting organizational objectives so as to achieve pre-determined organizational goals. According to Koontz and Weihrich (2007), management in all business areas and organizational activities are acts of getting people together to accomplish desired goals and objectives efficiently and effectively. Management comprises planning, organizing, staffing, leading or directing and controlling an organization (a group of one or more people or entities) or efforts for the purpose of accomplishing a goal. According to Republic of Kenya(1999), management is a term used to describe the techniques and expertise of efficient organization, planning, direction and control of a given institution. Financial management is the planning of financial issues, sources of finances and how the finance is spent. Financial management in education is concerned with the distribution of sources of income to meet education costs and the spending of the income in order to achieve educational objectives.

In Thailand schools are governed by a small group of people, especially by principals and the persons close to the principal. This means the principal can

appoint his friends in the small groups whom he can use to swindle public funds channeled to schools for development. The voices of other members of the SMCs are not reflected in day-to-day school operations and in financial management because of the powers vested on the principal as the final man in school management, Murata, (2007). As in the sections for Indonesia and Thailand, teachers and principals are presently one of the least prepared groups for school financial management because they are trained for teaching in their classrooms but not financial management experts or seasoned spokesperson for all the educational stakeholders at the school level, Gamahe and Sooksomchitra, (2004). The lack of training in financial management negatively impacts on budgetary, monitoring of funds, implementation of projects and auditing leading to lack of accountability and transparency in financial expenditure.

Tooley and Gurthie (2007), studied aspects of financial management devolution responsibility that have been operationalised and managed in a secondary school setting in New Zealand secondary schools. The result was that, although formal responsibility for the budget and budgetary control lay with boards of trustees, in practice, principals controlled the budgetary process and the myth of boards of trustees as decision makers was maintained by the routine nature of the approval process.

In Mafeteng as all other districts of Lesotho, South Africa, headteachers have to administer and manage their schools. Among other things, they have to carry out



the financial management of their schools. According to section 21 of the Education Act of 2010 (MOET, 2010), the principal is the chief accounting officer of the school and is responsible to the management committee or school board for the control and use of school funds. He shall maintain or cause records of income and expenditure of the school to be maintained, prepare an annual budget for the school and submit it to the school board for its approval.

Principals in Lesotho are appointed on the basis of their teaching experience as well as their academic and professional qualifications. Training or even having a working knowledge of financial management is not considered a prerequisite for appointment to position of principal, Kotele, (2001). Consequently, they lack the necessary management skills and specifically financial management skills. This leads to mismanagement of funds. The mismanagement of funds often leads to a shortage of critical resources in schools. This often leads to unsatisfactory performance of teachers and students, UNESCO, (2000)

Ukenje (1992) puts it that Nigerian Secondary Schools however, the business management of financial management functions are still performed by the principal in addition to other administration functions. The higher educational institutions, particularly the universities are now assigning such business functions. The higher educational institutions, particularly the universities are now assigning such business functions to officers such as deputy vice chancellor

or a director. The various functions of management include finance, production, personnel and marketing. Specifically, financial management deals with the efficient allocation of financial resources within the organization. Financial management involves three functions namely; the mobilization of funds, the channeling of the mobilized funds into areas where returns are maximized and the distribution of the resultant earnings to the shareholders (Brigham & Houston, 2007).

One of the major tasks of secondary school head is to manage the schools finances. Efficient management of school finances is central to effective provision of education (Report of the Presidential Working Party on Education and manpower Training for the Next Decade and beyond, 1988). Headteachers are expected to identify their school's short medium and long term funding priorities and quantify the resources required to accomplish them. They have to secure the necessary financial resources whether raised from internal or external sources. Effective management of school finances must involve proper budget preparation by the administrator in order to achieve targeted educational objectives. Headteachers are also expected to ensure effective internal financial control mechanisms in accordance with statutory requirements (professional Training Consultant, 1996)

Managing school finances requires the teacher to prepare through pre-service and regular in-service training (Ministry of Education, 1987). They also require

induction and other experiences that eventually prepare them for their role in school financial management. To be competent in financial management, headteachers also need well designated and integrated administrative and professional support services to monitor appraise and improve their performance. (Ministry of Education, 1998)

The provision of education and training to all Kenyans is fundamental to the success of the government's overall development strategy Sessional Paper No.1 of 2005 states that the long term objective of the government was to provide every Kenyan with basic quality education and training. It further goes on to say that education also aims at enhancing the ability of Kenyans to preserve and utilize the environment for productive gain and sustainable livelihoods.

Most Kenyans live below the poverty line. Children from low income families are unable to meet the cost of education. To ensure that every Kenyan child has attained basic education, the Government of Kenya introduced free primary education in January 2003. This was a sign of its effort to meet one of the goals of Education For All (EFA). Having undergone the primary education upto standard eight, the child becomes fully prepared to move on to the secondary level of education or take up an active role in development programmes in the country.

Budgetary constraints on the part of the government occasioned by adverse economic conditions resulted in a shift to cost sharing policy. In Kenya Educational financing is based on cost-sharing policy introduced in 1988, which

required most costs in education to be met through partnerships between public sector and Non-Governmental organizations, development partners, communities and parents (Government of Kenya, 1988) It therefore implies that prudent management of school finances is required.

The 11<sup>th</sup> conference of commonwealth Education Minister's Report (1991) observes that although headteachers are privately instructional head teachers of schools, they require training in ways of managing school budgets and resources. Dadey & Harber (1991:3) asserts that training has a major advantage over trial and error apprenticeships because it minimizes prolonged and wasteful experiences in gaining relevant knowledge and skills.

According to that report of the 11th conference, many headteachers in Kisumu West cannot manage the budget and school resources in some cases, it has been reported that in the Economic Stimulus Programme, many of the projects that were started were not completed. This could have been attributed to the fact that resources could have been cancelled to other foreheads. This programme was given to a few schools which were chosen as centres of excellence. In some schools, the tuition money that was to be used to purchase textbooks has also been used for other purposes. It appears that the resources are not managed well thus it concurs with the report of Education Minister that headteachers require training in ways of managing school budgets and resources. The same goes to the lab fund

which has not been used for the same purpose. Funds have been diverted for other purposes like activity and other expenses. There is therefore a very strong need to train the headteachers on managing school budget and resources.

The need to address the fundamental disadvantages of trial and error apprenticeships led to the inauguration of Kenya Education Staff Institute now known as Kenya Education Management Institute (KEMI) in 1981. The institute among other functions was expected to; liaise with various sections of the ministry of education in the identification of Education Staff development needs in-service programmes and strategies that meet those needs and organize and conduct training for personnel involved in the administration and management of programmes in education. Headteachers also have a statutory obligation to present their school account for auditing in order to report on the financial position of the school for the period under review. Auditing also establishes the credibility of the account records as specified in statutory account principles and practices. The inspectorate and audit unit are therefore indispensable to headteachers performance and productivity in financial management.

At school level, public secondary schools are managed by the BOGs. Their main function includes the development of secondary schools and management of finances. The decentralization of Education management of institutional level is placing extra the management capacity of school BOG;s (Professional Training

Consultants, 1996) The BOG's are expected to provide guidance and support to headteachers in financial decision making and planning. Their role in school financial management prompts questions about whether they are competent, experienced and committed.

According to the audit report of the year 2011-2012, some principles faced the challenges of satisfying the parents, the B.O.G and the shareholders at the same time, parents are forced to pay more fees for remedial tuition whereas the Board of Governors desire the results in Kisumu East, some boards in some instances, chairman of B.O.G must sanction any expenditure before it is made, whereas source of authority is when a budget has been approved.

Good financial management is also dependent upon quality of information available to support decision making. An effective financial management information system enhances the ability of managers to arrive at timely and well informed decisions. Financial information in most schools mainly records conversation of funds into human and physical resources but is insufficiently designated to support planning and evaluation (Knight, 1993).

The principal has a role of managing all school financial activities. The money is obtained through various sources including fees.

According to Orlosky (1984) financial management determines the way the school is managed and whether or not the school will meet its objectives. The

principal is responsible for budgeting, accounting and auditing functions of financial management. In budgeting, the budget drawn should be based on a thorough investigation of the educational requirements of the school and it should be in accordance with the school financial regulations.

Inyega(1997) notes that money is useful only if it is used to improve teaching and learning. Thus money enables the services of the personnel, the building, the equipments, the suppliers and other items necessary to the operation of a school to be paid for. Odali (1984) observes that unless a principal knows his or her budget and how to collect money for the improvement of physical facilities and proper keeping of school records, he or she will find himself in problems. Hence principals should constantly update through training their financial management skills and expertise. The author notes that the principal has a role to play in coordinating parents associating to raise funds for schools developments and he is to assist them in estimating the cost of putting up school facilities. He adds that if principals lack proper training in financial management, they may experience problems when making school budgets and accounting for the expenditure in financing the school programmes by parents.

The insufficient funds in schools also lead to administrative constraints to principals especially in situations when they need to purchase materials or put up structures for educational programs. There is inadequacy of finances to sponsor school programmes due to low incomes of most parents in rural areas and

therefore there is need for continued financial support to such schools both by the government and private sectors.

## **1.2 Statement of the problem**

There has been concern over the performance of secondary school headteachers in financial management. Headteachers have been accused of mismanagement through misallocation, misappropriation and even embezzlement of public funds (Kamunge report 1988, karani et –al 1995), Ministry of Education 1998). Given the importance of financial resources towards the education process against inability of school headteachers, there is need for immediate attention proactive approach to comprehensive long term solution. It is the intention of this study to investigate the nature and effects of the preparation and support services provided to headtechers in management of school finances.

In Kisumu East, the audit report of the year January – December 2012 indicated that most of the principles lacked the knowledge of handling finances; this puts them in cases where the schools lose finances through bursars or account clerks, especially where internal controls are weak. Despite strong case for their services, there has been concern over the performance of these agencies with the Report of Presidential Working Party on Education and manpower Training for the Next Decade and beyond (Kamunge report, 1988) observing that some of the constraints in management of institutional finances arise from delays in auditing



of school accounts. Most headteachers therefore do not sufficiently utilize the reports to improve internal financial control mechanisms, decision making and other financial management practices. In Kisumu West, these services have not been provided as Kamunge report observed in some cases, schools have not been visited for over four years yet the QASOs have very many officers who can do the same. This has raised a lot of concern.

### **1.3 Purpose of the study**

The purpose of this study was to examine the factors influencing the headteachers' management of finances in secondary schools in Kisumu West District, Kisumu County, Kenya.

### **1.4 Objectives of the study**

The researcher had the following objectives.

- i) To examine the extent to which pre-service training influences headteachers management of finances in secondary schools.
- ii) To examine the extent to which in-service training influences headteachers management of finances in secondary schools.
- iii) To determine the extent to which administrative support provided by the DEOs and the District Education Officers and County Director of Education's office influences the headteachers management of finances.

- iv) To determine the extent to which cash flow in secondary education financing influences the management of secondary school finances.

### **1.5 Research questions**

To achieve its purpose of specific objectives the study sought to answer the following questions;-

- i) To what extent does pre-service training influence the headteachers' management of finances in Kisumu West District?
- ii) To what extent does the in-service training influence the management of finances in Kisumu West District?
- iii) To what extent does administrative support provided by the District Education Officer and County Director of Education's offices influence the management of finances in secondary schools in Kisumu West District?
- iv) To what extent does the cash flow in secondary education financing influence the management of secondary school finances?

### **1.6 Significance of the study**

The findings of the study may contribute to the existing body of knowledge of financial management in Kenya secondary schools. It may also provide information to education policy makers especially the Ministry of Education on

further training and support needs for Secondary school headteachers in management of school finances through KEMI.

### **1.7 Basic assumptions**

The study made the following assumptions;

- i) All headteachers have the necessary training in financial management.
- ii) All schools have competent bursars and account clerks.

### **1.8 Limitations of the study**

The study obtained information mainly from school principals. The principals of secondary schools were mostly unavailable and it was not easy for the researcher to access them during data collection. It therefore meant that the researcher had to make an appointment with the Headteachers.

### **1.9 Delimitations of the study**

The study sought to gather information on the principals of Kisumu West District. It did not rely on teachers to receive information because they were not responsible for handling financial matters in the schools. Although the school bursar is responsible for collection of school funds, this responsibility is delegated to him by the principal. The researcher only got oral information from the bursar who handles financial transactions and can provide knowledge on the study. Since

the study was carried out in public schools, it did not reflect the situation in private schools.

### **1.10 Definition of significant terms**

**Accounting** refers to financial plan statement which deals with recording, summarizing and interpreting financial position of an institution when dealing with financial management in a secondary school.

**Administrative support** refers to services and systems that enhance headteachers performance and productivity in financial management. Support services include; in-service training, supervision and inspection as well as audit services. Support systems on the other hand include management information systems.

**Budget** refers to financial plan which entails estimates of expenditure and forecast or revenue to enable the headteachers manage the finances wisely in secondary schools.

**Efficiency** refers to manners of carrying out activities in an easier, faster and convenient way to enable the headteacher manage the finances effectively.

**Finance** refers to a system of public revenue, treasury or accruing to it. Public resources of money or income of individuals.

**Management** refers to the process of designing, developing and affecting organizational objectives and resources so as to achieve predetermined organizational goals.

**School finances** these are all the monies the school gets for development of recurrent expenditures during the management of secondary school finances.

**Training** refers to training of other experiences which include induction and delegated responsibilities that give learners relevant knowledge and skills in management of secondary school finances.

### **1.11 Organization of the study**

The study is organized into five chapters. Chapter one has the following sub-topics; background of the study, statement of the problem, purpose of the study, objectives of the study, research questions, significance of the study, limitations, delimitations, basic assumptions, definition of significant terms and organization of the study.

Chapter two contains the literature related to the study. It has the pre-service training and financial management, in-service, administrative support for secondary school headteachers and financial training and cash flow in secondary education financing, summary of literature review and conceptual framework.

The third chapter concentrates on research methodology and is comprised of the research design, target population, sampling procedures, research instruments, validity and reliability of instruments and data collection procedures.

The fourth chapter features the analysis of the research findings from the data analysis. The fifth chapter presents the summary of the findings and recommendations together with the suggestions for future research.

## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.1 Introduction**

This chapter reviews related literature pertaining to institutional factors influencing the management of secondary school finances in Kisumu West District. It is organized in the following themes: pre-service training and financial management, in-service training of headteachers and financial management, administrative support for secondary school headteachers and financial management and cash flow in secondary school financing and financial management, summary of literature review, theoretical framework and conceptual framework.

#### **2.2 Headteachers' pre-service training and financial management**

The report of the presidential working party on Education and Manpower Training for the next decade and beyond (Kamunge report, 1988) established that despite their enormous significance, many headteachers were appointed among service teachers most of which had no prior training in institutional management. This lack of training has had adverse effects on management and by extension standards of education. The report specifically observes that many institutional headteachers and other persons responsible for financial management lacked proper training in that area. It recommended that they be trained in financial

management be updated on regular basis. According to KEMI report (1993) the large number of headteachers of financial constraints have had negative impact on KEMI training activities.

Wachira (1996) observed that headteachers faced problems in performing the six main tasks of school administration and management. She observed that lack of knowledge and relevant skills was the major problem to most headteachers. The study established that the most problematic area was financial management. The study focused on all task areas of school administration and management hence there was need for a detailed study of not only preparation but also support services and systems in school financial management.

Mbamba (1992) argues that efficient and effective education managers can be produced through pre-service training. Such training according to him, could enable them acquire relevant knowledge and skills. He observed that many education administrators have depended on their general education background and on the job-experience. This, he argues, has been responsible for the great deal of inefficient and ineffectiveness observed in the performance of many education systems in Africa. He recommended that since management of education demands sophisticated skills each African country should establish, institutionalize and reinforce the training of education managers.



According to World Bank (1988) despite investment in education by many countries, management capacity remains strained and is insufficiently dulped. Lack of skilled managers is a fundamental constraint an African education at all levels. Dadey and Harber (1991) observed that neglect of training is a major bottleneck in a country. They argue that schools have become complex if it can no longer be assumed that classroom teachers when promoted headteachership can perform satisfactorily without some form of training. They calld for effective training and support programmes to help headteachers cope with demands of these positions and enhance their management skills.

In Nigeria, according to Nwangwu (1991) preparation of school managers has three patterns; one year professional training given to holders of first degree in different subject disciplines leading to a post-graduate diploma in education (PGDE), a composite first degree course, which concurrently incorporates education course and subject discipline courses and masters degree in educational planning and administration. There are also sandwich programmes for serving principals offered by all universities in Nigeria which enable them to upgrade their professional qualifications.

### **2.3 In-service training of headteachers and financial management**

Globally, preparation for headteachers differs from one country to another. Nicholson (1989) says that British government emphasizes on the job training as

the most formative learning experience for headship. Those appointed to headship must have acquired skills as heads of departments, house teachers and served as deputy for five years and must be between 40-45 years of age. In addition to having first or second degrees, they should have managerial training leading to the following competencies: knowledge of education policy, problem analysis, organizational ability, decisiveness, leadership and oral written communication.

The report of the study on the feasibility of establishing a Kenya Education Staff Institute now KEMI (Ministry of Education, 1978) observed that there was a serious deficiency of management training among educational administrators in Kenya. The problem according to the report would be traced to the fact that many educational administrators were trained originally for teaching and not necessarily for administration. The report recommended the establishment of KEMI as permanent machinery for the in-service training of educational administrators. School headteachers have been among the officers of KEMI training in management skills (KEMI, 1998). Financial management is one of the core areas in the KEMI curriculum Eshiwani, (1992, Ministry of Education, 1994) KESI claims to employ a “multiplier effect” training model which require that each person trained should at least train ten others.

Kegstak (1994) observed that training taking place in education necessitate training of school principals in management completeness to ensure that effective

school management is maintained. The study asserts that the quality of in-service training can be improved if its planned and executed according to an in-service training model. The most important components of such a model are: the statement of policy, the need of participants and the planning, implementation and evaluation of the training programmes. According to the study, headteachers experience the greatest need for management competences, training in financial management.

Ochoro (1987) is a study of administrative problems facing secondary headteachers of Nairobi observed that in Kenya headteacher roles were different from those of an ordinary teacher. The roles were those of a manager yet many headteachers lacked managerial training. The study saw training as a basic prerequisite to headteachership if headteachers are to be official effective. Ministry of Education (1998) recommends that potential headteachers should be exposed to other experiences that eventually prepare them for their roles in school administration and management. Induction or systematic initiation of headteachers into their roles and responsibilities helps headteachers to perform better. Eshiwani (1993) observed that lack of induction negatively affected the performance of headteachers in school administration of management. Under-performance of headteachers in financial management necessitates this examination of how they are prepared. This would help to establish the impact of such preparation process on their performance in financial management of their schools.

## **2.4 Administrative support for secondary school headteachers and financial management**

According to Ministry of Education (1994), professional and administrative support services are provided by the directorate of education. The directorate has field officers at various levels including the districts and the provinces. They provide audit, advisory, inspection and supervisory services. These support services are essential in school financial management and there is need to examine them on the basis of contextual realities.

According to the Ministry of Education (1991), school accounts are supposed to be audited by the audit unit of the Ministry or special cases by an approved firm of accountants as directed by the Permanent Secretary for Education. Auditing of school accounts is the final stage in the process of managing school funds according to Ministry of Education (1993). It should give a true and fair view of the schools financial position for the period under review. The main objective of auditing is to enable the auditors form an opinion on the accuracy of the financial statements prepared by the school for a given period. The secondary objective is to detect / prevent errors. Auditing enhances the headteachers skills in financial management. Lodiaga(1996) explains that whereas internal auditing is usually a management activity intended to ensure efficiency in the schools' financial control and management external auditing gives an independent report on financial

performance of the school. Knight (1993) asserts that independent audit should focus primarily on the control system and the efficiency of school financial operations.

KEMI (1993) observed that the DEO/PDE and audit unit should make arrangements that ensure school accounts are audited on time. Kamunge Report (1988) had made a similar recommendation after observing that failure to audit school accounts on time made it difficult for headteachers to utilize audit reports to improve financial management. There has also been concern over the inspectorate, with KEMI (1993) arguing that their attitude towards school inspection be looked into. The inspectors create an impression that they are friendly and positive in their comments and advice. The inspectorate derives authority from the Education Act Cap 211 (Revised, 1980), section 18 which states that school inspectors have authority to; enter and inspect any school, or place at which it's reasonable suspected that a school is being conducted at any time, with or without notice, enter any school at any time with / without notice and inspect or audit the account of the schools / advise the manager of the school in maintenance of account records and may temporarily remove any books / records for purpose of inspection/ audit and request the headteacher / principal of the institution to place at his / her disposal all facilities, records, accounts, notebooks, exam scripts and any other materials belonging to the institution that he/she may require for purpose of inspection or audit.

The concern therefore was whether in practice, the inspectorate had a capacity to monitor, appraise and improve the performance of school headteachers in financial management. On management information systems Davies et al (1991) argues that schools have been given greater autonomy and greater exposure to market forces, which are both significantly altering their information requirements. Professional Training Consultants (1996) proposed that schools should have effective management information systems to assist in decision making. Eshiwani, addressing a meeting of secondary school headteachers (Daily Nation, June 29, 1998) was quoted advising headteachers to embrace modern information technology. He expressed disappointment that many headteachers were computer illiterate.

Shaw (1990), in a study on information and assistance needs of incoming secondary school headteachers, observed that one of the areas with greatest need for information and assistance was school finance and business management. The major finding of the study was that this area of finance and business management had the greatest difference between information and assistance needed and that provided. This suggests that support services are essential in school financial management and there was need to examine them in terms of their nature and effects.

## **2.5 Cash flow in secondary education financing and financial management**

World Bank (1988) argues that governments in the region cannot be expected to increase substantially the resources they devote to education. According to the study, many Sub-Saharan countries allocate over 20% of their government budget to education. The report cautions that further increase in government expenditure towards education would cut too deeply into other pressing demands for public funds. Measures for improving quality and further expanding the education system, however, will require an incremental flow of resources. Thus, the report calls on African countries to strike a balance between demands for education and the scarcity of resources and they will need to dulp country specific, comprehensive and internally consistent set of policies along 3 dimensions; adjustment to current demographic of fiscal realities, revitalization of existing educational infrastructure to restore quality and selective expansion to meet further demands.

The Kenya Sessional Paper No.1 of 1986 on Econ Management For renewed Growth stated the government's objective of reducing expenditure under the Ministry of Education to about 30%. To achieve this objective, the Report of the Presidential Working Party on Education and Manpower training of the Next Decade and beyond (1988) recommended a policy of cost sharing and the use of more cost effective measures in the utilization of educational facilities,

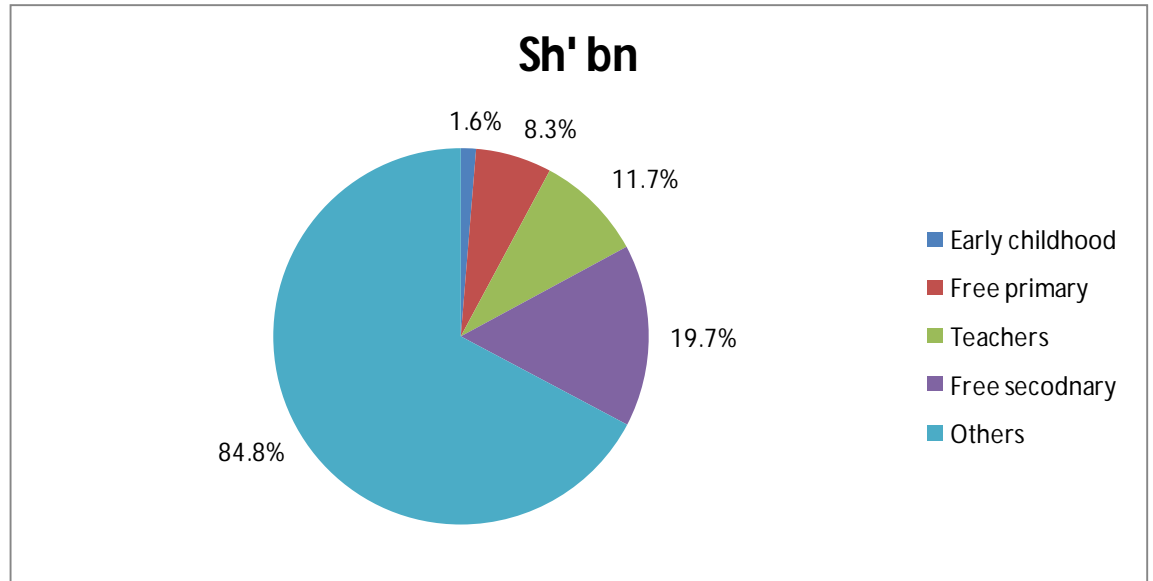
equipment, materials and personnel. Correct statistics indicate that the government budgetary allocation to the Ministry of Education is still above 30%. According to Ministry of Finance, quarterly Budget Review for the fiscal year 1996-1997, the allocation was 34.9%. Budgetary constraints on the part of the government have led to concern about its expectations towards education. In these times of severe econ stringency headteachers are expected to manage school finances efficiently and effectively (Griffin, 1994)

Due to high costs of living standards, the fees guidelines given by the ministry poses a challenge to many school principals. According to the Education news (2012) parents from Nyamira County in Nyanza opposed the move by school principals to hike fees by 100 percent. The bitter parents termed the education is one of the main public activities where extensive resources are directed. According to the Daily Nation, June 19, 2012, spending in education has risen from 6 million in 1963 to 233.1 billion in 2012 .This is best indicated by the huge budgetary allocation to this sector by the government of Kenya.

The fact that such resources are directed towards education implies that there is need for official management of these resources. Of the total education budget, a huge chunk goes towards secondary education and some of these funds are managed by the school heads. According to Daily Nation of June 19, 2012 : 8, 19.7% was allocated to Secondary Education , 11.7% to teachers, 8.3 to free primary education, 1.6 % to early childhood and 84% to others.



**Figure 2.1: Education fund disbursement**



The figure 2.1 shows the Education Fund Disbursement as indicated in the Weekly Business Magazine of the Daily Nation, June 19, 2012: 8.

According to the Daily Nation dated June 14, 2012:10, the Kenya secondary schools Head Association Chairman confirmed that schools had not received the 7 billion the treasury had released. It means that there was a delay in the disbursement. According to the Daily Nation of June 6, 2012:18, one principal in Kisii County said that headteachers were contemplating sending students home because of this delay. The money sent is also not adequate and it is sent in bits. Unless there is a radical change in disbursement procedure, many schools might find it difficult to operate. Some headteachers have used the money intended for a particular vote head for another purpose. It therefore becomes a big challenge to

them. Many headteachers are forced to charge extra monies through the lunch programme so that they can cope with some challenges especially in day schools. On the part of the principal, some over spend on a vote head, some board of governors mismanages finances and some principles have had a challenge of satisfying parents.

According to sessional paper No. 1 of 2005, some of the factors that have been highlighted that influence management of finances include the high cost of learning materials, school uniforms, transport and development levies and extra expenses for private tuition have been a challenge. Some students have even dropped because the cost is high. The paper goes on to say that the cost of secondary education is higher than Primary Education. In their attempt to meet the education standards, it becomes abit difficult especially in cases where students come from poor families.

## **2.6 Summary of literature review**

Kalai (1998) in a study on Kenya Education Staff Institute (KESI) in-service programme as perceived by secondary school headteachers in Kitui District found out that management of school finances has been a crucial area and yet headteachers have been performing poorly. The reason he showed was that headteachers are mainly appointed from the lot of classroom teachers who excel in their teaching subjects. What this approach fails to take cognizance of is the

fact that a good classroom teacher may not necessarily be a good administrator. He recommends induction as a pre-requisite to effective school administration.

Omer (1996) in a study of administrative training needs of secondary school headteachers in Kisumu District says that there have been changes in education systems thus necessitating appropriate approaches in teaching and management of school. The work of the headteacher has become complex demanding appropriate skills, knowledge and attitudes that would enable them work effectively.

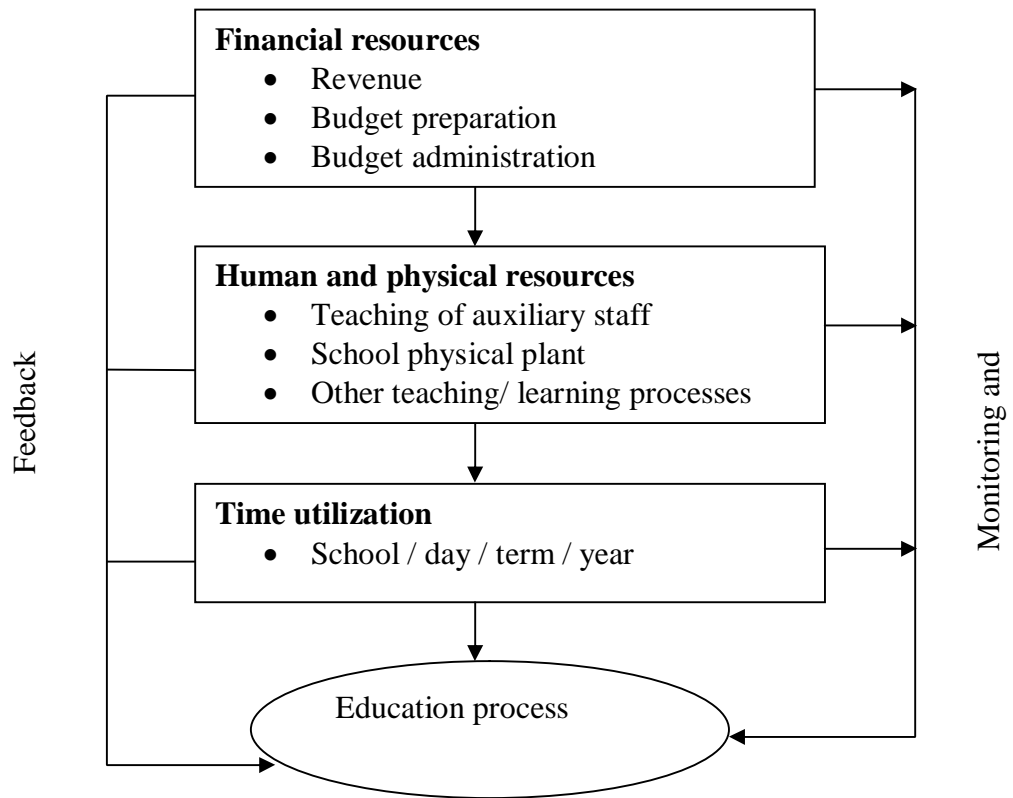
## **2.7 Theoretical framework**

This theoretical framework explores concepts and principles of school financial management and forms the foundation of this research. It adopts the systems approach to organizational theory and is specifically based on a model for school financial management by Knight (1993). The model as the figure shows, summarizes the school as a system of elements (or parts or activities), each contributing to the operation and each being dependent on other aspects of the system for its own requirements. These elements are interdependent and interrelated. Within the school system finance is one of the major interactive elements.

Specifically as shown in figure 1, financial resources form the first important input into the school system, such financial resources are derived from central government funds raised by taxation, fees from parents and community

contributions / internal sources through school income generation. Financial resources include capital; assets funded from similar resources but built up over previous years. The revenue element of these resources as converted into human and physical resources through budget mechanism. These resources include teaching of auxiliary staff, school plant and other learning resources.

**Figure 2.2: A system model for school financial management**

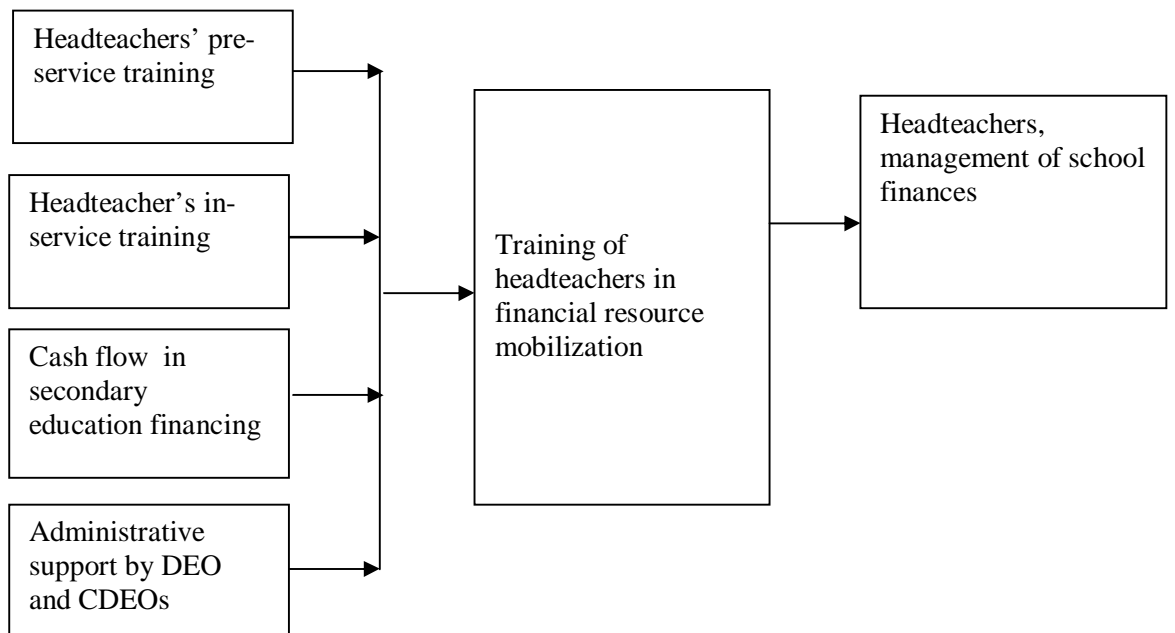


Source: (Adapted from Knight, 1993)

## 2.7 Conceptual framework

The conceptual framework below summarizes the features that relate to this study concerning the management of secondary school finances.

**Figure 2.3: Conceptual Framework**



To achieve educational objectives headteachers are expected to ensure prudent management of school finances. They therefore, there is need of sufficient knowledge and skills in school financial management. To acquire sufficient knowledge and skills, headteachers require a well integrated preparations and support system. The preparation process includes pre-services training at university level and induction into financial roles and responsibilities delegated

responsibilities such as being a deputy headteacher or head of department prepare potential headteachers for financial management duties.

To ensure effective management of school finances headteachers need in-service training. Regular in-service training would equip them with knowledge and skills that enhance prudent financial management. Headteachers should also receive adequate support services to enhance their management capacity and improve their performance and productivity. Support services that headteachers require include decision making support by BOGs and technical support by bursars / account clerks. They also require audit services by the audit unit. They should also receive supervisory and advisory services.

## **CHAPTER THREE**

### **RESEARCH METHODOLOGY**

#### **3.1 Introduction**

The chapter describes methods which were used in the study. These include research design, target population, sample and sampling techniques, research instruments for data collection, validity and reliability of instruments, data collection procedures and data analysis techniques.

#### **3.2 Research design**

The study adopted a survey design. Sapsford (2007) defines survey research as the collection of quantified data from a population for purposes of description or to identify variations between variables that may point to causal relationship. It is an attempt to collect data from members of a population in order to determine the current status of that population with respect to one or more variables. It enabled the researcher to know their feelings and opinions and it is also easy to administer.

#### **3.3 Target population**

Mugenda and Mugenda (1999) observe that a target population is the theoretically specified aggregation of study element. Target population is also known as universe which includes all members of hypothetical set of people to which the

researcher would like to generalize the result of her study. The total number of respondents was 40 headteachers.

### **3.4 Sample size and sampling procedure**

A sample size is the number of items to be selected from any study should be optimum that is, one that fulfils the requirements of efficiency, representativeness, reliability and flexibility, Kodhero (2003). It is a subject of a particular population whose characteristics are representative.

Mugenda and Mugenda (2003) recommend as large a sample size as possible. They also recommend 1/3 of the population holding all factors constant.

Since the population was not big, that is 40 headteachers, the researcher used the sampling procedure where all the headteachers took part in the study. This is because the target population is small, Mugenda and Mugenda (1999).

### **3.5 Research instruments**

The data for this study was collected using a questionnaire and an interview schedule. There will be a questionnaire divided into two sections; section one contains the headteacher's background and the other sections deal with factors influencing the management of finances. The selections guided by the time available as well as the objectives of the study. The research will be concerned with getting the opinions and attitudes and such information will be best collected through the use of questionnaires and interview techniques.



### **3.6 Validity of the instruments**

To enhance content validity, a test – retest method was used to test the reliability of the instruments. This involved going to the field and administering the instrument to assess the clarity of the instruments items, whether items are correctly worded and therefore free from misinterpretation when administered to the respondents in the main study. The responses to the instruments were used to determine whether the items were drawing consistent responses. Where items were found to be unsuitable, they were discarded, the working changed or included additional items in the instruments.

### **3.7 Reliability of research instruments**

According to Mugenda and Mugenda (1999), reliability is a measure of the degree to which a research instrument yields consistent results or data after repeated trials.

Reliability in research is influenced by random error. Error may rise from inaccurate coding, ambiguous instruction to the subjects; Piloting of the instruments enhances reliability, which are dependability, accuracy and adequacy of instruments. The responses from the respondents indicated that the instruments measured what they purported to measure. The purpose of the pilot study was to find out if respondents understand the items in the instruments. The instrument was reliable because after one trial the results that the researcher gathered were the same.

### **3.8 Data collection procedure**

The researcher got a letter from the department, a permit from the National Council of Science, Technology and Innovation then the researcher paid a courtesy call to the Deputy County Commissioner and District Education Officer. The researcher contacted headteachers and then administered the instruments by herself. The researcher then waited until all the questionnaires were filled. Once filled, the researcher collected the questionnaires.

### **3.9 Data analysis techniques**

In this section, qualitative and quantitative description methods were used to analyze data. Quantitative data was collected through closed ended questions which were captured in all the objectives. The quantitative data was grouped according to the research questions and were analysed using frequency tables and percentages. Qualitative data was collected using open-ended questions. The qualitative data were condensed using categorization of data according to related responses from various respondents and specific questions then coded. The related responses were then counted and qualified. However, some of the qualitative data that could not be quantified was written to describe the results. . The above methods were used to analyze all the information regarding challenges that face Headteachers in management of finances in Kisumu East District.

### **3.10 Ethical issues**

The issue of ethics cannot be overlooked in research. Despite the high value of knowledge gained through research, it cannot be pursued at the expense of human dignity. The following issues were therefore considered:

The respondents made their decisions to participate based on their adequate knowledge of study. They were provided with information on the purpose of study, the expected duration of participation and procedure to be followed, unforeseen risk to the respondents, benefits of the research to the respondents, privacy and confidentiality.

The major ethical problem experienced in this study was its infringement on the privacy and confidentiality of the respondents together with anonymity. Writing the names of participants on the questionnaire or study findings would have risked breaching the ethical requirements. The researcher deliberately avoided this to uphold confidentiality of the identity of the participants. Research permit was sought from the National Council of Science, Technology and Innovation before any field work was done.

## **CHAPTER FOUR**

### **DATA ANALYSIS, INTERPRETATION AND DISCUSSION**

#### **4.1 Introduction**

This chapter presents the study findings; which have been analyzed, interpreted, discussed and presented under various thematic areas in line with the study objectives. The thematic areas include questionnaire response return rate, general demographic characteristics of the respondents, pre-service training, in-service training and financial management, administrative support for secondary school head teachers and financial management and Cash Flow in secondary education financing and financial management.

#### **4.2 Questionnaire return rate**

A total of 42 questionnaires were administered to the respondents who comprised the entire secondary schools head teachers in Kisumu East District. Out of the 42 questionnaires sent to respondents, 40 were returned fully completed. This was about 95% return rate which was quite excellent due to constant reminder notes sent to the respondents.

### 4.3 Demographic characteristics of the respondents

This section provided general data which helped in contextualizing the findings and how they contribute to efficient and effective financial management in secondary schools in Kisumu East District. To gather more information, the researcher sought details on the following areas: sex/ gender distribution among head teachers and the distribution of the categories/ types of secondary schools headed by the respondents in the district.

#### 4.3.1 Headteachers' gender

The researcher sought to find out the gender distribution in secondary schools headship in Kisumu East District. This variable was included here to allow an observation of the distribution of respondents by gender and how it impact on financial management in secondary schools. To analyze this, the respondents were asked to indicate their gender and the responses presented in Table 4.1.

**Table 4.1: Headteachers' distribution by gender**

<b>Sex/ gender</b>	<b>Frequency</b>	<b>Percent</b>
Male	22	55
Female	18	45
<b>Total</b>	<b>40</b>	<b>100</b>

The data analysis showed that most of the headteachers in Kisumu County are male. Male headteachers have been accused of having challenges in management of finances compared to female headteachers.

#### **4.3.2 Type of secondary school headed by the respondents**

The category of the school influences how resources are raised and appropriated since financial management entails generation and allocation of scarce resources to the most efficient and competing projects. The type of the school will inform the priority areas to employ the available resources that support best learning outcomes. The respondents were therefore asked to indicate the type of secondary schools that they head and the findings were presented in table 4.2.

**Table 4.2: Type of secondary schools**

<b>Category/ type of secondary schools</b>	<b>Frequency</b>	<b>Percent</b>
Boys' Boarding	11	27.5
Girls' Boarding	9	22.5
Mixed Boarding	4	10.0
Mixed Day	16	40.0
<b>Total</b>	<b>40</b>	<b>100.0</b>

The type of school that the headteacher is in charge of influences the management of finances in school. Boarding schools have many projects that require proper

management compared to day schools. Each of these school categories has unique financial needs to run smoothly and achieve academic objectives. This also calls for certain financial management skills in order to effectively manage the school resources.

#### **4.4 Pre-service training and financial management in secondary schools**

Education and training has an indispensable role of impacting knowledge, skills and attitudes required to carry out the functions of financial management. Level of education has a positive impact on the how head teachers perform the function of financial management. Through training, head teachers acquire relevant skills such as planning, controlling and executing necessary to perform finance functions. It also enable the head teachers to perform routine functions of supervision of cash receipts and payments, safeguard of cash balance, custody and safeguarding of important documents and record keeping and reporting. In regard to this, the study sought to establish the level of education and training for the respondents and years of experience as headteachers. Wachira (1996) observed that lack of knowledge and necessary skills was a main problem to teachers. Diploma, degree holders or masters holders may not do very well since they do not have all skills. Those headteachers who have served for long do better than they do.

#### 4.4.1 Level of training/ education for headteachers

In recognition of the important role of education and training towards effective financial management, knowing of the respondents' level of education became imperative. The functions of finance management requires analytical and decision making skills that can only be acquired and developed through formal and structured education and training. To analyze this, the respondents were asked to state their level of education / or training and the results were presented in table 4.3.

**Table 4.3: Level of education/ or training of headteachers**

<b>Level of Education/ Training</b>	<b>Frequency</b>	<b>Percent</b>
Diploma	2	5.0
Bachelor Degree	30	75.0
Masters Degree	8	20.0
<b>Total</b>	<b>40</b>	<b>100.0</b>

Data analysis and interpretation revealed that most of the respondents in Kisumu West were graduates with a bachelor's degree while a few had a masters degree. This indicated that they only had some basic knowledge in financial management. They had to rely on somebody to guide them if they were to be able to manage the finances well. This accounts for the fact that there is a lot of difficulty when the headteachers tries to distribute the funds as required.



The headteachers pointed out that even though the level of training was important, years of experience was also another challenge to financial management. Headteachers who have worked for a longer time will have an experience in financial management compared to somebody who has just been promoted to become a principal even though they are graduates they actually need some experience so that they are able to manage the finances of secondary schools effectively. The study showed that after getting a bachelors degree or a masters degree one could just be promoted to become a teacher after being a deputy for two-three years. This meant that one was just from class and therefore it was necessary to put some training in these institutions of higher learning financial management so that when they are out of college they can be able to manage fiancés effectively without any problem at any given time.

#### **4.4.2 Headteachers' administrative experience**

The study focused on the length of service by the respondents as head teacher and how this influence financial management in secondary schools. The length of service informs the level of experience acquired through routine discharge of duties as head teacher and custodian of all school resources. To analyze this, the respondents were asked to state their length of service as head teachers of a secondary school and the responses were presented in table 4.4.

**Table 4.4: Years of experience as headteachers**

<b>Years of experience as head teacher</b>	<b>Frequency</b>	<b>Percent</b>
1-5 years	12	30.0
6-10 years	10	25.0
11-15 years	9	22.5
Over 15 years	9	22.5
<b>Total</b>	<b>40</b>	<b>100.0</b>

From the findings, headteachers who had served for a longer period have an experience in the management of finances. This is because they are well conversant with the preparation of the budget, the trial balance and even proper book keeping records. The number of years as a headteacher influences his management of finances. Headteachers who have served for long have an experience in handling financial matters compared to one who has just been promoted to the position of headship.

#### **4.5 In-service training and financial management**

In this section, the researcher wanted to find out how whether there is in-service training organized for head teachers to equip them with relevant skills, knowledge and attitude to perform financial management function. It also sought to establish the role played by the government in organizing these trainings and the level of head teachers' satisfaction with the arrangement. The respondents were also asked

of their suggestions if not satisfied, on how best the best the trainings could be organized to make them effective. Kalai (1998) in a study on KEMI in-service programme found out that management of school finances is crucial. Headteachers are mainly appointed from class thus recommends induction. Those who have been inducted perform better than those who have not been inducted.

**Table 4.5: Headteachers' in-service training**

<b>Have you attended in-service training?</b>	<b>Frequency</b>	<b>Percent</b>
Yes	38	95.0
No	2	5.0
<b>Total</b>	<b>40</b>	<b>100.0</b>

Data analysis and interpretation revealed that even though they attend the courses many were dissatisfied since they do not go unto details. Furthermore, it is a vigorous exercise and the time is very short to get all the knowledge that is needed it is organized to equip the head teacher either financial management skills but the headteachers are also trained in other areas. It is not geared towards financial management alone it was found that many were for the idea that financial management should be a course on its own so that the headteacher is trained properly on areas of concern. If this is done, the school will be able to save the cash that is mismanaged either through the bursars or because vote heads are

mixed up so that funds meant for a particular purpose are used for another purpose.

However, even of the number who agreed that there are such trainings; say that the cost of training is paid for by individuals. It is at the responsibility of the individual head teacher to pay for the training charges while the government does the role of arranging such trainings. When further asked to state the extent to which they were satisfied with the trainings organized in such a manner, the responses from the respondents were presented in table 4.6.

**Table 4.6: Headteachers' level of satisfaction with training**

<b>To what extent are you satisfied with the training</b>	<b>Frequency</b>	<b>Percent</b>
Not Satisfied	4	10.0
Less Satisfied	10	25.0
Satisfied	22	55.0
Very Satisfied	2	5.0
Extremely Satisfied	2	5.0
<b>Total</b>	<b>40</b>	<b>100.0</b>

It is evident from the findings in table 4.6 above that 14 out of 40 headteachers are not satisfied with the in-service training organized by the government, 26 were satisfied. However satisfied some of the respondents were with the trainings, it appeared that the content was not aligned towards financial management

contents. The dissatisfaction was as a result of the fact that the courses are not purely geared towards equipping the head teachers with skills in financial management. The financial management aspects are not the core elements of the trainings.

In seeking to find way forward in making the trainings more effective, the researcher asked the respondents to suggest ways of making the trainings more effective by impacting relevant financial management skills, knowledge and attitude and the responses were presented in the table 4.7.

**Table 4.7: Strategies laid by the government which can make headteachers effective**

<b>If not satisfied, what can the government do to improve it</b>	<b>Frequency</b>	<b>Percent</b>
Induct head teachers on financial management before appointment with extensive training	16	40.0
Make financial management a course on its own	15	37.5
Financial Management to be integrated into college curriculum under diploma or degree	6	15.0
Fund the in-service and organize it frequently	1	2.5
Give them more refresher training over school holidays	1	2.5
Organize for financial management training at county level	1	2.5
<b>Total</b>	<b>40</b>	<b>100.0</b>

From the findings in-service training of the headteachers helps if it is done and organized well by the government. This will help the headteacher in financial management. Others had different views including integrating the financial management into college curriculum, government to pay for the training fee and organize it frequently, organize the financial training for the head teachers at county level in order for it to be affordable and give more refresher trainings.

It is therefore apparent that if the in-service training is based on financial management then it will help in improving the finance management skills of the head teachers.

#### **4.6 Administrative support for secondary school head teachers and financial management**

Administrative support is a key resource in any management environment. It can play the informative role in advising the head teachers about current policies and issues relating to sourcing of funds for the schools. In this section, the researcher sought to establish whether there is any administrative support from the QASOS, the nature of the support, how the support help in improving the efficient and effective management of school funds. The research also sought to find out if there are other sources of financial management skills available for the head teachers and how it affects the financial management in the school. In this regard, the following were tested from the respondents, are there any supervisory services given to your school by the QASOS? To what extent are you satisfied with their

support? And are there other sources of financial management skills for the secondary school head teachers in Kisumu East District? The responses were presented in the tables as follows. KEMI (1993) observed that the DEO / PDE and audit unit should make arrangements that ensure that school accounts are audited on time. There has also been concern over the inspectorate, with KEMI (1993) arguing that the QASOs only come to find faults. Their services have therefore not been rendered effectively, this affects the management of finances in schools.

#### **4.6.1 Supervisory services given to schools**

In this sub-section, the study sought to establish the existence of supervisory services by Qasos to head teachers and how such administrative support help build, develop and motivate head teachers in proper management of school finances. When asked if there were any supervisory services offered to head teachers by Qasos, all the respondents indicated yes and the findings were presented in table 4.8.

**Table 4.8: Supervisory services given to schools by QASOS**

<b>Are there supervisory services by Qasos?</b>	<b>Frequency</b>	<b>Percent</b>
Yes	40	100.0

Data analysis revealed that the respondents were not satisfied with the support and they needed to be visited regularly so that they build their financial management

capacity. They were not satisfied because if the QASOs manage to come to their school once after three years, it means that there is too much that needs to be done to equip the headteachers with the changes especially from the ministry of education's office. The respondents were not satisfied with their support because in the past, their mission has been on fault funding. They come to schools and they only major on the mistakes that happen in schools.

The responses presented in table 4.8 above show that there are administrative services by Qasos to all the head teachers that help them improve on their financial management of the schools' resources. When further asked how frequent the Qasos visit their schools, the responses were summarized and presented in table 4.9.

**Table 4.9: QASOS visits to schools**

<b>How frequent do the Qasos visit the school?</b>	<b>Frequency</b>	<b>Percent</b>
Occasionally	3	7.5
Once	22	55.0
Regularly	1	2.5
Thrice	8	20.0
Twice	6	15.0
<b>Total</b>	<b>40</b>	<b>100.0</b>



From the findings, out of the 40 headteachers 22 said that the QASOs visit their schools once in a year. This showed that the government through the Ministry of Education was not doing a very good work. Administrative support is very important since it enables the headteacher to identify some of the mistakes which may have been made. This will influence the management of finances in secondary schools.

#### **4.6.2 Satisfaction with the administrative support by QASOS**

Head teachers' satisfaction with the services offered by Qasos in building their financial management skills is a key success indicator of how valuable the services are in ensuring proper resource management in the schools. In seeking to finding out the level of satisfaction of the administrative support services by Qasos, the researcher asked the respondents to state the extent to which they were satisfied with the services and the results were presented in table 4.10.

**Table 4.10: Headteachers level of with their support**

<b>Extent of satisfaction</b>	<b>Frequency</b>	<b>Percent</b>
Not Satisfied	18	45.0
Less Satisfied	16	40.0
Satisfied	4	10.0
Very Satisfied	2	5.0
<b>Total</b>	<b>40</b>	<b>100.0</b>

The findings showed that headteachers are not satisfied with the support given by the QASOS. 18 out of 40 showed that they were not satisfied. They want it to be done regularly for it to be effective. It further indicates how essential the services are in ensuring proper financial management in the secondary schools in Kisumu West District. The analysis showed that quite a number were not satisfied with their support because they rarely visit schools thus, the headteachers were faced with challenges especially in areas of financial management. There are many changes that are taking place in the ministry of education and they must be well informed about them. Once they receive the support regularly, it will be able to help them in their management of finances. Administrative support influences the management of finances in that if it is done well, the headteacher will be able to manage the finances effectively. This can only happen when they are visited regularly.

#### **4.6.3 Other technical services and financial management**

Technical services from finance experts are often needed to ensure best practices in the management of funds. For this, the researcher sought to find out whether the respondents do receive expertise advices and skills from other technocrats and the responses are presented in table 4.11.

**Table 4.11: Other sources of financial management skills for the secondary school headteachers in Kisumu East District**

<b>Other technical assistance</b>	<b>Frequency</b>	<b>Percent</b>
On-job experience	34	85.0
Advice from Auditors	2	5.0
Ministry of Education	4	10.0
<b>Total</b>	<b>40</b>	<b>100.0</b>

Out of the 40 headteachers who were interviewed the majority got their experience from the job. 34 out of 40 headteachers indicated this. Technical assistance from the auditors and the Ministry of Education is also important though only a few get this assistance. The auditors help in the preparation of books of accounts and final accounts reports. The Ministry of Education gives policy guidelines. These services are very important and they are administrative in nature. Administrative services influence the management of finances.

#### **4.7 Cash flow in secondary education financing and financial management**

Excess cash flow can be evil to resource utilization of any given institutions. It can lead to over-investments in projects that are not beneficial to school community and misappropriation of funds for the benefit of the head teachers and few of Board of Directors. Deficit in cash flow can also lead to non-realization of

school goals and objectives due to poor need prioritization. In regard to this, the researcher sought to know the sources of funds for the secondary schools, level of satisfaction with the government funding, whether there are budgets as tools for managing funds and whether schools keep books of accounts and how all these variables affect financial management in schools.

#### **4.7.1 Sources of Funds for the secondary schools in Kisumu West District**

The study sought to establish in this section, the sources of funds for the secondary schools, their timing and how it impacts on proper financial management. The headteachers were asked to state sources of funds and the responses were presented in table 4.12.

**Table 4.12: Sources of funds to schools**

<b>Sources of funds</b>	<b>Frequency</b>	<b>Percent</b>
Government & Parents	33	82.5
Government , Parents& CDF	3	7.5
Government, Parents, CDF & Donors	3	7.5
Government, Parents, IGAs, Borrowing	1	2.5
<b>Total</b>	<b>40</b>	<b>100.0</b>

The sources of funds as indicated are mainly from the government and parents. Once the funds are paid to the school, the headteacher is able to manage the finances of the school. The cash flow therefore influences the management of

finances. The headteachers indicated that secondary schools financing come from different sources and their timing influence how best they can be managed among competing projects of the school. They were further asked if the government sends funds in time to schools and the results were summarized in table 4.13.

**Table 4.13: Time of disbursement of funds in schools**

<b>Does the government send funds on time?</b>	<b>Frequency</b>	<b>Percent</b>
Yes	4	10.0
No	36	90.0
<b>Total</b>	<b>40</b>	<b>100.0</b>

The majority of the headteachers indicated that funds are not sent to school at the right time. Parents may not pay fees at the required time, the government may also delay in disbursing the funds. This may lead to excessive use of other voteheads which is not healthy for future development of schools. Cash flow in form of fees and subsidies from the government influences the management of finances in schools.

The study also revealed that the headteacher entirely relies on fee payment and government funds in order to be able to run the school. Any delay in fee payment also creates a problem because all the programmes of the school cannot run smoothly. Many of the respondents were not satisfied with the government

funding. They felt that the money is too low and they have to bring up some vote heads like PTA fund to help them meet some of their budgets some schools have PTA teachers who are not employed by the government and they must be paid. Some vote heads must therefore be created so that they can be catered for. There is also the increase in prices of commodities or fluctuation in market prices which makes it difficult for the head teacher if he has to depend on the little money sent by the government to be able to run the school effectively. The headteachers clearly stated the budget is prepared early enough so that when the funds are available, the school can run without any problem. It therefore implied that the mistake was on the part of the government and not the school. If at all the funds could be sent early enough all would be well and there would be no challenge in managing the funds. The case also applies to fees payment, if fees could be paid early enough then the headteacher would not have a lot of difficulties.

#### **4.7.2 Level of satisfaction with the government funds**

The sub-section sought to establish the extent to which the respondents were satisfied with the Government funding in schools and the responses were presented in table 4.14.

**Table 4.14: Level of satisfaction with government grants sent to schools**

<b>Extent of satisfaction with the government funding</b>	<b>Frequency</b>	<b>Percent</b>
Not Satisfied	19	47.5
Less Satisfied	15	37.5
Satisfied	6	15.0
<b>Total</b>	<b>40</b>	<b>100.0</b>

From the findings, out of the 40 headteachers, 19 were not satisfied with the government funding in schools in terms of value and timely. The amount is too low and only subsidizes tuition and the inflow is poorly timed. This therefore does not support proper management of finance as the school can easily run into budget deficit if fee collection from parents also delays a factor that was informally mentioned by many respondents as causing stress in school resource management. Most parents in the area earn meager income and would rely on government subsidy to support their children in school. Cash flow is secondary school financing influences the management of finances depending on when it is sent.

### **4.7.3 Budget as financial management tool**

Budget is a powerful tool for financial management. It outlines priority areas of school expenditures and how they will be funded (cash inflows). The formulation and existence of budget and experts who prepare and manage the budget is good

source of proper financial management in secondary schools. For this, the study sought to find out if the schools prepare budgets and who is entrusted with budget preparation and its timing. When asked if there is somebody who prepares the budget in the schools, all the respondents said yes and that it is prepared earlier on time, in the term preceding the start of a new academic year (before December of every year).

#### **4.7.4 Factors influencing management of finances**

Management of finances in secondary schools can also be influenced by other factors rather than in-service training, school category, administrative support from Qasos and cash flows. In regard to this, the researcher sought to find out other factors influencing financial management in secondary schools in Kisumu East District and the responses were presented in the table 4.16 below.



**Table 4.15: Management of finances in secondary schools**

<b>Other factors influencing financial management</b>	<b>Frequency</b>	<b>Percent</b>
Government Policy	14	35.0
Proper training and level of knowledge/ experience	12	30.0
experience, frequent supervision	4	10.0
Inadequate personnel, Inexperienced personnel, level of school	2	5.0
Knowledge in financial management, prevailing commodities prices, Availability of funds	6	15.0
School population, Experience	2	5.0
<b>Total</b>	<b>40</b>	<b>100.0</b>

The headteachers were able to point out other factors that influence financial management in secondary schools in Kisumu East District. Among them include Government policy determining the amount of fees to be paid per students per year, enrolment, undertakings of projects and specifications of the projects; lack of trained personnel in schools to oversee routine support of finance function, school population and prevailing commodity prices. It therefore implies that these factors if not taken into account the management of school finances will have a challenge.

## **CHAPTER FIVE**

### **SUMMARY, CONCLUSIONS AND RECOMMENDATIONS**

#### **5.1 Introduction**

This chapter summarizes the funding of the study. This is followed by conclusions arising from the funding and the recommendations for policy action arising at better financial management in schools.

#### **5.2 Summary of the study**

The study aimed at identifying factors influencing headteachers' management of finances in schools. Four objectives were formulated to guide in the study. The objectives sort to determine whether in-service, pre-service, administrative support and cash flow in education financing influences headteachers' management of finances in secondary schools. The study used a survey design to carry out the research. A population of 40 headteachers from 40 public schools participated in the study. Data was collected using a questionnaire and an interview schedule.

In order to examine to examine the extent to which pre-service training influences headteachers management of finances without any problem, the researcher found out that one must be equipped with all the necessary skills and knowledge on financial matters. This will enable them not to over budget or under budget so that the school is able to run smoothly.

In-service training influences headteachers management of finances in secondary schools. The researcher found out that the courses should be organized frequently so that the headteachers familiarize themselves with knowledge in financial matters. The main reason for this was to equip required as times changed. Once they are in touch with current changes they may not have difficulties in the management of finances. The respondents revealed that if the relevant financial skills are provided effectively them there will not be a big challenge in management of finances. The training could even be done at the county level so that many headteachers are able to attend. They also revealed that more refresher training could be given to them even during the holidays so that they get more well equipped on financial management matters. The headteachers revealed that there is normally cost sharing when they attend in-service courses. It is the responsibility of the government to make sure that they train the headteachers free of charge in order to get better results in the end. If it is done free of charge quite a number of people will attend.

The influence of administrative support provided by the district education officers and county Director of education's office on financial management was another objective. The headteachers felt that if they could make regular visits to schools, some challenges that head teachers have would be sorted out because they will be able to advice whenever necessary. Some headteachers felt that they were choosing the schools where they were going because some felt that they were left out.

The influence of cash flow in secondary education financing on financial management was another objective. Data analysis and interpretation revealed funds that are disbursed by the government at times take a very long time before they are distributed to schools. This has a negative impact because the headteacher will have a challenge on how to run the schools are forced to borrow from other vote heads so as to make them run normally. This brings a problem since the borrowed funds are normally not returned in most cases.

### **5.3 Conclusions**

The study investigated the factors influencing headteachers' management of finances in secondary schools in Kisumu West District. Most of the challenges highlighted were as a result level of training in-service training, administrative support services provided and cash flow in secondary education financing.

In seeking to examine the extent to which pre-service training influences head teachers management of finances it was established that even though the headteacher may be a holder of a bachelor degree or a master's degree the conclusion is that knowledge in financial management should be given at theta level thoroughly so that once given the post of being a head teacher he does not have to face challenges on things like preparing a cash book budget, income and expenditure accounts for the school.

In terms of –in service training it was revealed the in-service training equips the head teacher further with knowledge and skills in financial management. Even though many respondents 98% said that they had attended the training they were still not satisfied with the training. Many felt that the course should be geared towards equipping the head teacher with all the skills. Many respondents felt that financial management should be taught purely as a course on its own so that the head teacher is able to develop. It should also take a longer period of time so that the head teacher is able to internalize everything.

In seeking to determine the extent to which administrative support provided by district education officers and county director of education's office influences the headteachers management of finances the study concludes that the support should be done intensively. QASOs should be able to visit schools as many times as possible also that they can be able to advice the head teacher appropriately need

be. They should be able to keep the headteacher of all the changes required in relation to financial management in schools.

The study sought to establish the extent to which cash flow in secondary education financing influences the management of secondary school finances. The study concluded that funds should be sent to schools early enough so that the head teacher may be able to plan for his activities. The study also revealed that many respondents were not satisfied with the amount sent by the government. The money disbursed to schools is not enough to cater for all the requirements in school which poses a great challenge to the head teacher. It can be concluded that the amount of money paid by the government will ensure effective management of finances in schools.

#### **5.4 Recommendations from the findings**

This section gives recommendation by the respondent on how to deal with the challenges facing head teachers in management of secondary school finances. The Ministry of Education in conjunction with the government should train headteachers in financial management as they begin their pre-service training. This will enable the head teacher to acquire the necessary skills in financial management so that when given the task they do not face challenges.

The study also recommends that the Kenya Education Management Institute (KEMI) should design in-service training for headteachers to be done more

frequently. Financial management in-service training should be done at county level and it should also be made a course on its own without including other courses during the in-service. Headteacher should also be inducted by the government on financial management before appointment with extensive training. The study further suggests that the county director of Education and District Education Offices should be able to visit school regularly. By doing so, some of the problems the head teacher is facing may be identified and solutions suggested for them. They should be able to visit every school in the district at least once in a term.

Lastly, the study recommends that funds from the government should be disbursed early enough so that the head teacher is able to plan for the activities of the team. Since there is a great rise in prices of commodities the government should increase the amount being disbursed to schools so that the programmes can run smoothly.

### **5.5 Suggestions for further research**

The study was done in only one district, there is need for similar research to be done in other districts before generalizations are made.

Further research needs to be carried out to determine how in-service training could be best done to equip the headteachers with the necessary financial management skills.

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## **APPENDIX I**

### **LETTER OF INTRODUCTION TO PRINCIPALS**

Atieno Neema, E  
University of Nairobi  
P.O. Box 92,  
Kikuyu.

The Headteacher,

Dear Sir/Madam,

#### **RE: PARTICIPATION IN RESEARCH**

This questionnaire is designed to gather information on factors influencing headteachers' management of finances in secondary schools in Kisumu West District.

Kindly provide information to all questionnaire items. The identity of the respondent will be treated with utmost confidentiality.

Yours faithfully,

**Atieno Neema Elizabeth**

## APPENDIX II

### QUESTIONNAIRE FOR HEADTEACHER

Please show appropriate response in the space provided.

#### Section A: Headteacher's background

1. Please indicate your sex

Male

Female

2. Please indicate in the box your training background.

Diploma

Bachelors Degree

Masters Degree

3. Please indicate in the box the type of school you are heading.

Boys' Boarding

Girls' Boarding

Mixed Boarding

Mixed Day

4. Please indicate your years of experience

1-5 Years

6-10 years

10-15 Years

Over 15 years

**Section: In-Service Training and Financial Management**

1. Have you ever attended an in-service training?

Yes  No

2. To what extent are you satisfied with the training?

Not satisfied  Less satisfied  satisfied

Very satisfied  Extremely satisfied

3. If not, what can the government do to make headteachers effective?

---

**Section C: Administrative Support for Secondary School Headteachers and Financial Management**

1. Are there any supervision services given to your school by the Qasos?

Yes  No

2. How many times do they come to your school in a year?

---

3. To what extent are you satisfied with their support?

Not satisfied  Less satisfied  Satisfied

Very Satisfied  Extremely satisfied



**Section D: Cash Flow in Secondary Education Financing and Financial Management.**

1. Does the government send funds to schools at the right time?

Yes

No

2. Are you satisfied with the grants that the government sends to schools?

Not satisfied

Less satisfied

Satisfied

Very Satisfied

Extremely satisfied

3. Is there somebody responsible for preparing a budget?

Yes

No

**Thank You for Your Cooperation**

**APPENDIX III**

**INTERVIEW SCHEDULE FOR PRINCIPALS**

1. In your opinion, what are the factors influencing the management of finances in secondary schools in Kisumu East District?

.....  
.....

2. What knowledge of financial management do principals have? Does it contribute to financial management in secondary schools?

.....  
.....

3. According to you, does experience influence the management of finances in your school? If not so, what do you intend to do about it?

.....  
.....

4. How many times have you attended an in-service course? How has the course been beneficial on financial management?

.....  
.....

5. Does the school management prepare a cash budget, that is a plan of cash inflow (mainly fees) and outflow (expenditures)

.....  
.....

6. Are there support services provided to your school from the Qasos?  
If there is, how many times do they come?

.....  
.....

7. In your opinion, is the money disbursed by the government enough for managing the finances?

.....  
.....

8. In your opinion , when is the government expected to send money to school?

.....  
.....

9. What happens when there is delay in disbursement of funds?

.....  
.....

10. What strategies have been put in place to help cater for the funds that are not enough?

.....  
.....

11. What is the office of the District Education expected to do in order to regulate the ministry's guidelines on fees payment?

.....  
.....

12. Does your school keep proper account records?

.....  
.....

**Thank You for Your Cooperation.**

## APPENDIX IV

### RESEARCH AUTHORIZATION LETTER

REPUBLIC OF KENYA



### NATIONAL COUNCIL FOR SCIENCE AND TECHNOLOGY

Telephone: 254-020-2213471, 2241349, 254-020-2673550  
Mobile: 0713 788 787 , 0735 404 245  
Fax: 254-020-2213215  
When replying please quote  
secretary@ncst.go.ke

P.O. Box 30623-00100  
NAIROBI-KENYA  
Website: www.ncst.go.ke

Our Ref: **NCST/RCD/14/013/827**

Date: **28<sup>th</sup> May 2013**

Elizabeth Neema Atieno  
University of Nairobi  
P.O Box 30197-00100  
Nairobi.

#### **RE: RESEARCH AUTHORIZATION**

Following your application dated **17<sup>th</sup> May, 2013** for authority to carry out research on "*Factors influencing headteachers' management of finances in secondary schools in Kisumu West District, Kisumu County, Kenya.*" I am pleased to inform you that you have been authorized to undertake research in **Kisumu West District** for a period ending **31<sup>st</sup> December, 2013.**

You are advised to report to **the District Commissioner and District Education Officer, Kisumu West District** 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.

**DR. M. K. RUGUTT, PhD, HSC.**  
**DEPUTY COUNCIL SECRETARY**

Copy to:  
The District Commissioner  
The District Education Officer  
Kisumu West District

*"The National Council for Science and Technology is Committed to the Promotion of Science and Technology for National Development".*

**APPENDIX V**

**RESEARCH PERMIT**


PAGE 2 PAGE 3

**THIS IS TO CERTIFY THAT:**  
**Prof./Dr./Mr./Mrs./Miss/Institution**  
**Elizabeth Neema Atieno**  
**of (Address) University of Nairobi**  
**P.O.Box 30197-00100, Nairobi.**  
**has been permitted to conduct research in**

**Research Permit No: NCST/RCD/14/013/827**  
**Date of issue 28<sup>th</sup> May, 2013**  
**Fee received KSH:1,000**

**Location**  
**Kisumu West District**  
**Nyanza Province**

**on the topic: Factors influencing headteachers' management of finances in secondary schools in Kisumu West District, Kisumu County, Kenya.**

  
*[Signature]*  
**Applicant's Signature for Secretary**  
**National Council for Science & Technology**

**for a period ending: 31<sup>st</sup> December, 2013**