

**FACTORS INFLUENCING HEADTEACHERS' COMPETENCE IN
MANAGEMENT OF FINANCES IN PUBLIC PRIMARY SCHOOLS IN
MBEERE DISTRICT, KENYA**

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DECLARATION

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

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DEDICATION

I wish to dedicate this work to my husband Martin Murega, our children Elvis Munene and Jayden Mwirigi and parents Mr. and Mrs. Bernard and Beatrice Marondo.

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ABBREVIATIONS AND ACRONYMS

AIE	Authority to Incur Expenditure
DEO	District Education Officer
EACC	East Africa Certificate of Education
EFA	Education for All
EMU	Efficiency Monitoring Unit
FMSIS	Financial Management Standards in Schools
FPE	Free Primary Education
GOK	Government of Kenya
ICT	Information Communication and Technology
KEPSHA	Kenya Primary of schools Head teachers Association
KESI	Kenya Education Staff Institute
KEMI	Kenya Educational Management Institute
MDGs	Millennium Development Goals
NCVQ	National Council of Vocational Qualification
NVQ	National Vocational Qualification
PDE	Provincial Director of Education
TTC	Teacher Training College
USA	United States of America
UK	United Kingdom
UNESCO	United Nations Educational Scientific and Cultural Organization.
UPE	Universal Primary Education

ABSTRACT

The purpose of this study was to establish the factors that influence head teachers competence in financial management, in public primary schools, Mbeere District Kenya. Specifically the study sought to determine the extent to which Head teacher's competence in financial management is influenced by administrative experience, academic qualification, exposure to financial management training and the challenges they experienced in management of finances.

This study adopted a descriptive survey research design. The target population was 95 public primary school head teachers and 5 Zonal Quality Assurance and Standard Officers in the District. Random sampling technique was used to select 60 schools, 12 schools from each of the 5 zones in the district. A sample size of 60 public primary school head teachers and 5 zonal quality assurance and standard officers was used as respondents. Data was collected using two sets questionnaires which had a reliability coefficient of 0.81. The data was analyzed and presented in tables, charts and bar graphs. Various descriptive statistics tools like frequencies, percentages, tables, pie-charts and bar graphs were used to arrive at conclusions.

The findings indicated that majority of the head teachers (88.3%) lacked the basic skills in financial management since they could not make statements for preparing bank reconciliation. In view of the findings (78.3%) established that exposure to management training, academic qualification, and administrative experience influenced public primary school head teachers competence in financial management in Mbeere District. The findings led to the conclusion that majority (60%) of the head teacher had not attended even a single course in financial management. This implies that most of the Head teachers are managing the public funds /resources on trial and error muddling through and this is very dangerous as it may lead to wastage of resources and legal implications on the part of head teacher who may unintentionally mismanage the funds.

The study recommends that head teachers be required to take mandatory training in financial management at Kenya Educational Management Institute (KEMI) to enable them to manage schools more effectively and efficiently. Teacher Training colleges (TTCs) should revise their curriculum with a view to including courses on financial management aspects in schools and the ministry should set aside funds for in-service training.

CHAPTER ONE

INTRODUCTION

1.1 Background to the study

Godfrey and Block (1996) in Nginda (2003) observed that investigations into misuse of funds by teachers following cries from the public revealed that many teachers lacked financial skills worldwide. Hence training programmes needed to be initiated to train the teachers on how to handle finances among other duties. In Catalonia, Spain, a head teacher must have a certificate on school management issued by the Ministry of Education, similarly in Slovenia, Europe, teachers have to follow a special course to become head teachers while in Estonia Eastern Europe, at least five years of teaching experience was required coupled with training in leadership (Burns, 2005).

There was a move to develop management competence for managers in industry and commerce in the 1970s in United States of America based on the distinguishing determinants of managers who demonstrated superior performance of work (Stephen, 2004). As a result of this movement, attempts were made to develop competencies for school principals such as the initiative taken by the National Association for Secondary School Principals (NASSP) to establish a set of generic competences for school principals for use in assessment centres. These centre provided information for selection development purposes. The National Association for Secondary school principals (NSSP) approach extended to Australia, Canada, Netherlands,

Sweden and the United Kingdom. The United States government took initiative to identify the competence of superior performances based on academic qualification, exposure to management, training skills and behavior of school managers (Stephen, 2004).

Southworth (1999) notes that the United Kingdom had many courses in management education and d teacher education which have been recognized in line with the government decree on head teacher's competence in financial management. The National Vocational Qualification (NVQ) framework has put emphasis on academic, administrative experience, knowledge and skills as required for competent average managerial performance. In addition, explicit standards for school quality have been devised. Head teachers in United Kingdom are properly prepared and equipped with the necessary institutional and financial management skills to enable them to manage schools more effectively and efficiently (South worth, 1999). A study by Ongeche (1997) revealed that in China, teachers were re-examined after an undisclosed period of time to update their skills and knowledge in management which includes financial management.

According to Naidoo (2006), the transformation of the entire education system in South Africa was a major task of the government of national unity, after the birth of democratic South Africa in 1994. Schools currently have greater financial and managerial responsibilities in respect to physical facilities, staff, learners and the community than in the past. Head teachers are

expected to increase their knowledge as educators, share their experiences and knowledge with their colleagues and engage in educational activities at large. South Africa's government has priorities in head teachers training which was centered on the standardization and upgrading of academic qualification, improving administrative experience and providing support in the form of guidance on possible solution for current gaps in putting theory to practice (Naidoo, 2006)

Kagotho (2007) noted that in a seminar held in south Africa in December 2000 and attended by principals from Africa including those from Kenya revealed that school administrators needed skills in management and resource allocation, forward budgeting and planning. Mutakyawa (1999) in a study of financial management in Tanzanian public schools discovered that there was a problem of accountability, transparency and poor management of the available resources. In Kenya, education management entails prudent utilization of personnel, funds and equipment to enhance efficiency in delivery of quality education. Education is the most costly service in the nation and unaffordable to many Kenyans (Republic of Kenya, 2003). According to the report of the Presidential Working party on Education and Manpower, Training for the Next Decade and Beyond head teachers are central to successful management. The report further recommended that all heads of educational finances be trained on financial management and update their skills on a regular basis (Republic of Kenya, 1988).

Education sector in Kenya has gone through tremendous growth with the introduction of free primary education declared in Kenya in 2003 as a strategy towards the fulfillment of the Education for All (EFA) and Millennium Development Goals (MDGS). Subsequently there is increased pressure for countries to adopt their education systems to the changing needs of contemporary society so that they can respond more efficiently to the diverse and continuously changing needs of learners. Educational Management urgently needs to move from highly centralized and standardized methods to participatory decision making for easier implementation and monitoring at lower levels of accountability (Bush & Jackson, 2003).

According to Sushila (2004), the head teacher is the leader in a school, the pivot around which many aspects of the school revolve and the person in charge of every detail of the running of the school either academic or administrative. The head teacher should be involved in making most of the decisions of the school. It is therefore important that the head teacher is a leader, a thinker and a decision maker. A discreet head teacher will employ teamwork as a working strategy. A head teacher's age, training, experience and qualification are also necessary inputs for the success of the schools programme (Konchar, 1988).

The responsibility of the collection and expenditure of the funds is bestowed upon the head teachers. In a study done by Onyango (2001) on the competence of head teachers in the area of management of school finances and business,

the researcher found out that the head teachers did not possess adequate proficiency in the following areas of competence; preparation of financial estimates or budgets; management and control of school finances; raising funds for development projects; generating funds within the school and tendering. The study by Onyango (2001) involved only a few sampled schools in Nairobi Province. It was not conclusive on whether inadequate proficiency in the listed areas has led to ineffective financial management.

The Commission of Enquiry into the Education System of Kenya (The Koech Report, 2000) argued that a head teacher must have appropriate academic and professional qualification experience, ability, competence, integrity and initiative. They must have undergone a course on institutional and financial management. Head teachers need to be properly prepared and equipped with necessary skills to manage schools more effectively and efficiently. The report further noted the need for regular in-service training programmes for managers and administrators, teachers and curriculum implementers (Republic of Kenya, 1999).

A number of reports on education in Kenya observed poor financial management, lack of accountability especially at District and school level. Among the recommendations made to address these issues is to make school head teachers competent, transparent and accountable with regard to funds (Republic of Kenya, 2003). An audit report from Mbeere District Education Office revealed that in some schools head teachers were interdicted and

charged for misuses of free primary education funds from 2005 – 2010. Others stepped down to avoid responsibilities of the same (Mbeere District audit report 2010). Therefore the variables of head teachers academic qualifications, exposure to management training, administrative experience, pre-service training in financial management will be investigated to determine whether such variables influence head teachers' competence in management of finances in Mbeere District, Kenya.

1.2 Statement of the problem

Head teachers of public primary schools are appointed to their position of management without any prior training other than the one they received at the Teachers Training Colleges and universities (Republic of Kenya, 1988 & 1999). It is therefore left to Kenya Educational Management Institute (KEMI) to equip the educational managers with management courses to help them manage their schools better especially prudent management of school finances (Ministry of Education, 2007). Observations of the reports on Education For All in Kenya was that despite the fact that KEMI has continued to train education managers from its widespread clients, public primary schools still continue to suffer from mismanagement (Ministry of Education, 2007).

Kamotho (2008) argues that principals in Kenya are appointed on the basis of their teaching experience, academic and professional qualifications. Training in or even having a working knowledge of financial management is not considered as a prerequisite for appointment to the position. Consequently

head teachers often lack the necessary financial management skills. Despite the efforts taken to enhance the principal's performance, schools still experience problems of poor management. The mismanagement of funds leads to shortage of critical resources in schools as money is not available for the purchasing of the necessary books, equipment and which often results in the unsatisfactory performance of teachers and students (UNESCO, 2000). Although there has been various meetings and seminars for head teachers conducted by the District Education Officer complaints have been raised by school management committees, parents and stakeholders in relation to head teachers competence in financial management in public schools in Mbeere District. This is because in 2009 two head teachers were interdicted for mismanagement of funds. Three others stepped down to avoid responsibilities over the same (Mbeere District Audit report, 2010).

Even though training had been carried by KESI to develop and help head teachers achieve appropriate competence in financial management, factors influencing head teachers competence in financial management and its effects in public primary schools have not been adequately assessed. It is for this reason that this study sought to investigate factors influencing head teachers' competence in management of finances in public primary schools in Mbeere District, Kenya.

1.3 Purpose of the study

The purpose of the study was to investigate factors influencing head teachers' competence in management of finances in public primary schools in Mbeere District, Kenya.

1.4 Objectives of the study

The study was guided by the following objectives:

- i) To establish the extent to which administrative experience influences public primary school head teachers' competence in management of finances.
- ii) To examine how academic qualifications influence public primary school head teachers' competence in management of finances.
- iii) To determine the extent to which in-service training influences public primary school head teachers' competence in management of finances.
- iv) To determine the challenges facing head teachers in financial management.

1.5 Research questions

The study was guided by the following research questions:

- i) To what extent does administrative experience influence head teachers' competence in management of finances in public primary schools in Mbeere District?

- ii) How does an academic qualification influence head teachers' competence in management of finances in public primary schools in Mbeere District?
- iii) To what extent does training in management influence head teachers' competence in management of finances in public primary schools in Mbeere District?
- iv) What challenges do public primary school head teachers face in management of finances in Mbeere District?

1.6 Significance of the study

The study hoped to provide an insight into the factors that influence the head teachers' competence in management of finances. Information from the findings may be used by the government policy makers to develop policies and procedures to enhance management of finances in all schools in Kenya as well as provide knowledge base upon which further studies and research can be undertaken. The study may also help stakeholders of education to gain the most recent and detailed information about public primary school head teachers' financial achievement, challenge gaps and limitations to ensuring that resources allocated to the provisions of education are used efficiently and effectively.

1.7 Limitations of the study

The researcher experienced suspicion and non cooperation from head teachers who thought that information disclosed may portray their weaknesses as heads of institutions.

1.8 Delimitations of the study

According to Orodho (2005), delimitations of the study refer to the boundaries of study. The study investigated factors influencing head teachers competence in management of finances in public primary schools, Mbeere District. It was conducted in public primary schools in Mbeere District and it involved head teachers and zonal quality assurance and standards officers in Mbeere District.

1.9 Basic assumptions of the study

In this study, the following assumptions were held;

- i) All the respondents were willing to provide honest and clear responses.
- ii) All respondents were available and ready to respond to study instruments.

1.10 Definitions of significant terms

In this study the following were used to mean:

Academic Qualification refers to the highest level of certificate in education that is held by public primary head teachers.

Administrative experience refers to the period in years one has been a head teacher.

Financial management course refers to the in-service training offered by Kenya institute of Management (KEMI) that equips head teachers with knowledge and skills for management of finances.

Financial management refers to the forms of knowledge skills and attitudes required by head teachers in management of financial resources.

Head teachers competence refers to the ability of proficiency in financial management.

Ministry of Education refers to the official government ministry charged with the task of managing the entire educational programme in Kenya. It is headed by a government minister.

Public primary school refers to public primary institutions under District Education Board.

Public primary head teacher refers to the heads of public primary schools under appointment by Teachers Service Commission.

Stakeholders refer to those people with special interest in school resources and organization of the school such as parents, teachers and community.

Training refers to process through practice and instruction in financial management.

1.11 Organization of the study

The study was organized into five chapters: chapter one presents the background to the study, statement of the problem, purpose of the study, research questions, significance of the study, limitations of the study, delimitations of the study, basic assumptions of the study, definition of significant terms and organization of the study. Chapter two presents Literature review, summary of literature review and conceptual framework. The review covered the introduction, the importance of administrative experience, the importance of academic qualification, the need for exposure to training and the importance of pre-service training in financial management.

Chapter three describes the research methodology, research methodology, research design, target population, sample and sampling procedures, research instruments, validity and reliability of instruments, data collection procedures, data analysis techniques. Chapter four presents data analysis and discussion of the findings. Chapter five provides a summary, conclusions and recommendations of the study.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter focuses on the concept of financial management, administrative experience and financial management, academic qualification and financial management, the need for exposure training and financial management, training and financial management and summary of literature review, theoretical framework and conceptual framework of the study.

2.2 Financial Management and head teachers' competence

According to Orlosky (1984) financial management determines the way the school is managed and whether or not the school will meet its objectives. The head teacher is responsible for budgeting, accounting and auditing functions of financial management. The head teacher needs sound financial management skills to maximize income and minimize unnecessary spending. Financial management systems combine administrative systems and accounting systems. Administrative systems assist in decision-making, planning, communicating, controlling and evaluating. Accounting is concerned with identifying financial information, expressing the information in numeric terms and communicating this information to interested parties. Administrative and accounting systems may be required to change over time in relation to changes within the school and changing information needs, planning, budgeting and forecasting, expenditure and payment management.

Okumbe (1998) asserts that financial management in education is concerned with the cost of education, sources of income to meet the educational costs and the spending of the income in an objective manner in order to achieve the educational objectives. The headteacher should be conversant with three basic plans used in drawing out a budget which include; educational plan which shows the purpose, aims and objectives of school, identifies and costs the necessary programmes, activities, services, personnel and facilities needed for the realization of educational goals. Income plan require the headteacher to be conversant with various sources of school revenue such as school fees, government grants, donations, fundraising and income generation activities; expenditure plan which involves translation of educational programmes into costs under various vote heads such as salaries, tuition and boarding, school equipment and so forth. Finance and business management in a school may be categorised as follows:

Management of school finance

Okumbe, (2001) refers to the management of school finance and stores as the business management in an educational organization. The headteacher is concerned with three main sub-tasks; understanding the sources of revenue for the school. The headteacher should be concerned with the various sources of school revenues such as government funds, donations, fund raising and income generating projects. Preparation of the school budget and monitoring the expenditure in light with the improved budget.

Preparing budget for school programmes

In most times a headteacher should be encouraged to prepare a budget for the school programme to run effectively so as to use the funds available maximally for the benefit of students and the school. There should be prudent management to ensure appropriate contingency in the budget but not insofar as it leads to a substantial under-spending or over spending of the resources at hand. There should be guidelines to review regularly questioning their cost-effectiveness and monitoring the budgetary expenditure (Estyn, 2005).

Accounting for the finances

A school like any other organization requires finance in order to run. There must be an efficient control of finance to keep the school afloat. Funds have to be obtained, utilised and budgeted for. Efficiency in handling schools funds requires proper records to avoid misappropriation (Kioko, 2004).

Monitoring of expenditures

Okumbe (2001), says that business management is concerned with understanding the sources of revenue for the school, preparation of the school budget and monitoring expenditure in light of the approved budget.

Appropriate record keeping procedure

School financial management draws a lot of concern from parents, learners and central administration. It is therefore important that headteachers become transparent to the stakeholders on the way they spend finance. This will only be possible through appropriate record keeping procedures. Headteachers should be well acquitted with accounting procedures for auditing exercise to be meaningful.

Auditing deals with the investigation of the financial records of an educational organization in order to ascertain the objectivity and accuracy of the financial statements (Okumbe, 2001). Auditing of school accounts is the final stage in the process of managing school funds. At the end of each financial year the headteacher must prepare and present to the school governing body (school management committee) an audited financial report.

According to Republic of Kenya Report (1999) lack of accountability and misappropriation of finances in secondary schools was mainly due to inadequate management training of officers assigned management responsibility. In Kenya little training is given to training of would be school headteachers they work by trail and error method resulting to serious administrative blunders hence the headteachers need training to boost their competence in financial management.

2.3 Head teachers' administrative experience and financial management

Primary school head teachers have a number of ways to acquire skills and knowledge for their management job. These ways include: a mentor, reading books on management, observing others as they act and react to school situations, self-discovery, experiences on the job and finally course attendance in financial management (Earley, 1993)

Barnett (2000) argues that for head teachers to be competent in financial Management they need constant exposure to training seminars, workshops in order to improve their competence behavior rather than depending on experience alone it would be imprudent to consider experience as a classroom teacher as the only prerequisite in the appointment of primary school teachers (Barnett 2000). Financial management standards in schools (2008) carried out a study to identify the levels of competence in financial management by primary head teachers in United Kingdom that used a seven point Likert scale to determine the manner of acquisition of such competencies. The strategies used for acquisition of competence were graduate course work, teaching experience, administrative experience, administrative internship, in service training programmes and support from education administration were expressed as the main ways of acquiring levels of competence in financial management by head teachers.

Bisschoff (2003) indicated that it is important to provide experience which can effectively assist the trained head teachers to modify behavior and obtain

knowledge for financial management with its new the head teacher should possess such as financial management course, effective communication, human relation, organizational knowledge, educational level, administrative experience and political orientation. South Worth (1999) argues along the same lines and attributes a great deal of ineffectiveness and inefficiency in financial management that is so common due to lack of formal preparation for institutional head teachers.

2.4 Academic qualification and financial management

A study by Morgan and Stephen, (1994) on total quality management and the school indicated a strong correlation between the quality of school management and pupil's achievement in national examinations. Head teachers are at the heart of the school. Their professionalism is key to improvement. Scotland has a highly qualified and all head teachers are graduates. Despite this, over the last decade or so the image of the profession has suffered and the morale of many head teachers has dipped. The government has taken significant progress by ensuring that head teachers receive the support and the recognition they require to deliver an effective education service. Lack of professional support for educational administrators during their initial year of service can lead to low competence in financial management.

Head teachers competence in management is influenced by the administrator's academic qualification and professional development. Its aim was to determine whether participating in National Vocational Qualifications

(NVQS). Satisfied one's personal needs for professional development. The study also sought to establish whether increased levels of professional competence were influenced by academic qualification and administrative experience. Head teacher state that the academic qualification and administrative experience though key variable were not as strong as training (Everard, 1990).

Jiransinghe (2004) contends that school administrators need a high level of academic qualification and exposure to management training in financial management, administrative experience, leadership and technical skills. He argued that it is necessary for head teacher, to possess such skills because they have to deal with supervision of instructional programmes, financial resources, physical resource, managing school system and public relations. He believed that it is unrealistic to assume that a level of experience in education administration achieved at a given time is adequate for primary school head teacher' levels of competence in financial management.

2.5 Head teachers' exposure to training and financial management

A survey conducted by Jones and Michael (2001) noted that lack of training has been responsible for a great deal of inefficiency and ineffectiveness so commonly observed in the performance of many educational systems. The management of education system demands knowledge, skills and attitudes that would enable educational manages it work effectively there is need for a systematic and consistent preparation of education administrator to enable

them to discharge their duties effectively. However, many head teachers were not adequately prepared to cope with changes in their job situation in particular in financial management. There has been an acute need to train and expose educational administrator to continue professional development activities to be competent Jones and Michael (2001).

In a study to determine the preparedness of educative administrator Derek and Sue (1996) noted that the increasing concern to improve education has been directed at improving education administrators. The study carried out in developed countries of United States of America and Canada indicated that these countries have a systematic preparation of educational administrator .Head teachers acquired knowledge through library work and the study developed a model relevant to meet school administrators and training of educational administration (Derek & Sue, 1996).

Bradley (1998) investigated the training level and the experience that primary schools head teachers in New Zealand had acquired in preparation for their administrative and management role. The findings indicated that there was a need to establish, training to meet the needs of primary school head teachers. According to Bradley (1998) needs for training existed in the management of school finances especially in the area of budget, procurement and accounting procedures. Some research finding indicate that positive changes can occur as a result of conducting in-service programmes for the primary school head

teachers in financial management (Koech 1999, Kamunge 1998 and Ministry of education 2007).

Agaoglu (2005) investigated the head teacher's exposure to management training. The study examined the competence of primary school head teachers in management and whether the levels of the administrative experience, exposure to management training, support from professional support groups and administrative support from education officer correlated primary school head teacher competence in management. It recommended that the state department of education and the graduate training institution should work together to provide plan for training development activities in financial management (Agaoglu 2005). The main rationale behind this study was to establish factors influencing head teachers competence in management of finances in schools.

2.6 Head teachers' training and financial management

According to National College for School leadership (2010) all school heads are expected to have sound financial management practices that support the financial objectives to establish proper financial management arrangements and accounting procedures, maintain a reliable arrangements and internal control, including safeguard against fraud, ensure funds are used for the purpose intended and fulfill the requirements of public finance accountability. In France, teachers who became head teachers are trained before appointment (Iravo,2002).The training is aimed at developing technical, human and

conceptual skill in management, other countries like Canada, USA, Ghana and Nigeria show that those who aspire to be principals must have managerial training before appointment (Mutunga,1978).

Kenya Educational Management Institute started training head teachers mainly in secondary schools in 1981 and most of primary school head teachers were trained in school management through Prism in 1996. In 1999 MOE issued a circular 1/99 which emphasized on the need the train school heads. After FPE was introduced in 2003, a ten member task force under the chairmanship of Edda Gachukia set aside five hundred million shillings for training head teachers on management.

2.7 Summary of literature review

The literature reviewed in this chapter included the financial management and head teachers' competent outlining the management of school finances, preparing budget for school programmes, accounting for the finances, monitoring of expenditures and appropriate record keeping procedure. The literature review also head teachers' administrative experience and financial management, head teachers academic qualification and financial management, head teachers' exposure to training and financial management and head teachers training and financial management. By and large, there is limited study on factors influencing headteachers' competence in management of finances thus this study will try to fill in this gap.

2.8 Theoretical framework

The study was guided by the systems theory developed in American arms, industries and later found application in education planning, development and evolution amongst educationist (Kaufman, 1972) as quoted by Hassan, (2010). The systems theory was propounded by Chester Bernard and Ludwig Von Bertalanffy. Sauter (2000) defines a system as any collection of interrelated parts that together constitute a large whole. These component parts or elements of the system are intimately linked with one another, either directly or indirectly and any change in one or more elements may affect the overall performance of organization. Systems theory presumes that organizations operate as a system within a super system. In the case of schools they operate within the broad framework of the Ministry of Education which is governed by the existing social political and economic regulatory framework.

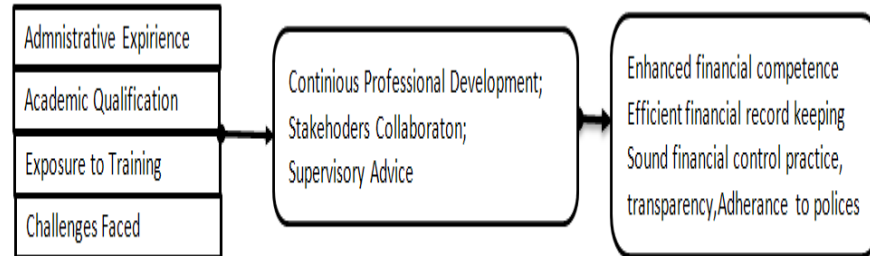
Management of finances is not an isolated activity but a process that exists in a social economic and political environment where political decisions affect what happens at the school level in terms of resources allocated for physical and material resources as well as what the government considers as a priority. The economic dynamics in a locality influence the extent to which the resources that the community has can be released to educational institutions, financial management in schools is regarded as taking place in a system. The processes within the system are the professional training and development offered by institutions such as KEMI, supervision and evaluation services by the District Auditor and continuous professional development. The resultant

output would be competence in financial management, enhanced community acceptability, adherence to government policies on financial management and general efficiency and effectiveness.

2.9 Conceptual framework of the study

The conceptual framework of the factors influencing head teachers competence in management of finances in public primary schools in Mbeere district

Figure 2.1: Conceptual framework on the factors influencing public primary school head teachers competence in financial management



The head teachers' competence in financial management is dependent on the adequacy of administrative experience, high academic qualifications, exposure to training and challenges faced. This study therefore followed the input-process-result framework where the inputs were administrative factors versus continuous professional development in collaboration with stakeholders and supervisory advice which the head teacher was provided leading to improved financial management. Effective management results to competent management of finances in public primary schools

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter deals with the research design and the rationale for choice of the method of study. It is organized under the following sections: research design, target population, sample size and sampling procedures, research instruments, validity and reliability, data collection, Procedures and data analysis techniques.

3.2 Research design

This study used descriptive survey research design. According to Orodho (2005), a descriptive survey is a method of collecting information by administering a questionnaire to a sample of individuals to collect information about people's attitudes, opinions, habits or any of a variety of education or social issues. Surveys can be defined as systematic description of the facts and characteristics of a given population accurately and objectively (Ogula, 2002).

Mugenda and Mugenda (2003) indicate that survey can be used to describe the nature of the existing conditions and determine the relationship that exists between a specific events that has influence or affects the present condition. A descriptive survey is concerned with gathering facts rather than manipulating the independent variables such as administrative experience, academic qualification, exposure to training and pre-service training. In this regard, a

descriptive survey will be used to establish the factors influencing head teachers financial management in public Primary Schools, in Mbeere District, Kenya.

3.3 Target population

Table 3.1: Primary schools in Mbeere District

Zone	Number of head teachers
Ishiara	16
Kanyuambora	12
Kamumu	25
Kirie	20
Siakago	22
Total	95

Mbeere district is divided into five zones; Ishiara zone, Kanyuambora zone, Kamumu zone, Kirie Zone and Siakago zone. The district has 95 public primary school head teachers and 5 Zonal Quality Assurance and Standards Officers (ZQASOs) who will be the target population (D.E.O Mbeere District, 2013) Borg andGall(1989) defines target population as all members of a real and hypothetical set of people, events or objects which an investigator wishes to generalize the results of the research study.

3.4 Sample size and sampling procedures

Best and Kahn (2000) define a sample as a small proportion of the population that is selected for Observation and analysis. According to Mugenda and Mugenda (2003), the sample must be as representative as possible of the population from which it is drawn. The best sample population is that which covers at least thirty percent of total population (Best & Kahn, 1993). This study used stratified random sampling to ensure that the five zones have public school head teachers represented. Thereafter, stratified sampling was used to obtain male and female head teachers from the 5 zones. In addition, simple random sampling was used to obtain representative samples from each stratum. Random sampling technique will be used to select 60 schools, 12 schools from each zone drawing from each of the remaining population as each had the same chance of being selected. The remaining was used for pre-testing of research and was not included in the final study. Therefore a sample size of 60 public primary school head teachers and 5 Zonal Quality Assurance and Standards Officers was included as respondents in this study.

3.5 Research instruments

Data for this study was collected using two types of questionnaires. One questionnaire was for public primary school head teachers and the other for Zonal Quality Assurance and Standards Officers. The head teachers' questionnaire consisted of 23 questions of two parts. Part A had 6 questions which focused on demographic characteristics of the head teachers' and their

schools while part B had 16 questions which consisted of close items addressing factors influencing public primary school head teachers competence in financial management in Mbeere District. The closed –ended items required the respondent to use ticks to express their opinions.

The zonal Quality Assurance and Standards officers' questionnaire consisted of 21 questions in two parts. part A had 3 questions which focused on demographic characteristics of the zonal quality Assurance and Standard officers while part B had 18 questions that consisted of close items addressing factors influencing public primary school head teachers' levels of competence in financial management in Mbeere District. The closed ended required the respondent to use ticks to give opinions.

3.6 Validity of research instruments

The validity of research instruments represent the degree to which a test measures what it purport to measure (Best & Kahn, 2003). To find validity of research instruments expert opinion was sought to check the content and formal of an instrument to judge whether or not it will be appropriate and relevant with respect to the content as expressed by research objectives (Ng'ang'ga, Kosgei & Gathuthi, 2009).

Therefore a questionnaire is said to be valid when it actually measures what it claims to measure. In order to ensure that the instruments were valid the researcher subjected to content criteria and face validity test by a team of staff

member in the field of educational administration and planning. To further establish content validity of instruments, pre-test will be carried out on a similar population to the target population as recommended by Mulusa (1988). According to Mulusa (1988) about ten cases which represent the target population in major researchers can be used in a pre-test. In this case 15 head teachers were used for conducting the pre-test. A few items were changed for clarity.

3.7 Reliability of the research instruments

Kothari (2004) states that an instrument is reliable if it yields consistent results over a period of time. Mugenda and Mugenda (2003), point out that instrument reliability refers to the level of internal consistency or the stability of the measuring device. An instrument is reliable when it can measure a variable accurately and consistently and obtain the same results under the same condition over time. To determine the reliability of the instruments test-retests was done by administering the same instrument twice to the same group of individual after two weeks. For the instrument to be found to have good reliability (Test –retest), the reliability co- efficient must range from 0.00 to 1.00. Cronbach's Alpha Co-efficient was used to determine the internal consistency of test since the items in instrument are not dichotomous. A computer program, statistical package for social sciences (SPSS) was used to calculate Cronbach's Alpha Co-efficient (Cortina, 1993).

A reliability Co-efficient of 0.001 indicate a complete absence of relationship hence no reliability at all, whereas, 1.00 is the maximum possible Co-efficient that can be obtained for research purposes, reliability should be at least 0.7 and preferably higher. After pre-testing the instruments in a pilot study, the SPSS programme was used to run the Cronbach's Alpha Co-efficient of 0.81 and hence they were reliable.

3.8 Data collection procedures

After defending the proposal and getting a go-ahead from the supervisor, the researcher obtained Authority to conduct the study in public primary schools from the National Council for Science Technology and innovation Nairobi, Kenya. The researcher reported to the Deputy Country Commissioner and the District Education officer Mbeere District for clearance. A pre-test preceded the main study. The researcher visited selected schools, established a rapport with the head teachers' and distributed the questionnaires. Direct contact with the head teachers' allowed the researcher to give instructions on how to complete the questionnaires and assured the respondents of the confidentiality of their responses by the researcher after the session.

3.9 Data analysis techniques

Quantitative data was tabulated according to research questions and objectives. The analysis of data was carried out by tabulating the number of responses received from the instruments for each item by calculating the frequency distribution, percentages and bar-graphics, to present the findings.

Data analysis for all the research questions will be done using SPSS and the results analysis summarized into frequencies, percentages, charts and bar graphs.

Qualitative data analysis was used to make general statements on how categories or themes of data were related. The researcher then established the patterns among this category. Generating themes and categories were done using codes which were assigned manually and by use of computer software. After coding the data the researcher stored the information in electronic and printed hard copies. This was followed by data analysis using SPSS and the results analysis summarized into frequencies, percentages, charts and bar graphs. The researchers then evaluated and analyzed the data to determine the adequacy of the information, credibility, usefulness, consistency and validity. The findings were presented using frequency distribution tables and pie-charts.

CHAPTER FOUR

DATA ANALYSIS, INTERPRETATION AND DISCUSSION

4.1 Introduction

This chapter deals with the questionnaire return rate, demographic characteristics of the study respondents, analysis of study objectives, findings of the research questions, data presentation and data analysis. Data analysis was done according to research questions of the study and findings were then considered and discussed.

4.2 Questionnaire return rate

Two sets of questionnaires were used to collect data from the head teachers and Zonal Quality Assurance and Standards Officers (ZQASOS). The 60 questionnaires were fully completed and returned constituting 100 percent return rate. The (5) questionnaires were distributed to zonal Quality Assurance and Standards Officers (ZQASOS) and all were returned constituting 100 percent return rate. The questionnaire return rate was high because the researcher collected the questionnaires immediately they were filled. The entire returned questionnaires were useful for the study.

4.3 Demographic characteristics of the study respondents

To provide an overview of the study respondents, their background information was analyzed. Data from the respondents was reported by describing the demographic characteristic of the respondents and the schools.

4.3.1 Gender of respondents

The study sought to establish respondents' demographic data. On the respondents' gender, the findings indicated that 40 of the head teachers were male while the remaining 20 were female. All the Zonal Quality Assurance and Standards Officers were male, while there are 40 males Head teachers and 20 female head teachers totaling 60 teachers, which indicate a big gender imbalance in distribution post in the education sector in district. The gender disparity may be either there is no gender sensitivity in the district or may be the female head teachers have no interest in leadership. We therefore can expect a bigger bias in favor of a male attitude towards the factor affecting competence in financial management.

4.3.2 Size of schools

The size of the school was measured in terms of the number of pupils in the school. Many pupils in schools translate into more and complex administrative issues that the teacher normally has to contend with on a daily basis. This leaves little time for the head teacher to commit to financial matters of the school.

The respondents were asked to indicate the total pupil enrolment in the school they were heading. The aim of this question was to enable the researcher to gauge the magnitude of the finances that the head teachers were accountable for. The responses are as indicated in Table 4.1

Table 4.1: The total enrolment of pupils in the school

Response	Frequency	Percent
201-400	5	8.3
401-600	17	28.3
601 and above	38	63.3
Total	60	100.0

From the findings, most of the head teachers are in-charge of medium to large schools. With many of the head teachers heading schools with more than 600 pupils, it implies that they handle huge budgets since the government gives the school fund depending on the number of pupils in the school. The more the pupils the more the finances to handle. This therefore calls for sound financial management on the part of the head teachers.

4.3.3 Age of respondents

Age was defined as the number of years one has lived since birth. The age factors are associated with experience and the older one is, the more likely he/she is to have mastered many skills of managing challenges. The respondent head teachers were asked to indicate their age brackets. This question was aimed at enabling the researcher to have a picture of the receptivity of the seemingly new concepts of financial accountability on school administrators' who were hitherto running school finances without proper guidelines. It was important to know because it would help in

establishing whether there is any relationship between head teachers competence in financial management and age. The findings are as shown in Table 4.2

Table 4.2: Head teachers age distribution

Response	Frequency	Percent
31-40 years	11	18.3
41-50 years	14	68.3
51 years and above	8	13.3
Total	60	100.0

From the table it is evident that the vast majority of the head teachers were in their mid-life. Those who are 41-50 years might not be very receptive to learning new skills as they are on their way to retirement soon. As for the ages of the zonal Quality Assurance and Standards Officers (ZQASOs) it appears that just as head teachers is a promotional position based on experience and age, where most of the head teachers and all zonal Quality Assurance and Standards Officers (ZQASOs) were above 41 years of age. This reflects some patterns between age and being appointed to the headship or quality assurance officer. Similarly, this would imply that there should be a possibility of being reluctant to embrace new ideas and technologies related to financial management such as use of Quick Books and ICT based financial management software.

4.4 Administrative experience and head teachers' competence in management of finances

Primary school head teachers have a number of ways to acquire skills and knowledge for their management job. These ways include: a mentor, reading books on management, observing others as they act and react to school situations, self-discovery, experiences on the job and finally course attendance in financial management (Earley, 1993). Hence this study wished to establish the years of service before appointment to administrative position the head teachers had, exposure of head teachers to financial management training, head teachers' administrative experience, head teachers' training in financial management and administrative experience and head teachers' competence in financial management

4.4.1 Years of service before appointment to administrative position

The head teachers were asked to indicate the number of years that they had been teachers before being appointed to substantive positions of deputy head teacher. The purpose of this question was to have an over view of the preparedness to take positions of high responsibility. The findings are shown in Table 4.3.

Table 4.3: Head teachers Experience before appointment to administrative position

Response	Frequency	Percent
3-6 years	13	21.7
7-9 years	15	25.0
10 years and above	32	53.3
Total	60	100.0

The findings show that most head teachers took a while as ordinary teachers before being promoted to the administrative position of deputy head teacher. However, while the head teachers had to have both classroom teaching and deputy head teachers' experience, the results did not show how the role of a deputy head teacher exposed to financial management skills, given the fact that only head teachers have mandate to appropriate fund (holders of authority to expend school money).

Therefore it can be assumed and implied that these years were enough for them to learn the ropes of being an administrator. However they were not exposed to management of school finances hence they might not have been prepared for it. In addition, the number of years taken before appointment to headship might have led to knowledge and conceptual obsolescence hence little application of required knowledge.

4.4.2 Exposure of head teachers to financial management training

The Teachers service commission deploys head teachers from the position of deputy head teacher. After appointment, head teachers are accorded little support and are left on their own to run the school in all spheres including finances. This requires that the newly appointed head teacher be versed with financial management in their lower positions. To this end, the respondents were asked to state whether they had been inducted in financial matters of the school while they were deputies. The responses are given in Table 4.4.

Table 4.4: Adequacy of head teachers' exposure to financial management

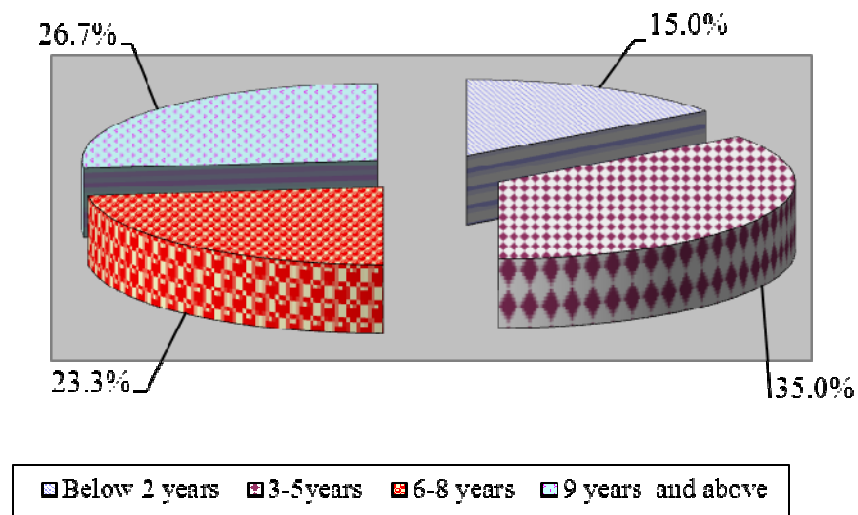
Response	Frequency	Percent
Yes	13	21.7
No	47	78.3
Total	60	100.0

The findings are very clear that the head teachers assume this position without proper background on managing school funds. Most of the head teachers indicated that they were not sufficiently exposed to financial matters when they were deputies. This may give those hard times as they execute the financial management role in their capacity as head teacher. The Ministry of Education needs to encourage the head teachers to involve their deputies' in financial matters as a way of professional development and succession management strategy.

4.4.3: Head teachers' administrative experience

The heads were also asked to state the number of years that they had been in the position of headship. This was to enable the researcher to form an opinion on familiarity of the head teachers in handling institutional funds. The responses are shown in Figure 4.1.

Figure 4.1: Administrative experience of head teachers



From Figure 4.1 the findings show that the experience of the respondents as head teachers is fairly distributed and those vastly experienced. This is not sufficient to make any suggestion as to the individual head teacher's proficiency in financial matters. However those with more than 6 years can be thought to be better experienced since they had managed finances even before the government initiated the FPE in 2003.

4.4.4 Head teachers' training in financial management

Given the poor financial management background that the head teachers come with to this position, this study sought to determine if the head teachers had attended any course on financial management so as to enhance their skill in this area. The purpose of this question was to assess the adequacy of the training given to head teachers in making them competent enough to handle school finances. The responses are shown in table 4.5.

Table 4.5: Head teachers' attendance of financial management courses

Response	Frequency	Percent
Yes	24	40.0
No	36	60.0
Total	60	100.0

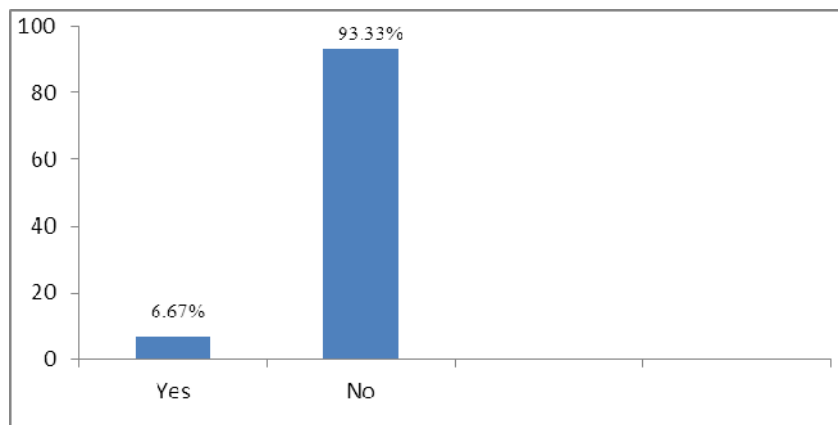
The study found out that many of the head teachers had not attended any course in financial management. This is because many of them had not got a chance to be trained. This implies that most of the head teachers were managing the public funds and resources on trial and error, muddling through and this is very dangerous as it may lead to wastage of resources and legal implications for the head teachers who unintentionally mismanage the funds.

4.4.5 Exposure to financial management by teacher training colleges.

The researcher wanted to determine whether the teacher training colleges were adequately preparing the teachers for administrative roles including that of

financial management. Therefore the respondents were asked if they thought they were sufficiently exposed to financial management while at teacher training colleges. The responses are shown in figure 4.2

Fig 4.2: Adequacy of financial management training during pre-service training (TTCs)



The findings have a very important implication on teacher education and training. It is very unfortunate that most of the respondents indicated that they were never exposed to financial management matters at college level. The head teachers were neither exposed to financial management at college nor were they taken for refresher courses and in service training to enable them do their work well. The college should revise their curriculum and the ministry should set aside funds for in-service training with particular emphasis on financial management.

4.4.6 Institutions that facilitate training in financial management

Training sharpens one skills and increases knowledge in the particular field. Due to its importance to financial management, the degree to which this factor influenced head teachers competence was measured by checking to what degree the financial managers had been exposed to training, the length and the frequency of such training.

The researcher wanted to find out who was the organizer of financial management training for those who had attended the training. The reason why this question was asked was that the Kenya Educational Management Institute (KEMI) is the one charged with responsibility of building the capacity of school administrators to run the school professionally and efficiently. The findings are given in Table 4.6

Table 4.6: Financial management training institutions attended

Response	Frequency	Percent
KEMI	11	18.3
MOE	16	26.0
Not attended any course	33	55.5
Total	60	100.0

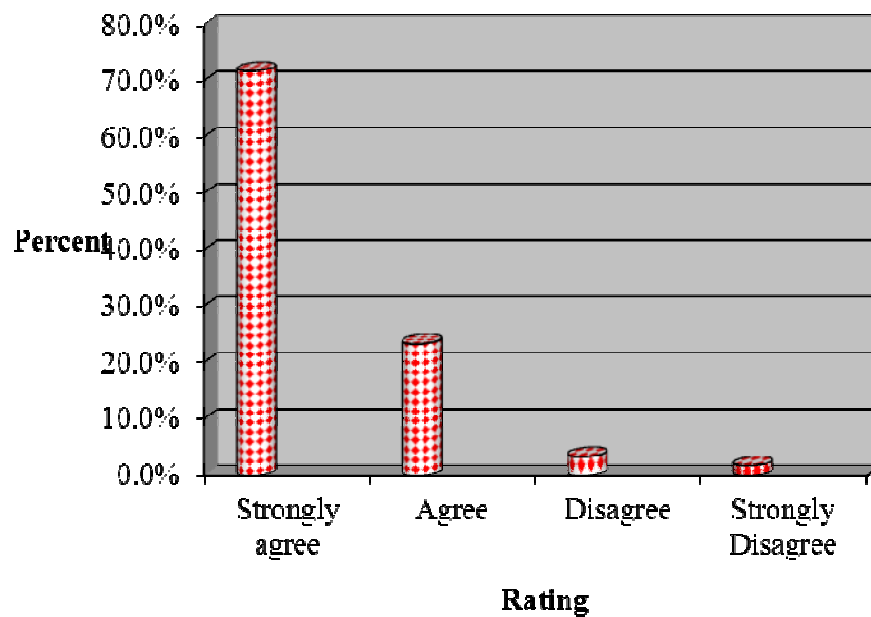
From the table, half of the head teachers had never attended any course, a few had attended a course by the Ministry of Education and few had attended a course offered by Kenya Education Management Institute (KEMI). The implication of this finding is that Kenya Education Management Institute

(KEMI) is not doing its work as expected. The officers at the DEOs office are not well equipped in financial management skills so as to train the head teachers as most of them are former primary head teachers who were promoted through the ranks. However, the frequency of attendance may not be as valuable as the course content, since it is possible that the same content could be repeated for presumably different groups, only for the same individuals to end up attending again. It is imperative that the Teachers Service Commission (TSC) should facilitate financial management training to all potential head teacher before actual appointment to responsible positions. Considering the importance of this training, it may require that the topic in current Primary Teacher Education (PTE) syllabus be reviewed to ensure that it contains sufficient aspects of financial management to make future head teachers fully competent to handle school financial matters.

4.4.7 Administrative experience and head teachers' competence in financial management

The head teachers who have been on the job for a long time have an upper hand over the novices in terms of handling financial matters. However the researcher took cognizance of the fact that government subsided with strict financial discipline in the year 2003. The sampled head teachers were asked to indicate whether their experience had effect on their competence in financial management. The results are as shown in Figure 4.3.

Figure 4.3: Head teachers experience and competence in financial management



It is clear from Figure 4.3, few of the respondents indicated that experience does not count. These are the few head teachers who were promoted recently. It can also be assumed that since the government subsidized on education just a few years ago (2003), previous experience does not really count. Learning by experience has long been acknowledged as a source of wisdom. According to Bisschoff (2003) and Early (1993), it is important to provide experience which can effectively assist the trained head teachers to modify behaviour and obtain knowledge for financial management insight into this, the researcher ran a cross tabulation on the items on the experience of the head teacher (years of service as head) against the perceived difficulty in making budgets for schools.

Okumbe (2001) says that business management is concerned with understanding the sources of revenue for the school, preparation of the school budget and monitoring expenditure in light of the approved budget. The head teachers were asked to indicate the number of years they served as head teachers and they had prepared income-expenditure accounts. The results are as shown in Table 4.7.

Table 4.7: Number of years served as headteacher and preparation of income-expenditure accounts

Number of years served	Head teachers are challenged by preparation of income expenditure accounts							
	Strongly disagree		Disagree		Agree		Strongly agree	
	F	%	F	%	F	%	F	%
Below 2years	-		1	1.7	4	6.7	5	8.3
3 – 5years	-		-		5	8.3	15	25.0
6 – 8years	-		-		-		14	23.3
9years and above	1	1.7	1	1.7	2	3.3	12	20.0
F= Frequency %= Percent								

The results do not show a direct link between years of experience as a head teacher and preparation of income-expenditure Accounts. Even the most experienced head teachers still have difficulties in preparation of income-expenditure accounts. This could be explained by the fact that most of the head teachers, regardless of the experience have not attended even a single seminar on financial management. The other possible explanation is that rigorous financial record keeping for primary school administrators is a recent

phenomenon hence the lack of direct positive relationship between experience and financial management competence.

This finding is support by Jirasinghe, (2004) who believed that it is unrealistic to assume that a level of experience in education administration achieved at a given time is adequate for primary school head teachers' levels of competence in financial management. Early (1993), Barnett (2000) and Bisschoff (2003) noted that for head teachers to be competent in financial management, they need constant experience on the job.

4.5. Academic qualifications and competence in financial management

Academic qualification refers to the highest level of certificate in formal education. According to Evarard (1990) head teachers' competence in management is influenced by the administrators' academic or professional development that is held by a public primary head teacher. Appointment to the position of a primary school head teacher is done by the employer, the Teachers Service Commission, upon recommendation by DEO.

The criteria for suggesting the appointment is obscure, in some instances it is through years of service accumulated, performance in co-curricular activities, cronyism ,under influence and merit, Koech Report (1999). Passing higher examinations or going for further studies is not a straight guarantee for appointment to this position. Therefore not all head teachers are of the same academic attainment yet they do the same tasks. Hence the researcher wished

to find out the level of competence in financial management was influenced by academic qualification. The results are presented in Table 4.8.

Table 4.8: Head teachers' distribution by academic level and competent in financial management

Response	Highly competent		Moderate competent		Low competent	
	Frequency	Percent	Frequency	Percent	Frequency	Percent
P2	0	0	1	1.6	0	0
P1	8	13.3	16	26.7	8	13.3
Diploma in Education	4	6.7	9	15.0	0	0
Bachelor of Education	4	6.7	10	16.7	0	0
N=60						

From the table 4.10 it is clear that head teachers who had achieved a bachelor of education and a diploma in education were highly and moderately competent while some who had a P1 rated themselves low competent on financial management. The implication is that most primary schools are headed by people who are not well endowed academically. Theoretically, academic qualifications do influence among others, the ability for the head teachers to comprehend the training, theories and principles of financial management. Higher qualifications are associated with the higher and more accurate perception of concepts, and to imaginatively conceive apt means of decision making. The findings agrees with Jirasinghe (2004) who contends that school administrators need a high level of academic qualification of

education because they have to deal with supervision of instructional programmes, financial and physical resources, managing school system and public relation.

In addition, all five Zonal Quality Assurance and Standard Officers (ZQASOs) agree that academic qualifications are important in influencing their support the views held by Everard (1990) and Jirasinghe (2004) about the importance of higher academic qualifications in influencing the head teachers' competence in financial management. This would suggest that the higher the level and quality of academic achievement, the better is the probability of one succeeding in financial management, though this is yet to be proven.

In order to get implications of the fact that most primary school headteachers, the researcher made a cross tabulation analysis of the opinions on the difficulty of performing some financial management tasks. The findings are presented in Table 4.9.

Table 4.9: Head teachers' academic qualification and the need for training on book keeping

Academic qualification	Head teachers need training on book keeping			
	Agree		Strongly Agree	
	F	%	F	%
P2	0	0	1	1.7
P1	12	20.0	25	41.7
Diploma in education	2	3.3	11	18.3
Bachelor of Education	4	6.6	10	16.7
N=60				

From Table 4.9, it is very clear that majority of the head teachers (61.7%) had a P1 level of academic qualification and they also felt the need to have book keeping training. While even those who had attained a diploma in education and Bachelor of Education degree also felt the need for training in book keeping. The research observes that this would enable become more effective in their financial management. These results agrees with (Mutunga, 19780 who noted that training is aimed at developing technical, human and conceptual skill in management, hence those who aspire to be principals must have managerial training before appointment.

This study established that the academic credentials of the head teachers have a strong influence on the ability of the head teachers to carry out financial management tasks. The academic background gives the head teacher the ability to learn new skills. Kalai (1998) observed that head teachers were

mainly appointed from the classroom teachers who excel in their subjects, an approach which does not consider academic qualifications. This, according to the sources makes management of school finances a challenging task for primary head teachers.

4.6 In-service training and head teachers' competence in financial management

This objective was set as to determine the need for financial management training among the head teachers. To achieve this, the researcher sought the opinion of the head teachers on several aspects of financial management skills by asking them to state how they agreed on various statements posed to them on the skills of budget preparation, book-keeping, recording on store ledgers, procurement procedures, financial statements, making of trial balance, preparing of income and expenditure account, bank reconciliation statements and keeping records of minute for all financial transactions. They collectively describe possible training needs areas for the head teachers. The study sought to find out how the head teachers were fairing on preparation of budget. The results are presented in Table 4.10.

**Table 4.10 Influence of in-service training of head teachers competence
in preparation of budget**

Response	Frequency	Percent
Low competent	29	48.3
Moderate competent	14	23.3
Competent	15	25.0
Highly competent	2	3.3
Total	60	100.0

From Table 4.10, 48.3 percent of the respondents indicated that they were lowly competent in preparation of school budget. This implies that without training in these areas the head teachers have a very difficult time. Therefore although in-service training on the same have been carried out, the head teachers should be in-serviced even before being promoted to headship. The research observes that this would have been the reason as to why some of them indicated that they were lowly competent in making school budgets. Iravo (2002) on the benefits of training pointed out that in-service course for teachers should be done at three levels, namely; pre-service, in-service, and on-the-job. He noted that in-service training should be made mandatory, regular, longer in duration and organized in the field.

Head teacher's performance on book keeping

Another area that there was need for in-service training was on book keeping. Wachira (1996) on the benefits of in-service training observes that the duration for the courses should be adequate to enable the trainers to cover all the task areas. She notes that, the contents should cover all the task areas and incorporate comments from participants. She further asserts that the programme should be made mandatory. The study sought to establish how the head teachers were faring on book-keeping. The results are presented in Table 4.11.

Table 4.11: Head teachers' responses on the need for training in book-keeping

Response	Frequency	Percent
Training done	13	21.7
No training	47	78.3
Total	60	100.0

Table 4.11 clearly shows that book keeping skills were lacking among 78.3 percent of the head teachers in this study. This implies that there is an urgent need for the custodians of the tax-payers' money on this area to enable them to manage the finances prudently. This finding is supported by Morumbasi (1993), and Kalai (1998) who found book-keeping among secondary school head teachers poorly performed.

Preparation of income-expenditure accounts

Head teachers are required by the ministry of Education to prepare the final accounts which commonly known as income-expenditure accounts. From audit reports of the District School Auditor, this has been highlighted as an area where the head teachers have difficulties performing. This study sought to determine the truth about this. The results were captured by seeking head teachers' response to the statement that "Head teachers are challenged by preparation of Income-expenditure Accounts", whose finding are as shown in table 4.12.

Table 4.12 Head teachers' challenges in preparation of income generating activity

Response	Frequency	Percent
Knowledge of preparing income generating activity	24	23.3
Lack of knowledge of preparing income generating activity	46	76.7
Total	60	100.0

The preparation of financial statements like income-expenditure accounts is an audit requirement. The head teachers are expected to have the skills for making these statements. The sampled respondents, most of the sampled head teachers indicated that they lacked these skills and they found preparing these

statements a big challenge. This implies that there is an alarming need for training in this area since not being able to explain how public funds are used could land a head teacher to jail for misappropriation of funds. This finding is in line with studies by Jones and Michael (2001), Derek and Sue (1996) and Bradley (1998). The findings indicated that there was a need to establish training in financial management for primary school head teachers. In Kenya studies by Kamunge (1988), Koech (1994) and Ministry of Education (2007) recommended training development activities in financial management.

4.7 Management training and head teachers' competence in financial management

Okumbe, (2001) refers to the management of school finance and stores as the business management in an educational organization. The head teacher is concerned with three main sub-tasks; understanding the sources of revenue for the school. The head teacher should be concerned with the various sources of school revenues such as government funds, donations, fund raising and income generating projects. Training is a learning activity directed towards acquisition of specific knowledge and skills. It focuses on job or task which can either be formal or informal. It is usually carried out to assist employee understand and perform his/ her job better (Cole, 1997). Training on financial management is very crucial enhancing the head teachers' competence in financial matter of the school. The researcher then wanted to know from the head teachers their competence while managing schools finances. Table 4.13 shows the results.

Table 4.13: Head teachers rating on their competence in financial management

Function	Low		Average		High		Total	
	F	%	F	%	F	%	F	%
Accounting procedures	33	55.0	24	40.0	3	5	60	100
Procurement procedures	38	63.3	17	28.3	8	13.3	60	100
Allocation of resources	28	46.6	30	50.0	2	3.4	60	100
Acquisition of public and non-public funds	42	70.0	15	25.0	3	5	60	100

From Table 4.13, the head teachers rated themselves lowly in acquisition of public and non-public funds, procurement procedures and accounting procedures while half of them rated allocations of resources as average. The findings were contradicted by the ZQASOs who indicated that majority of head teachers did not follow the procurement procedures and also in allocation of resources by rating the head teachers low. These findings concurs with the Republic of Kenya Report (1999) that there was lack of accountability and misappropriation of finances in primary schools was mainly due to inadequate management training of officers assigned management responsibility. In Kenya little training is given to training of would be school headteachers they work by trail and error method resulting to serious administrative blunders hence the headteachers need training to boost their competence in financial management. This finding is in line with that of Aringo (1987), Orwa (1987)

and Morumbasi (1993) who postulated that management of school finances is such a difficult task to head teachers mainly due to limited resources coupled with lack of training in accounting. The researcher then sought to know whether the head teachers were exposed to management training and their competence in book keeping. The results are as shown in Table 4.14

Table 4.14: Exposure to management training and competence on book keeping

Exposure Management Training	Headteachers need training on book keeping			
	Agree		Strongly agree	
	Frequency	Percent	Frequency	Percent
KEMI	11	18.3	-	
MoE	16	26.7	-	
Not attended any course	-		33	55.0

N=60

Majority of the head teachers (55.0%) had never attended any management course on book keeping. This result shows there is a gap on the in-service training offered by KEMI and MoE. Hence the QASO together with ZQASOs should ensure that they include in training programmes on book keeping for all the head teachers. This would enable them to work effectively. Gary and Daniel (2003) noted that training should leave the trainees feeling confident that the task could be performed without supervision and performance standards can be achieved.

4.8 Head teachers' challenges in financial management

Muchiri (2008) notes that the review of school fees and the ban of other levies created financial burden on the head teachers. This made it difficult for the head teachers to work with the set amount of money. Each pupil is allocated one thousand and twenty shillings for books, which is not adequate. This makes the work of head teachers very difficult. The head teachers' problems have been on the increase due to frequent changes that have been introduced in the education system. Hence with this in mind the researcher sought to establish the challenges head teachers are encountering in financial management. The results are as shown in Table 4.15

Table 4.15: Financial management and head teachers' competence

	Most serious		Serious	
	Frequency	Percent	Frequency	Percent
Disbursement of funds	6	10.0	18	30.0
Adequacy of funds for RMI	16	26.6	16	26.6
Record of financial transaction	6	10.0	6	10.0
Willingness of parents to subsidize on government funds	32	53.3	6	10.0
N= 60				

The study found out that the most serious and serious challenges that head teachers faced in financial was lack of accountants and bursar as indicated by thirty eight point three percent of the respondents. This is because free primary education funds had no provision for employing accounts, clerks and bursar. Qualified accountants require high pay and due to this, head teachers preferred to hire them to write or audit books of accounts. The findings also reveal that most head teachers lacked competence in recording financial transaction, drawing of annual budgets and lacked accounting and auditing skills. This was presented by ten percent of the respondents indicated that parents were not willing to subsidize on government free primary education funds. Many parents think that education is free and to ask for an extra penny for whatever cause will be received reluctantly.

The findings also reveal that most school which had low enrolment received very little amount of money for repair maintenance and improvement. Hence it was not spend, for instance those schools with a hundred pupils received only six thousand shillings for the repair which is generally too low.

The other serious challenge is the delay in the disbursement of these funds; most respondents were not in a position to make a budget on time due to the fact that government delays in disbursing the funds. The respondent also expressed a concern on the government policies on the funds vote head in that individual schools priority was not catered for due to the fact that the

government sent money to schools with its own vote heads. Due to delay in disbursement, purchasing of teaching learning facilities is also delayed.

4.8.2 Administrative experience and head teachers' competence in financial management

This factor was defined as the period in years that one has been a head teacher. From the results the respondents seemed convinced that the period of deputizing in primary school also assists one to acquire financial management experience. It would be appropriate then to include that period in the definition of 'experience' as a factor influencing head teachers' financial management abilities. Since most of the respondents from both sets of Zonal Quality Assurance and Standards Officers (ZQASOs) and head teacher's ability to manage schools finances, the results of this study agree with arguments from Barnet (2000), that for head teachers to be competent in financial management, they need constant exposure experiential situations.

Early (1993) also supports this finding when he says that for primary school head teachers to have competence, they have a number of ways to acquire skills such as mentoring, observing other (say when under tutorship as deputy head teachers) as they act react to school situations, self-discovery and experience on the job, Studies in United Kingdom in a report (2008), 'Financial Management Standards in Schools' clearly identified teaching experience as one of acquiring financial management skills. The fore-going discussion leads to the implication that school managers particularly school

head teachers and their deputies should be exposed to be essential activities related to financial management in their training, prior to getting appointed to head their schools.

However, it was worth noting that none strongly agreed with this premise that administrative experience was influence was influential in head teacher s financial competence, thus suggesting by implication that something else is needed on top of experience to improve or complement the financial management abilities of head teachers. The data gathered has demonstrated that the experience of the head teacher in terms of years of service as the head has little influence on the performance of task related to finances. This is because government funding of primary schools is not an old phenomenon in the country hence little experience with finances has been accumulated.

4.8.3 Head teachers' challenges in financial management

The head teachers were asked to indicate the challenges they encountered in financial management. The results are as shown in Table 4.16.

Table 4.16: Head teachers' challenges in financial management

	Frequency	Percent
Lack of accountants and bursar	47	78.3
Lack of skills in keeping records	42	70.0
Lack of accounting skills	40	66.7
Delay in disbursement of funds	39	65
N= 60		

The study found out that the most serious and serious challenges that the headteachers faced in financial management was lack of accountants and bursaries. This is because the government had not allocated funds for employing accounts, clerks and bursars.

Another challenge this is that most headteacher lacked competence in recording financial transactions, drawing of annual budgets, lack of accounting and auditing skills. Parents were not willing to subsidize on governments free primary education funds.

Another challenge is the delay in disbursement of funds. The headteacher were not in a position to make a budget on time due to the fact that the government delays in disbursing the funds.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This chapter synthesizes the major findings so as to come up with the conclusions which will lead to the recommendation on what should be done to improve on the competence of financial management and closes by outlining the area that need further research in the light of the scope and constrain of this study.

5.2 Summary of the study

The purpose of this study was to assess the factors influencing head teachers' competence in financial management in public primary schools in Mbeere District, Kenya. The study had four research objectives and research questions. The descriptive survey research design was adopted for the study. The target population was 95 public primary school head teachers and three (5) Zonal Quality Assurance and Standard Officers (ZQASOs) in the District. Simple random sampling technique was used to select 12 schools from each of the five educational administrative zones of Ishiara, Kanyuambora, Kamumu, Kirie and Siakago zones. This made a sample size of 60 public primary schools head teachers and five (5) Zonal Quality Assurance and Standard Officers (ZQASOs) as respondents. Authorization to conduct the study was obtained from the National Council for Science and Technology, Nairobi, Kenya. Data was collect using two sets of questionnaires which had a

reliability coefficient of 0.81. The data was analyzed using the computer programme, statistical package for Social Science (SPSS) and presented in tables, charts and bar graphs. Various descriptive statistics tools like frequencies, percentages and means were used to arrive at conclusions. The major finding was that most of the head teachers' lacked the basic skill in financial management. The study recommends that head teachers be required to take mandatory training in financial management at Kenya Educational Management Institute (KEMI) to enable them to manage schools more effectively. The study further recommends studies on factors such as training challenges, challenges facing head teachers in administering financial management and role of school management committees in financial management.

Summary of findings

The study established that exposure to management training, academic qualification, administrative experience influence public primary school head teachers' competence in financial management in Mbeere District. This was based on the fact that despite the government's provision of training through Kenya Education Management Institute (KEMI) to equip in-service training in financial management to the head teachers, the findings that majority (60%) of the head teacher had not attended even a single course financial management.

It was also established that qualifications have influence on public primary school head teachers' competence in financial management in Mbeere District.

This study showed that most of head teachers in public primary schools in Mbeere District do not hold a high level of academic qualification that would enable them to be more competent in financial management. The findings revealed that 60 percent of head teachers in public primary schools in Mbeere District had attained P1, diploma and a Bachelor Degree in their academic qualifications. Konchar (1988) contents that a head teacher's age, training experience and qualification are also necessary inputs for the success of the schools programme.

Although there are colleges and universities providing open learning programmes for one to develop academic qualification and professional development, majority of them had not enrolled. In order to improve the academic and professional development of public primary schools headteachers, induction courses and constant refresher courses should be identified as mandatory for all head teachers as in the Teachers Service Commission (TSC) on identification, selection, appointment, deployment and training of head teachers (Teacher Service Commission, 2008). Kamunge (1988), the Koech report (1999) and Ministry of Education (2007), and argued that school administrators need a high level of academic qualification of education to enable them to be competent in financial management.

Ninety five percent of the respondents in the study agree that administrative experience influence public primary school head teachers' competence in financial management in Mbeere District. It was noted that from the findings,

fifty percent of the public primary school head teachers not have administrative experience as they have served below 5 years and both sets of Zonal Quality Assurance and Standard Officers (ZQASOs) and head teachers agreed that this factor is influential in refining head teachers ability to manage schools finances, the results of this study agree with arguments from Barnett (2000),that for head teachers to be competent in financial management, they need constant exposure to such experiential situations.

Administrative experience influence public primary school head teachers' competence in financial management in Mbeere District. Administrative experience is one of the ways of acquiring financial management skills. The foregoing findings lead to the implication that school managers particularly school head teachers and their deputies should be exposed to the essential activities related to financial management in their training, prior to getting appointed to leadership in their schools. Thus suggesting by implication that something else is needed on top of experience to improve or complement the financial management abilities of headteachers. Earley (1993),also support this finding when he said that for primary school head teachers to have competence, they have a number of ways to acquire skills such as mentoring, observing others (say when under tutorship as deputy head teachers) as they act and react to school situations, self discovery and experience on the job.

5.3 Conclusions

Based on the data of the study, the following are key conclusions on influence of secondary school head teachers' training on administrative competence.

- The head teacher had not attended even a single course in financial management hence they are managing the public fund/resources on trial and error, muddling through and this is very dangerous as it may lead to wastage of resources and legal implications on the part of head teachers who unintentionally mismanage the funds.
- Lack of training in financial management adversely affects the effective management of public primary schools and the maintenance of quality and high standards of education
- The head teachers head teachers who had achieved a bachelor of education and a diploma in education were highly and moderately competent.
- In-service training offered by KEMI, pre-service and on job-training to a certain extent influences the head teachers' competence in financial management.
- Head teachers having the financial management skills would assist them to cover up positions that have not be filled such that of an accountant and bursar.

5.4 Recommendations of the study

The following are the recommendations of the study;

- i. Kenya Education Management Institute (KEMI) should take up its mandate of improving efficiency in school management as expected

through in-service training of the head teachers before appointment and after appointment. The Teacher Training Colleges (TTCs) should revise their curriculum with a view to including courses on financial aspects in schools and the Ministry should set aside funds for in-service training.

- ii. The head teachers should be compelled to attend at least two times, a 2-week intensive session on financial management training biannually, which will be organized by reputable financial consultants and institutions.
- iii. Head teachers should be encouraged to aspire to get higher qualifications since it would help them become more competent in financial management.
- iv. Head teachers should be trained on: preparing bank reconciliation statement, book-keeping, preparation of income-expenditure accounts, and procurement procedures.

5.5 Suggestions for further research

- i. This study was carried out on a relatively small number of head teachers. The researcher recommends a similar study to be carried out on a larger sample to provide more information on the area of financial management.
- ii. A similar study should also be carried on urban areas for comparative purposes.

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APPENDICES

APPENDIX I: LETTER OF INTRODUCTION

University of Nairobi
Department of Education
Administration and planning
P.O Box 92 Kikuyu, Nairobi
Date:

The Head teacher,

Primary school,
P.O Box Siakago

Dear Sir/Madam,

RE: LETTER OF INTRODUCTION

I am a Master of Education student (M.Ed) at the University of Nairobi carrying out a research in partial fulfillment of master of education degree in Educational Administration.

I intend to carry out a research on **factors influencing public primary school head teachers, competence in financial management in Mbeere District, Kenya**. The purpose of this letter is to kindly request you to assist me by filling in the attached questionnaire as correctly and honestly as possible. I assure you that your identity and answers will be treated with utmost confidentiality and the information given shall strictly be used only for the purpose of this research. Thank you for your co-operation in this important exercise.

Yours faithfully,

Dorothy Marondo

APPENDIX II:

HEAD TEACHERS' QUESTIONNAIRE

Head teachers' questionnaire on factors influencing public primary school head teachers' competence in financial management. This questionnaire is designed to gather information on factors influencing head teachers' competence in financial management in public primary schools, Mbeere District. All the data collected will be strictly for the purpose of this study and will be treated with strict confidentiality. Therefore do not write your name or the name of your zone.

Please indicate your response as correctly and honestly as possible by putting a tick (✓) on one of the options and give a short explanation if required.

Part A: Demographic characteristics

Instruction use a tick (✓) where applicable

1. What is your gender
Male () Female ()
2. What is your age?
 - i. Below 30 years ()
 - ii. 31-40 years ()
 - iii. 41- 50 years ()
 - iv. 51 and above ()
3. What is the total enrolment of your school?
 - i) below 400 () iii) 401-600 ()
 - ii) 201-400 () iv) 601- above ()

4. How many years did you serve as a class teacher before your appointment as a deputy head teacher?

- i. Below 3 years ()
- ii. 3-6 years ()
- iii. 7-9 years ()
- iv. 10 – above ()

5. Before appointment as a head teacher, did you have the opportunity to serve as a deputy head teacher

Yes () No ()

b) For how long have you been a primary school head teacher?

- i. Below 2 years ()
- ii. 3 – 5 years ()
- iii. 6- 8 years ()
- iv. 9 and above years ()

6. Please indicate your highest level of academic qualification

- i. KCSE/KCE ()
- ii. KACE ()
- iii. Diploma in Education ()
- iv. Bachelor of Education ()
- v. Master of Education (0
- vi. Any other (please specify)

7. In your opinion, do you think being a deputy head teacher, prepared you enough to deal with financial management?

Yes () No ()

8. In your training at teachers Training College, were you exposed to financial management training?

Yes () No ()

9. Have you had an opportunity to attend a course in financial management since your appointment as a primary school head teacher?

Yes () No ()

b. If your answer to 9a is Yes, Please list the organizer of that course you have attended

Name of organizer	Year of attendance	Duration taken
-------------------	--------------------	----------------

i)

ii)

C. How many time have you attended Kenya Education staff Institute (KESI) organized in-service courses in financial management?

None () Once () Twice () Thrice ()

10. Which are some of the challenges you face in financial record keeping?

(i) It is time consuming ()

(ii) It is tedious ()

(iii) Am not trained ()

(iv) Requires professionals ()

Section B: To what extent do you agree with the following statements?

Rate by ticking (✓) one item on a five point scale: 1=Strongly Disagree;

2=Disagree; 3=Undecided; 4 = Agree; 5 = strongly Agree

		1	2	3	4	5
10	Head teachers' competence in financial management is influential by management training.	()	()	()	()	()
11	Academic qualification influences head teachers' competence in financial management.	()	()	()	()	()
12	Administration experience influence head teachers' competence in financial management.	()	()	()	()	()
13	In-service courses in financial management attended by head teachers' are sufficient.	()	()	()	()	()
14	Budget preparation as a difficult task to head teacher.	()	()	()	()	()
15	Head teachers require training in book keeping.	()	()	()	()	()

Part B:

Instructions: Please read carefully each of the following statements on head teacher challenges on financial management and rate by ticking (✓) one item on a five point scale

- 1) Most serious challenges
- 2) Serious challenges
- 3) Moderately serious challenges
- 4) Least serious challenges
- 5) Not serious challenges

	1	2	3	4	5
Competence to prepare school budget as per guidelines					
Recording of financial transactions in relevant books of accounts					
Competence to carry out internal audits of books of accounts					
Adequacy of FPE funds					
Procurement procedures of school instructional materials					
Disbursement of FPE funds to schools					

Thank you for your co-operation.

APPENDIX III
QUALITY ASSURANCE AND STANDARDS OFFICERS’
QUESTIONNAIRE

Quality Assurance and standards officer’ Questionnaire on factors influencing public primary school head teachers’ competence in financial management

The purpose of this questioner is to gather information on factors influencing primary school head teachers’ competence in financial management in Mbeere District, Kenya. All the data collected will be treated strictly confidential. Your honesty and co-operation in this questionnaire will be highly appreciated. Please indicate your response as correctly and honestly as possible by putting a tick (✓) on one of the options and give a short explanation if required.

1. What is your gender?
Male ☐ Female ☐
2. What is your age?
Below 40 years ☐ 51- 60 years ☐
41- 50 years ☐ 61 and above ☐
3. Indicate your highest level of academic qualification.
KCSE/KCE ☐ KACE ☐
Diploma in Education ☐ Bachelor of Education ☐
Master of Education ☐
Any other (please specify).....

4. Have you had an opportunity to attend a course in financial management?
- Yes ☐ No ☐
5. How many times have you attended Kenya Education state Institute (KESI) organizes in-service course in financial management?
6. In your opinion is public primary schools head teachers' competence in financial management influenced by their exposure to management training?
- Yes ☐ No ☐
- 7a.) In teachers training college as a teacher were you exposed to courses dealing with financial management? Yes ☐ No ☐
- b. If your response to question 7(a) is yes did you find the courses helpful to a head teachers'?
- Yes ☐ No ☐
8. After your appointment as quality Assurance and standards officer have you had an opportunity to attend a course in financial management.
- Yes ☐ No ☐

Section B: To what extent do you agree with the following statements?

Rate by ticking (✓) one item on a five point scale: 1=Strongly Disagree;

2=Disagree; 3=Undecided; 4 = Agree; 5 = strongly Agree

	1	2	3	4	5
9 Head teachers' competence in financial management is influential by management training.	()	()	()	()	()
10 Academic qualification influences head teachers' competence in financial management.	()	()	()	()	()
11 Administration experience influence head teachers' competence in financial management.	()	()	()	()	()
12 In-service courses in financial management attended by head teachers' are sufficient.	()	()	()	()	()
13 Budget preparation as a difficult task to head teacher.	()	()	()	()	()
14 Head teachers require training in book keeping.	()	()	()	()	()
15 Recording on state ledgers requires basic skills	()	()	()	()	()

Thank you for your co-operation.

APPENDIX IV: RESEARCH AUTHORIZATION

REPUBLIC OF KENYA



NATIONAL COUNCIL FOR SCIENCE AND TECHNOLOGY

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

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

Our Ref: **NCST/RCD/14/013/1005**

Date: **7th June 2013**


Dorothy Wawira Marondo
University of Nairobi
P.O Box 92-0902
Kikuyu.

RE: RESEARCH AUTHORIZATION

Following your application dated **4th June, 2013** for authority to carry out research on "*Factors influencing headteachers' competence in management of finances in public primary schools in Mbeere District, Kenya.*" I am pleased to inform you that you have been authorized to undertake research in **Mbeere District** for a period ending **30th June, 2013**.


You are advised to report to **the District Commissioner and District Education Officer, Mbeere 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, MSC.
DEPUTY COUNCIL SECRETARY

Copy to:
The District Commissioner
✓ The District Education Officer
Mbeere District.

APPENDIX IV: RESEARCH PERMIT

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<p>THIS IS TO CERTIFY THAT:</p> <p>Prof./Dr./Mr./Mrs./Miss/Institution Dorothy Wawira Marondo of (Address) University of Nairobi, P.O Box 92-0902, Kikuyu has been permitted to conduct research in</p> <p>Location Mbeere District Eastern Province</p> <p>on the topic: Factors influencing headteachers' competence in management of finances in public primary schools in Mbeere District, Kenya</p> <p>for a period ending: 30th June, 2013</p>	<p>Research Permit No: NCST/RCD/14/913/005</p> <p>Date of issue: 7th June, 2013</p> <p>Fee received: KSH. 1000</p>  <p>Applicant's Signature <i>[Signature]</i> For Secretary <i>[Signature]</i> National Council for Science & Technology</p>

CONDITIONS	RESEARCH CLEARANCE PERMIT
<p>1. You must report to the District Commissioner and the District Education Officer of the area before embarking on your research. Failure to do that may lead to the cancellation of your permit</p> <p>2. Government Officers will not be interviewed with-out prior appointment.</p> <p>3. No questionnaire will be used unless it has been approved.</p> <p>4. Excavation, filming and collection of biological specimens are subject to further permission from the relevant Government Ministries.</p> <p>5. You are required to submit at least two(2)/four(4) bound copies of your final report for Kenyans and non-Kenyans respectively.</p> <p>6. The Government of Kenya reserves the right to modify the conditions of this permit including its cancellation without notice</p>	 <p>REPUBLIC OF KENYA</p> <p>RESEARCH CLEARANCE PERMIT</p> <p>GP60553mt10/2011 (CONDITIONS—see back page)</p>