

**FACTORS INFLUENCING BOARD OF MANAGEMENT COMPETENCE
IN FINANCIAL MANAGEMENT IN PUBLIC SECONDARY SCHOOLS IN
NAKURU-NORTH DISTRICT, KENYA**

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**A Research Project Submitted in Partial Fulfillment of the Requirement for
award of the Degree of Master of Education in Educational Administration**

2013

DECLARATION

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

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DEDICATION

This research project is dedicated to my wife Alice Nyambura, our daughter Felisters Njeri and son Francis Muturi, my parents: Mr. James Muturi and Felister Njeri for their support, encouragement and understanding during my studies.

ACKNOWLEDGEMENT

Special thanks go to my supervisors Dr. Ursulla Okoth and Mr. Edward Kanori for their invaluable guidance, assistance and encouragement offered during the various stages of this study.

I am also sincerely grateful to the principals, Board of Management members and the district school Auditor, Nakuru North District for their support and cooperation during the data collection.

Finally, I appreciate my colleagues Mr. Johnson Ikiugu and Kinyua Mwangi for their support and encouragement during the writing of this project.

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ABBREVIATIONS AND ACRONYMS

| | |
|--------|--|
| BoG | Board of Governors |
| BoM | Board of Management |
| CEB | County Education Board |
| DSA | District Schools Auditor |
| FDSE | Free Day Secondary Education |
| FINCOM | Finance Committees |
| GoK | Government of Kenya |
| KEMI | Kenya Education Management Institute |
| MoE | Ministry of Education |
| MoEST | Ministry of Education, Science and Technology |
| OECD | Organization for Economic Co-operation and Development |
| SASA | South Africa School Act |
| SGBs | School Governing Bodies |
| SMCs | School Management Committees |
| SASA | South African Schools Act |
| TIQUET | Totally Integrated Quality Education and Training |
| USA | United States of America |
| SPSS | Statistical Package for Social Sciences |

ABSTRACT

The purpose of this study was to investigate factors influencing competence of Board of Management in financial management in public secondary schools in Nakuru North District, Nakuru County. The study was guided by the following specific objectives: to establish the extent to which BoMs level of education influence their competence in financial management, to establish the extent to which in-service trainings of BoMs influence their financial management abilities, to establish the extent to which BoM occupation influences their competence in financial management, to establish the extent to which experience as School Managers influences BoM competence in financial management and to examine the challenges facing the BoMs in financial management in secondary schools in Nakuru North District. The study was carried out in public secondary schools in Nakuru North district. Descriptive survey design was used for the study. The study targeted members of BoM, principals and the district school auditor in the district. The District has 27 public secondary schools out of which 14 schools were studied. Out of the targeted 85 respondents (70 BoM members, 14 principals and one District schools auditor), 80 responded (65 BoM members, 14 principals and one district schools auditor), giving a response rate of 94%. Purposive sampling technique was used to sample the respondents for the study. Questionnaires and interview schedules were used as instruments for data collection. Questionnaires were used to collect data from the principals and members of BoM while the interview schedule was used to collect data from the auditor. The study found that level of education affect the competence of the members of BoM in financial management to a very large extent as indicated by 38% of the respondents. It was also found that in service training affects the competence of BoM to a very large extent as indicated by 48% of the respondents. It was further found that occupation affects the competence of BoM in financial management as indicated by 54% of the respondents. Experience was another factor found to affect the competence of BoM as indicated by 91% of the respondents. The findings from the correlation analysis showed that the competence of BoMs was influenced by their level of education, in-service training, occupation and experience. This was evidenced by the fact that each of the variables correlated with the competence of BoMs with correlation less than 0.05 at 95% confidence level. The challenges facing BoM competence included: dishonesty among principals, vested interests, political interference, irregular and delayed disbursement of funds by the government, inadequate or lack of training in financial management, lack of strategic plan in financial management, lack of mentorship programmes and lack of clear policy on financial management in public schools. The study concluded that the competence of BoMs in financial management in schools in Nakuru North District have been influenced by the level of education, occupation, in-service training and experience as school managers. The study recommended that majority of members of the BoM should have post secondary academic qualification and be trained in financial management. The researcher suggested that another study be done to evaluate the adoption of the use of technology and advanced accounting systems in the management of finances in secondary schools.

CHAPTER ONE

INTRODUCTION

1.1 Background of the study

As countries seek to adapt their education systems to the needs of contemporary society, expectations for schools and school managers are changing. Many countries have moved towards decentralization, making schools more autonomous in decision making and holding them accountable for their actions (OECD, 2008). The success of a school may be determined by the skills and experience of the board members.

The Macmillan English Dictionary for advanced learners (2007) defines competence as the ability to do something in a satisfactory or effective way. It can be viewed as a person's range of skills or knowledge for doing a particular job or task. Financial management is the process of planning and utilization of school funds in an efficient and effective manner and in accordance with regulation and procedures. Prudent financial management is usually a pre – condition of a good school, since the way school funds are managed largely determine the overall school performance (Wango, 2009).

According to the organization of economic cooperation and development (OECD 2008), school managers across the world have a demanding set of roles which include financial and human resource management. In United States of America, School councils are mainly responsible for the control of school budgets. These bodies have delegated budgeting powers as a way of increasing the involvement

of stakeholders in management. Nombasa (2004) argues that in addition to power, these councils need certain competencies such as drafting of budgets, accounts, and expenditure control.

The South African School Act (SASA) of 1996 created School Governing Bodies (SGBs) that include the principal, elected representatives of parents, teachers, non-teaching staff and students. Section 21 of SASA mandates the SGBs to be in charge of maintaining schools' property, purchase of textbooks, educational materials or equipment and pay for services rendered to the school. Nombasa, (2004) revealed that most SGBs in SA lacked skills in drafting of budgets, writing financial and policy statements, control of finance and petty cash, initiative and innovation as well as accountability. The main reason was illiteracy and lack of training.

The Basic Education Act 2013 replaced the Kenya Education Act Cap 21 of 1968. The new Act indicates that all Basic Education Institutions and middle level colleges will be managed by Boards of Management (BoM) unlike before, where secondary schools and colleges were under a Board of Governors and primary schools were under School Management Committee. The act empowers the county education board (CEB) to appoint the BoMs. It would comprise of 6 persons representing parents of local community, 1 CEB nominee, 1 teacher representative, 3 sponsors representative of special interest groups, 1 representative for special needs group and 1 representative of students council (will be an ex-official). The BoM may co-opt 3 members who possess skills and

experience useful to the school during their inaugural meeting. The BoM main responsibilities will include promotion of quality education, provision of physical facilities, administration and management of the institutional and financial management.

Modern challenges in school management demands that BoM develop competencies in order to deal with their responsibilities effectively. Such competencies include communication, delegation, team building, project management, critical thinking coordination, directing, innovation, budget analysis and monitoring of expenditure. (www.scielo.org.za 2013). Studies done have shown that some of the ways of determining the level of competency include formal education, on the job training and experience, others hold that personal characteristics hold the key to effective work behavior (www.mindtools.com 2013). These are the variables to be discussed in this study.

The success of any organization depends on efficient and effective management of finances. All stakeholders in education demand accountability of funds collected and spent by schools. (Ouya & Mweseli, 2009). To guide schools on financial management, Ministry of Education (MoE) has provided a manual on financial accounting instructions and guidelines (MoEST 2005). Once the budget is prepared it is tabled before the BoM and parents for deliberations and approval after thorough analysis. The BoMs are required to monitor expenditure and regularly peruse and approve accounting documents. At the end of financial year

the school books of accounts are audited by the MoE and discussed by the BoM and copies sent to CEB.

There have been a number of studies done on Boards of Governors, currently Board of Management for instance a study by Olembo (2001) recommended that BoG members should have at least form four level of education and also be trained on educational management. Mestry (2004) as quoted by Madikela (2006) argues that school governing bodies in South Africa had problems in drafting of budget, writing financial statement, financial policy and control of finance. Mestry (2004) recommended training as a remedy. Magiri (2005) noted that newly elected BoG members' competency is affected by inadequate induction on their responsibilities, low education, inadequate exposure and inexperience.

According to the Thika District inspectors report for the 2003-2004 financial year, on financial management, allocation of funds by BoGs in some schools was not based on provision of facilities that would have direct impact on student or quality of learning. Some school put up prestigious project such as halls and buses while there were inadequate textbooks. Some non priority projects were also started using money from other vote heads without following the virement rule (Daily nation 23rd June, 2003).

Nakuru North is one of the districts in Nakuru County. In 2010 only 15 secondary schools out of the 27 were prompt in the submission of their books of account for the annual audit, 10 schools delayed and 2 failed completely. In 2011, 18

secondary schools submitted on time while 5 delayed and 2 failed. In 2012, 20 secondary schools submitted on time while 4 delayed and 2 failed to submit while in 2013, only 13 schools had submitted their books for annual audit by June. There were stakeholders' allegations of financial mismanagement in several sec schools (county director's office 2012 report). Reports in the district audit office within this period indicate that many schools delayed to submit their monthly trial balances to the audit office many schools had a habit of submitting their documents in arrears.

The compliance rate in Nakuru on the issue of submitting the school financial returns was low compared to the other districts in the county. Nakuru North was chosen for this study due to the above issues that raises doubts on BoMs competence in financial management. Secondly, the district is in a rural – urban setting and host to several communities and lies in a rich agricultural setting. Most other studies on BoM have been in rural setting. Kathini (2013) did a study on the challenges facing Board of Management in the management of public secondary schools in Kitui Central Division of Kitui District, Kenya. The district also has all categories of public secondary schools. Lastly, these BoM are managing over Kshs.200m annually, sourced from the government payment of the free day secondary education and parents. Given the importance of financial resources in the entire education process against the questionable ability of BoM to be effective in financial management. There is need for immediate attention and proactive approach to provide a comprehensive and long term solution. It was

therefore the intention of this study to assess the factors influencing the BoM in financial management in Nakuru North Districts.

1.2 Statement of the problem

The Basic Education Act 2013 placed the management of secondary schools under BoMs. However, their effectiveness in performance of various tasks has been questioned by many stakeholders. Kuria (2007) noted their lack of involvement in budgeting leading to misappropriation of funds.

To address the issue of improving BoMs management capacity, the Government of Kenya has mandated the Kenya Education Management Institute (KEMI) to train board of management and other education personnel. KEMI is funded by the government but also raises revenue by charging for the courses it offers. Most of the courses target the Headteachers, Deputies and Head of Department (KEMI training program, 2012/2013).

The Directorate of Quality Assurance and Standards has also issued several handbooks and guides on financial management and regularly undertakes advisory audit inspections. Most studies on BoMs have been on institutional management in general, for instance the study by Ngigi (2007) on BoG effectiveness in management did not analyze the competencies in financial management neither did the study by Chabari (2007) on challenges facing BoGs deal with factors influencing BoGs competency in financial management. There is no study done in Nakuru North on BoMs financial management in the recent past. In view of the

above gaps and bearing in mind that management of finances affects the quality of teaching and learning, it was imperative that a study be done in Nakuru to establish capacity of the BoMs in managing the enormous resources in the schools. In particular the factors influencing their competence in financial management such as level of education, in-service training, profession, experience and challenges.

1.3 Purpose of the study

The purpose of this study was to investigate factors influencing competence of Board of Management in financial management in public secondary schools in Nakuru North District, Nakuru County.

1.4 Objectives of the study

The study aimed at achieving the following objectives

- i) To establish the extent to which Board of Managements' level of education influence their competence in financial management in public secondary schools in Nakuru North District.
- ii) To establish the extent to which in-service trainings of Board of Managements influence their financial management abilities in public secondary schools in Nakuru North District.
- iii) To establish the extent to which Board of Managements' occupation influences their competence in financial management in public secondary schools in Nakuru North District.

- iv) To establish the extent to which experience as school managers influences Board of Management competence in financial management in public secondary schools in Nakuru North District.
- v) To examine the challenges facing the board of management in financial management in secondary schools in Nakuru North District.

1.5 Research questions

The study aimed at answering the following questions

- i) To what extent does the level of education of members of the Board of Management influence their competency in financial management in public secondary schools in Nakuru North District?
- ii) What is the influence of in-service training on Board of Management competency in financial management in public secondary schools in Nakuru North District?
- iii) How does Board of Management members' occupation influence their competency in financial management in public secondary schools in Nakuru North District?
- iv) How does experience influence Board of Management competence in financial management in public secondary schools in Nakuru North District?
- v) What challenges do Board of Management face in financial management in public secondary schools in Nakuru North District?

1.6 Significance of the study

The findings of the study may be useful to the MoE in formulating policies related to the management of public schools to take into account the competencies required for the persons to serve as members of BoMs. The findings may also be useful to the sponsors in identifying those to be nominated in the BoM. Kenya Education Management Institute (KEMI) may use the study findings to plan training programmes for BoMs. The study may add to the field of knowledge and form a basis for further research.

1.7 Limitations of the study

The respondents provided information touching on their own behaviour and experiences; therefore the accuracy of information and honesty may be affected. However, the researcher assured the respondents on the confidentiality of their identity during the interview and the questionnaire items was also carefully designed so as not to seem to be prodding on the respondents' conscience.

1.8 Delimitations of the study

The scope of the study was confined to public secondary schools' BoM members and head teachers in Nakuru North District, Nakuru County and not all the public secondary schools were covered. Although BoM have several roles, the study was restricted on the competency of BoM in financial management.

1.9 Assumptions of the study

The study was based on the following assumptions:

- (i) That the respondents were to cooperate throughout the study by responding positively and honestly to the questions posed to them and that they were to avail themselves for the study.
- (ii) The study also assumed that BoMs competence in financial management cut across all public secondary schools in the district.
- (iii) All the public schools have functional BoMs and they met regularly and are involved in financial management.

1.10 Definition of significant terms

The following is the definition of significant terms as used in the study:

Accounting refers to the systematic process of identifying, recording, classifying, summarizing, interpreting and communicating financial information.

Auditing refers to an examination of financial accounts to check their accuracy

Budgeting refers to the process of allocating resources in specific terms to specific items and purposes.

Board of Management (BoM)/Board of Governors (BoG): Refers to a body consisting of a number of persons appointed by the Minister of Education to manage the affairs of a public secondary school on behalf of the minister.

Competence: Refers to the ability of an individual to perform a task effectively and efficiently

Challenge refers to something that needs a lot of skill, energy and determination to deal with or achieve

Education refers to the process of providing people with information about an important issue

Experience refers to knowledge and skill that is gained through time spent doing a job or activity

Factor refers to one of the variables influencing the competence of BoMs.

Financial Management refers to the process of planning and utilization of school funds in an efficient and effective manner and in accordance with regulations and procedures

Influence refers to the effect that a person or thing has on some ones decision, opinions or behavior or the way something happens.

Occupation refers to one's engagement to earn a living

Public secondary school refers to schools in which government funds are appropriated and whose statement of income and expenditure is approved by the Ministry of Education.

Training refers to process of teaching someone to do a particular job or activity providing employees with specific knowledge and skills to enable them to perform specific work tasks

1.11 Organization of the study

The study was organized in five chapters. The first one was the introduction. This consisted of the background to the study, statement of the problem, objectives of the study, research questions, and significance of the study, limitations, and delimitations, assumptions of the study and definition of significant terms. The second chapter consisted of the literature review which comprises of an introduction, an overview of Boards of management in Public Secondary Schools, Board of management competence in financial management, BoM level of education, in-service training for BoMs, BoM occupation and Challenges they face in financial management

Chapter three described the methodology to be used in the study. This included; introduction, research design, target population, sampling procedure and sample size, research instruments, instrument validity, instrument reliability, data collection procedures and data analysis techniques. The fourth chapter was on data analysis and interpretation. Fifth chapter provides summary of the research findings, discussion conclusion, recommendations and suggestions for further research.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

The purpose of this chapter was to review related literature to provide a framework of answering the research questions identified in the study. This framework includes an overview of BoMs in public secondary schools, BoMs competence in financial management, level of education of BoM members, Professional background of BoM members, in-service training for BoM and challenges faced by BoMs.

2.2 An overview of Boards of Management

In Scotland, the School Boards were established by School Board Act of 1988. The School Boards in Scotland are in-charge of determining the overall policies, objectives and ethos at the school. They promote good public relations. (Kimando, 2011). In New Guinea, the BoGs were created in 1970 following the establishment of Education Act, whereby each school was required to have a BoG of at least five, incorporating representatives of the community, head teacher, and a representative of the agency owning the school provided they did not form majority. The law requires the BoG to meet once a term (New Guinea Education Act 1970) and deal with management issues. In Senegal, the School Management Councils (SMCs) for upper and lower Secondary oversee the material, moral, academic, financial, health and MoE issues.

In England and Wales the great Education Act of 1944 brought the idea of Education Partnership. Davis (2004) reports that the responsibility of carrying out national policy for Education was distributed by the Act between the MoE, the Local Education Authorities (LEA) and the governors of individual Schools. LEA, the main governing body was charged with the responsibility of planning for school provision and determining the school budget, staffing, admission, employment, firing of staff, employing inspectors and advisors to monitor quality of education and determination of membership of governing bodies for schools. The Taylor Committee of 1977, according to Davies recommended that in England and Wales parents, teachers and local communities should be represented in the school governing bodies (SGB).

In new Guinea, the BoG were created in 1970 following the establishment of Education Act, whereby each school was required to have a BoG of at least five, incorporating a representatives of the community. Head teachers, and a representative of the agency owning the school provided they did not form majority. The law requires the BoG to meet once a term (New Guinea Education Act 1970) and deal with management issues. In Senegal, the School Management Councils (SMCs) for upper and lower Secondary oversee the material and 'moral' activities of secondary schools which span from academic, administration to financial matters. The SMCs also ensure that secondary schools adhere to health regulations and respond to all questions from the MoE and Education Inspectorate.

The management of Education in Kenya during the colonial era was left in the hands of missionaries who provided schools with teachers, finances, curriculum, spiritual and moral guidelines. After independence in 1963, the manifesto of Kenya African National Union (KANU) declared that education was exclusively a responsibility of the government, though Christian missionaries were still welcome to continue to participate in providing Education (Burgman 1990). To guide management of secondary schools the Education Act Cap 211 (1968), revised (1980), was enacted and Boards of Governors were established to manage public secondary schools on behalf of the government. This Act was further revised in 2013 and we currently have the Basic Education Act 2013 which has replaced BoGs with BoMs.

2.3 Board of Management competence in financial management

In many countries both state and independent schools are discovering that the determination of the future of the institution is within the control of the members of the individual school boards, composed of elected or selected governors working with the head and teaching staff, each with a responsibility for a particular role in the process (Legate and Thompson 1997) in such a situation the need for schools to have competent BoGs members became crucial.

Effective leadership by head teachers, BoGs and staff leads to high students' achievement. It harnesses the energies and commitment of staff, students, and parents and gives a clear direction for the benefit and development of the school. Sessional paper no.1 of 2005, noted that most BoG members had not been

exposed to adequate management training, thus many lacked capacities to oversee and account for resources under them. Care and Wilkinson (1990) noted that BoG who ratify and adopt school budgets are not themselves conversant with the school budgeting process and hence in their decisions at times way the headteachers from monitoring and following the budget strictly. Thus for BoGs to realize their full potential, in schools, they require training to enable them discharge their responsibilities effectively and an encouragement to feel that they have a positive and constructive role to play.

Competence in financial management will enable the school management supervise the preparation of books of accounts, trial balances, and competently deliberate on audited reports. This consequently leads to improved performance. Poor financial management leads financial to embezzlement, fraud, poor learner's welfare, poor school performance and under enrolment unrests and stagnated growth and high levels of indiscipline. Eshiwani (1983) argued that lack of management skills by BoGs is a major factor contributing to poor performance in educational development. According to the Total Integrated Quality Education and Training (TIQUET 1999) audit reports, secondary schools were not up-to-date in the entire republic. The report indicated that school funds had been embezzled years before the books were audited. It was further noted that there was no government control on the issue of official receipt books and most schools printed their own receipt books which they used for misappropriation of funds.

The Basic Education Act 2013 of the Laws of Kenya, Section 55 and 101 (6) indicates that the County Education Board should appoint fourteen BoM members through a nomination panel. These people should be of high integrity, and serve on a voluntary basis. The members should be at least four graduates or professional of high integrity.

Clarke (2008; 278) describes financial management as follows: It is essential that the (school) principal makes sure that she / he has the knowledge and understanding of the basic processes involved in managing the school's accounts, the budgeting process and the systems and controls that are necessary to ensure that the school's monies are not misappropriated.

Momoniat in Erasmus (2008; 402) explains financial management as a requirement of managers to take responsibility for the actions and achievements in exchange for greater managerial discretion over their inputs. Thus, managers have to take responsibility for their performance.

Van Wyk (2004; 411) states that the objective of financial management in the public sector is to support management in the allocation of limited resources with the purpose of ensuring economy and efficiency (and effectiveness) in the delivery of outputs required to achieve desired outcomes that will serve the needs of the community (school).

According to Njenga (2010) financial management determines whether the school will meet its objectives. The authors explain that, ideally, financial management is meant to facilitate proper use of school funds allocated for the various activities in a transparent and accountable manner. According to Okumbe (2008) financial management is concerned with the cost of education, sources of income to meet the educational needs and the spending of the income in a wise manner in order to achieve educational objectives. Budget drawn competently by BoMs should be based on a thorough analyses of the education requirements of the school and be in accordance with financial regulations (Public Audit Act 2003). The head teacher with support of the staff initiates the preparation of the budget as per vote head and presents it to the BoM and the parents for approval and any amendments.

The BoG and PTA expect the head teacher to budget and control funds with great care by constantly checking on his/her accounts staff. The head teacher and BoG will be required to work closely together to ensure that learners are educated through optimum use of resources. Kochar (1978) has stated that a sound investment requires that the little funds available be well expended. The preparation of the budget and its execution determines how well the funds an institution raises are spent. Through the budgeting process, the desired education program is translated into fiscal terms. Paisley (1992), argues that the budget provides for individual group or departmental performance and thereby may be a positive motivator towards better professional performance. He continues to say that a budget is a measure of staff performance and above all a measure of senior

management performance. The budget helps to bring into focus the critical actions which have to be taken and provides a comprehensive view on the entire organization and its state of development. Okumbe (1998) argued that the school budgetary procedure consists of three main parts:- the educational plan, or programme, the spending plan, or expenditure or costs and the financial plan, or income or revenue.

Nyongesa (2007) argues that budgeting is both a controlling and a planning process. For it to be effective, the school education plan must be determined, the expenditure as well as the sources of the revenue. The BoMs should be conversant with this process. BoM should ensure that trial balances are prepared and submitted to MoE on monthly basis and discussed in their meetings. On annual basis the schools are required to submit their books of accounts for auditing by MoE four months from the end of the financial year.

The audit report should thereafter be discussed in BoM meetings with support of MoE auditors. The BoM shall furnish the Cabinet Secretary with a certified copy of audited accounts (Basic Education Act, 2013). Ngigi (2007) in a study on effectiveness of BoGs in Kericho district argues that where there is prudent financial management, there will be better physical facilities and teaching and learning materials. Board of Governors incompetency may lead to fraud, poor performance and stagnated growth. Musee (2011) in a study on challenges facing BoGs in Kitui found out that BoG members were greatly involved in approving budgets and setting financial priorities but were not active in soliciting for grants,

donations and bursaries. This view is shared by Ikiugu (2006) in a study on Investigation into BoG competence in financial management in Meru Central.

Auditing deals with investigation of the financial records of an educational organization in order to ascertain the objectivity and accuracy of the financial statements Okumbe (1999). 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. This is one major responsibility of the school governors and school heads (MoEST Good School Governance, 2000).

The education commission report (Republic of Kenya 1988) and TIQET Koech Report (Republic of Kenya, 1999) noted a backlog in the auditing of education institutions as a major factor contributing to inadequate control. Other factors were Mismanagement and misappropriation of funds in educational institutions. In paragraph 623 of the needs analysis of the ministry administrative and professional support service to education institutions in Kenya since 1976-2002 reveal that the mismanagement of school resources partly arises out of the weaknesses inherent in the audit service of the ministry. The nationalization team confirmed that the audit unit in the ministry has been marginalized both in activity and location. As a result a parallel unit has been created within the finance administrative teacher education section at the headquarters. It is this section which receives all audit reports and accounts from schools. The team also

established that the unit was manned by education officers and not professional auditors.

Other than lacking in professionalism, there is a weakness in this arrangement since linkage with the field audit services of the ministry is non-existent.

As a result of the above, schools are not effectively audited with some taking as long as five years before audit. Even when they are finally audited the results are not used to improve the management of the schools due to the circuitous routes the audit report takes. The team was informed that the district education officers forwarded the audit reports to the head quarters even without involving the provincial directors of education office. In some cases where some of the district education officers colluded with school manager to doctor audit reports the ministry had no way of verifying the report.

Mutahoed Company Consultants (1997) found that audit unit of the Ministry of Education Science and Technology has inadequate basic working tools such as: transport and fuel, proper stationery and equipments e.g. calculators, Type rewriter and photocopies

Absence of a comprehensive scheme of service for auditors and finance managers in educational institutions may also have contributed to low morale amongst some auditors of educational institutions.

2.4 Board of Management level of education and competence in financial management

Ngugi (2004) analyzed the effectiveness of BoGs in Kajiado District and noted political interferences, illiteracy and the manipulation of the BoMs by the Principals as being rampant. In a policy statement on BoGs for secondary schools dated 16/6/2004, the MoE observed that in the past some schools had nominated illiterate persons and had them appointed to the BoG. Such members had failed to advise and guide the schools, particularly on issues of quality education and proper financial resource management. Ikiugu (2006) carried out a study in Meru Central District on BoG competence in financial management. The objectives were to identify whether BoGs were adequately equipped to handle financial management and problems encountered and solutions. The study found out that 43.3% of the BoG members reported that they were adequately prepared to handle financial management, while majority 56.7% indicated that they were incapable, mainly because they were not trained in financial management and low levels of education.

Kimando (2011) found out that the headteachers rated the BoGs highly in regard to their effectiveness in budgeting and monitoring of school expenditure. Van Wyk (2001) did a study in South Africa to investigate on why effectiveness of boards differed from school to school, and district to district. The Study revealed that 37% of the parents in SGB were illiterate, which hampered their active participation in decision making in the boards. Some of the weaknesses identified

in this research are that the researcher did not justify why he used purposive sampling. Mwiria (Daily Nation July 28th 2004) attributed poor management of school resources to unqualified BoGs where majority were illiterate and lacked capacity to plan and implement school policies.

Planning is a vital component of effective school financial administration (Du Preez et al. 2003). The planning of school finances usually begins with the drafting of a budget (Kruger 2005). According to Bisschoff (1997), a budget is the mission statement of the school expressed in monetary terms. McKinney (1995) argues that budgeting is an ongoing and dynamic process that is typically marked by regular phases, such as, planning, needs assessment and priority setting. Budgeting is a forward-looking process which should be guided by the school's vision for the future and a realistic assessment of the risks (Clarke 2007; Du Preez et al. 2003). Bisschoff (1997) summarises the purpose of a budget as assisting systematic planning; quantifying objectives and identifying priorities; coordinating activities and communicating plans within the organisation; motivating and increasing the accountability of middle management; authorizing expenditure and activities; controlling, monitoring and analysing expenditure; and evaluating performance.

According to Mestry (2004; 129), a view supported by Clarke (2008; 282) the governing body of every public school must ensure that there are proper policies and procedures in place for the effective, efficient and economic management of the schools finances and the school governing body must also have systems in

place to monitor and evaluate the correct implementation of the policies and procedures and to report thereon. The finance policy is arguably one of the most important policies that a school governing body has to put in place. Clarke (2008; 291) states that one of the main purposes of the schools financial policy is to put in place a system of controls (checks and balances) to ensure that the schools finances are safeguarded and correctly managed. One of the more important, if not the most important, control/s is a system of internal checks whereby the work of one person is checked by another and there is a clear segregation of duties, for example the person responsible for collecting and receipting the money (school fees) should not be responsible for banking these monies.

Internal controls are systems, procedures and processes that are implemented to minimise the risk (and any financial consequences) to which the department (school) might otherwise be exposed as a result of fraud, negligence, error, incapacity or other cause [Guidelines for Accounting Officers (2000; 28)]. The purpose of a control system is to minimise opportunities for mismanagement and fraud as well as to protect the schools personnel from charges of mismanagement and fraud, to ensure that the schools money is spent for the purpose it is intended, that is educational purposes only. Internal controls are designed to provide reasonable assurances that the organizations objectives are achieved efficiently, effectively and economically [Guidelines for Accounting Officers (2000; 28)].

According to Clarke (2008; 292), Mestry (2006; 35) and Bisscho and Mestry in Mestry (2004; 129) the schools finance policy should, as a minimum requirement, comprise of the following:

Cash Management - which includes but is not limited to: safe storage of cash; daily banking of monies received; proper accounting records; financial transactions supported by source documents & monthly reconciliation of the cash book with the bank statement

Internal Controls - which includes: internal checks (checking of one persons work by another); segregation of duties; internal audits; functioning Finance Committees (FINCOM); establishment of audit committees.

Audit trails - that is the ability to check every stage of any transaction. The South African Schools Act (SASA) requires that a school's financial records be retained for a period of seven years. If the school uses a computer programme for its finances, then records must be backed-up daily.

Procurement Procedures must involve, inter alia: the FINCOM to approve expenditure / purchases above a certain pre-determined limit; the School Governing Body (SGB) to ratify expenditure / purchases above a certain predetermined limit; the FINCOM to obtain three quotes for expenditure / purchases above a certain pre-determined limit; to put out to tender expenditure / purchases above a certain pre-determined limit.

Asset Management includes: Safe guarding of Assets; Annual Stock Takes; Board of Survey and if necessary Board of Enquiry.

In an education organization its financial administration activity means bringing all possible input from staff, parents, students and the community together to render the service of quality education (Bisschoff 1997). In this respect,

organizing of school finances should include aspects such as drawing up a school financial policy; setting up a structure within the school to handle administrative and financial matters; delegating certain functions to clerks, class teachers and the treasurer; and coordinating activities (Kruger 2005; Ntseto 2009).

2.5 Board of management in-service training in financial management

In Kenya, the Government realized the importance of sound financial management in schools and set up the Kenya Education Staff Institute (KESI) in 1987 now Kenya Education Management Institute (KEMI) to train all educational managers and staff, a role it has not effectively performed (Sessional Paper No.1 2005). In 2012 KESI was transformed to Kenya Education Management Institute (KEMI) and is actively engaged in training of education managers (KESSP, 2005). Mutai (2003) in a study to establish BoG effectiveness in resource management in Bureti district, observed that in order to build on the capacity and professionalism of BoGs, there is need to implement proactive approaches such as: Professional selection, In-servicing and Benchmarking. Okumbe (2007) argues that training implies the provision of specific skills to the middle and the lower cadre of workers. All education managers regardless of their previous training or experience must be given further training and development because competence never last due to changes in the world of work.

Olembo (1986) did a study on financing of secondary schools in Kenya. The study revealed that there was poor book keeping in many schools, while in some schools

books of accounts were lacking. The Study recommended training of headteachers and BoGs in financial management.

2.6 Board of Management occupation and competence in financial Management

Ikiugu (2007) in a study on BoG competence in financial management in Meru Central found out that out of 30 members interviewed, 11 were employed, 8 were businessmen, 5 were farmers, 5 were retired and 1 was a housewife. This revealed different occupations. The Basic Education Act 2013 does not specify the occupation background for BoG members. Ngigi (2007) in a study on effectiveness of BoGs in management in Kericho found out that in regard to BoG occupation most BoG were retired officers from different professions or businessmen. Mwangangi (2006), in a study on factors affecting effectiveness of school board in Makueni noted that in terms of professional orientation out of 13 BoG members only 8 had occupation related to education. There were about 8 different occupations among the BoG. This means that some had little information on school issues. During BoG nominations professional background of the nominees is not the main criteria as the key objective is to meet the number per category. (Basic Education Act 2013)

2.7 Board of Management administrative experience and competence in financial management

Ngigi (2007) in a study on BoG effectiveness in Londiani District, found out that majority of the sampled BoGs were very experienced in their work, while a few of them were newly appointed and had little experience in school leadership. Cave and Wilkinson (1990) noted that some BoG members ratified and adopted budgets they were not conversant with, meaning that they could not fully monitor implementation. Cave and Wilkinson (1990:8) recommended that for BoGs to realize their full potential they should be trained to enable them discharge their responsibilities competently.

A study by world bank entitled, “Education in Sub Sahara Africa policies for adjustments, revitalization and expansion”(world bank 1988), noted that while enrollment stagnation and low quality could be the result of demographic and economic adversity, other factors affecting quality of education included inefficient use of available resources as well as a wanting education structures. The reason for this was basically lack of management analytical skills to deal with resources. The study recommended an improved programme for selecting, training and supervising principals as well as greater institutional autonomy .Though the world bank seems to focus on principals, its worthy noting that the BoG is central to financial management in schools and any inefficiencies in financial management touches on them directly.

2.8 Challenges faced by Board of Management in financial management

Some of the BoMs are not trained on financial management skills, while some of the principals who are the BoM secretaries have limited financial management skills (Sessional Paper No.1 2005) this may led to misappropriation and inability to update books of accounts. Kuria (2007) found out that in Kenya BoGs have inadequate skills in budgets presentation and administration. However, they are expected to offer supervisory services regardless of their ignorance in school finances. He found out that schools lacked programmed planning and budgeting systems where plans are linked to attaining education objectives. He noted that BoGs went to approve the budget as long as the expenditure does not exceed the receipts. Appointment of BoMs, in Kenya and other parts of the world is influenced by political interests. Such boards lack power to make the right decisions (MoEST report, 2001).

2.9 Summary of literature review

From the foregoing, it was evident that competency in financial management is critical for any school to improve its services delivery. Board of Governors' members should be competent and have the skills and abilities to manage the school funds. They should be capable of budgeting, accounting and carrying out basic internal audit of the school funds. Their capacity to do so is affected by such factors as level of education, professional background and in-service training in financial management and experience as BoM members. There has been several studies done on BoGs management of public secondary schools in the country. However, in Nakuru North District no recent study has focused on the competence

of BoMs in financial management. Thus, the need to undertake this study to find out the situation in the district.

2.10 Theoretical framework

The study will be guided by the administrative theory as expounded by Henry Fayol who was a French mining engineer and chief executive (1840-1925). Fayol developed a theory called Administrative Management theory. His major aim was to improve management ability by increasing managerial activities in which managers are involved. Fayol discovered that in any organization there were technical and managerial activities being carried out. He further argued that managerial activities increased in importance and technical activities decreased in importance as one moves from the lowest level to the highest level of the organization (Nyongesa, 2007). Further Fayol outlined several managerial processes sometimes referred to as functions of an administrator. He stated management would involve planning or forecasting which is deciding the course of action that will lead an organization to achieve its goals. Planning can be long term, middle term or short term. Secondly we have coordinating, this is making sure that the resources and activities of an organization are working harmoniously to achieve organizational objectives. While controlling is assessing the extent to which the organization has achieved its objectives.

This theory is applicable to this study since BoM are faced with the enormous task of managing institutions. Most BoMs strive to improve their managerial abilities through various ways for instance, training, team building and benchmarking.

Board of Management in the course of their responsibilities undertake both managerial and technical activities. Financial management is both managerial and technical for instance, monitoring educational programmes and checking accounts. The functions outlined by Fayol are related to BoM responsibility of financial management for instance forecasting. The annual educational plans are tied to finances through budgets and must be costed. BoM should have the competency to draw plans and allocate money. BoM should also ensure that the funded activities are going on as planned to achieve the set goals e.g. the construction school laboratory or library to improve learning.

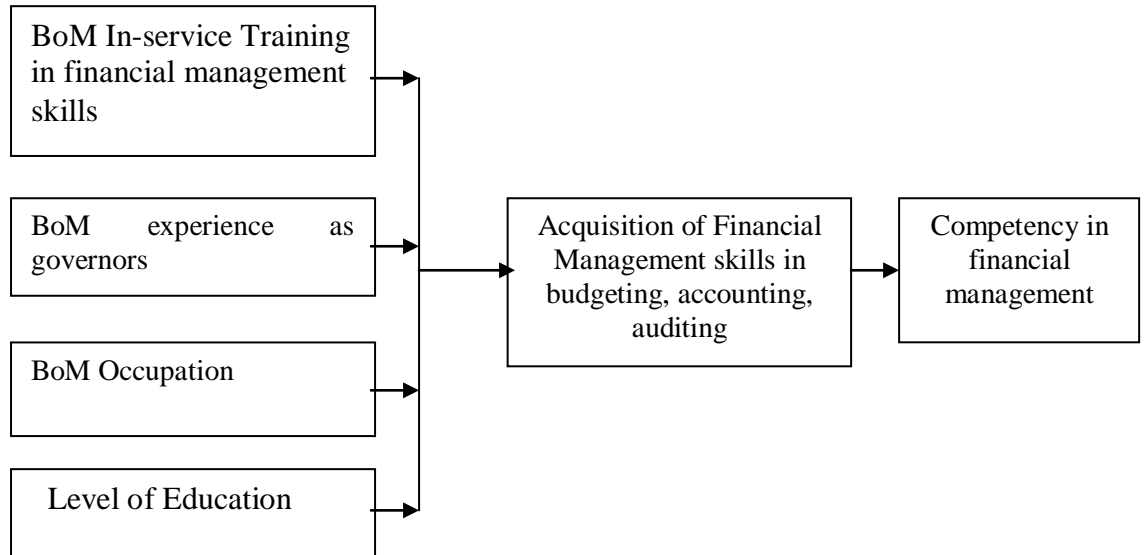
During BoM meetings, expenditures incurred should be discussed as well as trial balances. Boards of Management are also allowed to fix and control the school fees and setting of salaries for support staff. In communicating, the BoM are required by the MoE to submit books of accounts for the annual audit to the County Education Boards and discuss with parents financial state of the school. To undertake this role effectively BoM must be well educated, experienced and well trained.

2.11 Conceptual framework

Figure 2.1 represents a conceptual framework on the competence of Board of Management members in financial management. It shows the variables which effectively contribute to the success of a school guided by prudent financial management.

Figure 2.1

Board of Management competence in financial management



The above model shows the factors that may determine the competency of BoMs in financial management. The level of education, occupational orientation, the level of BoM training in financial management i.e. budgeting, accounting and auditing. The dependant variable is financial management while the independent variable are the factors influencing BoM competence. It is expected that where the competences are high, there will be effective and efficient financial management leading to outstanding school performance. Where the reverse is true, the results would be a dysfunctional BoM leading to financial mismanagement and a school that does not live to the expectations of the society.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter describes the research methodology which was used to carry out the study. It is organized into research design, target population, sample size and sampling procedures, research instrument, instrument validity and reliability, data collection procedures, and data analysis techniques.

3.2 Research design

This study used a descriptive survey design. A descriptive survey study attempts to collect data from members of a population in order to determine the current status of that population in respect to one or more variables (Gay, 1992). It also describes the state of affairs as they exist and deals with population distribution and interactions of different variables (Ogula, 1998). The researcher deemed the design appropriate because it enabled the researcher to gather information concerning the competence of BoMs in financial management in public secondary schools in Nakuru North District, Nakuru County.

3.3 Target population

According to Mugenda and Mugenda (2003) a target population is the total number of individuals to whom the researcher intends to generalize the results of his/her findings. The target population of this study were drawn from 27 public secondary schools, 341 BoM members, 27 principals, and 1 District Schools Auditor in Nakuru North District. The headteachers were targeted because they

are the secretaries to the BoM, while the BoM are the financial managers. The DSA is the financial advisor to all BoMs and auditor of all the schools. Thus he has an informed opinion on BoM competence.

3.4 Sample size and sampling procedure

Mugenda and Mugenda (2003) point out that sampling is a process of selecting a small group of individuals to represent a larger group in a study. Nakuru North District has 27 public secondary schools. Through purposive sampling the study selected 5 members of the BoM executive committee. This Committee is the one that deals with most management issues but reports to the full BoM during meetings. Since the schools were of different categories stratified sampling was used to obtain a sample of 14 as below. The District Schools auditor was purposefully selected. Therefore there were 70 BoM members, 14 principals and one DSA giving a total sample of 85.

Table 3.1

The stratified sample

| | Girls | Boys | Mixed | Total | Sample |
|------------|-------|------|-------|-------|--------|
| National | 1 | 0 | 0 | 1 | 1 |
| Provincial | 2 | 2 | 0 | 4 | 2 |
| District | - | - | 22 | 22 | 11 |
| Total | 3 | 2 | 22 | 27 | 14 |

3.5 Research instruments

The instruments for collecting data were: questionnaires and interview schedule. A questionnaire is an instrument used to gather data, which allows measurement for or against a particular viewpoint (Orodho 2004). It consists of questions and statements. The questionnaire had both open ended questions and closed ended questions. The major advantages of the questionnaire are that it saves time and it is economical in terms of money. It is convenient in that respondents can respond based on the contents. Information can be collected from a large number of people and questions can be easily analyzed, anonymity is possible and it is easier to administer because each item is followed by alternative cause (Mugenda & Mugenda, 2003). The researcher used 2 questionnaires one for BoM and the other for the principals. The head teachers' questionnaire required personal data and then questions on their views on BoM competence in financial management. Board of Management members' questionnaire required their personal data. There were questions on their skills on financial management and how to improve their competency and challenges they face.

Information was obtained from the district schools auditors through the interview schedule. Orodho (2004) defines an interview schedule as a set of questions that an interviewer asks when interviewing respondents and it makes it possible to obtain the data required to meet the specific objectives of the study. This tool is unique and allows direct verbal interaction between individual and permits one to follow up leads and thus obtain more data and greater clarity (Orodho 2004) and ensure all questions are tackled. The schedule was used to collect personal data on

the DSA and their views on BoMs competence in managing school finances in the district.

3.6 Instruments validity

Orodho (2004) asserts that validity seeks to establish if an instrument measures what it is purported to measure .Validity of an instrument can be improved through expert judgment. Thus, validity in the study was ascertained by professionals in the field who included experts such as supervisors in the Department of Educational Administration and Planning. A pilot study was done through the Administration of the instruments to respondents of 3 randomly selected public schools in Nakuru North District. It was further enhanced by making necessary adjustments to the questionnaires based on the pilot study. The schools used were not be used in the sample.

3.7 Instruments reliability

According to Orodho (2004) reliability measures the degree to which a research instrument yields consistent results on repeated trials. The researcher will used test-retest technique. The same instrument were administered twice to three selected schools after two weeks to test whether similar responses would emerge. The two scores of each respondent were analyzed to check for consistency of responses. Scores of the first test was then be correlated with scores from the final test. This type of reliability assumed that there was no change in the quality or construct being measured. Pearson Product Moment Correlation coefficient (r) was used to compute the correlation co-efficient to establish the degree to which

there is consistency in eliciting similar response every time the instrument is administered. This helped to check for ambiguity, confusion and any poorly prepared items.

The formula is:

$$r_{xy} = \frac{N\sum xy - (\sum x)(\sum y)}{\sqrt{(N\sum x^2 - (\sum x)^2)(N\sum y^2 - (\sum y)^2)}}$$

r = Pearson Product Moment Correlation Coefficient

N = Number of subjects

\sum = the sum of

X = scores of the test

Y = scores of the other test

The researcher used sample data to test on the reliability of the questionnaires for teachers and students separately. A coefficient of 0.70 is considered adequate but a coefficient of 0.80 is good (Gay, 2003). The researcher got a coefficient of 0.76 for the principals' questionnaires and 0.78 from the members of BoM questionnaires. The researcher, therefore, concluded that the instruments were reliable for the study.

3.8 Data collection procedures

The researcher sought for permit from the National Council of Science and Technology. The researcher then booked an appointment with the DEO Nakuru North District to inform him of the intended study. Prior visit to the schools was undertaken to familiarize with the schools and explain to the principal; the procedure and purpose of study after which questionnaires was administered to

the principals. Thereafter and with the assistance of the principals, the researcher made appointment with the BoM members and administered the questionnaire in their respective schools. Finally, the researcher visited the DSA on an agreed date to conduct the interview.

3.9 Data analysis techniques

After field work the researcher edited and counterchecked for completion of the questionnaire in order to identify items which might not have been responded to. Each research question was then analyzed to ascertain the achievement of the stated objectives. Descriptive and analytical statistics were used to analyze both quantitative and qualitative data collected from the field. The data was then coded and keyed into a computer for analysis using the statistical package for social sciences (SPSS) version 17. For quantitative data, descriptive statistics such as measures of central tendency which include mean, mode, % and standard deviation were used. The results of analyzed data were presented in form of visual diagrams like pie charts, bar graphs and frequency tables. Correlation analysis was done to test on the relationship between the study variables. Correlation analysis was done to test on the relationship between the variables of the study.

CHAPTER FOUR

DATA ANALYSIS INTERPRETATION AND DISCUSSION

4.1 Introduction

The chapter presents the findings of the study starting with the presentation of the demographic information. The second section presents findings on the status of financial management in secondary schools in Nakuru North District. The third section presents findings on the level of education and competence of BoM in financial management. The fourth section presents the findings in-service training and competence of BoMs. The fifth section presents the findings on occupation and competence of BoMs. The sixth section presents findings on the influence of the experience as school Managers on the financial competence of BoMs. Finally, the study presents the findings on the challenges facing the competence of BoMs on financial management. The presentations were done based on the research questions which formed the sub-headings in the chapter

4.2 Questionnaire response rate

Questionnaire return rate is the proportion of the sample that participated as intended in all the research procedures. In this study, all the principals sampled 14(100%) participated in the study. Out of the 70 BoM members sampled, 65 returned the questionnaires giving a response rate of 93%. The District schools auditor also participated in the study.

4.3 Demographic Information

4.3.1 Distribution of respondents by gender

The respondents were first asked to indicate their gender. The findings are presented in Table 4.1

Table 4.1

Distribution by gender

| Gender | BoM members | | Principals | |
|---------------|--------------------|----------------|-------------------|----------------|
| | Frequency | Percent | Frequency | Percent |
| Male | 38 | 59 | 13 | 93 |
| Female | 27 | 42 | 1 | 7 |
| Total | 65 | 100 | 14 | 100 |

Table 4.1 shows that 59% were male while. 42% of the BoM members were female. It was also found that 93% of the principals were male while 7% were female. This shows there was compliance to the basic education Act on gender representation in BoM.

4.3.2 Distribution by age

To establish the ages of the BoM and principals interviewed, they were asked to indicate their age brackets. The findings are presented in Table 4.2

Table 4.2

Distribution of the respondents by age bracket

| Age Bracket | BoM members | | Principals | |
|--------------------|--------------------|----------------|-------------------|----------------|
| | Frequency | Percent | Frequency | Percent |
| 31-40 | 6 | 9 | 0 | 0 |
| 41-49 | 26 | 40 | 10 | 71 |
| 50 and above | 33 | 51 | 4 | 29 |
| Total | 65 | 100 | 14 | 100 |

The findings on Table 4.2 shows that 51% of the BoM were 50 years and above, 40% were between 41-49 years and 9% were aged between 31-40 years. The study also found that 71% of the principals were aged between 41-49 years and 29% were above 50 years. This data shows that most principals are middle aged.

4.3.3 Distribution of the respondents by position in the BoM

The members of the BoM were asked to indicate their position in the board. The findings are presented in the table 4.3

Table 4.3

Distribution of the respondents by position in the BoM

| Position | Frequency | Percent |
|----------------------------|------------------|----------------|
| Chairman | 8 | 12 |
| Treasurer | 5 | 8 |
| Executive committee member | 52 | 80 |
| Total | 65 | 100 |

Table 4.3 shows that 80% were executive committee members, 12% were chairmen and 8% were treasurers. The findings of the study revealed that majority of the respondents interviewed were executive BoM members. The fact that majority were executive committee members increased the reliability of the information given by the respondents.

4.3.4 Distribution by duration of service in the current school

The principals were asked to indicate the duration of the time that they have served as head teacher. The findings are presented in table 4.4

Table 4.4

Distribution by duration in current school

| Duration in years | Frequency | Percent |
|--------------------------|------------------|----------------|
| 1-5 | 1 | 7 |
| 6-10 | 11 | 79 |
| 11-15 | 2 | 14 |
| Total | 14 | 100 |

Table 4.4 shows 79% of the principals had served as principals in the current school for 6-10 years, 14% for 11-15 years and 7% for 1-5years. This is an indication that most of the principals interviewed had served in their respective schools for a good duration of time and were therefore considered to have information on the factors influencing the competence of BoM.

4.3.5 Duration of service as member of BoM in the school

The members of BoM were asked to their duration of service as members of BoM.

The findings are presented in figure 4.1.

Figure 4.1

Duration of service as a member of BoM

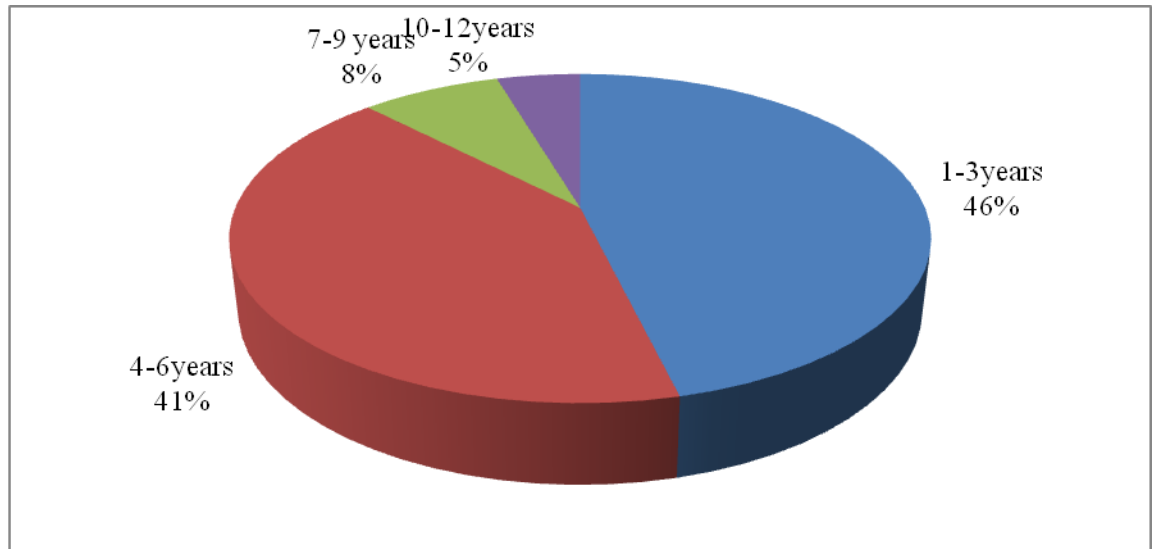


Figure 4.1 shows that 46% of the respondents had served for 1-3 years, 41% for 4-6 years, 8% for 7-9 years and 5% for 10-12 years. The findings shows that most of the members of BoM interviewed had served in their current positions for a period of 1-3 years. They were therefore considered to have information regarding the factors influencing the competence of BoM.

4.3.6 Frequency of BoM meeting

On the frequency of meetings by the BoM, the study found that all the respondents (100%) stated that they meet once a term. This is in compliance with basic education Act 2013 which indicates that the BoMs should meet at least once a term. They therefore had an opportunity to discuss issues affecting their institutions.

4.4 Status of Financial Management in secondary schools in Nakuru north District

In order to find out the status of financial management in the schools, the study focused on the preparation by the BoM on handling financial matters, role of BoM in financial management and the competence of BoM in handling financial management. The district school auditor was asked to indicate the schools which they were able to audit, submitted their books of account, complied with requirement of submissions of monthly trial balances and also how adequately BoM are prepared to handle financial matters. This information helped in the determination of the status of financial management in secondary schools in Nakuru North District.

4.4.1 Adequacy of preparation of members of BoM in handling financial matters

The members of BoM were asked to indicate the level of adequacy in terms of preparation in handling financial matters. The findings are presented in the figure 4.2.

Figure 4.2

Adequacy of preparation to handle financial matters

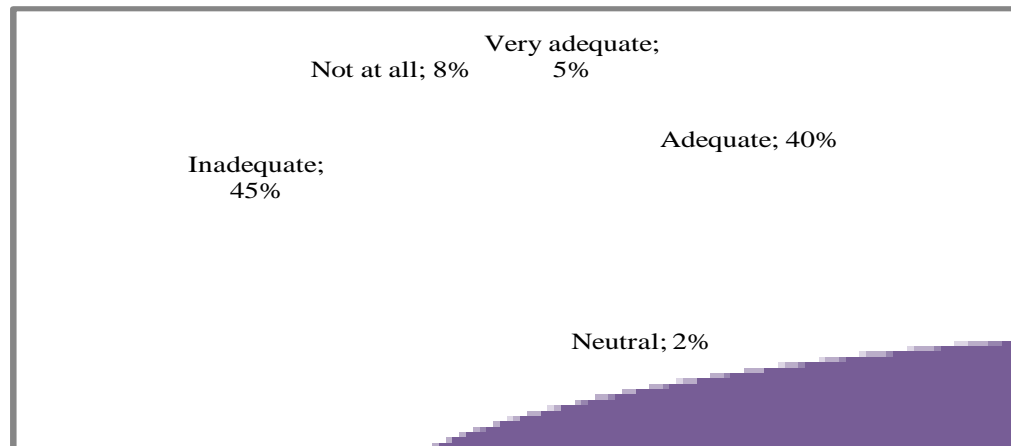


Figure 4.2 shows that 45% of the respondents indicated that they are inadequately prepared to handle financial matters. The study also found that 40% indicated that they were adequately prepared while 5% indicated that they were very adequately prepared. The findings of the study are in line with the findings of a study done by Ikiugu (2006) who found that 43.3% of the BoG members reported that they were adequately prepared to handle financial management, while majority 56.7% indicated that they were incapable, mainly because they were not trained in financial management and low levels of education. From the findings of the study, it can be said that the BoM were not adequately prepared in terms of financial management.

In an interview with the District School Auditor on the adequacy of the preparation of BoM on financial management, He mentioned that the BoM members are inadequately prepared. This they explained by the fact that most of the BoM members depend on the principal for financial guidance. Others showed

disinterest in meeting discussing finances. This shows that the BoM were inadequately prepared for handling financial matters.

4.4.2. Role of BoM members in financial management regarding budgeting, accounting and auditing.

The members of BoM were asked to indicate their roles in budgeting, accounting and auditing. On budgeting, the respondents mentioned that they supervise budget formulation, approve budget, scrutinize budget and also discuss on matters regarding the budget.

On accounting, the respondents stated that they checked the books of accounts, signed cheques and approved expenditures.

Finally on auditing, the respondents mentioned that their roles include; checking and scrutinizing the audit reports, discussing its contents and signing them for approval.

4.4.3 Rating the efficiency of BoM on different aspects of financial management

The principals interviewed were asked to rate the BoM in the various aspects of financial management. The findings are presented in figure 4.3

Figure 4.3

Ratings of BoM on aspects of financial management

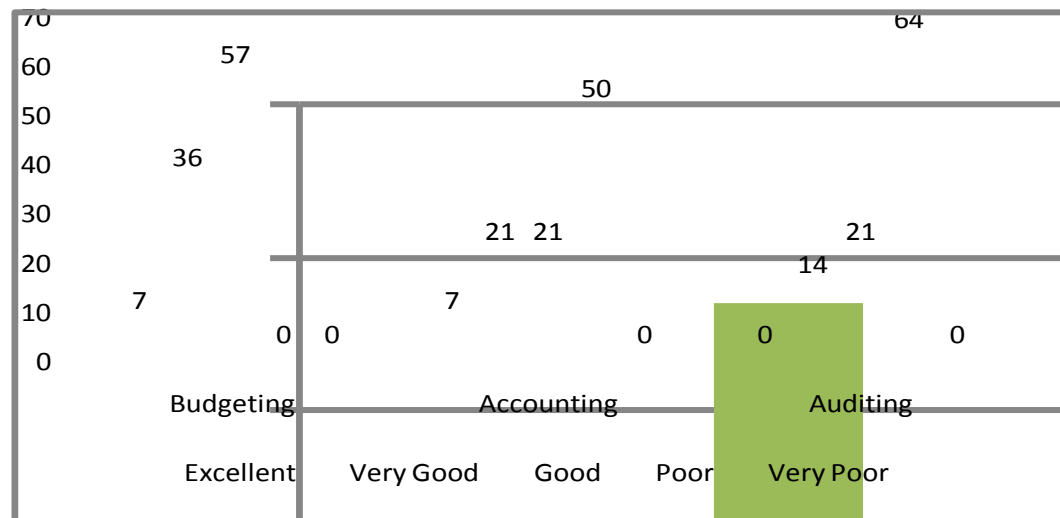


Figure 4.3 shows that 57% of the principals rated the BoM members as good in budgeting, 50% indicated that they are poor in accounting and 64% indicated that they are poor in auditing. The findings of the study are also in line with the findings by Kimando (2011) who found out that the headteachers rated the BoGs highly in regard to their effectiveness in budgeting and monitoring of school expenditure. From the findings of the study, it can be said that the BoM performed averagely in budgeting but poorly in accounting and auditing.

4.5 Level of education and competence of BoM in financial management

To find out the influence of level of education on competence of BoM members in financial management, the researcher sought to find out their level of education, competence and the effect of level of education on competence of BoM.

4.5.1 Level of education

To establish the level of education of the members of the BoM, they were requested to indicate their highest level of education. The findings are as presented in Table 4.5.

Table 4.5

Level of education

| Education Level | Frequency | Percent |
|------------------------|------------------|----------------|
| Secondary | 27 | 42 |
| Diploma | 16 | 25 |
| Bachelors Degree | 10 | 15 |
| Masters Degree | 12 | 19 |
| Total | 65 | 100 |

Table 4.2 shows that 42% of the respondents had secondary education as their highest level of education while 15% had bachelors degree. This was in compliance with the basic education Act 2013 that stipulates form four as the lowest level of education for BoMs.

4.5.2 Competence of BoM in financial management

The principals were asked to indicate the level of competence of BoM in financial management. The findings are presented in figure 4.4.

Figure 4.4

Competence of BoM in financial management

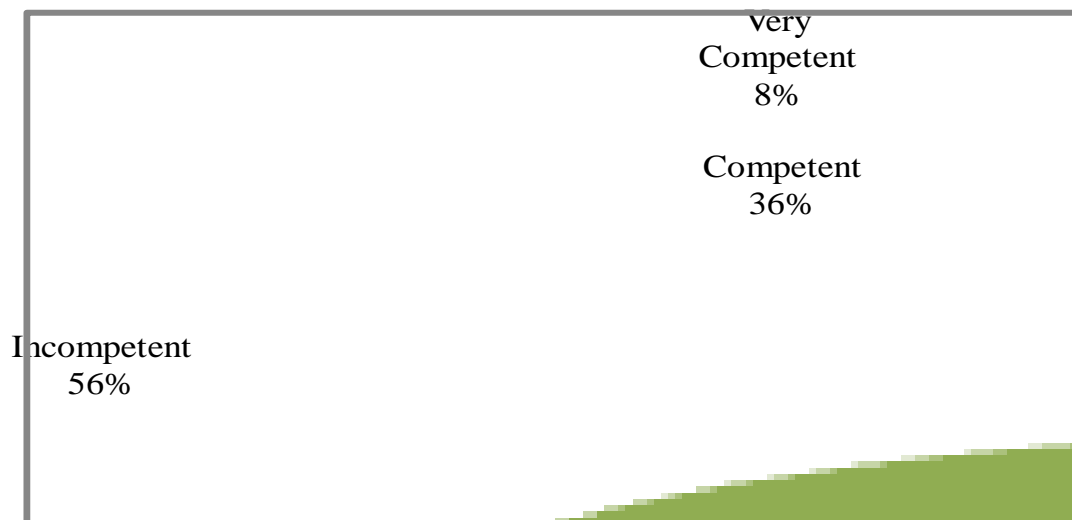


Figure 4.4 shows that 56% of the principals indicated that the BoM are incompetent, 36% indicated that they were competent and 8% indicated that they were very competent. From the findings of the study, it can be said that most BoM members in public secondary schools in Nakuru North District are incompetent in financial management.

4.5.3 Effect of level of education BoM competence in financial management.

The members of BoM were requested to indicate the extent to which the level of education affects the competence of BoM members in financial management. The findings are presented in figure 4.5.

Figure 4.5

Extent to which level of education affects BoM competence

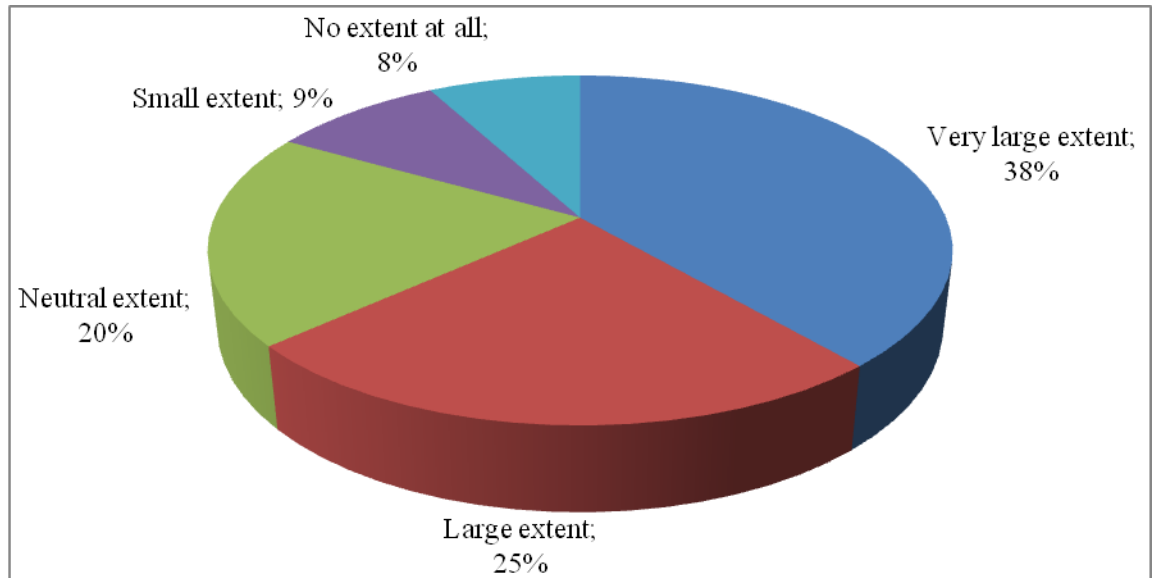


Figure 4.5 shows that 38% of the BoM members indicated that the level of education affect the BoM competence to very large extent while 8% indicated that the level of education does not affect financial management competency in any way.

The principals interviewed were further asked to give explanation for their answers. The following were their explanations: that education increase the level of understanding of the BoM, facilitates quality decision making, enables one to understand financial matters easily and also increase reliability and accountability. The principals further explained that the level of education enables them to understand financial concepts, makes them more knowledgeable on various education policies and current trends in management and also give them capacity to handle financial aspects.

4.6 In-service training and competence of BoMs

To find out the influence of in-service training on the competence of BoMs, the researcher sought to find out whether the members of BoM had attended training on financial management, the frequency of attendance of courses on financial management and the extent to which in-service training affect competence of BoM.

4.6.1 Attendance of financial management training by BoM

The BoMs were asked to indicate whether they had attended any training on financial management. The findings are presented in the figure 4.6

Figure 4.6

Attendance of financial management training by BoMs

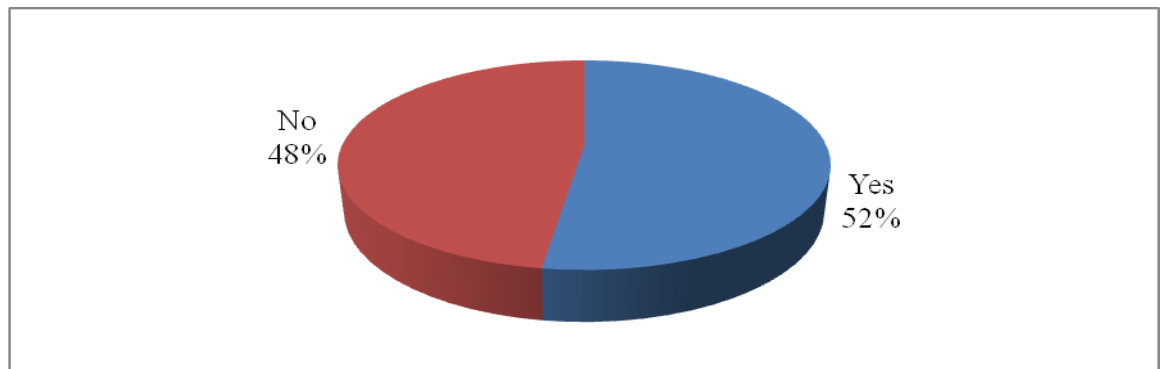


Figure 4.6 shows that 52% of the respondents indicated that they had attended training on financial management while 48% indicated that they had not attended such trainings.

4.6.2 Frequency of attendance of in-service training

BoM members were further asked to indicate the frequency of attendance of the courses on financial management. The findings are indicated in Table 4.6.

Table 4.6

Frequency of attendance of financial courses

| Frequency of Attendance | Frequency | Percent |
|--------------------------------|------------------|----------------|
| Often | 14 | 22 |
| Neutral | 9 | 14 |
| Rarely | 42 | 65 |
| Total | 65 | 100 |

Table 4.6 shows 65% of the respondents indicated that they rarely attend the financial course. From the findings of the study, it can be said that members of the BoM rarely attended trainings on financial management.

4.6.3 Effect of in-service training on the competence of BoM

To find out the effect of training on the competence of BoM, members of were asked to indicate the extent to which in-service training affects the competence of BoM. The findings are presented in Table 4.7.

Table 4.7

Effect of in-service training on the competence of BoM

| Extent | Frequency | Percent |
|-------------------|------------------|----------------|
| Very large extent | 31 | 48 |
| Large extent | 20 | 31 |
| Neutral extent | 2 | 3 |
| Small extent | 9 | 14 |
| No extent at all | 3 | 7 |
| Total | 65 | 100 |

Table 4.7 shows 48% of the members of BoM indicated that in service training affects the competence of BoM to a very large extent while 7% indicated that it had no effect at all. This is an indication that attendance to in-service training affect the competence of BoMs. Okumbe (2007) argues that training implies the provision of specific skills to the middle and the lower cadre of workers. He added that all education managers regardless of their previous training or experience must be given further training and development because competence never last due to changes in the world of work.

BoM members were further asked to give explanation on their answers. The following explanations were given: that in-service training equips one with skills, updates one with new financial management trends, and gives one comprehensive knowledge on financial management. According to the principals, in-service training equipped BoMs with information on emerging financial issues and

education policies, builds up capacity of the BoM in financial management and widen the scope of understanding on critical areas in financial management. The district school auditors stated that in-service training improves skills in financial management.

4.7 Occupation and competence of BoMs

To find out the influence of occupation on the competence of BoMs, the researcher focused on the occupation of the respondents and the influence of occupation on the competency of BoM in financial management.

4.7.1 Occupation of BoM

The BoM members were asked to indicate their occupation. The findings are presented in Table 4.8

Table 4.8

Occupation of BoMs

| Occupation | Frequency | Percent |
|---------------------|------------------|----------------|
| Businessman/woman | 32 | 49 |
| Lecturer | 4 | 6 |
| Civil servant | 4 | 6 |
| Accountant | 2 | 3 |
| Insurance agent | 2 | 3 |
| Pastor | 6 | 9 |
| Teacher | 3 | 5 |
| Agriculture Officer | 3 | 5 |
| Artisan | 3 | 5 |
| Doctor | 3 | 5 |
| Nurse | 3 | 5 |
| Total | 65 | 100 |

Table 4.8 shows that 49% of the respondents were businessmen/women. From the findings of the study it can be said that most of the BoMs in Nakuru North District are businessmen/women.

4.7.2 Influence of occupation on BoMs competence in financial management

Members of BoM were asked to indicate whether their occupation affects their competence in financial management. The findings are as presented in Figure 4.7.

Figure 4.7

Influence of occupation on BoMs competence in financial management

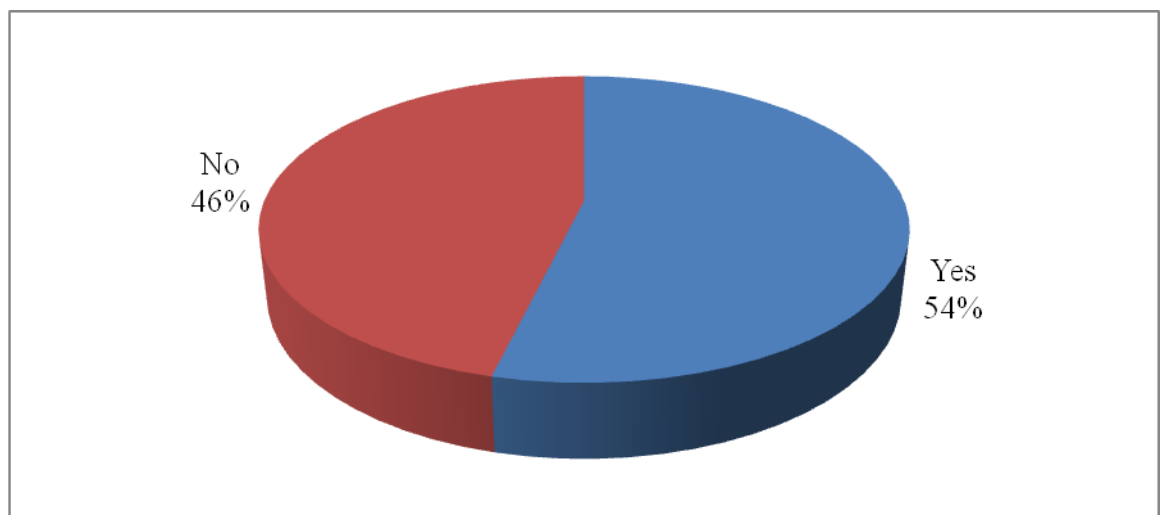


Figure 4.6 shows that 54% of the BoM members agreed that occupation affects the competence of BoM in financial management. Mwangangi (2006), in a study on factors affecting effectiveness of school board in Makueni noted that in terms of professional orientation out of 13 BoG members only 8 had occupation related to education which influenced their effectiveness in the management of the schools. According to the Basic Education Act (2013), during BoG nominations,

professional background of the nominees is not the main criteria as the key objective is to meet the number per category. This is perceived to be a major drawback in the competency of the BoM in the financial management in schools.

The respondents were further asked to explain their answers. The following were their explanations: that those who are in relevant fields such as accountants give profound advice in the management of finances, direct and supervise the preparation of books of accounts and also comprehends the aspects of financial management. The principals explained that some occupation like farming makes BoM lack basic management skills, hence are incompetent in handling financial matters. The district school auditor stated that accountants and lawyers had relevant experience and were competent in financial management.

4.8. Influence of the experience as school Managers on the financial competence of BoMs

The BoMs were asked to indicate whether their experience as school managers influenced their competence in financial management. The findings are presented in table 4.9.

Table 4.9

Influence of experience as school manager on the financial competence of BoMs.

| Response | Frequency | Percent |
|-----------------|------------------|----------------|
| Yes | 59 | 91 |
| No | 6 | 9 |
| Total | 65 | 100 |

Table 4.9 shows that 91% of the members of BoM interviewed agreed that their experience as school managers affect financial competence of BoMs. Ngigi (2007) in a study on BoG effectiveness in Londiani District, found out that majority of the sampled BoGs were very experienced in their work, while a few of them were newly appointed and had little experience in school leadership. This may be attributed to their experience in the management of the schools.

Asked to explain their answers, they mentioned that experience as school managers increases competence as they are equipped with skills that were not acquired through training. The district schools auditor explained that experience of the BoM makes them conversant with financial management.

4.9 Challenges facing the competence of BoMs on financial management

To establish the challenges facing financial management, the respondents were asked to mention the challenges facing financial management in schools. The members of BoM mentioned the following challenges: dishonesty among principals, vested interests, political interference, irregular and delayed disbursement of funds by the government, inadequate or lack of training in financial management, lack of strategic planning in financial management, lack of mentorship programmes and lack of clear policy on financial management in public schools. The results were in line with the findings of a study done by Kuria (2007) who found that BoGs had inadequate skills in budgets presentation and administration. However, they were expected to offer supervisory services regardless of their ignorance in school finances. Lack of knowledge and skills was therefore perceived to be a major drawback in the competence of BoM in the management of finances in secondary schools.

4.10 Correlation between the variables of the study

Correlation analysis was done to test on the relationship between the variables of the study. Table 4.10 shows the findings of the correlation analysis.

Table 4.10**Correlation between the variables of the study**

| Correlations | | Competence in financial management | Level of education | In- service training | Occupation | Experi- ence |
|--|------------------------|--|-----------------------|----------------------------|------------|-----------------|
| Competence in financial management | Pearson Correlation | 1 | .546 | .626** | .508** | .820* |
| | Sig. (2-tailed) | | .006 | .001 | .003 | .047 |
| | N | 14 | 14 | 14 | 14 | 14 |
| Level of education | Pearson Correlation | .546 | 1 | .760** | .893** | .272 |
| | Sig. (2-tailed) | .006 | | .000 | .000 | .061 |
| | N | 14 | 14 | 14 | 14 | 14 |
| In-service training | Pearson Correlation | .626** | .760** | 1 | .714** | .144 |
| | Sig. (2-tailed) | .001 | .000 | | .000 | .331 |
| | N | 14 | 14 | 14 | 14 | 14 |
| Occupation | Pearson Correlation | .508** | .893** | .714** | 1 | .296* |
| | Sig. (2-tailed) | .003 | .000 | .000 | | .041 |
| | N | 14 | 14 | 14 | 14 | 14 |
| Experience | Pearson Correlation | .820* | .272 | .144 | .296* | 1 |
| | Sig. (2-tailed) | .047 | .061 | .331 | .041 | |
| | N | 14 | 14 | 14 | 14 | 14 |

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

The results of the correlation analysis on Table 4.10 shows that competence in financial management was positively related with level of education with a Pearson's Correlation Coefficient of $r = 0.546$ and that at a level of significance of 0.006. It is statistically significant as p value is less than 0.05 at 95% level confidence. The results also show that there was a positive correlation between competence in financial management and in-service training with a Pearson's Correlation Coefficient of $r = 0.626$ and a level of significance of 0.001 (statistically significance). The results further reveal that that competence in financial management has a positive relation with Occupation of the BoMs with a Pearson's Correlation Coefficient of 0.508 and 0.03 level of coefficient. The results finally show that competence in financial management has a positive relation with experience of the BoM with a Pearson's Correlation Coefficient of 0.820 and 0.047 level of coefficient. The significance values tell us that the probability of the correlation being a fluke is very low; hence the study can have confidence that the relationship between the variables is genuine.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

The chapter presents the summary of the findings of the study, conclusions and recommendations of the study. The purpose of this study was to investigate factors influencing competence of Board of Management in financial management in public secondary schools in Nakuru North District, Nakuru County. The study was guided by the following specific objectives: To establish to what extent BoMs level of education influence their competence in financial management in public secondary schools in Nakuru North District, to establish the extent to which in-service trainings of BoMs influence their financial management abilities in public secondary schools, to establish to what extent BoM occupation influences their competence in financial management in public secondary schools, to establish the extent to which experience as School Managers influences BoM competence in financial management in public secondary schools and to examine the challenges facing the BoMs in financial management in secondary schools in Nakuru North District.

5.2 Summary

This section presents the summary of the findings of the study as per the objective of the study

In establishing the influence of the level of education on the competence of BoM in financial management, the study found that 38% of the respondents indicated that the level of education affect the BoM competence to a very large extent. This

was evidenced by the fact that education increase the level of understanding of the BoM, facilitates quality decision making, enables one to understand financial matters easily, also increase reliability and accountability, makes the members of the BoM more knowledgeable on various education policies and current trends in management and that it gives one the capacity to handle financial aspects.

Regarding the effect of in-service training on the competence of BoMs, the study found that 48% of the respondents indicated that in service training affects the competence of BoM to a very large extent. This was evidenced by the fact that in-service training equips one with skills, updates financial management trends, gives comprehensive knowledge on financial management, builds up capacity of the BoM in financial management and widens the scope of understanding on critical areas in financial management.

On the influence of the occupation on the competence of BoM, the study found that 54% of the respondents agreed that occupation affects the competence of BoM in financial management. This was evidenced by the fact that those who are in relevant fields such as accountants give profound advice in the management of finances, direct and supervise the preparation of books of accounts and also comprehends the aspects of financial management. It was also found that some occupation like farming makes BoM lack basic management skills, hence were incompetent in handling financial matters.

On the influence of the experience of the school managers on the competence of members of BoM, the study found that 91% of the BoMs interviewed agreed that experience as school managers affect financial competence of BoMs. This was

evidenced by the fact that experience as school managers increases competence as they are equipped with skills that were not acquired through training and that it makes them conversant with financial management. The skills are learnt through interaction among Members of BoM and sharing of experiences.

Finally, on the challenges facing BoMs in the financial management in the school, the following challenges were mentioned: dishonesty among principals, vested interests, political interference, irregular and delayed disbursement of funds by the government, inadequate or lack of training in financial management, lack of strategic planning in financial management, lack of mentorship programmes and lack of clear policy on financial management in public schools.

5.3 Conclusion

From the findings of the study, it can be concluded that the competence of BOMs in financial management in schools in Nakuru North District have been influenced by the level of education, occupation, in-service training and BoM experience as school managers. The BoMs were also faced with several challenges such as dishonesty among principals, vested interests, political interference, irregular and delayed disbursement of funds by the government, inadequate or lack of training in financial management, lack of strategic plan in financial management, lack of mentorship programmes, lack of clear policy on financial management in public schools, low motivation as a result of inadequate compensation for attending meeting and that some BoMs are too busy to attend financial issues of the schools.

5.4 Recommendations

The study recommended that majority of members of the BoM should have post secondary academic qualification and be trained in financial management. This will improve the management of finances in the schools.

The study also recommended that the government through the ministry of education should organize trainings for the members of BoM in secondary schools in Kenya. This will improve their knowledge on financial management. It is also recommended that the trainings should be carried out regularly so as to keep the BoMs up to date with the financial trends.

Both internal and external auditing should be done regularly to ensure school finances are properly spent towards the achievement of the school's education objectives.

BoMs should be paid responsibility allowance to motivate them to attend meetings and participate fully in deliberations.

The government should release the funds meant for the schools in good time. This will give the members of BoM easy time in budgeting for the schools in good time and prevent the inconveniencies that may arise due to lack of funds.

The schools administration should ensure that the member nominated as BoMs are well versed with financial management concepts, are reliable and have high integrity. The process of nominating BoMs should be transparent and free from manipulations.

There should also be full involvement of BoM in the whole process of financial management.

5.5 Suggestions for further studies

This study was carried out in public secondary schools in Nakuru North District. The study focused on the factors influencing the competence of BoMs in financial management. The researcher therefore suggests that another study be done to evaluate the adoption of the use of technology and advanced accounting systems in the management of finances in secondary schools which was not the concern of this study

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Appendices
Appendix I:
Transmittal Letter

University of Nairobi,
Kikuyu Campus,
P O Box 92,
Kikuyu.

.....
.....

Dear Sir/Madam,

REF: PARTICIPATION IN RESEARCH.

I am a post graduate student in the Department of Educational Administration and Planning, University of Nairobi. In partial fulfillment for the award of a Masters degree in Educational Administration, I am required to conduct a research which focuses on factors influencing the Board of Management competence in financial management in Nakuru North District. I request you to kindly respond to the questions as sincerely as possible. Your identity will be kept confidential and the information given will be used for academic purpose only.

Thank you,

Yours faithfully,

Festus N. Muturi,

Appendix II:

Principals' Questionnaire

Thank you for accepting to fill this questionnaire. The information you give will be used for the purpose of the study and your identity will be treated confidentially. Please answer all the questions in the spaces provided. Use a (√) where appropriate and where no choices are provided, write your responses in the spaces provided.

Section A: Personal Data /Institution Data

1. What is your Gender? Male [] Female []
2. Please indicate your Age in years 22-30 [] 31-40 []
41-49 [] 50 and above []
3. How long have you served as a headteacher 1-5 [] 6-10 []
11-15 [] 16-20 [] Above 20 []
4. How long have you been a headteacher in the current school
1-5 [] 6-10 [] 11-15 []
16-20 [] Above 20 []
5. Total number of students in the school Male [] Female []
6. Number of teachers in the school Male [] Female []

Section B: Financial Management:

7. How adequately are you prepared to handle financial matters in the school? Very adequate [] Adequate [] Neutral []
Inadequate [] Not at all []
8. What role do the BoM members play in financial management regarding

Budgeting _____

Accounting _____

Auditing _____

9. How would you rate yourself on the following aspects of financial management?

| Aspect | Excellent | Very Good | Good | Poor | Very Poor |
|------------|-----------|-----------|------|------|-----------|
| Budgeting | | | | | |
| Accounting | | | | | |
| Auditing | | | | | |

Section C: Influence of the Level of Education on the competence of BoMs

10. What is your highest level of Education? S1/ Diploma [] BED []

M.ED [] Doctorate []

11. How competent are the BoM in school financial management?

Very Competent [] Competent []

Incompetent [] Very Incompetent []

12. To what extent do you think the level of education affect the competence of BoM?

Very Large extent [] Large extent []

Neutral extent [] Small extent [] No extent at all []

Briefly explain your answer? _____

Section D: Influence of In-service training on the competence of BoMs

13. Have you attended any training on financial Management?

Yes [] No []

If your answer is yes, how often do you attend courses on financial management?

Very often [] Often [] Rarely [] Very Rarely []

14. To what extent do you think in-service training affect the competence of BoM

Very Large extent [] Large extent []

Neutral extent [] Small extent [] No extent at all []

Briefly explain your answer?_____

15. How often does your school use the following intervention strategies to improve on BoM competencies in financial management? Indicate your preferred choice using (√) in the table below

A – Very often B - Often C - Rarely D - Very Rarely E – Never

| | A | B | C | D | E |
|------------------------|---|---|---|---|---|
| Training & Development | | | | | |
| Mentorship | | | | | |
| Benchmarking | | | | | |
| Counseling | | | | | |

Section E: Influence of Occupation on the competence of Boms

16. Do you think occupation of BoMs affect their competence in financial management in any way? Yes [] No []

Briefly explain your answer? _____

Section F: Influence of the experience as School Managers on the financial competence of BoMs

17. Do you think the experience of the school managers affect the competence of BoMs on financial management? Yes [] No []

Briefly explain your answer? _____

Section G: Challenges facing the competence of BoMs on Financial Management

18. To what extent do the following factors affect the competence of BoM in financial management? Indicate your preferred choice using (√) in the table below.

- 1 - Very Large Extent 2 - Large extent 3 – Neutral extent**
4 - Small extent 5 – No Effect at all

| Factor | 1 | 2 | 3 | 4 | 5 |
|-----------------------|----------|----------|----------|----------|----------|
| Educational Level | | | | | |
| Occupation | | | | | |
| In service training | | | | | |
| Management experience | | | | | |

19. What are the challenges facing BoM in financial management in schools?

20. What would you recommend to be done to improve the financial management by BoM?_____

-

Thank you for your time and cooperation

Appendix III:

Members of BoM Questionnaire

Thank you for accepting to fill this questionnaire. The information you give will be used for the purpose of the study and your identity will be treated confidentially. Please answer all the questions in the spaces provided. Use a (✓) where appropriate and where no choices are provided, write your responses in the spaces provided.

Section A: Personal Data

1. What is your Gender Male [] Female []

2. What is your Age in years 22-30 [] 31-40 []

41-49 [] 50 and above []

Any other (Specify)_____

3. What is your position in the BoM? Chairman [] Treasurer []

Executive committee Member []

4. How many years have you been member of BoM in this school? 1 – 3 []

4-6 [] 7-9 [] 10-12 [] Over 13 []

5. How often do you meet as BoM Members? Once a month []

Once a term [] Once a year []

Only when there is an emergency [] Any other (Specify)_____

Section B: Financial Management:

6. How adequately are the BoM prepared to handle financial matters in the school? Very adequate [] Adequate [] Neutral []
 Inadequate [] Not at all []

7. What role do the BoM members play in financial management regarding
 Budgeting _____
 Accounting _____
 Auditing _____

8. How would you rate the BoM on the following aspects of financial management?

| Aspect | Excellent | Very Good | Good | Poor | Very Poor |
|------------|-----------|-----------|------|------|-----------|
| Budgeting | | | | | |
| Accounting | | | | | |
| Auditing | | | | | |

Section C: Influence of the level of education on the competence of BoMs

9. What is your highest education Level? Primary [] Secondary []
 Diploma [] Bachelors Degree [] Masters Degree []

10. How competent are the BoM in school financial management?
 Very Competent [] Competent []
 Incompetent [] Very Incompetent []

11. To what extent do you think the level of education affect the competence of BoM
 Very Large extent [] Large extent [] Neutral extent
 [] Small extent [] No extent at all []

Briefly explain your answer? _____

–

Section D: Influence of in-Service training on the competence of BoMs

12. Have you attended any training on financial Management? Yes [] No []

If your answer is yes, how often do you attend courses on financial management?

Very often [] Often [] Rarely [] Very Rarely []

13. To what extent do you think in-service training affect the competence of BoM

Very Large extent [] Large extent [] Neutral extent []

Small extent [] No extent at all []

Briefly explain your answer? _____

14. How often does your school use the following intervention strategies to improve on BoM competencies in financial management? Indicate your preferred choice using

(√) in the table below

A – Very often B - Often C - Rarely D - Very Rarely E – Never

| | | | | | |
|------------------------|--|--|--|--|--|
| | | | | | |
| Training & Development | | | | | |
| Mentorship | | | | | |
| Benchmarking | | | | | |
| Counseling | | | | | |

Section E: Influence of occupation on the competence of BoMs

15. What is your occupation? _____

16. Why do you think you were appointed to your current position? _____

17. Do you think occupation of BoMs affect their competence in financial management in any way? Yes [] No []

Briefly explain your answer? _____

Section F: Influence of the experience as School Managers on the Financial Management competence of BoMs

18. Do you think the experience of the school managers affect the competence of BoMs on financial management? Yes [] No []

Briefly explain your answer? _____

Section G: Challenges facing the competence of BoMs on Financial Management

19. To what extent do the following factors affect the competence of BoM in financial management? Indicate your preferred choice using (√) in the table below.

- | | | |
|------------------------------|-----------------------------|---------------------------|
| 1 - Very Large Extent | 2 - Large extent | 3 – Neutral extent |
| 4 - Small extent | 5 – No Effect at all | |

| | | | | | |
|-----------------------|--|--|--|--|--|
| Factor | | | | | |
| Educational Level | | | | | |
| Occupation | | | | | |
| In service training | | | | | |
| Management experience | | | | | |

20. What are the challenges facing BoM in financial management in schools?

21. What would you recommend to be done to improve the financial management by BoM?

Appendix IV: District schools Auditor's Interview Schedule

1. For how long have you served as auditor in schools in Nakuru North District?
2. How many schools were you able to audit last year 2012?_____
3. From your records how many schools submitted their books of account for annual audit in 2010, 2011 and 2012 respectively?_____
4. From your own observations how many schools on average complied with the requirement of submission of monthly trial balances within the period of Jan – Dec 2012_____
5. How adequately are the BoM prepared to handle financial matters in the school? Very adequate [] Adequate [] Neutral [] Inadequate []
Not at all [] Briefly explain your answer?_____
6. Do you think the education level of BoMs influence their competence in financial management in secondary schools in Nakuru North district? Yes [] No []
Briefly explain your answer?_____
7. Do you think in-service training affect the competence of BoMs in financial management in secondary schools in Nakuru North district? Yes [] No []
Briefly explain your answer?_____
8. Do you think the occupation of the BoMs affect their competence in financial management in secondary schools in Nakuru North district? Yes [] No []
Briefly explain your answer?_____

9. Do you think the experience of the school managers affect the competence of BoMs in financial management in secondary schools in Nakuru North district? Yes[]

No []

Briefly explain your answer?_____

10. What are the challenges facing BoM in financial management in schools?

11. What would you recommend to be done to improve the financial management by BoM?_____

Thank you for your time and cooperation

Appendix V: Research Permit

REPUBLIC OF KENYA



NATIONAL COUNCIL FOR SCIENCE AND TECHNOLOGY

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Our Ref:

NCST/RCD/14/013/1190

Date:

2nd July, 2013

Festus N. Muturi
University of Nairobi
P.O.Box 92-0902
Kikuyu.

RE: RESEARCH AUTHORIZATION

Following your application dated 28th June, 2013 for authority to carry out research on "*Factors influencing Board of Management competence in Financial Management in public secondary schools in Nakuru-North District, Kenya*," I am pleased to inform you that you have been authorized to undertake research in Nakuru-North District for a period ending 31st December, 2013.

You are advised to report to the District Commissioner and the District Education Officer, Nakuru-North District before embarking on the research project.

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

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

Copy to:

The District Commissioner
The District Education Officer
Nakuru-North District.

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