INFLUENCE OF HEADTEACHERS' COMPETENCE IN FINANCIAL MANAGEMENT PRACTICES ON INFRASTRUCTURE DEVELOPMENT IN PUBLIC PRIMARY SCHOOL IN KIENI EAST DISTRICT, KENYA

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DECLARATION

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

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DEDICATION

This work is in memory of my late grandmother Priscilla Wanjiru Wambugu (Wakaruku) and Joyce Wanjugu Wambugu and dedicated to my Mothers Regina Wangari, Helen Wangui and Rose wangeci and to my brothers and sisters, Mary Wachera, Elena Wanjiru, James Mwangi Philip Mathenge Gerald Gachunia and Joseph Karuri

I also dedicate this work to my wife Josphine Waruguru and to our children Eunice Wangari, Hilda Wangui , Rose Wangeci , Mercy Njeri , Daniel Maina and Faith Wangari.

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LIST OF ABBREVIATIONS AND ACRONYMS

AIE	Authority to Incur Expenditure
ALRMP	Arid Lands Resource Management Project
ASAL	Arid and Semi Arid Lands
ATS	Approved Teachers Status
B.Ed	Bachelor of Education
CDF	Constituency Development Fund
DEB	District Education Board
DEO	District Education Officer
KESI	Kenya Education Staff Institute
KEMI	Kenya Education Management Institute
KESSEP	Kenya School Sector Support Programme
LPO	Local Purchase Order Ministry of Education
MOEHRD	Ministry of Education and Human Resource Development
MOEST	Ministry of Education Science and Technology
NGO	Non Government Organization
NVO	National Vocational Qualification
P1	Primary Teacher 1
PRISM	Primary School Management

SIC	School Infrastructure Committee
SPSS	Statistical Package for Social Sciences
UNESCO	United Nations Educational Scientific & Cultural Organization
UNICEF	United Nations International Children's Fund

ABSTRACT

Since the set up of the first school in Rabai in 1846, school infrastructure development was done by the church and later by the community after development of independent schools. The development of education in Kenya and the increased population led to increased enrolment which made the church and the community to pay more to maintain the infrastructure. After independence in Kenya in 1963 most of the schools were left under the community. The Kenya government on several occasions introduced free education with the school infrastructure being left on the hands of the community. The introduction of free primary education in 2003 led to increased enrolment from 5.9 to 7.2 million pupils by 2005. This led to overstretched school infrastructure and the Kenya government through Kenya School Sector Support programme allocated funds for school infrastructure improvement. The headteachers, the School Management Committee, and the School Infrastructure Committee were to implement this programme. Despite the government input in School infrastructure development, infrastructure in some schools still remains wanting.

Against this background, the study assessed the influence of headteachers competence in financial management on infrastructure development in public primary schools. The literature review relevant to this study laid the background for the study. Using a cross-sectional survey design and systematic random sampling, the researcher sampled 30 schools in Kieni East District. From each school a head teacher and four regular teachers were interviewed using a structured questionnaire during the early part of June 2012. A piloting study was carried out prior to data collection. Analysis of the data found the questionnaire to be valid and of high reliability (Cronbach's alpha =0.7). Data was analyzed using Microsoft Excel as well as SPSS version 19 for windows.

Twelve schools accounting to 40% of all the schools in the study kept the school infrastructure account, school operation account and school development account. 8 schools kept the school infrastructure account alone.7 schools kept the school operation account while the school development account was the least popular with only 3 schools having one. The study found that all the schools in the study drew budgets. 43% drew budgets on availability of funds while an equal number drew budgets annually regardless of the availability of funds. 10% and 3.3% of the schools came up with budgets termly and monthly respectively. In the procurement process, the school management committee was the most commonly involved group in 80% of the schools in the study; this was followed by the staff at 60% and the school infrastructure committee. 90% of the head teachers confirmed that their schools filed records of transactions. The receipt book was the most popular record kept as it was found in 28 schools. The cash book and the

payment vouchers were present in 26 schools each while the ledger was the least popular with only 24 schools keeping it. Results indicated that auditing was done in 83.3% of the school. Auditing was done once a year in most schools and twice a year in 7 schools. A financial report was produced and shared with the school infrastructure committee upon auditing. The researcher concluded that Most of the infrastructure went into building classrooms. He recommended that:

I. The Ministry of Education should ensure that financial management training of regular teachers is embedded in the teacher training curriculum in Teacher Training colleges and universities, so that not only can they assist in record keeping but they can also ensure transparency and accountability in use of funds. The Ministry should also come up with an online system that makes it easy for schools to keep records. This would ensure transparency. Since the Ministry of education is allocating a lot of funds in primary schools, it should facilitate employment of secretaries and bursars in order to ease head teachers work and avoid mismanagement of infrastructure funds an

II. The Teachers Service Commission in its management of teachers should train head teachers in management of infrastructure by offering programmers aimed specifically at school infrastructure.

III. Teachers and head teachers in the field require training in auditing. Since KESI offers such programmes the ministry of education should ensure that the management of KESI facilitates the acquisition of these skills

IV. Head teachers should involve teachers in the management of school infrastructure in order to ease their (head teachers) work. They should also expose financial records to teachers for transparency and accountability

V. Teachers should engage themselves in education programmes offering school management in order to acquire school management skills that would help them manage school infrastructure

CHAPTER ONE

INTRODUCTION

1.1 Background of the study

Financial management is an integral process in school administration and an important task in the management of school institutions. It is the process of planning and utilization of school funds in an efficient and effective manner. The head teacher has Authority to Incur Expenditure (AIE), and the overall financial manager and accounting officer in school and therefore has the responsibilities of "prudent financial management". A head teacher is expected to operate a financial management system by managing cash and bank accounts, withdrawing money from the bank and reconciling the cash book to the bank statement (Wango, 2009)

In Scotland, head teachers are expected to manage and allocate available resources to support effective learning and teaching by being able to integrate the budget plan with the school and available resources to create, maintain and monitor appropriate physical environment for effective learning and teaching, monitor, maintain and control agreed budgets.

In 1994 United Nations Educational Scientific and Cultural Organization found out that while enrolment has risen from 1990, teachers housing, toilets and classrooms have not improved to match the increased pupil enrolment. Studies

carried out indicated that facilities such as libraries, tables, chairs and desks contribute highly to pupils' academic achievement (Joseph, 1985).

In United Kingdom, learning environment is conducive since in most schools classrooms have adequate space, enough ventilation and are well heated (Mohanty, 2002). The National Vocational Qualification (NVO) framework has put emphasis on skills as required for competent average management performance. Head teachers in United Kingdom are equipped with necessary institutional and financial management skills to enable them to manage the schools more effectively and efficiently (South Worth 2004).

The United States government took initiative to identify the competence of superior performances based on academic qualification, exposure to management, training skill and behavior of effective school managers (Stephen, 2004). On school infrastructure, Abraham (2008) reported that US Dollar 127 billion was needed since one third of the nation school needed extensive repair or replacement and that $ 112 billion was needed to bring the nation schools to an overall good condition.

After attaining independence in 1995 and being the most developed country in Africa, access of Education in South Africa is still a problem with 80 % of state run schools lacking a library. Rural schools in particular suffer from overcrowding, poor infrastructure, collapsed ceiling and broken windows.

According to Naidoo (2006), South African government also has given priority in head teacher training.

The Kenya Education Act (1967) Cap 211 outlines two duties of the school committee where the head teacher is the executive officer; to collect and account any finds accounting to the school approved by District Education Board or the municipal Education committee and use such funds to provide buildings including houses and furniture.

The Kenya government through cost sharing as originally recommended by the Phelp Stoke Commissions (1922), have made major contribution to the financing of education management, administrative ,professional services and technical support services for education in Kenya. The head teacher acts as secretary to the school committee and the prineiple accounting officer of all school monies and property.

The quality of school buildings sanitation, water and electricity affects pupils learning and achievement. To manage school infrastructure, effectively, the head teacher delegates some of the responsibilities to teachers and support staff and the head teacher co-ordinates and supervises the staff to ensure effective control and utilization of physical resources (GoK, 1996).

According to School Management Guide, a head teacher should with receipt any expenditure made on a payment voucher and present books of accounts to auditors at the end of every financial year. The head teacher should ensure that all

physical resources (school infrastructure) in the possession of a school are utilized properly, maintained regularly and disposed off lawfully (GoK, 1999).

A report from Kieni East district office (2010) indicates that a number of head teachers attended Primary School Management programme, a few had attended School Management programme offered by KESI and all head teachers are attending a diploma course in Primary School Management. Despite the government input in terms of infrastructure development and head teachers training, the state of infrastructure in Kieni East district remains wanting. This research aims at finding out the influence of head teacher competence in financial management practice on infrastructure development Kieni East district.

1.2 Statement of the problem

Kieni East District is categorized among the Arid and Semi Arid Lands (ASAL). A glimpse of Kieni East District school physical facilities reflects temporally buildings, semi permanent buildings and very few permanent buildings. Despite this scenario, the district has been leading other districts in Nyeri County in Kenya Certificate of Primary Schools for the last 12 years (DEO Kieni East district, 2011) According to Kieni East District status report (2012), there are 54 schools in the district, housing 17,898 pupils and 620 teachers. There are 578 classrooms of which 189 are permanent and 5,551 desks. The district has 231 school toilets. There is no school with clean water supply and only two schools have electricity supply. This report indicate a shortage of 389 permanent

classrooms, 3,415 desks considering 3 pupils for every desk, 195 toilets, poor supply of clean water and electricity supply

Kieni East District and other districts in Kenya received a total of Kshs. 6.621 billion for primary school infrastructure improvement (GoK 2005). In the last four years three head teachers in the district have been demoted to classroom teachers for misuse of funds and one head teacher interdicted on misappropriation. According to Burung'a (2009) one school which had received over 2 million shillings for infrastructure improvement from the government and donor agencies had 500 pupils sharing 10 dilapidated latrines. Two schools have had classrooms condemned. One had 15 classrooms condemned and the other 12 (Nyeri audit report 2011). The researcher wished to assess the practices of head teachers in financial management and infrastructure development in public primary schools in Kieni East District.

1.3 Purpose of the study

The purpose of the study was to investigate the influence head teachers' competence in financial management has, on infrastructure development in public primary schools in Kenya, a case of Kieni East District of Nyeri county.

1.4 Objectives of the study

The following were the objectives of the study

i. Asses the influence of head teachers' financial accounting practices on infrastructure development in Kenya public primary schools in Kieni East District.

ii. Establish the relationship between head teachers budgeting practice on infrastructure development in Kenya public primary schools in Kieni East District.

iii. Evaluate the effects of head teachers' procurement procedures on infrastructure development in Kenya public primary schools in Kieni East District

iv. Evaluate the effects of head teachers' financial record keeping on infrastructure development in Kenya public primary schools in Kieni East District

v. Determine the extent to which head teachers financial auditing practices have effect on infrastructure development in Kenya public primary schools in Kieni East District.

1.5 Research questions of the study

To help achieve the set objectives the following research questions were used to guide the study

i. How does head teachers' accounting practice influence infrastructure development in Kenya public primary schools in Kieni East District?

ii. What is the relationship between head teachers' budgeting practices and infrastructure development in Kenya public schools in Kieni East District?

iii. How does procurement processes affect infrastructure development in Kenya primary school in Kieni East District

iv. Does head teachers' record keeping have any effect on infrastructure development in Kenya public primary school in Kieni East District?

v. To what extent is the effectiveness of auditing practices of head teachers' on infrastructure development in Kenya public primary school in Kieni East District?

1.6 Significance of the study

The study was designed to provide information that would stimulate Ministry of Education (MOE) to formulate appropriate policy and legal framework to address the issue of infrastructure in public primary schools. In addition, government would gauge the magnitude of needs and develop rapid response strategies that would provide necessary infrastructure to public primary schools. Moreover, the

study findings may be data base to education researchers in Kenya. Teachers training institutions, KIE and KEMI would use findings to enhance teachers' competence in financial management. Head teachers were also expected to use the findings to identify shortcomings in financial management on school infrastructure.

1.7 Limitations of the study

Limitation is used to describe what a test is not able to achieve. This may be caused by attitudes, rules and regulations which make certain information inaccessible, by inhibiting discussion of certain topics, logistics problems in reaching sources of information and weaknesses in the design of the study, and procedures of collecting data, validity and reliability. This study experienced difficulties that arose as a result of bureaucratic procedures and commitment of respondents most of whom perceived the process as a fault finding activity and were not free in providing pre-requisite information. The focus of 30 schools and 150 teachers provided quite a small sample for generalization even though it was still important that the study be brought into economic minimum. Additionally, the use of a questionnaire, a key instrument, was limiting since some important information may not have been captured and other key instruments would have added some interesting points. Kieni East District is a small proportion of schools as compared to the entire number of public schools in Kenya and hence could not be a representative sample for the rest of public primary schools in Kenya.

1.8 Delimitations of the study

The study only covered public primary schools in Kieni East District because private schools have independent sourcing and management of funds. The study involved head teachers of these schools. Parents and members of public were not included in the study.

1.9 Assumptions of the study

This study made the following assumptions:-

i. That most of the schools in Nyeri County had sub-standard infrastructure

ii. That most of the head teachers were not competent in financial management

iii. That the respondent would be honest and able to assess the inadequacy or adequacy of their training and its implication in performing their task of infrastructure development.

1.10 Definition of significant terms

Accounting refers to summarizing of financial transactions in a school

Auditing refers to the process of investigating financial records of an education organization in order to obtain ascertain the objectivity an accuracy of the financial statement.

Budget refers to an education program which is expressed in financial terms and is made for a period of time usually one year.

Financial management- Refers to the forms of knowledge skills and attitudes that are required by primary school head teachers in management of financial resources.

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

School infrastructure refers to site, buildings, furniture and equipments that contribute to learning environment.

1.11 Organization of the study

This study was organized into five chapters. Chapter one provides background to the study, statement of the problem, purpose of the study, objectives of the study, research questions, and significance of the study, limitation and delimitation, assumptions of the study, definition of the significant terms and the organization of the study. Chapter two presents a review of literature which include financial management on infrastructure development, accounting and infrastructure development, budgeting and infrastructure development, procurement and infrastructure development and auditing on infrastructure development. Chapter three covers research design, target population, sample size and sampling procedures, research instruments, validity and reliability of the instruments, data collection and data analysis procedures. Chapter four presents data analysis,

interpretations and findings followed by chapter five which provides a summary of the study, conclusions, recommendations and suggestions for future research

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter explores relevant policy instrument, programmes, reports and studies conducted in the past. It starts with a brief of infrastructure developed in Kenya and financial management on infrastructure development. The chapter provides an overview of accounting, budgeting, procurement, record keeping and auditing in infrastructure development, followed by theoretical framework on human capital theory and concludes with a conceptual framework

2.2 Head teachers' competence on adequacy of infrastructure

Moreno (2011) and Inter American Development Bank examined the performance in Latin America and revealed deficiencies in infrastructure and basic services establishment in public primary schools. Some 88 % of schools lacked a science laboratory, 73% had no lunch room, 63% had no meeting facility or staff office, 40 % lacked a library and 35 % had no sports facilities. One in five schools did not have drinking water and two in five did not have sewage system. A half of the schools did not have telephone and a third did not have sufficient number of toilets.

A research by Mohammed (2011) indicated that in Punjab province of Pakistan, all schools lack basic physical infrastructure, like drinking water, toilets, buildings

and classrooms. According to the research a third of the primary schools have no functional toilets and a third have no clear drinking water. In most elementary schools, students do not have adequate access to co-circular activities. Some schools have no adequate buildings.

In Sub- Sahara Africa, it is estimated that up to 10 million classrooms need to be built at a cost of US$ 72 billion In Sub Sahara alone, it is estimated that up to US Dollar 30 billion will be required to address the short fall in the provision of suitable and safe learning environment. Typically classrooms are inadequate, sites are poorly planned and there is little maintenance. The situation is not conducive to good teaching and learning (World Bank, 2003).

However, overtime, there has been major backlog of infrastructure provision and a shortage of permanent classrooms, particularly in poor communities. At the same time, existing infrastructure are generally in poor conditions due to lack of investment capital, poor construction standards, and inadequate maintenance. The four critical issues relating to primary school infrastructure as evidenced by MOEST and developing partners in Kenya, are; lack of inadequate infrastructure and a shortage of permanent classrooms particularly in poor districts, poor state of existing school infrastructure due to lack of investment, poor construction standards and inadequate maintenance. The survey done in 2003 estimated that there was a shortfall of 43,000 classrooms and limited number of primary schools serving poor population in isolated road areas .To address the issue of

infrastructure, the Kenya Government was to work with communities, Parents, ministries and development partners. Schools were to receive infrastructure grant for four years. Schools receiving funds were to develop mechanism which would help in proper utilization of the funds (GoK, 2005)

2.3 Financial management on infrastructure development

According to National College for School leadership (2010) all school heads are expected to have sound financial management practices that supports the financial objectives to establish proper financial management arrangements and accounting procedures, maintain a reliable arrangements and internal control, including safeguard against fraud, ensure funds are used for the purpose intended and fulfill the requirements of public finance accountability.

In France, teachers who become head teachers are trained before appointment (Iravo, 2002). The training is aimed at developing technical, human and conceptual skills in management. Other countries like Canada, USA, Ghana and Nigeria show that those who aspire to be principals must have managerial training before appointment (Mutunga, 1978).

KESI started training head teachers mainly in secondary schools in 1981 and most of primary school head teachers were trained in school management through PRISM in 1996. In 1999, MoE issued a circular 1/99 which emphasized on the need to train school heads. After FPE was introduced in 2003, a 10 member

taskforce under the chairmanship of Edda Gachukia set aside five hundred million shillings for training head teachers on management.

In Kenya, financing for school infrastructure has been a heavy investment that calls for collaboration and partnership with local communities, religions organizations, civil society and N.G.Os. In the use of funds, the central theme is transparency, decentralization, teamwork and performance based management and accountability. Therefore the head teacher should understand the financial processes of accounting, budgeting, procurement, record keeping and auditing for infrastructure development.

2.4 Accounting and infrastructure development

Accounting provides a means for a head teacher to monitor supervise and control the school funds. The financial accounting provides a complete history of all transactions to the school committee and the information necessary for the management and operations of the school, a competent head teacher is expected to keep books of accounts and document well documented (GoK, 1999). In Kenya the head teacher is the one in charge of any expenditure incurred in the school. The head teacher has authority to incur expenditure (AIE), and therefore the overall financial manager /accounting officer in the school (Wango, 2009).

2.5 Budgeting and infrastructure development

Christopher (2006) defines a budget as a process and plan for determining how money is raised and spent as well as the documents budget developed and

approved during budgeting process. She defines a budget as "a working tool" for the successful operation of states and local school districts and as a significant opportunity to plan the mission, improve the operations and achieve their operational objectives.

A budget document should have three key components, namely: a programme plan, an expenditure plan and an income plan. According to Okumbe (1998) educational programmes that are derived from the policies as stipulated by the Ministry of Education, Science and Technology should be given priority while developing a budget. Such programmes include infrastructure improvement programmes. Lodiaga (1996) classified the expenditure component into recurrent and development expenditure. Recurrent expenditure constitutes the greatest percentage of the budget and it deals with operation expenses of the organization such as repair, maintenance and improvement while development expenditure refers to expenditure on capital stems such as buildings, furniture, equipments that are made at irregular intervals and last more than a year (Kamau & Nafula,2006). Income plan shows the revenue that the institution expects to receive during the planned period. This is the revenue the institution relies on for its operations. A research done by Wambui (2012) indicated that although head teachers did make budgets, they were found not to follow them strictly. This paved way to cases of misappropriation of funds.

2.6 Procurement and infrastructure development

Public procurement and disposal act (2005) is an act of parliament to establish procedures for efficient procurement of store assets and equipments by public entities and to provide for other related matters (RoK, 2005).

The headteacher is supposed to be competent in procurement process. According to School Infrastructure Improvement Management handbook, the head teacher should define the scope of work and specification i.e. make clear to everyone the work involved. Then identify the person to undertake work or small contractors and invite quotations. The committee responsible for any infrastructure i.e. the School Infrastructure Committee (SIC) should open quotations and check the arithmetic. All work should be awarded to the person who demonstrates the best value for money. SIC should then supervise the work and ensure that it is completed in a satisfactory manner and in accordance with the quotation and specification. After work is completed and invoice issued then the contractor is then paid. Work done and transactions made should be recorded.

2.7 Record keeping and infrastructure development

Records are the life blood of any school. The school needs to create and maintain accurate financial records in order for it to function. Financial records provide information on the flow of school's financial resources, both into and out of school. Financial records reflect school revenue. They record the finances paid to schools by pupils, as well as any other funds which the school may have received

or generated like the school infrastructure improvement fund. According to Mbiti (1974) school records include all books and files containing information on what goes in the school. Records should be seen as a tool for attainment of school objectives and as a rationalized ritual with useful purpose in view (Edem 1982).

Studies have indicated that head teachers need in-serving in financial management (Iravo, 2002). During attaining in financial management support for the purpose of sensitization of the education field officers; D.E.O., District inspector of school provincial institution of schools, the school level issues raised indicated that head teachers do not appear to have mastered financial management and record keeping. They had difficulties with record keeping routine such as posting of cash books, closing of books, back reconciliation, and extracting trial balances. They also indicated cases of misappropriation, abuse and misuse of funds.

2.8 Auditing and infrastructure development

Since schools are public agencies, their rising and spending of money must be reviewed and audited in a yearly basis as an- on -as needed basis as determined by the governing body. Commenting on the need for auditing school funds, the then vice president of Kenya (now the president of Kenya) Hon Mwai Kibaki said that in order for auditing exercise to be meaningful, the head teachers of primary schools need to be well acquainted with accounting procedures, as recorded by Olembo and Kiragu (1992). Mbiti (1984) asserts that the head teacher is regarded

as the chief executive officer, a policy maker, policy executive, educational manager and administrator

The education Act 9 Rev (1980) cap 211 of the laws of Kenya stipulates that annual accounts of school receiving public funds are required to be audited by the audit unit of the Ministry of Education. The heads of schools, as accounting and supervising officers are fully responsible for all financial transactions in the preparation of financial statement for the school as well as any irregular accounting.

2.9 Summary of literature review

The literature in this section has touched on the influence of head teachers' competence in financial management on infrastructure development. The head teacher has an important role of improving school infrastructure using the funds provided by the Ministry of Education, parents or donors. The success of a head teacher in the development of school infrastructure will depend on his ability to management school funds. A head teacher who is competent to manage school infrastructure will require knowledge of financial accounting, budgeting procurement, record keeping and auditing. The literature review in this study focused on other studies carried out on school infrastructure. Literature revealed that there is a big shortage of school infrastructure especially in developing countries. Mohammed (2011) and the research done by Inter American Development Bank only focused on the availability school infrastructure and the

Ministry of Education in Kenya through Kenya Education Sector Support Programme, focused on the state and availability of school infrastructure . None of the studies addressed the influence of head teachers on school infrastructure development in general and in Kieni East District in particular. The study therefore aims at providing information to fill the gap

2.10 Theoretical framework

This study was modeled on Human Capital Theory. Human capital Theory was proposed by Schultz (1961). The theory focuses on quantitative terms, thus it has accurate predictability than other social sciences. Schultz introduced returns on investment which highlights the cost benefit analysis of training and education.

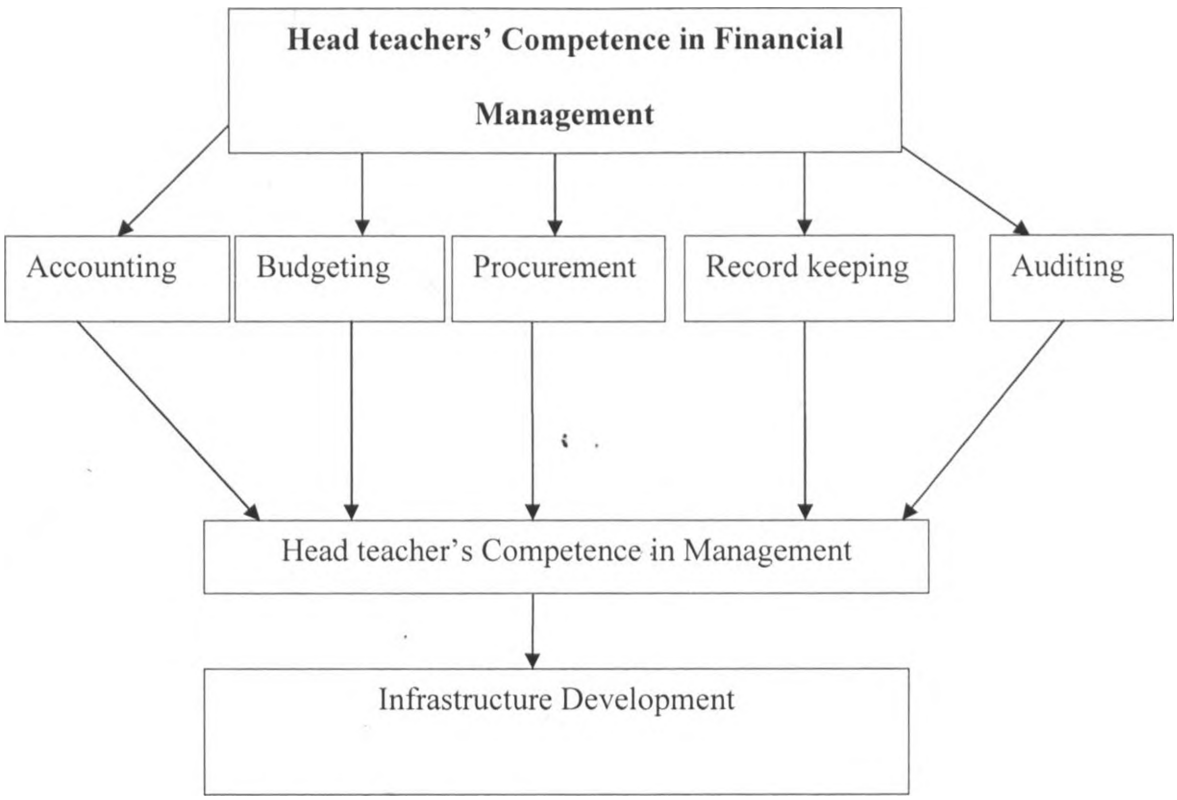
According to the theory, Human Capital suggests that education or training raises the productivity of workers by imparting useful knowledge and skills. It postulates that expenditure on training and education is costly and should be considered an investment.

The Human Capital theory is applicable to this study as it influences decisions in financial management for infrastructure development. The theory postulates development of skills as important factor in production activities. It looks at positive social change as likely to be associated with the production of qualitative citizenly (Olaniyain, 2008). The theory concludes that expending in education promotes economic growth.

However, paradox accompanying this belief is that despite the huge investment in education there is substantially little evidence of development in Kenya public primary schools (Olaniyain, 2008). Educating head teachers play a great and significant role in school infrastructure development. This arguments individual human capital and leads to greater infrastructure development and thus improved education standards. Allocation of resources in education should be expended to the point where the present value of streams of returns to marginal investment is equal or greater than the marginal cost.

2.11 Conceptual framework

Figure 2.1: Head teachers' competence in financial management on infrastructure development



In conceptual framework, a head teacher should have skills and knowledge of accounting, budgeting procurement, record keeping and auditing. In accounting, the headteacher should be able to receive cash, present cash in various records, summarize records, and analyze them. In budgeting a head teacher should be able to estimate receipts and expenditure and enable administration of finance. In procurement, he should be able to follow procedures from defining the scope to paying for delivery of materials and services. He should be able to keep the

necessary records and be able to determine accuracy, determine use of procedures and identify operation problems in auditing process. Having attained these skills, the head teacher will be able to establish arrangement for infrastructure in schools and be able to account for infrastructure development procedures and when the headteacher is competent the school will have sufficient infrastructures facilities such as classrooms, desks, toilets, water and electricity.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter describes the research design, target population and sample size and sampling procedures. It also covers the research instruments, validity & reliability of the instruments, data collection and data analysis procedures.

3.2 Research design

A research design is the investigators plan of action for answering the research questions and realizing the objectives (Nachmias & Nachmias, 1996). The type of research design determines the kind of statistical operations that can be performed on the resulting data. According to Bryman & Cramer, (1997) survey designs reveal relationship between variables and draw attention to their limited capacity in connection with the elucidation of causal processes. The design was most appropriate for the phase because of its ability to elicit a diverse range of information about the background characteristic of respondent along with the perceptions, and experiences

3.3 Target population

This study was conducted in Kieni East District of Nyeri county. There were 54 schools which are distributed in 3 zones. These were Naromoru with 25 schools, Kabaru with 17 schools and Gakawa with 12 schools. The study targeted 54 head

teachers and 620 assistant teachers of public primary schools of Kieni East District

3.4 Sample size and sampling procedures

A sample should be as representative as possible, because it is likely to underestimate population parameters. Samples are drawn from well defined list of the target population known as sampling frame. In situation where a population is too small to be sampled, it is logical to include all the elements in the sample (Mugenda & Mugenda, 1999). From the 55 schools and 620 teachers the researcher used simple random sampling to select 30% of each to be under the study. Mulusa (1998) suggests that for descriptive and correlation studies 30 cases are the minimum. Since 55 is a small sample, the researcher used the minimum 30 and 180 teachers in order to get a general picture of head teachers' effectiveness of competence in financial management on infrastructure development.

3.5 Research instruments

The research used questionnaires to collect data. Two sets of questionnaire were used to collect data from head teachers and teachers. Questionnaires were used because they could collect information from respondent within a short time and they also dispel the respondents fear for they can be filled without the respondent being watched (Mugenda & Mugenda, 2003). Headteachers and Teachers questionnaire was used. Each questionnaire was subdivided into sections. The

first section was an introduction which contained demographic information of respondents and school data, academic qualification and training. Other sections were based on the five variables of accounting, budgeting, procurement, record keeping and auditing.

3.6 Validity of the instruments

Validity is the degree to which empirical measure or several measures of the concept accurately measure the concept (Orodho, 2005). In this study piloting was used to validate research instrument to determine accuracy, clarity and suitability of the instrument. The questionnaire was pre-tested using a sample of two head teachers and 10 teachers since two or three cases are sufficient for some pilot studies (Borg & Gall, 1989). Based on analysis of the pilot study results, rectifications were made to the research instrument. Schools used for piloting were not included in the main study. Content validity was established by consultations and discussions with the research supervisor.

3.7 Reliability of the instrument

Reliability is the ability of a research instrument to consistently measure the characteristic of interest over time. Reliability is influenced by random error, thus, as error increases, reliability decreases. The error may arise at the time of data collection and may be due to inaccuracy by the investigation or inaccuracy of the instrument (Best & Khan, 2004). A pilot study was conducted to find the instruments reliability and the procedures of administration. Reliability co-

efficient was obtained by correlating the scores of odd numbered statement with the score of even numbered statement in the questionnaire. The researcher used test-retest to ascertain the coefficient of internal consistency or reliability. The instrument was administered twice to the same group of subjects at an interval of two weeks. The scores of the first and the second were correlated using Pearson product moment correlation coefficient formula

$$r = \frac{N\sum xy - \sum x \sum y}{[(\sum x^2 - (\sum x)^2][N\sum y^2 - (\sum y)^2]^{\frac{1}{2}}}$$

Where $\sum xy$ = sum of the gross product of the value of each variable

$(\sum x)(\sum y)$ = Products of the sum of x and the sum of y

N = total number of items

A coefficient of 0.7 was obtained. According to Cronbach (1951) a coefficient of 0.5 and above is deemed reliable for the administration of the questionnaire

3.8 Data collection procedure

The researcher sought an introduction letter from the University of Nairobi and the research permit from National Council for Science and Technology for authorization to conduct the research. The office of the District Education Officer was contacted before the commencement of the study. The head teachers of schools participating in the study were also contacted to inform them of the study. A visit to the participating schools was made and the questionnaires distributed. The time of collecting the questionnaire was agreed upon with the respondents

who were asked not to disclose their names or those of their schools and they were assured that their responses would be held in confidence.

3.9 Data analysis procedures

According to Bryman and Crammer (2007), data analysis seeks to fulfill research objectives and provide answers to research questions. Quantitative and qualitative analysis was used to interpreted data. After data collection, open ended information within the questionnaire was edited. This was succeeded by coding the data entry analysis and used to run descriptive analysis to produce frequency distribution and percentages, while charts and tables were produced using Ms Excel. The responses in each category was put together to get the overall score. The score for each respondent was then converted to percentages and frequencies. Quantitative analysis considered the references that were made from views and opinions of respondents. This helped to reduce the volume of information, identified significant mater and construct framework of communicating the existence of what data revealed. Data was summarized, organized according to research questions, arranged into themes and presented in narrative form where it was possible. Tabular forms indicating averages, percentages and frequencies were used to highlight meaning.

CHAPTER FOUR

DATA ANALYSIS, PRESENTATION, INTERPRETATION AND DISCUSSION

4.1 Introduction

This chapter presents the findings of the study. Data analysis was performed using SPSS version 19. Quantitative data was analyzed using frequencies, means, modes and percentages. Presentation was done using tables, charts and graphs for easy yet effective communication. The analysis was based on the predefined objectives and aimed at answering the following questions: How the head teachers' accounting practices influence infrastructure development in Kenya public primary schools in Kieni East District, The relationship between head teachers' budgeting practices and infrastructure development in Kenya public schools in Kieni East District. How the procurement processes affect infrastructure development in Kenya primary school in Kieni East District, assessing whether head teachers' record keeping practices have any effect on infrastructure development in Kenya public primary school in Kieni East District and to what extent the effectiveness of external auditing practices of head teachers' on infrastructure development in Kenya public primary school in Kieni East District.

4.2 Questionnaire return rate

A total of 30 questionnaires for the head teacher and 120 questionnaires for teachers were administered to the respondents. All the questionnaires were returned for analysis which formed 100% return rate. According to Mugenda & Mugenda (2003), a response of 70% and above is very good. The questionnaire return rate was high because the researcher collected the questionnaire immediately they were filled.

4.3 Demographic characteristics of the respondents

Two categories of respondents were identified these were; head teachers and teachers. The demographic characteristics required here were; level of education, professional qualification, job experience, school students' population by gender, school structures available, availability of water and electricity and financial management training attended.

4.3.1 Distribution of head teachers and teachers by gender

The study sought to find out the gender of head teachers and teachers in order to establish whether there is any linkage between gender and competence in financial management on infrastructure development. This was important as it would enable the researcher assess the role of demographic characteristics teachers on infrastructure development. Teachers were asked to give their gender and age responses are shown in table 4.1.

Table 4.1

Distribution of head teachers and teachers by gender

Variable	Category	Head Teachers		Teachers		Total
		N	%	N	%	%
Gender	Male	19	63.3	48	40	51.7
	Female	11	36.7	72	60	48.3
	Total	30	100	120	100	100
	Total	**30**	**100**	**120**	**100**	**100**

According to Table 4.1, the majority of teachers and head teachers in the study were of the male sex. This was also reflected in the distribution of head teachers where the majority was male. However the bulk of regular teachers were female

4.3.2 Distribution of head teachers and teachers by age

Age is important as it will reflect the cohort of head teachers and teachers in teaching profession and their ability to manage school infrastructure. The study sought to find out the age of head teachers and teachers. This was important as it would help in establishing whether there is any relationship between head teachers' competence in financial management on infrastructure development and age.

Table 4.2

Distribution of head teachers and teachers by age

Variable	Category	Head Teachers		Teachers		Total
		N	%	N	%	%
Age	Below 30	0	0	37	30.8	15.4
	31-40	9	30	62	51.7	40.9
	41-50	16	53.3	18	15	34.2
	Over 50	5	16.7	3	2.5	9.6
	Total	**30**	**100**	**120**	**100**	**100**

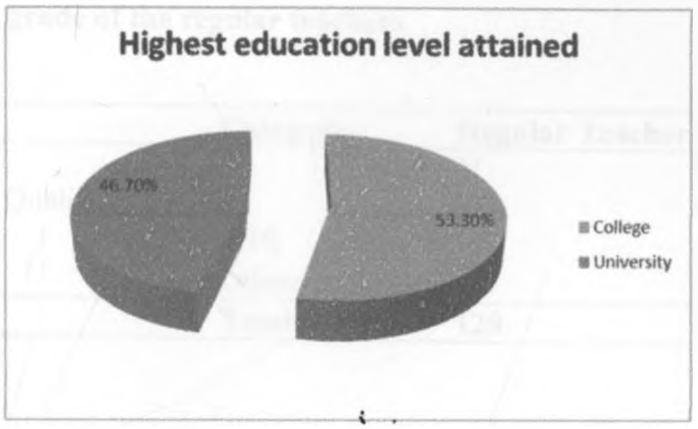
On the issue of age, 30% of head teachers and 60% of the teachers were aged between 31 and 40 years. The majority of Head teachers however were aged between 41 and 50 years.

4.3.3 Highest education level attained by teachers and head teachers

A head teacher or a teacher's academic qualification may determine the level of decisions made in the development of school infrastructure. The study sought to establish the distribution of respondents by academic qualification. The researcher was interested in the qualification of teachers and head teachers because the researcher wanted to establish whether academic qualification of the head teachers and teachers had any impact on infrastructure development. In view of this they were asked to state their highest education level. Their responses were as illustrated in figure 4.2.

Figure 4.2

Highest Education level attained by head teachers



All the head teachers had attained post-secondary education as is required by the Ministry of education. According to Figure 4.2, 53.3% (80) held a college diploma while 46.7% (70) had graduated with an undergraduate degree. The distributions of respondents' academic qualification revealed that graduate from diploma colleges and from universities were almost equal in percentages. This could be attributed to the fact that many teachers have enrolled in colleges and universities.

4.3.4 Professional grades of the regular teachers

Decisions made on school infrastructure can be determined by ones qualifications or professional grades. The researcher assessed the professional grades of the regular teachers. This would enable him to assess the influence of the professional

grade of the teachers on infrastructure development. Teachers were asked to give their professional grades and the responses are as shown in table 4.3.

Table 4.3

Professional grade of the regular teachers

Variable	Category	Regular Teachers	
		N	%
Professional Qualification	P1	53	44.2
	ATS	64	53.3
	Others	3	3.5
	Total	**120**	**100**

A share of 53.3% of the regular teachers in the study had an Approved teacher status (ATS) while 44.2% were P1 teachers, others, 2.5% included graduate teachers. Thirteen of the regular teachers were senior teachers; this refers to such roles as head of departments, games master and discipline masters and nine were deputy head teachers;

The study noted that both the head teachers and regular teachers had acquired high levels of education. He attributed this to the increasing acceptance of education in society.

4.3.5 Job experience of head teachers and teachers

The following is the distribution of the teachers by their teaching experience. This was important as it would assist the researcher to identify whether head teachers

and teachers were experienced enough to provide quality information on infrastructure development. Their responses were illustrated in table 4.4.

Table 4.4

Job experience of head teachers and teachers

Variable	Category	Head Teachers		Teachers		Total
	N	%	N	%	%	%
Time (Years)	1-3	0	0	50	41.7	26.85
	4-6	11	36.7	24	20	15.5
	8-10	12	40	14	11.7	5.85
	Over 10	7	23.3	32	26.7	16.85
	Total	**30**	**100**	**120**	**100**	**100**

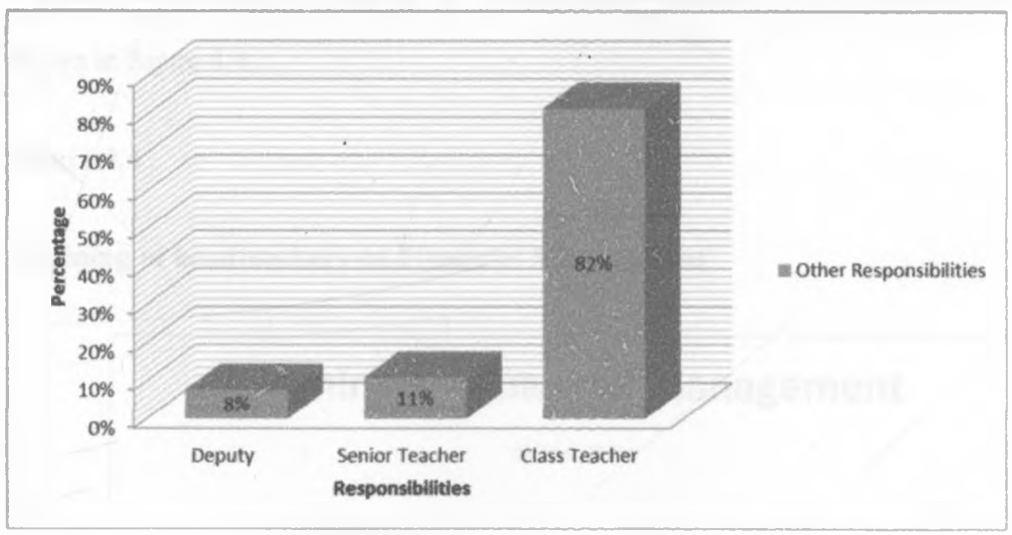
Overall, the majority of teachers and teachers had been working in their respective post for between 1 and 3 years. Most of the head teachers had been working for between 8 and 10 years while 23.3% had been working as head of schools for over a decade. The experience of the head teachers was of interest to the researcher since long durations of experience meant that they (the head teachers) would be resourceful when it came to providing information about school infrastructure, based on their ability to manage finances in their schools.

4.3.6 Other responsibilities as a teacher

Other than being a regular teacher the teachers in the study had other responsibilities which were of interest to the researcher and their role in infrastructure development. Therefore the researcher sought to find out whether the regular teachers had other administrative duties assigned to them. Responses are indicated in figure 4.3.

Figure 4.3

Other responsibilities as a teacher



The researcher sought to find out whether the regular teachers had other administrative duties assigned to them. 82% (98) of them were class teachers meaning that they had been assigned to a class to watch over its affairs. 11% (13) of the regular teachers were senior teachers; this refers to such roles as head of departments, games master and discipline master. 8% (9) were deputy head

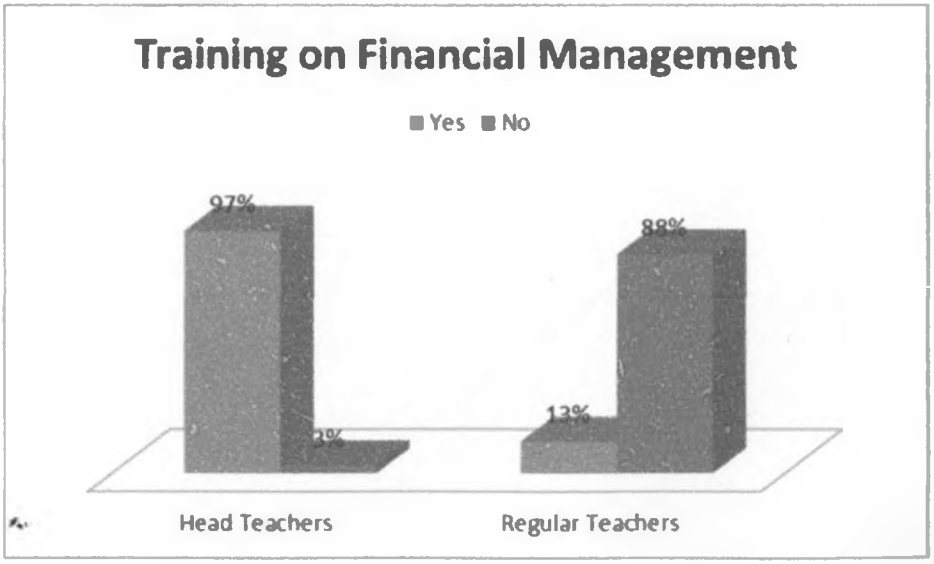
teachers; thirteen of the regular teachers were senior teachers; this refers to such roles as head of departments, games master and discipline masters and nine were deputy head teachers;

4.3.7 Training of headteachers on financial management

Training on financial management improves head teachers management skills. The researcher assessed whether the teachers in the study had received financial management as this would help him to assess whether the training influenced their competitiveness in infrastructure development. Teachers were asked to confirm whether they received training on financial management. The responses are shown in figure 4.4.

Figure 4.4

Training of headteachers on Financial Management



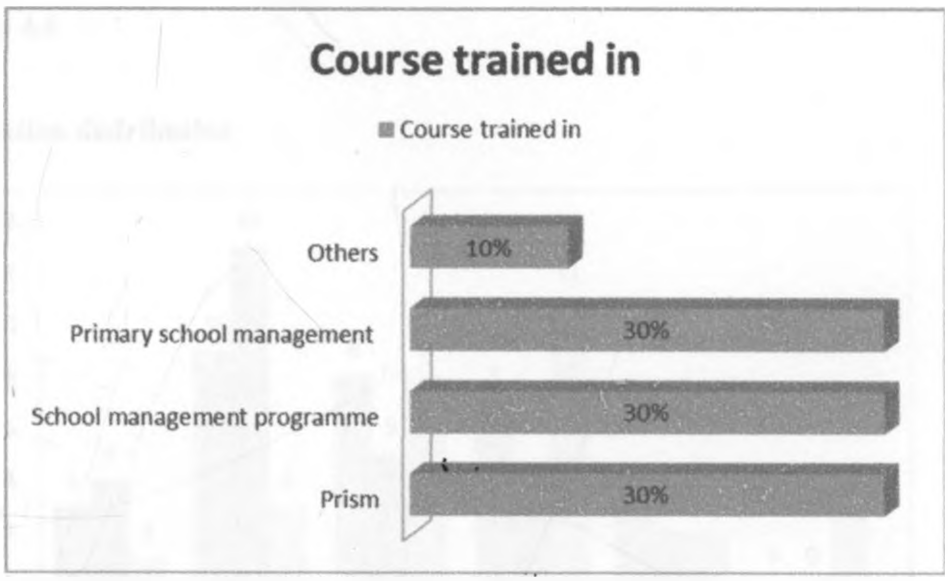
Out of 30 head teachers and 150 teachers, 97% (29) of the head teachers and 13% (16) of the regular teachers answered on the affirmative. The researcher attributed the positive findings on head teachers on the increasing needs of today's head teacher; the head master is not only just another teacher in the school, he is a leader as well as a financial manager who is expected to provide appropriate infrastructure in the schools.

4.3.8 Course trained in on financial management

Some courses like Primary School Management, School Management Programme and PRISM help head teachers in management of school infrastructure. The researcher probed further and sought to find out the exact course in which the head teachers had been trained on. The researcher was interested to learn the particular course in financial management which the head teacher pursued. This would assist in evaluation of the influence of financial management training on infrastructure development. The responses are shown in figure 4.5.

Figure 4.5

Course trained in



Data on the courses teachers are trained in indicate that all the head teachers in the study had received training on financial management albeit via different courses, seminars and workshops; 30% (9) said they had been trained on Primary School Management, an equal number had taken the School Management Programme and PRISM respectively and 10% had taken other courses such as units offered in the universities. This was a pointer that the head teachers in the study area were well equipped to handle infrastructure projects

4.3.9 School characteristics on infrastructure

The researcher assessed the characteristics of the schools in the study. This information would help the researcher assess whether school characteristics such as population had an influence on the infrastructure development of the schools.

Head teachers and teachers were asked to give enrolment in their schools. And their responses are shown in figure 4.6.

Figure 4.6

Population distribution

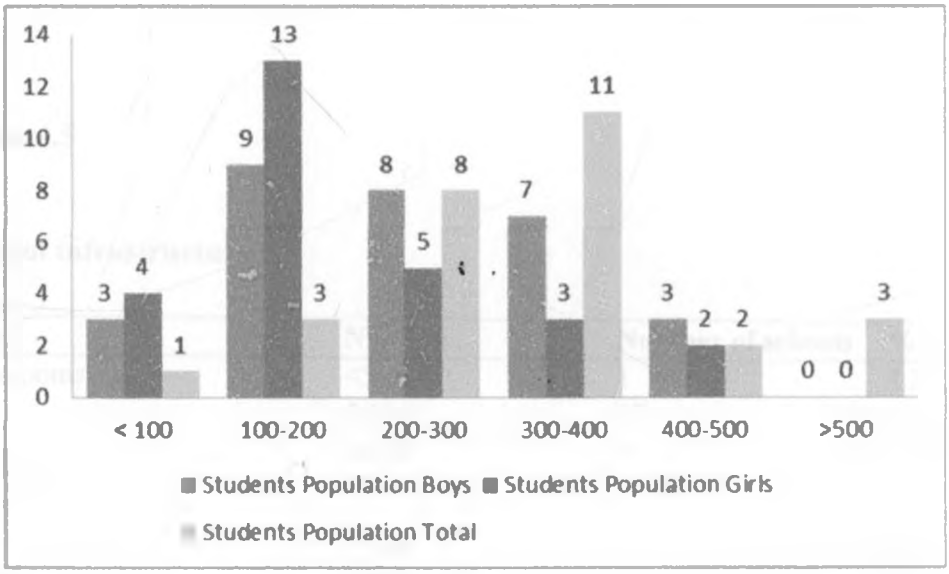


Figure 6 above presents the population distribution of the schools under study. 11 (36.7%) of the schools in the study had a total student population of between 300 and 400 (26.7%) had a total student population of between 200 and 300 students, 3 schools had a population of 500 students. The figure also shows the distribution of the student population by gender. Despite Kieni East being a semi-arid area, sparsely populated and ridden with poverty, the student enrollment in the schools was still high. This meant that there was high demand for school infrastructure.

4.3.10 Level of school infrastructure

The school population is a factor in determining the number and level of school infrastructure. The following is a description of the infrastructure of the schools in the study by classrooms, desks and toilets. This would assist in identifying the infrastructure needs of the school in question. Head teachers were asked to provide the number of classrooms, desks and toilets. Responses are shown in table 4.5.

Table 4.5

School infrastructure

Item	Number	Number of schools	%
Classrooms	<5	1	3.3
	5-10	17	56.7
	10-15	8	26.7
	15-20	4	13.3
Desks	<100	4	13.3
	100-200	18	60
	200-300	5	16.7
	300-400	1	3.3
	400-500	2	6.7
Girls Toilets	1-3	1	3.3
	4-6	10	33.3
	7-10	13	43.3
	Over 10	6	20
Boys Toilets	1-3	1	3.3
	4-6	12	40
	7-10	14	46.7
	Over 10	3	10

Findings on school infrastructure indicate that majority of the schools had between 5 and 10 classrooms, being a primary school; the minimum number of classes expected is eight except where the school was still under construction. 60% of the schools had between 100 and 200 desks; the type of desks used in these schools can accommodate 2 or 3 pupils. This indicated a great shortage of desks almost by 30%. Toilets were available in all the schools both for the boys and the girls as tabulated in table 3 above but less than the recommended ratio of 25 and 30 girls and boys respectively per toilet (GoK, 2006).

4.3.11 Availability of water and electricity in schools

As part of school infrastructure, the researcher wanted to establish whether schools provided water and electricity. The researcher also assessed infrastructure in terms of availability of water and electricity to find out whether the facilities were available in schools. The head teachers were asked to tell whether these facilities were available and their responses are shown in table 4.6.

Table 4.6

Water and electricity

Item	Availability	
	Yes	**No**
Clean Drinking water	90%	10%
Electricity	33.3%	66.7%

Findings on the availability of clean drinking water as well as electricity indicate that 27 of the 30 schools under study had access to clean drinking water however only 9 were powered by electricity. This is because most of the public primary schools are day schools and rarely have equipment that required electricity.

4.4 Accounting

The study sought to assess the influence of head teachers accounting practices on infrastructure development of the schools in the study: For this reason head teachers were asked to provide information on; names of bank accounts they kept in the schools, amount of fund they had received between year 2003 and 2012, the infrastructure project they undertook with the money they had received from the ministry of education during the period in question and the number of the complete project by the time of the questionnaire. This would assist the researcher

to evaluate whether accounting practices had any influence on the infrastructure development.

4.4.1 Bank accounts kept by the schools

The head teacher is expected to operate financial management on infrastructure development by managing cash and bank accounts, withdrawing money from the bank and reconciling the cash book to the bank statement (Wango, 2009) the study sought to establish the bank accounts kept by the head teacher and the responses are as shown in table 4.7.

Table 4.7

Bank accounts kept by school

Item	Category	Number of schools	Percentage
Bank Accounts	School Infrastructure account	8	26.7%
	School Operation Account	7	23.3%
	School development account	3	10%
	All	12	40%
	Total	**30**	**100%**

Data on bank accounts kept by the schools indicate that 12 schools in the study kept school infrastructure account, school operation account and school

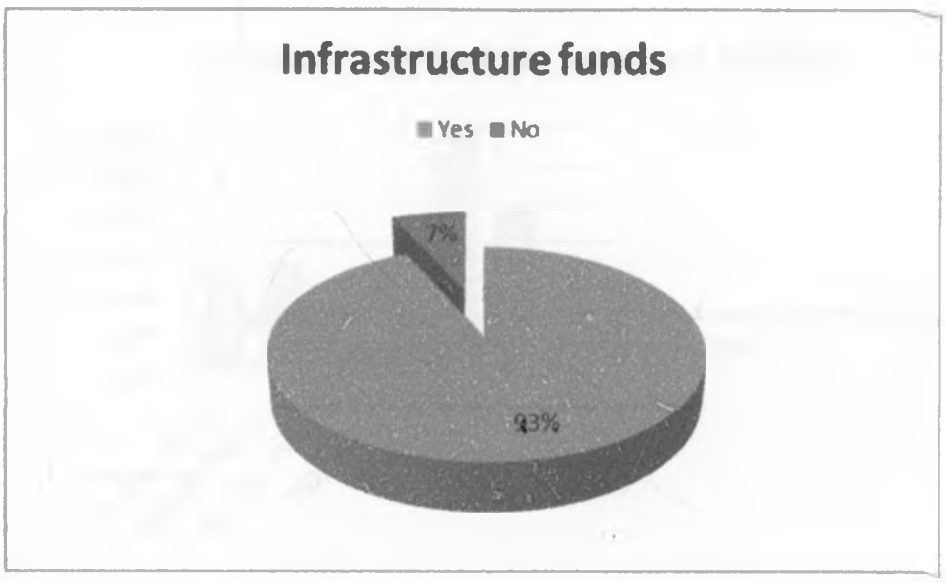
development account, 8 schools kept the school infrastructure account, 7 schools kept the school operation account while the school development account was the least popular with only 3 schools having one. These results reveal that head teachers kept accounts as expected.

4.4.2 Provision of infrastructure funds

The level of infrastructure in a school may be determined by the amount of money allocated. The study sought to establish the amount of infrastructure funds received by the schools in question. Head teachers were asked whether they received infrastructure funds and provide details on the amount they had received between year 2003 and 2012. This information would help the researcher to establish whether the schools had received infrastructure funds and the amount they had received. The responses are shown in figure 4.7 and 4.8

Figure 4.7

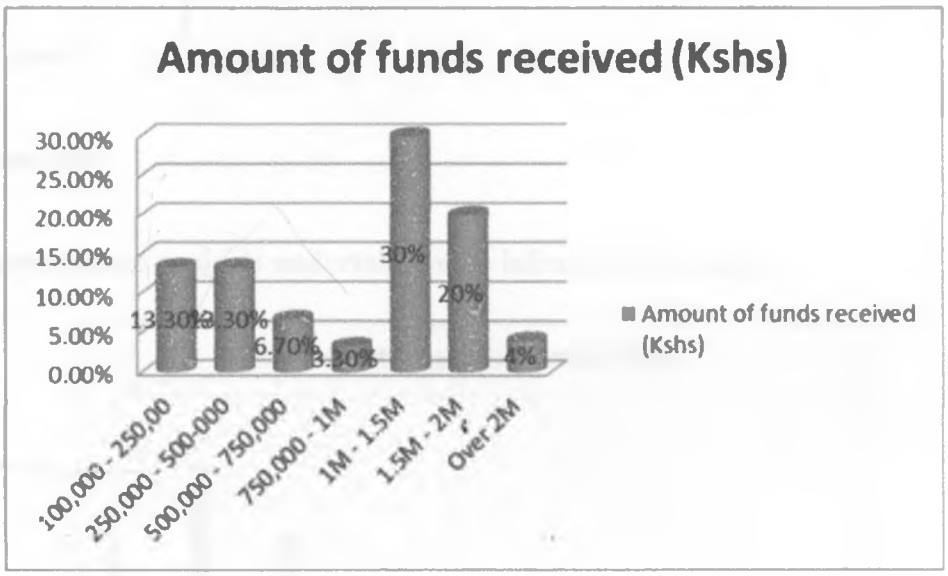
Provision of Infrastructure Funds



The researcher sought to find out from the head teachers whether their schools received funds from the ministry of education science and technology between the year 2003 and 2012. 93% (28) replied on the affirmative. This translates to 28 schools. Finding on provision of funds indicate that majority replied on the affirmative. The researcher probed further to find out how much the infrastructure funds amounted to, the results are as shown in figure 4.12.

Figure 4.8

Amount of funds received by the schools



Data on the amount of fund received indicate that out of 28 schools which received infrastructure funds from the Ministry of education, 4% received over 2 million Kenya shillings while 20% received between1.5 and 2 million Kenya shillings. 6 schools received between 500,000 and 750, 000. The results show that the primary schools in the area received considerable amounts of money for infrastructure development; this is the reason why all the schools in the study had initiated infrastructure projects.

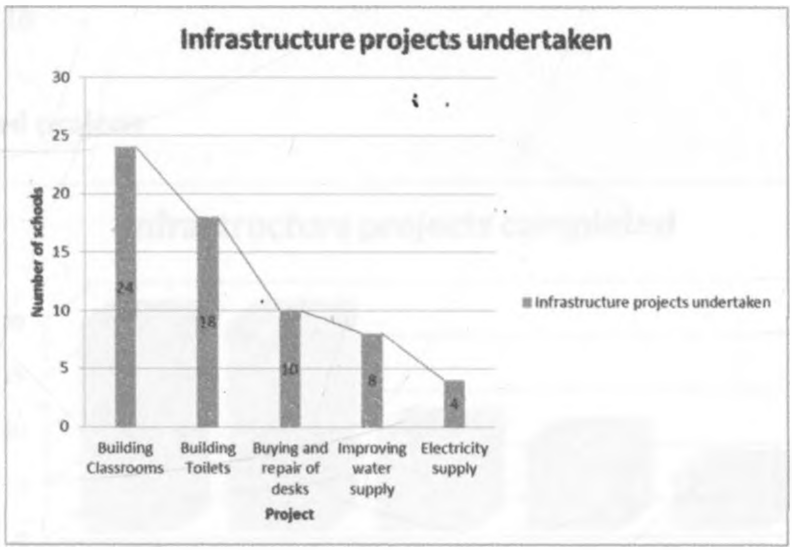
4.4.3 Infrastructure projects undertaken with infrastructure fund

Projects undertaken in a school may reflect the ability of the head teacher to account and utilize the funds provided. Thus the study assessed the specific

infrastructure projects undertaken with these funds to assist in evaluating the head teacher's competency in accounting. Head teachers were asked to provide data on the projects they undertook with infrastructure funds and the responses are shown in figure 4.9

Figure 4.9

Infrastructure projects undertaken with infrastructure funds



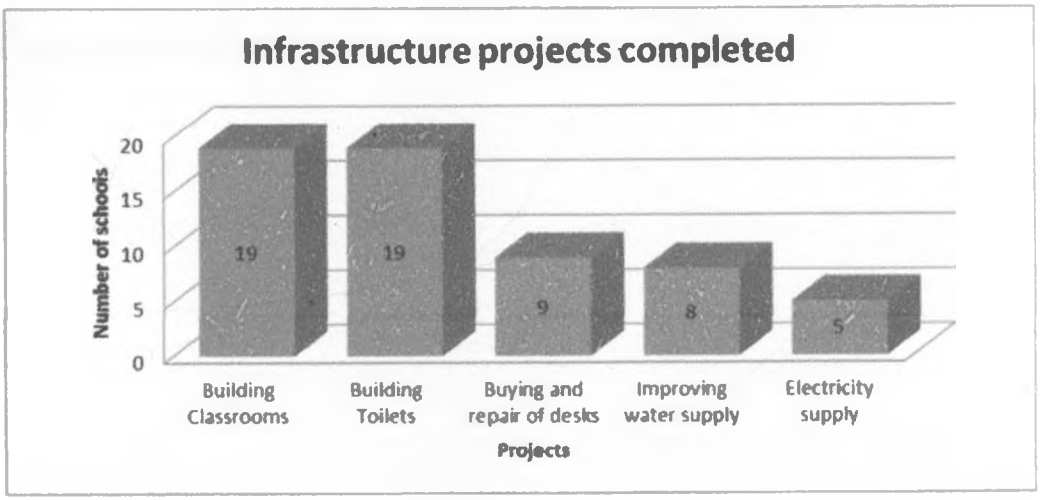
In 24 (80%) of the schools, the infrastructure funds went into building classrooms , in 18 (60%) schools, the funds went into building toilets while in 10 (33.3%) schools the funds went to buying and repair of desks. Most of the funds went into building classrooms. The researcher attributed this to the increasing number of students due to the free primary school education.

4.4.4 School infrastructure projects completed

Other than the projects undertaken, completed projects shows head teachers ability to account for the funds provided. The researcher probed further whether the undertaken projects were complete by the day of this study. By this the researcher would establish the prudence of utilization of infrastructure funds by the head teacher. Responses were recorded in figure 4.10.

Figure 4.10

Completed projects



Of the 24 schools that had undertaken building of classrooms, 19 (79.2%) had completed them on the day of this study while in the 10 (42%) schools which undertaken buying and repair of desks, only 10 had completed the projects. The researcher attributed the failure to complete projects to challenges met by the head teachers or misappropriation of funds. Kieni East District and other districts in

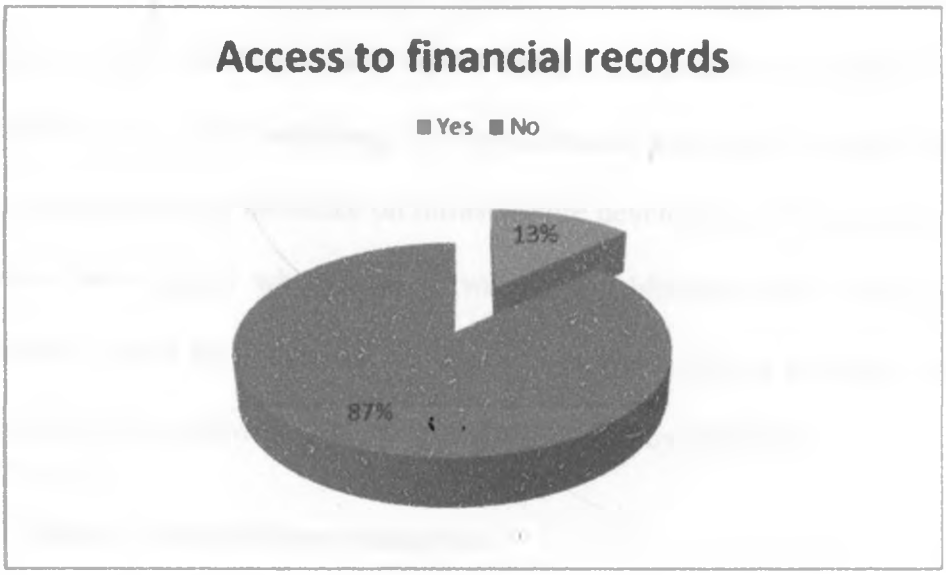
Kenya received a total of Kshs. 6.621 billion for Primary School Infrastructure Improvement (KESSP). In the last four years three head teachers in the district have been demoted to classroom teachers for misuse of funds and one head teacher interdicted on misappropriation. Overall the rate of completion of infrastructure was commendable.

4.4.5 Access to financial records by teachers

Accountability is an important aspect in accounting, the researcher sought to know from the regular teachers whether they could access the financial records. This would assist in establishing the head teacher's competency in accounting. Teachers were asked whether they had access to financial records and their responses are in figure 4.11

Figure 4.11

Access to financial records by teachers



The researcher sought to find out from the regular teachers whether they had access to the schools financial records; only 13% (16) replied on the affirmative. Findings of teachers' access to financial records indicate that only16 replied on the affirmative. Access to financial records by non-staff members or by persons not involved in the management of finances is important as it enforces transparency and accountability and puts checks and balances on infrastructure which ultimately reduces incidences of misappropriation of funds. A competent head teacher is expected to keep books of accounts and records well documented (GoK, 1999).

4.5 Budgeting and infrastructure development

A budget is an important working tool for the successful operation of schools and a significant opportunity to plan the mission, improve operations and achieve operational objectives (Christopher, 2006). It is the responsibility of the head teacher to work with the SIC and draw a budget. The researcher sought to collect information to do with budgeting. This would enable him assess whether elements of budgeting had any influence on infrastructure development. Head teachers and teachers were asked whether there was an established school infrastructure committee, when they drew their budgets, who they involved in budget making and whether they forwarded the budgets for approval by the DEO.

4.5.1 School infrastructure committee

School Infrastructure Committee is the body responsible for the management of infrastructure funds in schools in Kenya, (GoK, 2005). It is the role of the head teacher to establish SIC and work with it in the management of infrastructure funds. The study sought to establish whether the head teacher is aware of this body and the responses are in table 4.8.

Table 4.8

School infrastructure committee

Question	Response	
	Yes	**No**
Have you established a school infrastructure committee?	87%	13%
Are you a member of the school infrastructure committee?	37.5%	62.%

Data indicate that, the committee was present in majority of the schools in the study. Teachers were few in the school infrastructure committee. The Kenya Education Act (1980) Cap 211 provides for the School Infrastructure Committee (SIC) with two major duties: to collect and account any finds accounting to the school approved by District Education Board or the municipal Education committee and use such funds to provide buildings including houses and furniture. The researcher attributed the high rate of infrastructure completion on the presence of school infrastructure committees in majority of the schools in the study.

4.5.2 Frequency of drawing school budgets

The frequency with which budgets are drawn is a measure of the head teacher's competency in budgeting. The researcher also set to find out if the schools in the

study through the head teacher and the School Infrastructure committee came up with budgets and if yes how often. The frequencies are in table 4.9.

Table 4.9

Frequency of drawing school Budget

Variable	Category	N	%
Drawing of school budget	Monthly	1	3.3%
	Termly	3	10%
	Annually	13	43%
	On availability of funds	13	43%
	Total	**30**	**100%**

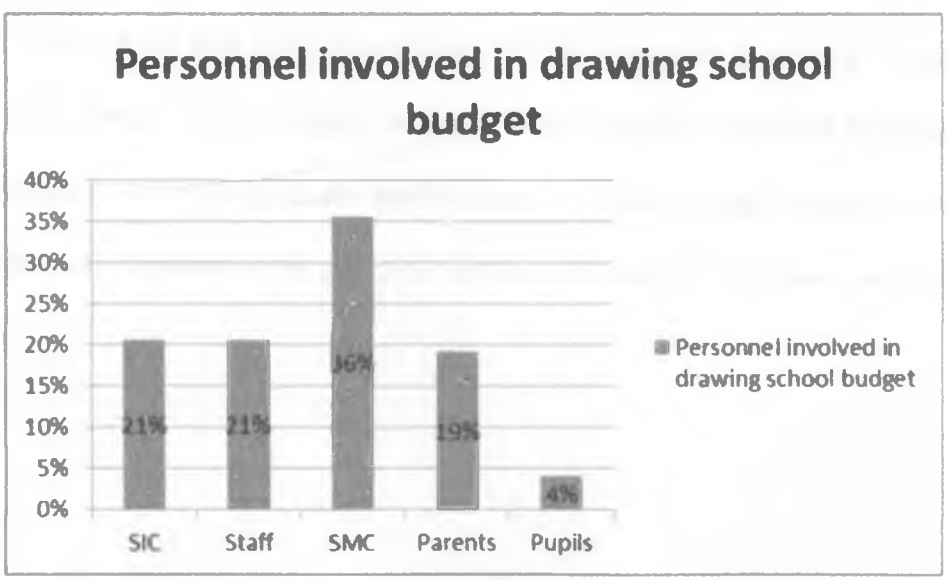
Findings on frequency of drawing school budget indicate that most of the head teachers drew budgets on availability of funds while an equal number drew budgets annually regardless of the availability of funds. Budgeting for infrastructure is important as a tool of planning as well as a tool of transparency. Budgets are also a requirement when a school is in need of extra infrastructure funds. The results show that the schools in the study drew budgets and frequently for that matter; the researcher concluded that this was a causative factor for the high number of completed projects.

4.5.3 Personnel involved in budgeting

The ministry of education policy on school management specifies that the School Infrastructure committee has to be involved in all activities involving finances (GoK, 2002).The study assessed the personnel involved in drawing up budgets; this would assist in evaluating the head teacher's competency. Head teachers were asked who among SIC, staff, SMC, parents and pupils they involved in drawing budget and the responses are in figure 4.12.

Figure 4.12

Personnel involved in budgeting



Findings indicate that the school management committee, the school infrastructure committee, and the staff were the most involved in drawing up

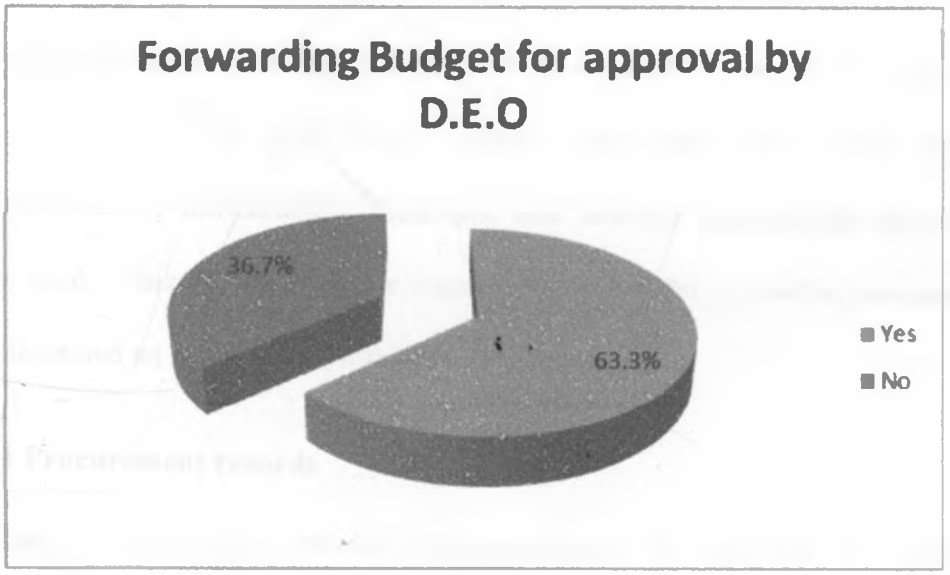
school budget, the school management committee at 36% (10), the school infrastructure committee at 21% (6) and the staff at 21% (6). . The ministry of education policy on school management specifies that the School Infrastructure committee has to be involved in all activities involving finances (GoK, 2002). Despite a high completion of school infrastructure projects, most schools did not involve the school infrastructure committee; this is an area to improve on. A competent head teacher will realize that involvement of all the stakeholders is important as it floats more

4.5.4 Budget approval by DEO

Primary School infrastructure budget. should be approved by the D.E.O, GoK (2005). According to School Infrastructure Improvement Management handbook, after the work is completed and invoice issued, the contractor is then paid. Work done and transactions made should be recorded and the documents involved filed. The researcher assessed head teacher's financial management competence on infrastructure development by asking head teachers whether budgets were forwarded for approval by the DEO and the responses are in figure 4.13

Figure 4.13

Budget approval by D.E.O



The researcher further sought to find out whether after drawing the budget; it was forwarded to the D.E.O for approval. Only 63.3% (19) of the head teachers confirmed that the budget was forwarded to the D.E.O. The study indicate majority of the head teachers confirmed that the budget was forwarded to the D.E.O. The Kenya Education Act (1980) Cap 211 provides for the School Infrastructure Committee (SIC) to collect and account any finds accounting to the school approved by District Education Board or the municipal Education committee. Approval of projects by the D.E.B improves transparency and good management of funds. The researcher concluded that the high rate of approval of

projects by the D.E.B played part in the high numbers of completed infrastructure development projects.

4.6 Procurement

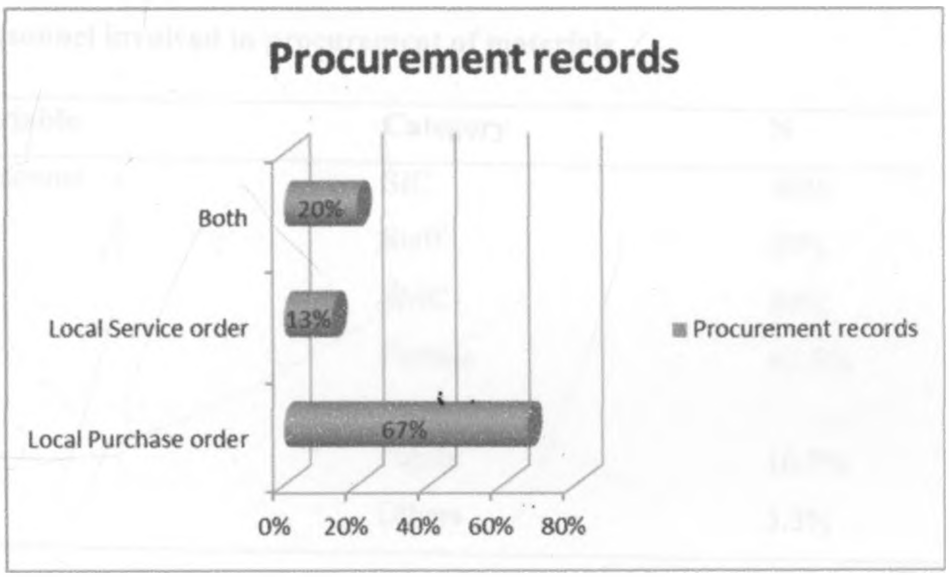
The researcher collected information pertaining to procurement practices of the head teachers. The study sought to find out whether the accounting records such as local purchase order and local service order are used in schools. The study also sought whether SIC, staff SMC, parents, pupils and others were used in procurement of infrastructure materials, and whether procurement procedures were used. This would assist the researcher in identifying whether procurement practices had an influence on infrastructure development.

4.6.1 Procurement records

Keeping of documents related to procurement is important in enforcing accountability and transparency. It is also important that such documents are kept since they are useful when auditing infrastructure funds. The researcher sought to find out from the head teachers the procurement documents kept in the schools in the study and the responses are in figure 4.14

Fig 4.14

Procurement records



Findings from figure 4.14 indicate that 67% (20) of the head teachers kept the local purchase order while 13% (4) kept the local service order. 20% (6) kept both of these documents. The study findings indicate that majority of head teacher kept local purchase order. A local purchase order, abbreviated as LPO is an order placed by a buyer accepted by a seller to supply a specified number of items to the buyer with their description (David, 1996).

4.6.2 Personnel involved in procurement of materials

The study sought to find out who was involved in procurement as this goes to defining the quality of the process. Head teachers were asked who they involved

in procurement of infrastructure materials among SIC, staff, SMC, parents and pupils and whether others were involved and the responses are in table 4.10.

Table 4.10

Personnel involved in procurement of materials

Variable	Category	N
Personnel	SIC	50%
	Staff	60%
	SMC	80%
	Parents	43.3%
	Pupils	16.7%
	Others	3.3%

Findings on personnel involved in procurement of materials indicate that School Management Committee was involved at 36% (10), the school infrastructure committee at 21% (6) and the staff at 21% (6). School Management Committee was the most commonly involved group in the schools in the study. This was followed by the staff and the school infrastructure committee. The pupils were rarely involved in the process of procuring materials. According to School Infrastructure Improvement Management handbook, the School Infrastructure Committee should be involved in all process right from budgeting. Results from the study show that there was high involvement of the school infrastructure committee in the procurement process. Involvement of all stakeholders is

important in ensuring quality of projects. It also helps the school identify the most pressing needs

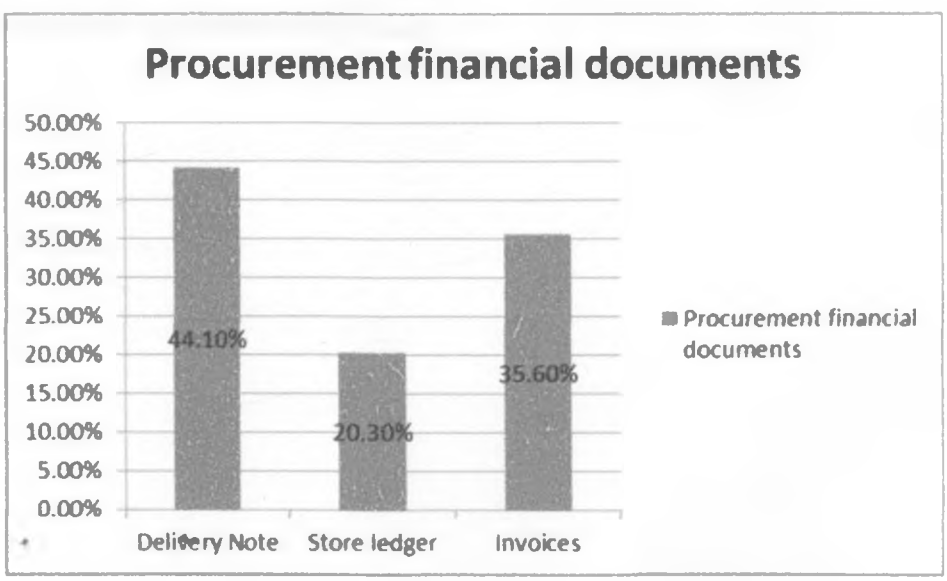
4.6.3 Procurement financial documents

According to School Infrastructure Improvement Management handbook, after the work is completed and invoice issued the contractor is then paid. Work done and transactions made should be recorded and the documents involved filed.

The researcher sought to find out from head teachers whether procurement documents like delivery, store ledger and invoices were kept. This would assist in assessing their competency. The responses are in figure 4.15.

Figure 4.15

Procurement financial documents



. The study found that the delivery note was the most filed procurement document in 44.1% (13) of the school followed by the invoice at 35.6% (11) and the store ledger at 20.3% (6). The study found that the delivery note was the most filed procurement document, followed by the invoice and the store ledger. Findings from the study show that documents in the procurement process were well kept. This was one of the reasons why there were so many infrastructure projects initiated. It is also a reason why there was a high rate of completion of such projects.

4.6.4 Procurement procedures

Following procurement procedures in acquisition of materials indicate some competence in financial management. The researcher sought to find out which procedures the head teacher employed in the acquisition of infrastructure materials. Head teachers were asked to indicate the procedures they followed and the responses are shown in table 4.11.

Table 4.11

Procurement procedures

Variable	Category	%
Procedure	Information gathering	15.9%
	Supplier contact	31.7%
	Negotiations	23.8%
	Fulfillment	19%
	Review	9.5%

Supplier contact, negotiations and fulfillment in that order, were the most common procedures as tabulated in the table above. According to the School Infrastructure Improvement Management handbook, all work should be awarded to the person who demonstrates the best value for money. SIC should then supervise the work and ensure that it is completed in a satisfactory manner and in accordance with the quotation and specification.

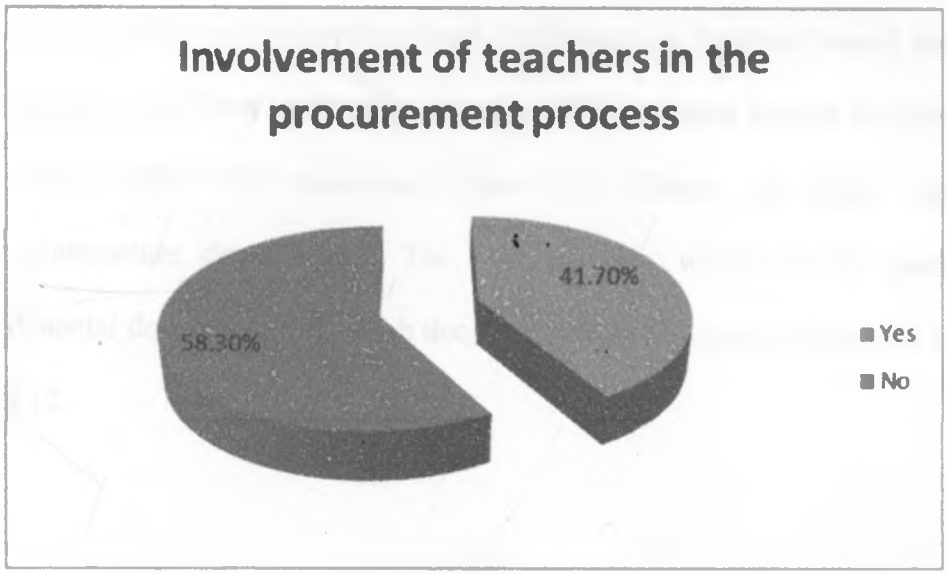
4.6.5 Involvement of teachers in procurement process

In order to find out whether the head teacher followed the laid down procurement procedures, the researcher asked the teacher's whether they were involved in the procurement process since School Infrastructure Improvement Management

handbook stipulates that selected teachers should be involved in the procurement program. Responses are shown in figure 4.16.

Figure 4.16

Involvement of teachers in the procurement process



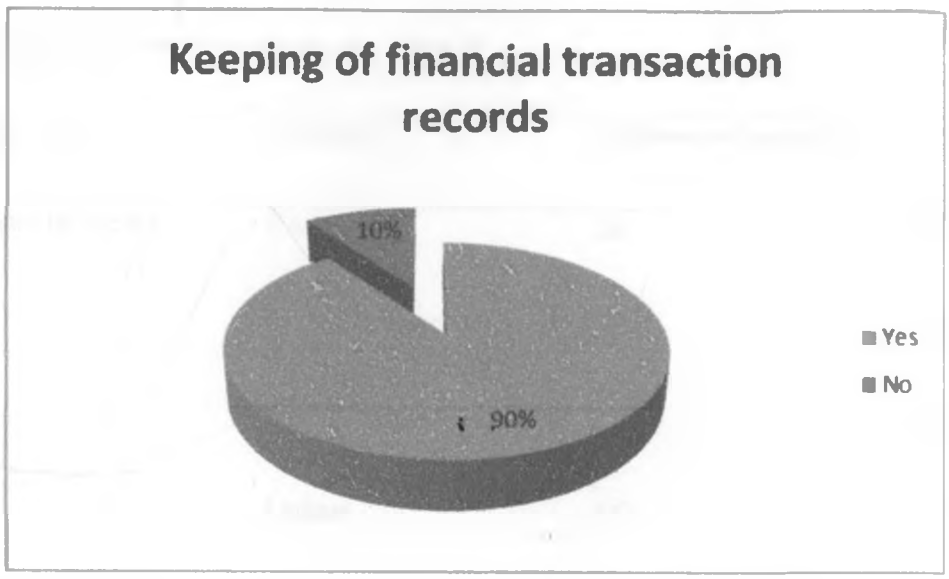
School Infrastructure Improvement Management handbook stipulates that selected teachers should be involved in the procurement program. However when asked whether they were involved in the procurement process, 58.3% (17) said they were not. According to School Infrastructure Management Handbook, the deputy head teacher is the chair person of the SIC. A teacher from lower primary and another from upper primary add to the parents involved in the composition of the SIC to make 13 members. Head teacher is a member.

4.7 Record keeping

Records are the life blood of a school. The researcher was interested to learn whether after all the transactions, the schools kept a record of the documents involved The researcher collected information relating to record keeping in the schools in question by asking the head teachers whether they kept financial records and which of the following records; cash books, payment vouchers, receipt books and ledger they kept, challenges in financial record keeping and whether they drew work plan for every infrastructure project undertaken. This would enable the researcher assess the influence of record keeping on infrastructure development. The responses on whether head teachers kept financial documents and which documents were kept are in figure 4.17 and table 4.12.

Figure 4.17

Keeping of financial transaction records



The researcher was interested to learn whether after all the transactions, the school kept a record of the documents involved. 90% (24) of the head teachers confirmed that their schools indeed kept such records. Findings indicate that majority of the head teachers confirmed that their schools indeed kept such records. According to the School Infrastructure Improvement Management handbook the head teacher being the secretary of the School Infrastructure Committee (SIC) should file all the documents. According to Edem (1982) Records should be seen as a tool for attainment of school objectives and as a rationalized ritual with useful purpose in view. The high percentage of schools keeping records could be a reason why there was a high completion rate of

infrastructure projects. The researcher further probed to find out which financial records the head teacher's kept as shown in table 4.11

Table 4.12

Financial records by the head teacher

Item	Category	Number of schools	%
Financial record	Cashbook	26	86.7%
	Payment Vouchers	26	86.7%
	Receipt books	28	93.3%
	Ledger	24	80%

Findings on financial records by headteacher indicate that the receipt book was the most popular record kept while the ledger was the least popular. According to Eisen (2007) a cash book is a book of original entry in which transactions relating only to cash receipts and payments are recorded in detail. Vouchers are documents containing evidence of payment and receipts. A ledger contains summarized financial information that is classified by assignment to specific account number. This shows that schools in the area kept records, which is a positive factor as a contributing to availability of infrastructure projects.

4.7.1 Frequency of record keeping

According to Primary Schools Financial Hard book, record keeping should be done on daily basis. The study sought to establish the frequency of record keeping as it would assist in finding out whether head teachers were conversant with financial management for infrastructure development as required in (GoK, 1999). The responses are shown in table 4.13.

Table 4.13

Frequency of record keeping

Item	Category	Number of schools	%
Frequency	Daily	12	40
	Weekly	3	10
	Monthly	11	36.7
	Annually	4	13.3
	Total	**30**	**100**

The responses show that 40% kept records on a daily basis 10% on a weekly frequency while 36.7% kept them on monthly basis. According to Eisen (2007) for best practices, records should be kept daily or several times a week. The research concluded that records were indeed kept and kept frequently for that

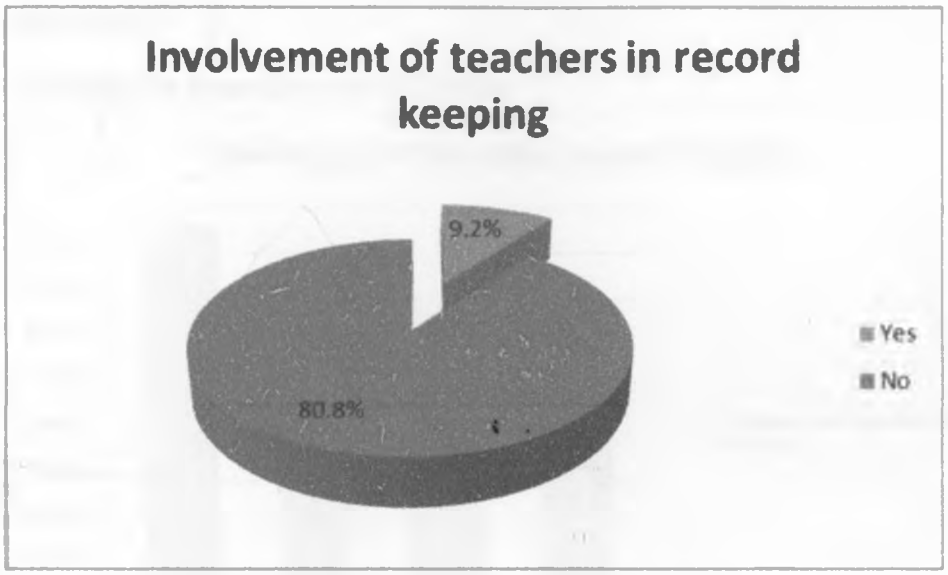
matter; this is commendable and it is no surprise that there was a high rate of school infrastructure projects in the schools under study.

4.7.2 Involvement of teachers in record keeping

Involvement of teachers in record keeping is important for transparency. According to the School Infrastructure Improvement Management handbook, selected teachers should be involved in the infrastructure process either as members of the school infrastructure committee or school management committee. The researcher was therefore keen to learn whether the teachers were involved in record keeping in order to establish further whether head teachers are competent enough to manage school infrastructure. Teachers were asked whether they were involved in record keeping and the responses are shown in figure 4.18.

Figure 4.18

Involvement of teachers in record keeping



When asked whether the head teacher involved them in the record keeping process, only 9.25% (27) said they were involved. This was a trend in all the infrastructure development processes; the regular teachers were not being involved in majority of the schools. The researcher however noted that some teachers paid no interest to the process.

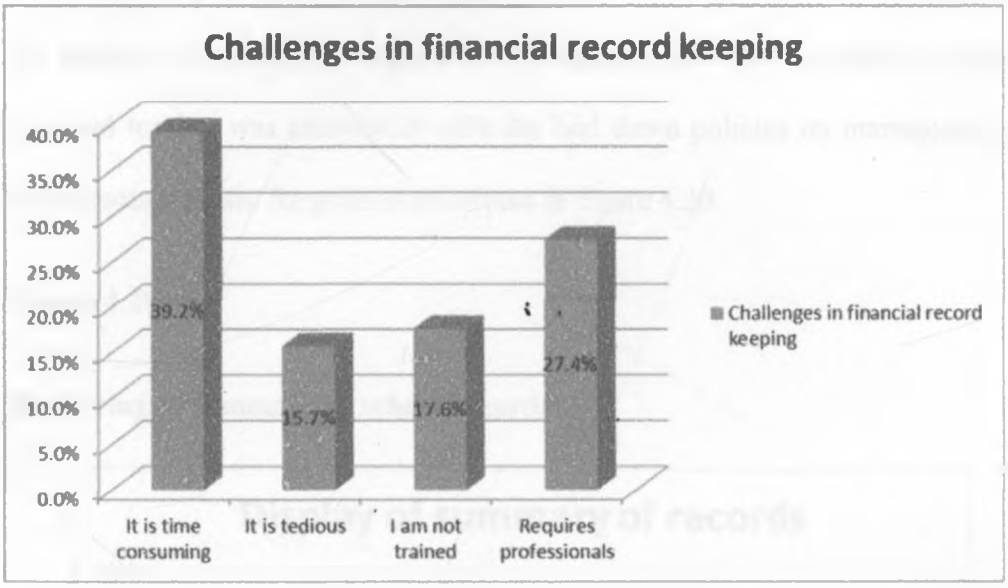
4.7.3 Challenges in financial record keeping

Record keeping is a challenge to head teachers since they are not trained accountants. The study sought to know which challenges the head teachers were experiencing in record keeping. This probe would assist in establishing need for

more training of head teachers in financial management as required in the Education Act Cap211. Responses are shown in figure 4.19.

Figure 4.19

Challenges in financial record keeping



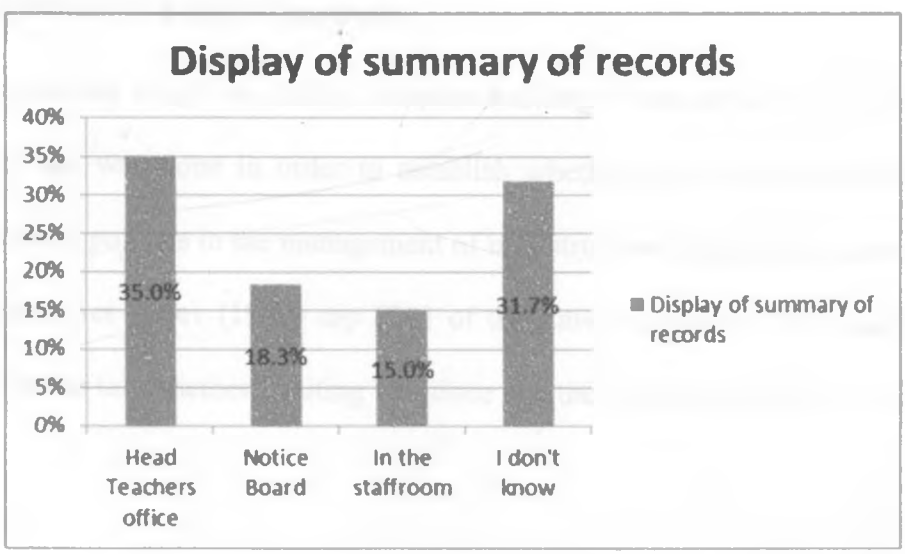
When asked about the challenges they faced in record keeping, 39.2% (12) of the respondents said that it was time consuming, 27.4% (8) said it was too technical and required professionals. Despite experiencing challenges in record keeping, there was a high completion rate of projects and also there were low cases of proliferation of funds. This shows that the head teachers with more training could even do better on the issue of financial management.

4.7.4 Display of summary of school records

Display of summary of records is also important as it enforces transparency and accountability. It is also a good way of involving other stakeholders in the process. Finally the researcher sought to find out if the head teacher's displayed the summary of records as required by the ministry in order to establish whether the head teacher was conversant with the laid down policies on management of infrastructure funds. Responses are shown in figure 4.20.

Figure 4.20

Displaying of summary of school records



According to figure 4.20, 35% (42) teachers said that the records were only displayed in the head masters office, 18.3% (5) in the notice board and 15% (4) in the staff room. However, 31.7% (9) said they did not know. Findings on display

of the summary of records indicate that records were mainly displayed in the head masters office

4.8 Auditing

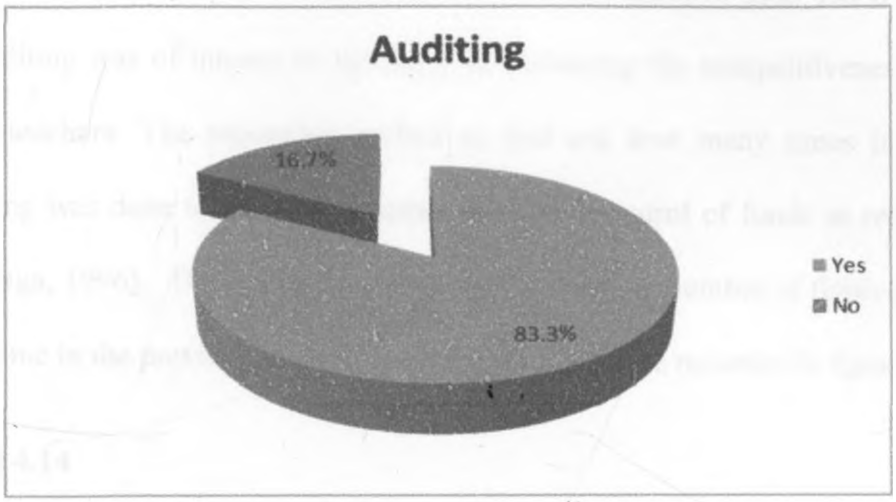
The research sought to find out information about the auditing practices of the schools in the study by asking whether books of accounts were audited in the previous two years, how many times they were audited in the period in question and why they may not have been audited, whether the auditor produced a report and if so whether the report was shared with the school infrastructure committee. This would enable the researcher find out whether auditing practices had an influence on infrastructure development

4.8.1 Auditing of books of accounts

The researcher sought to find out whether auditing of school infrastructure books of accounts was done in order to establish whether the head teacher followed government policies in the management of infrastructure funds as stipulated in the Education Act 9 Rev (1980) cap 2311 of the Laws of Kenya. The head teacher was asked to tell whether auditing was done and the responses are shown in figure 4.21.

Figure 4.21

Auditing of books of accounts



The researcher sought to know whether the books of the school were audited. Results indicated that auditing was done in 83.3% (25) of the school. The Education Act 9 Rev (1980) cap 211 of the Laws of Kenya stipulates that accounts of school receiving public funds are required to be audited by the audit unit of the Ministry of Education. The heads of schools, as accounting and supervising officers are fully responsible for all financial transactions in the preparation of financial statement for the school as well as any irregular accounting. That auditing was done in most schools and no cases found of mismanagement of funds shows that the head teachers were competent and professional in the process.

4.8.2 Frequency of auditing

The Education Act 9 Rev (1980) cap 211 of the Laws of Kenya stipulates that accounts of school receiving public funds are required to be audited by the audit unit of the Ministry of Education at the end of every financial year. The frequency of auditing was of interest to the study in evaluating the competitiveness of the head teachers. The researcher probed to find out how many times in a year auditing was done to establish whether there was control of funds as require by (Lodiaga, 1996). The head teachers were asked tell the number of times auditing was done in the previous two years and the responses are recorded in figure 4.14.

Table 4.14

Frequency of auditing

Item	Category	Number of schools	%
Frequency	One	21	70
	Twice	7	23.3
	More than twice	2	6.7
	Total	**30**	**100**

According to table 4.14, 70%, the majority, auditing was done once a year and twice a year in 7 schools. An internal audit however is recommended by the

ministry to be carried out by the school heads. This is because not all finances come from the ministry of education. Some school finances are received from well-wishers as well as non-governmental organizations.

Finally, the researcher sought to find out whether the auditing produced a financial report and if so, if it was shared with the School Infrastructure Committee (SIC). This was important because auditing is involved with control, accountability and transparency of the management of the infrastructure funds. The head teacher was asked whether auditing produced a financial report and responses are recorded in table 4.15.

Table 4.15

Audited financial statements

Question	**Reply**	
	Yes	**No**
Did the external auditing exercise produce a financial report?	83.3%	16.7%
If yes, were the financial report shared with the school infrastructure committee?	83.3%	16.7%

According to the table above, in 25 of the schools in the study where auditing was done, a financial report was produced and shared with the school infrastructure

committee. According to Eisen (2007) audited financial statements are simply the accounting documents that are prepared by a Certified Public Accountant on behalf of a business or non-profit organization. Audited financial statements usually include a document that is referred to as an opinion. It is the responsibility of the accountant to provide either an unqualified opinion or a qualified opinion. An unqualified opinion basically states that in reviewing the documents submitted by the organization, the accountant is in agreement with the methods used to prepare those documents. In effect, the accountant is stating that the audit is accurate and complete.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This chapter presents a summary of the study, the conclusions and recommendations made by the researcher. This was done in respect to the objectives and the ultimate aim was to answer the research questions

5.2 Summary of the study

The purpose of the study was to investigate the influence of head teachers' competence in financial management on infrastructure development in public primary schools in Kenya, a case of Kieni East District of Nyeri County. Five research questions were formulated to guide the study. Research question one sought to find out how head teachers' accounting practices influence infrastructure development in public primary schools. Research question two sought to find out the relationship between head teachers budgeting practices and infrastructure development in public primary schools. Research question three investigated how procurement practices affect infrastructure development in public primary schools. Research question four investigated whether head teachers record keeping have any effect on infrastructure development in public primary schools while research question five aimed at finding out the effectiveness of external auditing of the head teacher on infrastructure development in public primary schools.

The review of literature relevant to this study laid the background for the study. It focused on adequacy of school infrastructure, financial management and infrastructure development, accounting and infrastructure development, budgeting and infrastructure development Procurement and infrastructure development and auditing and infrastructure development.

The study adopted a cross-sectional survey design and systematic random sampling. The researcher sampled 30 schools in Kieni East District. From each school a head teacher and four regular teachers were interviewed using a structured questionnaire during the early part of June 2012. A piloting study was carried out prior to data collection. Analysis of the data found the questionnaire to be valid and of high reliability (Cronbach's alpha =0.7). Data was analyzed using Microsoft Excel as well as SPSS version 19 for windows. In respect to the objectives, the findings of the study were:

Findings of the study revealed that head teachers were able to account for infrastructure funds. Data from the head teachers revealed that all the schools kept bank accounts. Findings also revealed that all the schools received infrastructure funds from the ministry of education and the head teachers were able to use the funds in either building classrooms, toilets, buying or repairing desks, improving water supply or supplying electricity and that majority of the projects initiated were complete.

Findings of the relationship between head teachers budgeting practices on infrastructure development revealed that all the schools in the study drew budgets either on availability of funds, drew budgets annually regardless of the availability of funds, and 3.3% of the schools came up with budgets termly and monthly respectively. The head teachers involved the SIC, staff, SMC, parents and teachers in budgeting and only few schools involved pupils.

Findings on effect of head teachers' procurement practices on infrastructure development revealed that the school management committee was the most commonly involved group in procurement of infrastructure materials. Findings further showed only few schools followed procurement processes as required by (GoK, 2005).

Findings of the effect of head teachers' financial record keeping practices on infrastructure development revealed that majority (90%) of the head teachers confirmed that their schools filed records of transactions. The receipt book was the most popular record kept as it was found in 28 schools. The cash book and the payment vouchers were present in 26 schools each while the ledger was the least popular with only 24 schools keeping it.

Results indicated that auditing was done in majority of the schools. Auditing was done once a year in most schools and twice a year in 7 schools. A financial report was produced and shared with the school infrastructure committee upon auditing.

5.3 Conclusions

The study on the influence of head teachers accounting practices on infrastructure development concluded that the head teachers in Kieni East District were able to account for school infrastructure funds. This was evident in the high number of projects initiated and completed. The head teachers also kept financial records. The researcher attributed this to the financial management received by these head teachers.

The study on the relationship between head teachers budgeting practices on infrastructure development concluded that head teachers in Kieni district were able to budget for school infrastructure funds. This was clearly elaborated by the teachers who confirmed that the head teachers drew budgets and presented them to the DEO for approval. The researcher also attributed this to the financial management training received by the teachers

The study on the effect of head teachers procurement practices on infrastructure development also concluded that head teachers in Kieni East district were able to procure infrastructure materials although only a few who followed procurement procedure.

The study also concluded that head teachers were able to keep financial records. This was probably because the head teachers had been taught on how to best to keep records while getting training on financial management. However head teachers found record keeping as time consuming and that it required a

professional and they did not display the summary of book of accounts. This is dangerous as it could be a window of misappropriation of funds due to lack of transparency.

Finally the study on the extent to which head teachers financial auditing practices have effect on infrastructure development concluded that head teachers were audited by external auditors, auditor's report issued and shared with the school infrastructure committee. Therefore there were few cases of uncompleted projects.

5.4 Recommendations

The following are the recommendations of the researcher.

i. The Ministry of Education should ensure that financial management training of regular teachers is embedded in the teacher training curriculum in Teacher Training colleges and universities, so that not only can they assist in record keeping but they can also ensure transparency and accountability in use of funds. The Ministry should also come up with an online system that makes it easy for schools to keep records. This would ensure transparency. Since the Ministry of education is allocating a lot of funds in primary schools, it should facilitate employment of secretaries and bursars in order to ease headteachers work and avoid mismanagement of infrastructure funds an

ii. The Teachers Service Commission in its management of teachers should train head teachers in management of infrastructure by offering programmes aimed specifically at school infrastructure.

iii. Teachers and head teachers in the field require training in auditing. Since KESI offers such programmes the ministry of education should ensure that the management of KESI facilitates the acquisition of these skills

iv. Head teachers should involve teachers in the management of school infrastructure in order to ease their (head teachers) work. They should also expose financial records to teachers for transparency and accountability

v. Teachers should engage themselves in education programmes offering school management in order to acquire school management skills that would help them manage school infrastructure

5.5 Suggestions for further studies

I. This study was carried out on a relatively small number of head teachers. The researcher recommends a similar study be carried out on a larger sample to provide more information on the area of financial management and infrastructure development.

II. A similar study should also be carried out in an urban area for comparative purposes.

III. Private schools are run and operate quite differently from public primary schools. This is also reflected in the level of infrastructure development in private schools. The researcher suggests the study of financial management and infrastructure development be done in public and private schools.

5.6 Contribution to the body of knowledge

Table 5.6 shows the contribution of the study to the body of knowledge. It highlights the gains to be realized from the study which will add knowledge to the present situation

Table 5.15

Contribution to the body of knowledge

Objectives	Contribution to the body of knowledge
1. To assess the influence of head teachers financial accounting practice on infrastructure development in Kenya Public Primary schools in Kieni East District.	The study showed that head teachers knowledge of accounting in finance is crucial in development of school infrastructure
2. To establish the relationship between head teachers budgeting practice on infrastructure development in Kenya Public schools in Kieni East District	The study revealed that auditing of school finances should be improved for good utilization of funds and development of school infrastructure.
3. Evaluate the effects of head teachers procurement procedures on infrastructure development in Kenya Public Primary School s in Kieni East District	Findings from the study indicate that procurement procedures are important in the acquisition of infrastructure materials and that head teachers should be facilitated in the acquisition of these procedures.
4. Evaluate the effects of head teachers' financial record keeping on infrastructure development in Public Primary Schools in Kieni District.	Findings from the study revealed that where head teachers have good financial record keeping, infrastructure development is well done; therefore proper record keeping is important in the development of school infrastructure.
5. Determine the extent to which head teachers financial auditing practices have effect on infrastructure development in Kenya Public Primary Schools	Findings revealed that auditing is extensively important in the development of school infrastructure and that auditing practices should be stepped up in schools for school infrastructure development in school

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APPENDICES

APPENDIX 1

LETTER OF INTRODUCTION

University of Nairobi
Department of Educational Administration & Planning
P. O. Box 30197
Nairobi

The Head Teacher

.....Primary School

Dear Sir/ Madam

RE: REQUEST TO COLLECT DATA

I am a post-graduate student currently working on my research project on Influence of Head teacher Competence in Financial Management on Infrastructure Development in Kieni East District. Your school has been selected through sampling to participate in the study.

I here by request you kindly to fill the enclosed questionnaire as honestly as possible. The information that you will provide will only be used for the purpose of my academic research. Meanwhile your identity will be treated confidentially.

Thank you in advance.
Yours faithfully,

Nelson, W. Maina.

APPENDIX 2

HEADTEACHERS QUESTIONNAIRE

INFLUENCE OF HEATEACHERS COMPETENCE IN FINANCIAL MANGEMENT PRACTICES ON INFRASTRUCTURE DEVELOPMENT IN PUBLIC PRIMARY SCHOOL IN KIENI EAST DISTRICT			
QUESTIONS		***RESPONSES***	***INSTRUCTIONS***
NO.	**INTRODUCTION**		
1.	What is your highest education level?	o Primary _____ o Secondary _____ o College _____ o University _____	TICK THE MOST APPROPRIATE (TTMA)
2.	Which is your highest professional Grade	o P_2 _____ o P_1 _____ o ATS IV _____ o ATSIII _____ o ATSII _____ o ATS1 _____	TTMA
3.	How long have you been working as a head teacher in your current school	o 1-3 years _____ o 4-6 years _____ o 8-10 years _____ o More than 10 years_____	TTMA
4.	What is the total population in your school by gender	o Boys _____ o Girls _____ o Total _____	
5.	How many of these school structures are in your school	o Classrooms _____ o Desks _____ o Girls toilets _____ o Boys toilets _____	
6.	How many of these school structures are permanent	o Classrooms _____ o Desks _____ o Girls toilets _____ o Boys toilets _____	
7.	Does your school have clean drinking water	o Yes o No o Explanation _____ _____ _____ _____	

8.	Does your school have electricity	o Yes o No o Explanation _____ _____	
9.	Which of these financial management training programs have you attended	o Prism _____ o School management programme _____ o Primary school management _____ o Others l_____	
10.	**ACCOUNTING**		
i.	Which of these bank accounts do you keep in the school	o School infrastructure Account_____ o School operation account_____ o School development account o Other accounts _____	
ii.	Did you receive infrastructure funds from the ministry of Education science and technology between the year 2003 and 2012	o Yes. o No o I don't know	
iii.	What is the total amount of funds received by the school on infrastructure development between the year 2003 and 2012	Kshs	
iv.	Which of these infrastructure projects did you undertake with the funds received by the school between 2003 and 2011	o Classrooms _____ o Toilets _____ o Desks _____ o Water supply _____ o Electricity supply _____	
v.	How many of these infrastructure projects which you undertook with the funds received by the school between the year 2003 and 2011 are complete	o Classrooms _____ o Toilets _____ o Desks _____ o Water supply_____ o Electricity supply	
11.	**BUDGETING**		
i.	Have you established a school infrastructure committee	o Yes o No o I don't know	

ii.	When do you draw a school budget	o Weekly _____ o Monthly _____ o Termly _____ o Annually _____ o On availability of funds_____	
iii.	Who of these school personnel do you involve in budgeting for school infrastructure	o Sic _____ o Staff _____ o SMC _____ o Parents _____ o Pupils _____ o Others _____	
iv.	Do you forward your budget proposal for approval by the D.E.O	o Yes o No o Explanation _____ _____	
12.	**PROCUREMENTS**		
i.	Which of these accounting records that are used by the school in the procurement of goods and services do you keep in your school?	o Local purchase order____ o Local service order_____	
ii.	Who among the following do you involve when receiving infrastructure materials	o Sic _____ o Staff _____ o SMC _____ o Parents _____ o Pupils _____ o Others _____	
iii.	Which of these financial documents do you use when receiving infrastructure materials	o Delivery note_____ o Store ledger_____ o Invoices goods received note_____	
iv.	Which of these procurement procedures do you invoice when procuring infrastructure materials	o Information gathering_____ o Supplier contact _____ o Negotiations _____ o Fulfillment _____ o Review _____	
v.	Have you had disposal of any of the following infrastructure structures between 2003 and 2011	o Classrooms _____ o Desks _____ o Toilets _____	LIST THE NUMBER DISPOSED

13.	**RECORD KEEPING**		
i.	Which of the following financial records are available in your school?	o Cash books _____ o Payment vouchers_____ o Receipt books _____ o Ledger _____	
ii.	Do you keep records on financial transactions?	o Yes o No o Explanation _____ _____	
iii.	How often do you keep records in financial transactions?	o Daily _____ o Weekly _____ o Monthly _____ o Annually _____ o I don't know_____	TTMA
iv.	Which are some of the challenges you face in financial record keeping?	o Its time consuming _____ o Its tedious _____ o I am not trained _____ o Requires professional _____ o Other challenges _____	
v.	Do you draw a work plan for every infrastructure project you undertake in the school?	o Yes o No o Explanation _____ _____	
14.	**AUDITING**		
i.	Were the books of accounts audited by an external auditor in the past two years?	o Yes o No o Don't know	TICK THE MOST APPROPRIATE (TTMA)
ii.	If yes how many times was the books of accounts audited by an external auditor?	o Once _____ o Twice _____ o More than twice_____	
iii.	If no explain why external auditing as not done?	_____ _____ _____ _____	
iv.	Did the external auditing exercise produce financial report?	o Yes o No o Don't know	
v.	If yes were the financial report shared with the school infrastructure committee	o Yes o No o Don't know	

APPENDIX 3

TEACHERS' QUESTIONNAIRE

INFLUENCE OF HEATEACHERS COMPETENCE IN FINANCIAL MANGEMENT PRACTICES ON INFRASTRUCTURE DEVELOPMENT IN PUBLIC PRIMARY SCHOOL IN KIENI EAST DISTRICT			
NO.	**INTRODUCTION**	**RESPONSE**	**INSTRUCTION**
1.	What is your gender?	Male _____ Female _____	
2.	What is your age bracket in years?	Over 50 _____ 41 – 50 _____ 31-40 _____ 30-below_____	
3.	What is your highest professional qualification?.	P2_____ P1_____ ATS III II I	Tick or fill the most appropriate
4.	For how long have you been working as a teacher in your current school?	1 - 3 years _____ 4 – 6 years _____ 8 – 10 years _____ More than 10 years _____	
5.	Which are your. Other responsibilities as a teacher?	Deputy Head teacher _____ Senior teacher _____ Class teacher _____	
6.	How many of these structures are in your school?	Classrooms _____ Desks _____ Girls Toilet _____ Boys Toilet _____	
7.	How many of these structures in your school are permanent?	Classrooms _____ Girls Toilet _____ Boys Toilets _____	
8.	Does your school have clean drinking water?	Yes _____ No _____ I don't know _____	
9.	Does your school have electricity supply?	Yes _____ No _____	
10.	**ACCOUNTING**		
i.	Do you have access to the following financial records in your school?	Cash books _____ Payment Voucher _____ Receipt books _____ Cheque books _____	Tick or fill APPROPRIATE
ii.	Have you received any training on financial Management?	Yes _____ No _____ Explanation _____	
iii.	Did your school receive infrastructure funds from the Ministry of Education Science and Technology believe the year 2003 and 2011?	Yes _____ No _____ I don't know _____	

iv.	Which of these projects did your school undertake with infrastructure funs received between 2003 and 2011?	Classrooms _____ Toilets _____ Desks _____ Water supply/harvesting _____ Electricity supply _____	
v.	How many of those infrastructure projects are complete that the school undertook with the funds received between 2003 – 2012?	Classrooms _____ Toilets _____ Desks _____ Water supply/harvesting _____ Electricity supply _____	
11.	**BUDGETING**		
i.	Does the school have a established infrastructure committee (sic)?	Yes _____ No _____ I don't know _____	
ii.	Are you a Member of SIC?	Yes _____ No _____ I don't know _____	
iii.	When does school infrastructure committee draw a budget?	Weekly _____ Monthly, _____ Termly, _____ Monthly, _____ On availability of funds _____ I don't know _____	
iv.	If yes, do you forward your budget proposal for by the D.E.O?	Yes _____ No _____ I don't know _____	
12.	**PROCUREMENT**		
i.	Which of these procurement Procedures do you involve During procurement of infrastructure Materials?	Information gathering _____ Suplier contact _____ Negotiations _____ Fulfillment _____ Review _____	
ii.	Are you involved when procuring infrastructure materials?	Yes _____ No _____ Explanations _____	
iii.	Which of the following accounting records used by the school in the procurement of goods and services that are kept in your school?	Local purchase order _____ Local service order _____ I don't know _____	
iv	Have you had disposal any of the following school infrastructure structures between 2003 and 2011?	Classrooms, _____ Desks _____ Toilets _____	

13.	**RECORD KEEPING**		
i.	Which of the following financial records are available in your school?	Cash book _____ Payment Voucher _____ Receipt Book _____ Ledger _____ Cheque books _____	
ii.	Does the head teacher keep records on financial transactions?	Yes _____ No _____ I don't know _____	
iii.	Do you have access to financial records in the school ?	Yes _____ No _____ Explanation _____	
iv.	Where does the head teacher display the summary infrastructure funds received and ---------- spent?	In head teachers office _____ On the notice board _____ In the staffroom _____ I don't know _____	
v.	Does the head teacher involve you in keeping of records on infrastructure?	Yes _____ No _____ Explanation _____	
14.	**AUDITING**		
i.	Were the books of account audited by an external auditor in the past 2 years?	Yes _____ No _____ I don't know _____	
ii.	If yes, how many times were the books of accounts audited by an external auditor?	Once _____ Twice _____ More than twice _____	
iii.	If no, explain why external auditing was not done?	1 _____ 2 _____ 3 _____ 4 _____	
iv	Did the external auditing exercise produce financial report?	Yes _____ No _____ I don't know	
v.	If yes, were the financial report shared with the school infrastructure?	Yes _____ No _____ I don't know_____	

APPENDIX 4

AUTHORIZATION LETTER

REPUBLIC OF KENYA

NATIONAL COUNCIL FOR SCIENCE AND TECHNOLOGY

Telephone: 254-020-2213471, 2241349
254-020-310571, 2213123, 2219420
Fax: 254-020-318245, 318249
When replying please quote
secretary@ncst.go.ke

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

Our Ref. **NCST/RCD/14/012/763**

Date **22nd June 2012**

Nelson Maina Wambugu
University of Nairobi
P.O Box 30197
Nairobi

RE: RESEARCH AUTHORIZATION

Following your application for authority to carry out research on ***"Influence of head teachers' competence in financial management practices on infrastructure develoment in public primary school in Kieni East District, Kenya"*** I am pleased to inform you that you have been authorized to undertake research in **Kieni East District** for a period ending **31st July, *2012*.**

You are advised to report to **the District Commissioner and the District Education Officer, Kieni East** 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:

District Commissioner
District Education Officer
Kieni East District

APPENDIX 5

RESEARCH PERMIT

PAGE 2

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

Kiani East	Location
Central	District
	Province

on the topic: Influence of head teachers competence in financial management practices on infrastructure development in public primary school in Kiani East District, Kenya.

for a period ending: 31st July, 2012.

PAGE 3

Research Permit No. NCST/RCD/14/012/763
Date of issue 22nd June, 2012
Fee received KSH. 1,000

Applicant's Signature

Secretary
National Council for Science & Technology