INFLUENCE OF BUDGETING ON IMPLEMENTATION OF 
DEVELOPMENT PLANS IN PUBLIC SECONDARY SCHOOLS IN URIRI 
DISTRICT, MIGORI COUNTY, KENYA 

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A Research Report Submitted in Partial Fulfillment of the Requirements for 
the Award of the Degree of Masters of Education in Educational Planning 

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DECLARATION

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

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DEDICATION

I dedicate this project to my wife Agnes Ochieng’, to my children Samuel and Daizy Ochieng’. To my loving parents Mr. and Mrs. Opiyo.
ACKNOWLEDGMENTS

I wish to thank the Almighty, Heavenly father for bringing me this far. I owe my life to Him for His everlasting mercies as I went through this project. I thank Him for His guidance and providence, which enabled me to undertake this project.

Secondly, I wish to express my sincere appreciation to my supervisors Prof. Genevieve Wanjala and Dr. Ibrahim Khatete project work for their utmost patience in reading the drafts and offering professional guidance without which the research would not have been a reality. I would also like to express my sincere thanks to my family especially my sons and daughters and my wife for their love, understanding and support during the project. I similarly express my gratitude to my friend John Kisuge for his contributions towards my success.

I highly appreciate all the respondents, principals, heads of department, board of management members and school Bursars who were involved in this study. My gratitude also goes to my colleagues who encouraged me and shared their insights during this project work.
TABLE OF CONTENTS

Declaration ............................................................................................................. ii
Dedication ............................................................................................................. iii
Acknowledgments ................................................................................................. iv
Table of contents .................................................................................................... v
List of figures ......................................................................................................... x
List of tables .......................................................................................................... xi
List of abbreviations and acronyms ................................................................. xiii
Abstract ............................................................................................................... xiv

CHAPTER ONE

INTRODUCTION

1.1 Background of the study .............................................................. 1
1.2 Statement of the problem .............................................................. 7
1.3 Purpose of the study ........................................................................... 8
1.4 Objectives of the study ................................................................. 8
1.5 Research questions ........................................................................... 9
1.6 Significance of the study ................................................................. 10
1.7 Limitation of the study ................................................................. 11
1.8 Delimitation of the study ............................................................... 11
1.9 Basic assumption of the study ....................................................... 11
1.10 Definition of the significant terms .............................................. 12
1.11 Organization of the study ............................................................. 13
CHAPTER TWO
LITERATURE REVIEW

2.1 Introduction ........................................................................................................ 15

2.1.1 Budgeting in schools ............................................................................... 15

2.2 Effects of competent budget committee members on implementation of school development plans .......................................................... 16

2.3 Influence of resource allocation on implementation of school development plans ................................................................. 19

2.4 Effect of project monitoring and evaluation on implementation of school development plans in public secondary schools ............. 20

2.5 Influence of virement of the budgetary allocation on implementation of school development plans ..................................................... 22

2.6 Summary of the literature review .................................................................. 22

2.7 Theoretical framework of the study ............................................................... 23

2.8 Conceptual framework of the study ............................................................... 24

CHAPTER THREE
RESEARCH METHODOLOGY

3.1 Introduction ........................................................................................................ 26

3.2 Research design ............................................................................................... 26

3.3 Target population ............................................................................................ 27

3.4 Sampling techniques and sample size ............................................................ 27

3.5 Research Instruments ..................................................................................... 29
3.5.1 Validity of research instrument ......................................................... 30
3.5.2 Reliability of research instruments .................................................. 30
3.6 Data collection procedure ................................................................. 31
3.7 Data analysis techniques ................................................................. 32

CHAPTER FOUR
DATA ANALYSIS, INTERPRETATION AND DISCUSSION

4.1 Introduction .................................................................................... 33
4.2 Questionnaire return rate ................................................................. 33
4.3 Effects of competent committee members on implementation of school developments plans ................................................................. 34
4.4 Influence of competences of budgeting committee on construction of a school building ................................................................. 35
4.5 The influence of competencies of budgeting committee members on construction of school building ................................................. 37
4.6 Requirement for choosing one to be a budgeting committee member .... 38
4.7 Competence level of BOM, HOD, Bursars .......................................... 39
4.8 The opinion of BOM members about their principal’s resource allocation competences and implementation of school development plans .......... 40
4.9 Involvement of board members, head of department and bursars in various aspects of budgeting ................................................................. 41
4.10 Relationships between construction of school building and competences of committee members ................................................................. 42
4.11 Effects of resource allocation and Implementation of development plan.... 44
4.12 The effect of resource allocation on procurement of teaching / learning materials and equipment .......................................................... 45
4.13 Relationship between resource allocation and procurement of learning materials and equipments ...................................................... 47
4.14 Determiners of final amount allocation........................................... 48
4.15 The influence of monitoring and evaluation on implementation of school development plans ......................................................... 49
4.16 Participants in monitoring and evaluation ....................................... 50
4.17 Influence of monitoring and evaluation findings on implementation of development plan in public secondary schools in Uriri district........... 51
4.18 Ongoing projects ........................................................................ 53
4.19 Rating principals in monitoring and evaluation .............................. 54
4.21 Relationship between monitoring and evaluation strategies and implementation of school development plan .................................... 57
4.22 Effects of virement of budgetary allocation on implementation of school development plan ................................................................. 58
4.23 Relationship between implementation of school development plans and virement of budgetary allocation ..................................... 60

CHAPTER FIVE
SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction .................................................................................. 62
5.2. Summary of the study ................................................................. 62
5.3 Summary of the findings of the study ........................................... 63
5.4 Conclusion from the study ........................................................... 65
5.6 Recommendations from the study ................................................. 66
5.5 Suggestions for further research ................................................... 67
REFERENCES ....................................................................................... 68
APPENDICES ....................................................................................... 74
Appendix A : Introductory Letter ....................................................... 74
Appendix B : Questionnaire for the Principal ...................................... 75
Appendix C : Questionnaire for BOM ................................................... 78
Appendix D : Questionnaire for Head of Department ......................... 82
Appendix E : Questionnaire for Bursar/Accountants ......................... 85
Appendix F : Research Permit ............................................................ 87
Appendix G : Research Authorization Letter from National Commission for
Science, Technology and Innovation ............................................... 88
Appendix H : Research Authorization Letter from Ministry of Education
Science and Technology ................................................................. 89
LIST OF FIGURES

Figure 2.1: Interrelationship between budgeting and implementation of secondary schools development plans ................................................................. 24
LIST OF TABLES

Table 3.1: School Population and their sample size ................................................. 28
Table 3.2: Respondents population and their sample size .................................... 29
Table 4.1: Respondents questionnaires return rate ................................................. 33
Table 4.2: Competences of budgeting committee members .................................. 34
Table 4.3: Competence of budgeting committee on construction of a school ....... 36
Table 4.4: Competencies of budget committee (BOM) on implementation of
planned school building construction ................................................................. 37
Table 4.5: Requirement for choosing one to be a budgeting committee member 38
Table 4.6: Competence level of BOM, HOD, Bursars/ accountants ...................... 39
Table 4.7: Opinion of BOM members on competence of their principals .......... 40
Table 4.8: Involvement of HOD, BOM and bursars in budgeting ......................... 41
Table 4.9: Correlation between construction of a school building and the
competence of committee members .................................................................. 43
Table 4.10: Types of budget design used in public secondary schools .............. 45
Table 4.11: Resource allocation and procurement of learning materials and
equipment ........................................................................................................... 46
Table 4.12: Correlation between procurement of learning materials and
equipment and the resource allocation .............................................................. 47
Table 4.13: Determiner of final amount allocation ............................................... 48
Table 4.14: Other sources of fund ......................................................................... 49
Table 4.15: Those involved in monitoring and evaluation ..................................... 51
Table 4.16: Influence of monitoring and evaluation findings on implementation of development plan in public secondary schools in Uriri district ... 52

Table 4.17: Observation check list................................................................. 53

Table 4.18: Causes of delay in project implementation................................. 54

Table 4.19: Rating principals in monitoring and evaluation.......................... 55

Table 4.20: Rating school overall implementation of development plans ....... 55

Table 4.21: Rating stakeholders’ participation............................................. 56

Table 4.22: Correlation between the implementation of planned school curriculum ................................................................. 57

Table 4.23: Virement of budgetary allocation and implementation of school development plan ............................................................. 59

Table 4.24: Correlation between implementation of development plans and the Virement of the budgetary Allocation ................................. 60
LIST OF ABBREVIATIONS AND ACRONYMS

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.O.G (B.O.M)</td>
<td>Board of governors (Board of Management)</td>
</tr>
<tr>
<td>DQASO</td>
<td>District Quality Assurance and Standards Officer</td>
</tr>
<tr>
<td>H.O.D</td>
<td>Heads of Department</td>
</tr>
<tr>
<td>K.C.S.E.</td>
<td>Kenya Certificate of Secondary Education</td>
</tr>
<tr>
<td>KEMI</td>
<td>Kenya Education Management Institute</td>
</tr>
<tr>
<td>KESI</td>
<td>Kenya Education Staff Institute</td>
</tr>
<tr>
<td>P.D.E.</td>
<td>Provincial Director of Education</td>
</tr>
<tr>
<td>P.T.A</td>
<td>Parents, Teachers Association</td>
</tr>
<tr>
<td>SMC</td>
<td>School Management Committee</td>
</tr>
<tr>
<td>T.S.C</td>
<td>Teachers Service Commission</td>
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<tr>
<td>U.S</td>
<td>United States</td>
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ABSTRACT

The purpose of this study was to establish influence of budgeting on implementation of development plans in public secondary schools in Uriri District, Migori County. The study was to; examine how the competence of budgeting committee members affect the implementation of development plans in public secondary schools, to establish how resource allocation affect the implementation of development plans in public secondary schools, to analyze how monitoring and evaluation findings influence the implementation of development plans in public secondary schools and to establish how virement of the budgetary allocations affect the implementation of development plans in public secondary schools. The study employed descriptive survey research design where the target population was 19 principals, 96 head of departments, 247 board of governors and 19 bursars. Random sampling was used to pick the sample. The sample size was 10 principals, 8 bursars/accounts, 30 heads of department, 76 board of governor members and 10 public secondary schools. The researcher used questionnaires and interview schedule as the instruments for the study. The descriptive statistics such as frequency, mean and percentage, were found on quantitative data. The findings of the study were that on competences of budgeting committee and construction of school building majority of BOG members (BOM) over 90% indicated that; budgeting skills, monitoring ability, evaluation skills, procurement knowledge, project identification and decision making ability positively influence construction of school building, on resource allocation and procurement of learning materials and equipment, all the principals agreed that it is only through allocating resources that procurement is done perfectly, on monitoring and evaluation on implementation of school development plans over 90%, HoDs showed that monitoring and evaluation identify errors. The researcher concluded that budgeting must be there for effective implementation of school development plans. Researcher recommended that a staff of experts be based at the Uriri district office to oversee budgeting so as to provide continuou’s guidance.
CHAPTER ONE
INTRODUCTION

1.1 Background of the study
Planning Programming and Budgeting System originated from U.S, introduced by U.S department of defense in 1965. It then spread to other sectors including education. Budgeting is crucial for implementation of school development plans. Budgeting necessitate education reforms in U.S. A when Bill Clinton called for retesting of teachers skills including on finance, (Ngida, 2003). This lead to the determination of teacher’s managerial abilities necessitating capacity building to those found with low ability, resulting in effective implementation of development plans.

Budgeting revealed irregular financial management practices like that in Britain when Collean Mc Cabe used school fund to pay for her Lavin lifestyle. East Africa countries prepare their budgets and read on the same day. This contains proposal of revenue and expenditure of their resources. In response to the need for skilled manpower on budgeting, Kenya established Kenya Education Management Institute (KEMI) to train all managers and other education staff. Its function include designing, providing, assembling, preparing and maintaining staff training materials and equipment for use. Uriri District Education Officer makes it mandatory to receive each secondary schools budget for approval by the end of every year for use in the subsequent year, Uriri DEO circular (2012).
The problem of delay in implementation of school projects is a global phenomenon. Public school facilities in the US are in dire need of improvement. The construction of most buildings dates back to the 1950s, not only have the facilities aged considerably, but student’s demographics and educational mandates have changed as well (National Center, 2008).

Resources continue to be a challenge especially in the face of current economic situation. There are districts that were stated to begin capital improvement projects and have put these on hold due to fiscal challenge they are facing. Education leaders, planners and designers are challenged to direct their school communities in articulating the educational goals they have for their children and demonstrating that informed facility planning and design assists in meeting these goals (Uline, 2007). Similarly majority of schools in Pakistan had problems such as shortage of furniture, lack of science laboratories, inadequate IT facilities, inadequate buildings; shortage of classrooms, inadequate of light, drinking water and toilet facilities, thus serious need for school improvement in terms of missing physical facilities to meet the actual needs and inadequate facilities in Pakistan and other states. The state of infrastructural decay in many secondary schools in Nigeria is a manifestation of poor implementation of development plans, (Ahmed, 2003) revealed that in most of the nations secondary schools teaching and learning takes place under a most unconducive environment; lacking basic materials and thus hinders the fulfillment of educational objectives.
Assaf and Al-Hejji (2006) found that only 36% of construction projects were implemented within the scheduled implementation dates and that the average time over run was between 10% to 30%. Odeyinka and Yusuf (2002) have shown that seven out of ten projects surveyed in Nigeria suffer delay in implementation. Ogunlana and Promkuntong (1996) carried out study on construction delay in Thailand schools and got similar result.

Al-Momani (2000) conducted a quantitative analysis in construction delay in Jordan schools which revealed the same state of affairs. Essenwa (2004) studied delays in Hong Kong construction projects. In Uganda, in 2007, there was a focus on tackling corruption in the education sector with organizations working to create awareness of corruption in the government service delivery as far as project implementations are concerned, corrupt district educational officials, headteachers and building contractors were exposed for misappropriating public funds as a result of budget work initiatives, Derenzio (2006).

In South Africa, the schools act (1996) gave decision-making powers to School Management Teams (SMTs) defined as internal management groups that include the principal, deputy head and department heads. These groups are responsible for daily and annual management and decision-making. The schools act also created School Governing Bodies (SGBs) that include the principal and elected representative, parents, teachers, non-teaching staff and pupils. In South Africa, as in Zambia and Kenya conflict arise between governance bodies. Parents fund
almost half of all expenditure in most government-aided schools (Bernell and Sayed, 2002) and they battle with SGBs and SMTs over school management of infrastructure projects.

Budgeting is programming and planning with the estimate of the amount of money to be received and the amount of money to be spent in a specified period in order to achieve educational objectives. According to Owler & Brown (1989), budgeting is a plan quantified in monetary terms and approved prior to defined period of time, usually showing planned income to be generated for expenditure to be incurred during the period and capital to be employed to attain a given objective.

Whereas Mbiti (2007) defined budgeting as annual projected estimates of income and expenditure in request to a given organization, he further explains that budgets are comprehensively thought plans on various sources of income. Estimated amount from each source and the anticipated expenditure categorized according to different cost centres (vote heads). But De Rensio (2006) says it is a document that details expenditure requirements of an institution, prioritizes the expenditure and groups the same under suitable vote-head prescriptions. From the above definitions common features are income, expenditure and time, it can be summarized as an outline showing sources of income areas of expenditure in a specified period. Budget is an important statement that any government has to make, Mulwa (2008). It gives direction of national policy, the plan of action, and
the cost implication of programmes. It identifies resources required to implement a planned project it serves as indication of what the government is doing and objectives it is pursuing. It outlines activities that the government has in pursuit of development goals. It highlights the potential government response to economic disturbances in the short term and it indicates who will be direct and indirect beneficiary. From the above definition, it is clear that any budget must have three key components as; a programme plan, an expenditure plan and income plan. (Orslosky et al, 1984) explains that a budget should be based on realistic data, should confirm to government documents policies, staffs programme plans, community desires and student needs.

Expenditure is classified into recurrent and development expenditure, (Lodiaga, 1996). Recurrent expenditure constitutes greater percentage of the budget and deals with operational expenses of the organization like personal emolument (PE), electricity, water and conservancy (EW&C) boarding equipment and store (BES). Local traveling and transport (LT&T), contingencies, repair, maintenance (RM), which are determined by growth of the school, (Okumbe, 1998) while development expenditure refers to those incurred on capital items such as building, furniture equipment and vehicles that are made at irregular intervals and last for more than a year (Pierce II, Robinson, 1991 and Garrison, 1991).

Although it was a new concept in developing countries, it is steadily gaining ground. Development plan is a carefully considered as arrangement for carrying out some future activities. Planning is therefore a rational process of preparing a
set of decisions for future action geared towards achieving goals and objectives, Damon (1998), while school development refers to construction of building, running school farm and curriculum implementation, school development plan can therefore be summarized as carefully considered arrangement for constructing school buildings, running school farm and delivering academic services. Planning, programming and budgeting system (PPBS) is a budgeting process in which an educational organization weighs and analyzes the various means of achieving objectives and making optimum choices among competing alternatives (Okumbe, 2000).

Budgeting requires competent budget committee members equipped with budgeting skills, monitoring abilities, evaluation skills, procurement knowledge project identification abilities and decision making abilities. Good budgeting also considers resources (human, financial and materials) monitoring and evaluation must also form component of budgetary so as to assist find out if the implementation is in the right track or not and come out with corrective measures. Good budgeting should provide for virement procedure to avoid wastage and lead to completion of planned projects.

School development includes construction of building and running of school farm. Curriculum implementation is another aspect of development. It include subjects coverage, procurement of learning / teaching materials and other service provision like guidance and counseling, safety and security to mention but a few.
In short development refers to improvement of an institution through acquisition of new materials, facilities, required knowledge, skills and attitude or renovation of the existing ones.

1.2 Statement of the problem
In the background, there are cases cited by various researchers like; (Ahmed 2003, Ogunlana and PromKuntong, 1996), (Essenwa 2004) and many others about project implementation delays in Nigeria, Thailand and Hong Kong respectively. They emphasize that timely delivery of projects within budget and to the level of quality standard specified by the client is an index of successful project delivery. Failure to achieve targeted time, budgeted cost and specified quality result in various unexpected negative effects on the project.

Inspite of Kenya government’s initiated free education fund that are disbursed directly to school accounts, the institutions still experience slow development, contrary to the government expectation, Uriri district schools are not exception.

In Uriri District, the main concern was on school development projects some were initiated with little or no consultation between school administrators and other stakeholders like students and community members. Schools initiate expensive and prestigious projects like halls and avoid students centered philosophy, which is in agreement with Daily Nation (23rd June, 2003).
Of the schools studied, 40% do not complete their development plans in stipulated period and cost. At the same time the quality of the project, hardly reach the expected level. There are many cases of school disrepair witnessed. This prompted a management workshops which was organized and carried out in March 2012 that involved 15 principals from Uriri to acquaint the heads on the preparation and management of strategic plan that had budgeting as one of its components, Mr.Omondi DQASO Uriri District Education Office (2012). Since budgeting is a very crucial stage in implementation of school development plans, it is important that a study be conducted to analyze budgeting and its effects on implementation of public secondary school development plans in Uriri district.

1.3 Purpose of the study

The purpose of this study was to determine the influence of budgeting on implementation of school development plans in public secondary schools in Uriri District.

1.4 Objectives of the study

This study was guided by the following objectives:-

i. To examine how the competence of budget committee members affect the implementation of the development plans in public secondary schools in Uriri District.
ii. To establish how resource allocation determines the implementation of development plans in public secondary schools in Uriri District.

iii. To analyze how utilization of monitoring and evaluation findings influence the implementation of development plans in public secondary schools in Uriri District.

iv. To establish how virement of the budgetary allocations affect the implementation of development plans in public secondary schools in Uriri District.

1.5 Research questions

The study sought to answer the following research questions:-

i. How does competence of budget committee members affect the implementation of development plans in public secondary schools in Uriri District?

ii. In what ways does resource allocation contribute to implementation of development plans in public secondary schools in Uriri District?

iii. How do monitoring and evaluation findings affect implementation of development plans in public secondary schools in Uriri District?

iv. To what extent does virement of budgetary allocation affect the implementation of development plans in public secondary schools in Uriri District?
1.6 Significance of the study

The study findings may be beneficial in a number of ways. Its recommendations may benefit various educational institutions like secondary schools, educational offices (county and sub-county), and capacity building institutions like KEMI and personnel’s involved in decision –making, policy and implementation by creating knowledge on budgeting and how it relates to implementation of development plans in public secondary schools in Uriri. It may help school administrators to improve in the area of implementation of development plan. The administrators may sue the information to fill in the gaps in their schools. Educational policy makers may be enabled to come up with education policies on minimum qualification needed for those involved in school management in general so as to improve quality of budgeting committee. The Kenya Education Staff Research Institute (KESI) renamed KEMI (Kenya Education Management Institute) may find it useful when planning courses on management of development plans in educational institutions. The body (KEMI) may identify areas of weaknesses that need further training and plan for training school managers. Teacher training colleges and universities may find it useful for restructuring their curriculum relevant to potential schools principals (managers). It may also highlight areas of budgeting process, which require further investigation and hence, the upcoming researchers may use it for further research.
1.7 Limitation of the study

Respondents had different perceptions. It was not easy to control their attitudes. They may have given answers that were socially acceptable to avoid offending either researcher or any other authority. Employees may mistake research for fault finding. To minimize the negative perceptions, the researcher assured the respondents of nil consequential actions towards their respondents. Researcher may not have anticipated and captured all the activities, which occurred at specific periods of the project during the visits by the researcher. The researcher recorded the issues that emerged during data collection and were not captured in the questionnaire for his comments at the end (reporting time).

1.8 Delimitation of the study

The study focused only on public secondary schools within the boundaries of Uriri District. It was strictly about budgeting and not other aspects of financial management or auditing only T.S.C teachers (head of departments) who had served for one year and above in the department were part of the respondents. The other respondents included BOM members, Bursar/ accountants, and principals.

1.9 Basic assumption of the study

The following assumptions were made in the study;

- Problems in project implementation experienced in schools are partly attributed to poor budgeting.
- All schools have budgets for their development plans
All educational stakeholders are involved in the budgeting process.

1.10 Definition of the significant terms

**Accountable**, state of being responsible and answerable for the discharge of duties.

**Board of governors**, this is a managerial body in secondary schools provided by education act Cap 211.

**Administration of budget**, this refers to the implementation of the budget

**Budget**, is specific plan for implementing organizational objectives, policies and programmes for a given period of time.

**Budget committee**, is a body entrusted with a project implementation

**Budgeting**, is a process of preparing estimates/statements of expenditure and income, where as

**Implementation**, means the execution of the activities stipulated in the project plan.

**Monitoring**, is the assessment of performance

**Parents Teachers Association (PTA)**, an organization formed by subsidiary legislation of 1993 to solicit fund for establishing and maintaining physical facilities.

**Plan**, is all the arrangements required for the attainment of project objectives.

**Policies**, are guidelines set by the organization to set the direction of the project plan.
Project monitoring and evaluation, represents an ongoing activity to track project progress against planned task.

Public Secondary School, are post primary schools which are developed, equipped and staffed by the public funds from government, parents or community.

Resources, this refers to finances, human capital time and other work materials and equipment required for execution of project activities.

Virement procedure, is the process of transferring fund from a vote head with excess money to another with less money.

1.11 Organization of the study

This research report contains five chapters. Chapter one comprise the following subheadings; background to the study, statement of the problem, purpose of the study, objectives of the study, research questions, significance of the study, limitation of the study, delimitation of the study, basic assumption of the study and definition of significant terms.

Chapter two presents literature review composed of influence of; competence of budget committee on implementation of school development, resource allocation on implementation of secondary school development plans, monitoring and evaluation on implementation of school development plans, virement on implementation of school development plans, related research literatures related to implementation of secondary schools development plans, summary of the literature review, theoretical framework and conceptual framework.
Chapter three is on research methodology comprising of; research design, target population, sampling techniques and sample size, data collection, research instruments, research procedure and data analysis techniques.

Chapter four gives the presentation of results and discussions. Lastly, chapter five is about summary, conclusions, recommendations of the researcher’s findings and suggestion of areas for further research.
CHAPTER TWO
LITERATURE REVIEW

2.1 Introduction
This section discusses literature related to budgeting and implementation of school development plans. It particularly focuses on how: competence of budget committee members affects the implementation of school development plans, the resources allocation influence the implementation of school development plans, monitoring and evaluation contributes to the implementation of schools development plans and how the virement of the budgetary allocation affects implementation of school development plans. Literature review gives the researcher insight of the topic and provides room for discussion.

2.1.1 Budgeting in schools
A budget is a detailed plan or programme of an institution showing the acquisition and allocation of human, fiscal and material resources in order to achieve its goals and objectives over a period of time expressed in quantitative terms. Human resource form implementation body, fiscal resources are the purchasing power required for the acquisition of materials that are assembled to come up with finished products.

Types of budget used in schools
Master budget, this refers to overall school financial and operating plan for the coming year.
Capital budget, these are sued in case of major expenditure such as building, purchase of motor vehicle and machineries required during a long time horizon.

Departmental budget, refers to budget that arise from various departments. They are consolidated into one whole.

Types of budget design used in public secondary schools

Line item budget, this considers income and expenditure of the school while planning programme budget design considers the school programmes when preparing the budget.

2.2 Effects of competent budget committee members on implementation of school development plans

There is considerable debate in the business world about the extent to which the traditional strategic plans ever get implemented. It is often observed that only 10-30 percent of all plans are seen through with the rest never being fulfilled, Paris (2011). Budget committee is the executor of budget and thus the project implementer. Budgetary process requires that visible detailed budget are developed to cover each activity, department or functions. This is only possible when the manager and his team have and exhibit appropriate leadership and competence skills. In a business environment, it is believed that a manager makes sure tasks and duties are completed. Project management practices require that manager’s posses knowledge and experience in management and leadership, and relationship for project success (Berg and Karlsen, 2007). The full budgeting
process involves liaison and discussion among all levels of management, (both vertical and horizontal) to ensure proper coordination of activities. High standards set, call for hard work and more input in terms of labour, time and other resources.

Budgeting can be seen as a bargaining process in which managers compete for scarce resources. A project needs to provide something that has never existed before in the institution e.g. a particular building in a school. They are bound by specific time, cost and performance requirements. Only competent budget committee members can meet performance requirement. As an example, Community Development Fund (CDF) has been used to advance the political agenda of the Members of Parliament as the appointments of members of the CDF committee are compost by MP’s supporters and friends who are never elected by local population and who are found to be technically incompetent; lacking an understanding of how the CDF operate, and have limited capacity in project identification, planning, monitoring and evaluation (budgeting process), (Mapesa and Kumbua, 2006). This lead to many incomplete CDF projects.

Mulwa (2008) attributed delays in resources requisition and delivery to poor communication and coordination between the project site and the funders or project management and organizational authority. All should be done to inculcate them in the budgeting committee for successful implementation of school development plan.
When the BOM members were asked if there are other aspects of competence of committee members that influence implementation of development plans, those responded yes were (68.4) and those who said No were (31.6%). Those who said Yes gave the following suggestions: monitoring and evaluation practices be enhanced, need to understand and accept changes should be there, reporting/accounting skills, creative and innovative skills be emphasized and income generating initiatives to form part of the factors to consider. When responding to another open ended question that required the BOG members to identify who should form budgeting committee, their views formed the following list; BOM members, PTA members, students representatives, subordinate staff representatives. This means that in the composition of budgeting committee members, all stakeholders should be involved.

The issue here is seen to be refusal by new team that come in after any election to own the liability of the previous Mps and committees of CDF. In some cases members of parliament are involved in game of hiring and firing at will CDF chairperson to suit their interest. It is not unusual to find incompetent people who were selected because they are available or are in good relation with their appointing authority and serve at their pleasure. It is for this reason that the study is to search for such budgeting factors that influence implementation of secondary schools project in Uriri Distinct.
2.3 Influence of resource allocation on implementation of school development plans

Difficulties in financing are widespread across most building construction categories, Fuller (2007). In US, architecture firms report that residential, commercial and institutional construction projects are subject to serious financing problems. In Kenya there is national strive to pursue Kenya vision 2030, to achieve this, it has been relevant and of great value to provide quality education through necessary input. As a result, there are efforts to improve on the development of infrastructure in schools by providing required facilities that promote learning.

Ogunsemi (1991) observed that successful implementation of a project depends on adequate planning; financial planning inclusive work progress could be delayed due to late payments from the client because there was inadequate cash flow to support construction expenses especially for those contractors who were not financially sound.

Kenya school Board of Governors (BoGs) source funds through Parents Teachers Association (PTA), Constituency Development Fund (CDF) kitty, harambees and donors for purpose of aiding in financing specific projects identified for the provision of infrastructure. In spite of this, delay in funds disbursement of all these has not been an easy task for certain projects to reach completion. Mulwa (2004) observed that at times projects run out of resources prematurely leading to premature termination in their implementation, he further argued that premature
depletion of projects’ resources can be caused by bureaucratic bottle-necks that lead to delays in resource requisition and delivery. This could be attributed to poor communication and co-ordination between the project site and the funders or between project management and organizational authority. Funders rely on budget lines and total budget costs before they wire funds into the institutional accounts. All these have to be done within a set period. Occasionally, organizational authority changes priorities that lead to diversion of resources to another use that may be perceived as urgent. Mulwa (2008) further adds that poor or inaccurate estimates in the initial budgeting also cause premature project resource depletion; that in most cases result from failure to anticipate contingency costs and possible fluctuation of prices due to inflation.

2.4 Effect of project monitoring and evaluation on implementation of school development plans in public secondary schools

Projects carried out take the form of a cycle. Larson and Gray (2006) states that the project life cycle passes through a sequence of four stages: defining, planning, executing, and delivering implementation school development plans cannot be achieved if any of the stages is neglected.

First, projects are defined; here the project objectives are identified, the personnel put in place and major responsibilities are assigned, secondly, at planning stage, the content of the project is revealed; the schedule of activities designed and the beneficiaries identified, the quality levels to be maintained are determined and what the budget will be. Third, during execution, major portion of project work
occurs (physical and mental). Physical, buildings are produced, costs incurred and time spent. At all these stage specification measures are used for control i.e. verifications are made on meeting the pre-determined specifications, schedule and budget. To correct any fault, suggestions are made for necessary changes. Forth, and last, is on delivery, which includes handing over the project to the consumers and redeploying project resources. It might include consumer training and giving out the documents. There are many occurrences during the life of a project to alter the expected rate and magnitude of expenditure. Some of the reasons may be unavoidable or unforeseen, whereas in most cases the fault lies within the project organization. As a result control should be administered to preventable wastage of money and delay in implementation of projects as well as unauthorized increase in cost is not allowed to happen (Burke, 2003). It is through monitoring and evaluation aspect of budgeting that development plans can be achieved in our public secondary schools.

Budgetary control has now been widely adapted in the USA and in the U.K as more and more firms realize the contribution which an efficient system can give, every year thousands of projects fail frequently due to the fact that, there was no efficient forward planning, which would have revealed that; the project should not have started, or there were changes a head, which would have to be faced in advance. Investigation has shown that of the many projects which fail in USA and UK, only a small number used budget, Owler and Browns (1989).
2.5 Influence of virement of the budgetary allocation on implementation of school development plans

Virement is the authority acquired from funds providers e.g. permanent secretary of the ministry of education to transfer money from one vote head with excess money to another one with less money (Okumbe, 2007). Virement procedure is therefore policy that is established to specify the conditions that may prompt the application for virement e.g. what percentage of transfer should be permitted by the funders. This leads to continued progress of the project that would stall while there is funds in the accounts. If the rules of budget line are strictly adhered to, some fund may remain lying in account unused even before completion of the project.

Jones (2010) advices the key points to note on virement are twofold; the overall budget is adhered to; it is a surplus, which is being used to make up for deficiency elsewhere, the transfer is authorized. The authorization to vire may be built into the budget by the government, funding agency or governing body.

2.6 Summary of the literature review

The literature review had revealed that budgeting determined implementation of school development plans. This is through having competent budgeting committee members, availing resources monitoring and evaluating project implementation and following virement procedures. Therefore, the success of project implementation relies on proper budgeting. It is found common that budgeting is done by same management organs of the institutions. It is in my view
from the situations on ground that since it is a process, it requires a separate body. The management team to act as overseers.

2.7 Theoretical framework of the study

This study was guided by the Utility Theory advanced by Wheldon (1985). The theory postulates that although it is impossible to measure the utility derived from a good or service, it is usually possible to rank the alternatives in their order of preference to the consumer. Utility is that property in any object, whereby it tends to produce benefit, advantage, pleasure, well or happiness. Utility theory is concerned with people’s choices and decisions and with judgment of preferability, worth, value and goodness. Utility theory provides a methodological framework for the evaluation of alternative choices made by individual firms and organizations, which is the main reason behind the researcher’s decision to use it for the study. Budgeting gets its root from evaluation of viability of an investment, which is not limited to one venture but rather series of ventures from which an organization can choose from. Evaluation leads to ranking in order of desirability or profitability or utility, (Wheldon, 1989). Utility theory therefore provides methodology framework for the evaluation in the study. Utility would be useful during budget line determination, budget control (implementation phase) and project identification and activities prioritization during implementation.
This means that there should be benefit gained from having competent budgeting committee members, allocation resources for project implementation, monitoring and evaluating project implementation and applying virement procedures.

2.8 Conceptual framework of the study

Figure 2.1: Interrelationship between budgeting and implementation of secondary schools development plans

Budgeting is independent variable while implementation of school project plans is dependent variable. Implementation of school development plans depended on a number of factors like resource allocation, competence of budget committee members, monitoring and evaluation and virement procedures, implementation of
development plans also depended on other variables that were not majorly focused on like political interference, project risk and project beneficiaries. When all the factors of independent variables are put in place then there is success (achievement) of the dependent variable, i.e. projects are implemented in time, they become operational and of good quality.
CHAPTER THREE
RESEARCH METHODOLOGY

3.1 Introduction
This chapter provided detailed description of research methodology. It involves descriptions of; research design, sampling techniques, instrumentation, data collection procedure and data analysis techniques.

3.2 Research design
This refers to the nature of research to be conducted. The researcher used the descriptive survey research design. Descriptive survey research was defined by Kerlinger (1973) as a method that was used to study large and small population by selecting and studying the samples chosen from the population to discover the relative incidences, distributions and interrelations of sociological and psychological variables. He adds that survey research focused on people, vital facts of people and their beliefs, opinions, motivations and behaviours. It involved systematic collection of data on an entity or group of entities or operations or drawing conclusions from what the data shows. Wiersma (1985) defines survey research as a method conducted to determine status-quo and gathering facts than manipulation of variable. It was a method of collecting information by interviewing or administering questionnaire to a sample of individuals. In this study, the researcher resorted to this design because there was need to describe study respondents in regard to their attitude and opinion about budgeting factors that influence implementation of school development plans in Uriri district. The
research design must make enough provision for protection against bias and must 
maximize reliability, with due concern for the economical completion of the 
research study, (Kothari, 2004). Hence, the choice by the researcher to ensure that 
respondents remain anonymous, more truthful and generate more responses that 
are reliable.

3.3 Target population

Target population refers to all the members, real or hypothetical set of people, 
events or objects to which a researcher wishes to generalize the results of the 
research.

The study targeted all public secondary schools in Uriri district. There were 19 
public secondary schools in Uriri district. Out of 19 schools, 2 were boys 
boarding and 2 were girls boarding, the remaining were mixed day secondary 
schools. There were 19 principals, 19 bursars / accountants, 96 HoDs, 247 BOG 
members, Uriri District Education Office (2013) from which a sample was taken 
resulting to the sample size.

3.4 Sampling techniques and sample size

According to Nisar Saleem (2008) different opinion have been expressed by 
experts on sample size. Some had suggested 5% while others 10%. He later adds 
that the greater the degree of accuracy required the larger the sample size should 
be. Mugenda (1999) asserts that a sample size should be (10% – 30%) of the 
whole set when the sample size is large and increase when the sample reduces.
The sample population was selected using stratified sampling, non-probability and lottery methods. Stratified sampling is used to establish greater degree of representation in cases where a population consists of sub-groups. In this case it is applicable because of different categories of secondary schools in Uriri District (2 boys boarding, 2 girls boarding and 15 mixed day). In the non-probability (non-mathematical) the choices are made at discretion of the investigator. Since boarding schools were few (2 girls and 2 boys) they were all picked. While in the lottery method all the items are numbered on separate slits of paper of identical shape, size and colour. They are then folded and mixed up in a container for random picking, in this way mixed secondary schools were picked. In the same way principals and bursars of sampled schools become automatic respondents. The names of heads of departments of sampled schools were written, mixed in a container and only three were picked. Saleem (2008) added that the greater the degree of accuracy required, the larger the sample size should be. So the percentages varied for every group.

<table>
<thead>
<tr>
<th>Schools</th>
<th>Total population</th>
<th>Selected sample</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Boarding boys</td>
<td>2</td>
<td>2</td>
<td>100</td>
</tr>
<tr>
<td>Boarding girls</td>
<td>2</td>
<td>2</td>
<td>100</td>
</tr>
<tr>
<td>Mixed day</td>
<td>15</td>
<td>8</td>
<td>66.7</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>19</strong></td>
<td><strong>12</strong></td>
<td><strong>63.2</strong></td>
</tr>
</tbody>
</table>
Table 3.2: Respondents population and their sample size

<table>
<thead>
<tr>
<th>Stakeholders</th>
<th>Total number</th>
<th>Selected sample</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principals</td>
<td>19</td>
<td>12</td>
<td>63.2</td>
</tr>
<tr>
<td>Heads of Department</td>
<td>95</td>
<td>48</td>
<td>50</td>
</tr>
<tr>
<td>Accountants</td>
<td>19</td>
<td>12</td>
<td>63.2</td>
</tr>
<tr>
<td>BOG members</td>
<td>247</td>
<td>76</td>
<td>30.8</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>380</strong></td>
<td><strong>148</strong></td>
<td><strong>38.9</strong></td>
</tr>
</tbody>
</table>

3.5 Research Instruments

Questionnaires, document analysis and observations were used as the main tools for collecting data. Questionnaires were used since the study was concerned with variable that could not be observed such as opinions, views, perception and feelings of respondents. Questionnaire was the most suitable for such variables (Touliatos and Compton, 1988). The sample size was also quite large (12 schools), questionnaire was appropriate for collecting data from a large sample. The target populations were largely literate and are unlikely to have difficulties in responding to questionnaire items. Document analysis technique was used to obtain data on budgeting process. Documents include; budget committee minute book, reporting records and other records. The acquisition and maintenance of resources was ascertained through observation. Four categories of questionnaires were uses: questionnaire for the BoG members, questionnaire for the principals, questionnaires for heads of departments and questionnaires for bursars / accountants.
3.5.1 Validity of research instrument

Kothari (2004) states that validity indicates the extent to which an instrument measures what it is intended to measure i.e. the degree to which differences found with a measuring instrument reflect actual differences among those being tested. Validity is accuracy and meaningfulness of inferences, which were based on research results. The questions were improved as well as format used after the supervisors and other experts were consulted for their comments on the validity of the questions.

3.5.2 Reliability of research instruments

Mugenda and Mugenda (2003) says that a measuring instrument is reliable if it provides consistent results. Reliable instruments are consistent and stable hence can be depended upon to produce similar results and similar conditions (Borg and Gall, 1989). The researcher distributed questionnaires to 2 principals, 6 Heads of department, 2 bursars, 16 BOG members that form the pilot population for the study (2 schools). The researcher conducted a pre-test for the questionnaire and the results were compared. The reliability coefficient was calculated using ‘Kuder-Richardson 20 formula’ and got reliability coefficient of 0.8.
Where

\[ R_{20} = \text{Reliability coefficient of internal consistency} \]

\[ R = \text{Number of items used to measure concept} \]

\[ S^2 = \text{Variance of all scores} \]

\[ s^2 = \text{Variance of individual items} \]

Mugenda (2003) state that computation of a correlation coefficient yields a statistic that ranges from -1 to +1. Researcher relied on reliability coefficient of 0.8. This was in accordance with Orodho (2004) who stated that a correlation coefficient of about 0.8 is high enough to judge the instrument as reliable for the study.

### 3.6 Data collection procedure

Having been cleared by the supervisors the researcher sought permission from National Council for Science and Technology to carry out the research in the stated part of the country (Uriri District, Migori County). The researcher wrote to the principals to seek permission for carrying out research in their institutions. The researcher attached a self-introductory letter to avoid any confusion and to confirm confidentiality of the data. The researcher booked an appointment with the principals of the sample schools to deliver and administer questionnaires. On the appointment date, the researcher visited the sampled schools. The researcher in person administered the research instruments. The researcher was taken round
by the head of departments to make observation and fill in the observation schedule. After which he was taken to the office for documents analysis.

3.7 Data analysis techniques

This process began from editing and inspection of data to identify spelling mistakes and any other errors like wrong answer. The final data analysis was done inform of descriptive statistics. Quantitative technique was used to describe and summarize data. The results were presented and interpreted in the form of descriptive statistics, frequencies and percentages. The findings were presented in tables.

In this study, the Pearson $r$ statistic is used to calculate correlations. Values between 0 and 0.3 (0 and -0.3) indicate a weak positive (negative) linear relationship, Values between 0.3 and 0.7 (0.3 and -0.7) indicate a moderate positive (negative) linear relationship and values between 0.7 and 1.0 (-0.7 and -1.0) indicate a strong positive (negative) linear relationship. The significance of the relationship is tested at 99% level where a statistically significant correlation is indicated by a probability value of less than 0.01. This means that the probability of obtaining such a correlation coefficient by chance is less than one times out of 100, so the result indicates the presence of a relationship. The qualitative data was written down and inferences were made in narrative form and later analysed by discussion.
CHAPTER FOUR
DATA ANALYSIS, INTERPRETATION AND DISCUSSION

4.1 Introduction

This chapter presents data analysis, interpretation and discussion on influence of budgeting on implementation of development plans in public secondary schools in Uriri District, Kenya. Responses are analysed based on objectives of the study.

4.2 Questionnaire return rate

Four categories of questionnaires were used to collect data: BoM members, principals, heads of department and bursars / accountants and table 4.1 shows respondents questionnaires return rate.

<table>
<thead>
<tr>
<th>Respondents</th>
<th>Expected response</th>
<th>Actual response</th>
<th>Response rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>BoM members</td>
<td>76</td>
<td>76</td>
<td>100</td>
</tr>
<tr>
<td>Principals</td>
<td>12</td>
<td>10</td>
<td>83.3</td>
</tr>
<tr>
<td>Head of departments</td>
<td>48</td>
<td>30</td>
<td>62.5</td>
</tr>
<tr>
<td>Bursars / accountants</td>
<td>12</td>
<td>08</td>
<td>66.7</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>148</strong></td>
<td><strong>124</strong></td>
<td><strong>78.125</strong></td>
</tr>
</tbody>
</table>

The result showed that the average response rate was 78.1%. This return rate was found valid as Mugenda and Mugenda (2003) noted that a response rate of 75% and above is accepted.
4.3 Effects of competent committee members on implementation of school developments plans

The first objective of this study was to examine how the competence of budget committee members affects the implementation of development plans in public secondary schools in Uriri district. The study sought to know the extent to which board of management members agreed that the items given on competences are required of budgeting committee members.

Table 4.2: Competences of budgeting committee members

<table>
<thead>
<tr>
<th>Response</th>
<th>Strongly agree</th>
<th></th>
<th>Agree</th>
<th></th>
<th>Don’t know</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>f</td>
<td>%</td>
<td>f</td>
<td>%</td>
<td>f</td>
<td>%</td>
</tr>
<tr>
<td>Budgeting skills</td>
<td>76</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Monitoring ability</td>
<td>61</td>
<td>80.3</td>
<td>15</td>
<td>19.7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Evaluation skills</td>
<td>68</td>
<td>89.5</td>
<td>8</td>
<td>10.5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Procurement knowledge</td>
<td>53</td>
<td>69.7</td>
<td>20</td>
<td>26.5</td>
<td>3</td>
<td>3.9</td>
</tr>
<tr>
<td>Project identification ability</td>
<td>53</td>
<td>69.7</td>
<td>18</td>
<td>23.7</td>
<td>5</td>
<td>6.6</td>
</tr>
<tr>
<td>Decision making ability</td>
<td>46</td>
<td>60.5</td>
<td>20</td>
<td>26.5</td>
<td>10</td>
<td>13.1</td>
</tr>
<tr>
<td>Ability to follow virement procedure</td>
<td>46</td>
<td>60.5</td>
<td>22</td>
<td>28.9</td>
<td>8</td>
<td>10.6</td>
</tr>
<tr>
<td>Capacity in project planning</td>
<td>38</td>
<td>50</td>
<td>20</td>
<td>26.3</td>
<td>18</td>
<td>23.7</td>
</tr>
<tr>
<td>Communication skills</td>
<td>58</td>
<td>76.3</td>
<td>12</td>
<td>15.8</td>
<td>6</td>
<td>7.9</td>
</tr>
<tr>
<td>Higher education level</td>
<td>75</td>
<td>98.5</td>
<td>1</td>
<td>1.5</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The result revealed that none of the BoM members disagreed that any of the factors are competences required of a budgeting committee members. This means
that for one to be a budgeting committee member in a public secondary school the appointing authority should have the skills/abilities in consideration. Mapesa and Kumbua (2006) also observed that budgeting committee members are found to be technically incompetent, have limited capacity in project identification, planning, monitoring and evaluation. If this continues then there might be adverse effect on the implementation of school development plans.

4.4 Influence of competences of budgeting committee on construction of a school building

The study sought to find out how competences of budgeting committee affect construction of a school building.
### Table 4.3: Competence of budgeting committee on construction of a school building

<table>
<thead>
<tr>
<th>Factors</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgeting skills leads to appropriation of resources during school building construction</td>
<td>70</td>
<td>91.6</td>
</tr>
<tr>
<td>Monitoring ability aids in establishing short falls during school building construction</td>
<td>72</td>
<td>94.6</td>
</tr>
<tr>
<td>Evaluation skills reveals worth of the project</td>
<td>69</td>
<td>90.7</td>
</tr>
<tr>
<td>Procurement knowledge helps in acquiring the right materials for school building construction</td>
<td>73</td>
<td>96.1</td>
</tr>
<tr>
<td>Project identification knowledge makes it possible to establish constructible school building</td>
<td>71</td>
<td>93.4</td>
</tr>
<tr>
<td>Decision making ability allows room for making and changing decisions to suit a situation</td>
<td>70</td>
<td>91.6</td>
</tr>
</tbody>
</table>

From the table 4.3, 90% of the respondents supported how each of the budgeting items influences school building construction. Their presence has positive influence on school building construction. The management should put the budgeting skills into consideration for effective implementation of school development plans.
4.5 The influence of competencies of budgeting committee members on construction of school building

The study wanted to establish if the competencies of budget committee members influence implementation of planned school building construction.

Table 4.4: Competencies of budget committee (BOG) on implementation of planned school building construction

<table>
<thead>
<tr>
<th>Response</th>
<th>Strongly agree</th>
<th>Agree</th>
<th>Don’t know</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel is a requirement in implementation of school building construction</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>f</td>
<td>%</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>f</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>%</td>
<td></td>
</tr>
<tr>
<td>Previous experience</td>
<td>60</td>
<td>78.9</td>
<td>16</td>
</tr>
<tr>
<td>There is need for leadership qualities in budgeting for implementation of school building construction</td>
<td>56</td>
<td>73.1</td>
<td>17</td>
</tr>
<tr>
<td>There is great importance in budget review for successful implementation of school building construction</td>
<td>48</td>
<td>63.2</td>
<td>24</td>
</tr>
<tr>
<td>Communication facilitates implementation of school building construction</td>
<td>56</td>
<td>73.7</td>
<td>18</td>
</tr>
<tr>
<td>For successful implementation of school building construction, there must be coordination</td>
<td>52</td>
<td>68.4</td>
<td>24</td>
</tr>
</tbody>
</table>
The table 4.4 indicates that no respondent disagreed with the factors as competencies that a budgeting committee member should possess. It is a fact that any institution with a management team that lacks the stated qualities stand to fail in their project implementation.

4.6 Requirement for choosing one to be a budgeting committee member

The Board of Management members were asked to state qualities for one being chosen as budgeting committee member. Their responses were as shown in table 4.5.

Table 4. 5: Requirement for choosing one to be a budgeting committee member

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Availability</td>
<td>30</td>
<td>39.5</td>
</tr>
<tr>
<td>Education</td>
<td>68</td>
<td>89.5</td>
</tr>
<tr>
<td>Political affiliation</td>
<td>20</td>
<td>26.3</td>
</tr>
<tr>
<td>Sponsorship</td>
<td>68</td>
<td>89.4</td>
</tr>
</tbody>
</table>

From table 4.4 it can be revealed that both education at 89.5% and sponsorship at 89.4% are the leading factors of choice of budgeting committee members; followed by one’s availability while political affiliation constitute the least percentage. This implies that education is mandatory for consideration as members of budgeting committee while sponsorship’s consideration as member of budgeting committee is influenced by patron (sponsor). To establish a competent budgeting committee, the choice of its members can be based on their
levels of education, interest of the school sponsor and availability of the person (member).

4.7 Competence level of BOM, HOD, Bursars

It was necessary to indicate the level of competences of various BOM members, HODs and bursars, the result is as in table 4.6.

Table 4. 6: Competence level of BOM, HOD, Bursars/ accountants

<table>
<thead>
<tr>
<th>Response</th>
<th>Very competent</th>
<th>Competent</th>
<th>Don’t know</th>
<th>Incompetent</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>f</td>
<td>%</td>
<td>f</td>
<td>%</td>
</tr>
<tr>
<td>BOG</td>
<td>2</td>
<td>20%</td>
<td>5</td>
<td>50%</td>
</tr>
<tr>
<td>HOD</td>
<td>3</td>
<td>30%</td>
<td>7</td>
<td>70%</td>
</tr>
<tr>
<td>Bursar/accountant</td>
<td>2</td>
<td>20%</td>
<td>8</td>
<td>80%</td>
</tr>
</tbody>
</table>

Table 4.6 shows that only BoM teams had some incompetent members 30% while the HoDs and the bursars were indicated by members to be competent. This might be the cause for implementation of school development plans as the budgeting committees seem to be guided by the HoDs and bursars who get into the position after attaining some necessary requirements. All the board members should be inducted for 100% budgeting and implementation of school building construction.

Suggestions on how budgeting and implementation of development plans can be improved in the public secondary schools yielded the following opinions; that experts be involved in the budgeting and implementation of development plans to
provide guidance, good relationships among the stakeholders be enhanced for fast operation, that procurement committee be involved in the whole process of budgeting and implementation of development plans to improve understanding and that principals remain overseer of the budgeting committee to enhance supervision. This means that there are some areas that required correction for smooth budgeting and implementation of development plans.

4.8 The opinion of BOM members about their principal’s resource allocation competences and implementation of school development plans

The researcher sought to know the BOM members opinion about their principal’s resource allocation competences for the implementation of school development plans.

Table 4. 7: Opinion of BOM members on competence of their principals

<table>
<thead>
<tr>
<th>Qualification</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Very competent</td>
<td>10</td>
<td>13.2</td>
</tr>
<tr>
<td>Competent</td>
<td>60</td>
<td>78.9</td>
</tr>
<tr>
<td>Incompetent</td>
<td>6</td>
<td>7.9</td>
</tr>
<tr>
<td>Very incompetent</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>76</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

The findings in table 4.7 revealed that 92.1% of board member indicated that their principals have resource allocation competent required of them. A few cases of incompetent principals on resource allocation should be addressed in order to have 100% project implementation in Uriri district learning institutions.
4.9 Involvement of board members, head of department and bursars in various aspects of budgeting

The study sought to establish the frequency of involvement of BOG members, HODs and bursars in various aspects of budgeting.

Table 4.8: Involvement of HOD, BOG and bursars in budgeting

<table>
<thead>
<tr>
<th>Response</th>
<th>Always</th>
<th>Often</th>
<th>Sometime</th>
<th>Rarely</th>
<th>Never</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>f</td>
<td>%</td>
<td>f</td>
<td>%</td>
<td>f</td>
</tr>
<tr>
<td>Composition of budgeting committee</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>BOM</td>
<td>10</td>
<td>13.2</td>
<td>60</td>
<td>78.9</td>
<td>4</td>
</tr>
<tr>
<td>HOD</td>
<td>5</td>
<td>16.7</td>
<td>2</td>
<td>6.7</td>
<td>6</td>
</tr>
<tr>
<td>Bursar</td>
<td>7</td>
<td>87.5</td>
<td>1</td>
<td>12.5</td>
<td></td>
</tr>
<tr>
<td>Monitoring and evaluation of implementation of school development plans</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>BOM</td>
<td>6</td>
<td>7.9</td>
<td>64</td>
<td>84.2</td>
<td>4</td>
</tr>
<tr>
<td>HOD</td>
<td>7</td>
<td>23.3</td>
<td>3</td>
<td>10</td>
<td>5</td>
</tr>
<tr>
<td>Bursar</td>
<td>4</td>
<td>50</td>
<td>1</td>
<td>12.5</td>
<td>2</td>
</tr>
<tr>
<td>Budget resource allocation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>BOM</td>
<td>15</td>
<td>19.7</td>
<td>56</td>
<td>73.7</td>
<td>4</td>
</tr>
<tr>
<td>HOD</td>
<td>5</td>
<td>16.7</td>
<td>6</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Bursar</td>
<td>3</td>
<td>37.5</td>
<td>5</td>
<td>62.5</td>
<td></td>
</tr>
<tr>
<td>Virement procedure on budget allocation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>BOM</td>
<td>6</td>
<td>7.9</td>
<td>1</td>
<td>3.3</td>
<td>60</td>
</tr>
<tr>
<td>HOD</td>
<td>1</td>
<td>3.3</td>
<td>6</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Bursar</td>
<td>3</td>
<td>37.5</td>
<td>1</td>
<td>12.5</td>
<td>2</td>
</tr>
<tr>
<td>Approval of proposed budget in your school</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>BOM</td>
<td>10</td>
<td>13.2</td>
<td>1</td>
<td>1.3</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supervision of implementation of development plans</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>BOM</td>
<td>46</td>
<td>60</td>
<td>30</td>
<td>40</td>
<td></td>
</tr>
<tr>
<td>Staff involvement in the budget discussion</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>HOD</td>
<td>3</td>
<td>10</td>
<td>4</td>
<td>13.3</td>
<td>14</td>
</tr>
</tbody>
</table>
The result reveals that the majority 87.5% of bursars form the composition of budgeting committee whereas BOM members and HODs are the least certain members of the committee. This means that there are higher chances of including bursars/accountants in budgeting committee. This means that most BOM members participate in monitoring and evaluation while some schools do not involve their HODs in the exercise. This should not be the case, all stakeholders should be involved.

A similar trend is seen to continue in executing virement procedure where no bursars were involved but 13.2% of BOM members and 60% of HODs were never involved. This means that approval of the proposed budget is done by another body like District Education Board. Supervisory work is majorly left in the hand of board of governors as 60% of them indicated that they always participated. This shouldn’t be the case, others should be involved. HoDs (26.7%) indicated that their staff members are never involved in budget discussion. This area requires improvement. Their involvement in the budget discussion may add some value to the budgeting and implementation of school building construction.

4.10 Relationships between construction of school building and competences of committee members

Pearson correlation was computed to get the relation. Pearson correlation coefficient showed the result in the table below.
Table 4.9: Correlation between construction of a school building and the competence of committee members

<table>
<thead>
<tr>
<th>Competence of committee members</th>
<th>Competence of members</th>
<th>Implementation of projects</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pearson correlation</td>
<td>1</td>
<td>0.4</td>
</tr>
<tr>
<td>Sig (2-tailed)</td>
<td></td>
<td>0.006</td>
</tr>
<tr>
<td>N</td>
<td>76</td>
<td>76</td>
</tr>
</tbody>
</table>

| Implementation of projects     | Pearson correlation   | 0.4                       |
| Sig (2-tailed)                 |                       | 0.006                     |
| N                               | 76                    | 76                        |

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

The study results in table 4.6 indicate that, the Pearson correlation coefficient between the committee member's competence and construction of school building is 0.4. The table also indicates that there is a statistical positive relationship which is moderate between the committee members' competence and development plans implementation score ($p < .01$), such that the probability of this correlation occurring by chance is less than one time out of 100. This means that one should possess the competences in order to qualify for budgeting committee membership.
4.11 Effects of resource allocation and Implementation of development plan

Principals were asked if their schools have development plans. Principals 80% responded yes while 20% did not respond. This means that schools prepare development plans. Seventy percent of those who said yes for first question agreed that the development plans are prepared at the end of every year while 10% said that they make the development plans at the beginning of every year. When the principals were asked if budgeting is done in their schools, 100% ticked yes. This means no school is run without the budget.

Types of budget used in secondary schools

Master budget 100%
Capital budget 70%
Departmental budget 100%

The result indicates that all schools use both master’s budget and departmental budget. Although a greater percentage 70% use, capital budget some schools do not use it. Master budget and departmental budget is more frequently used by the institutional administrations than capital budget.

There are two main types of budget design. These include; line item budget and planning programme budget. The study sought to know the frequency of their uses by principals of various secondary schools in Uriri. The result was indicated in table 4.10.
Table 4.10: Types of budget design used in public secondary schools

<table>
<thead>
<tr>
<th>Item</th>
<th>Frequent</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Line item budget</td>
<td>9</td>
<td>90</td>
</tr>
<tr>
<td>Planning programme budget</td>
<td>1</td>
<td>10</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>10</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

The result in table 4.10 concurs with Okumbe (1998) that most public schools use line item budget, they think of expenditure of schools and then the income to finance the expenditure. Planning programming budgeting system is used in few schools.

4.12 The effect of resource allocation on procurement of teaching / learning materials and equipment

The study sought to establish how resource allocation in the budget determines the procurement of teaching / learning materials and equipment in public secondary schools in Uriri district. Here the principals were asked to indicate the extent to which they agreed with the items about procurement. Table 4.11 shows their responses.
Table 4.11: Resource allocation and procurement of learning materials and equipment

<table>
<thead>
<tr>
<th>Response</th>
<th>SA</th>
<th>A</th>
<th>DK</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proper duty assignment provides human labour for procurement of learning materials and equipment</td>
<td>7</td>
<td>70</td>
<td>3</td>
</tr>
<tr>
<td>Accurate valuation of vote heads defines cost of items in procurement of learning materials and equipment</td>
<td>7</td>
<td>70</td>
<td>3</td>
</tr>
<tr>
<td>Purchase of correct pre-prescribed learning materials and equipment avails the true item required during procurement of school materials and equipment</td>
<td>6</td>
<td>60</td>
<td>4</td>
</tr>
<tr>
<td>It is only possible to procure materials / equipment through allocating funds</td>
<td>7</td>
<td>70</td>
<td>2</td>
</tr>
</tbody>
</table>

**Key**
SA – Strongly agreed, A- Agreed, DK- Don’t Know, D- Disagree, SD – Strongly disagree

Result from table 4.11 reveals that no principal disagreed with the items in question. For procurement to be successful the procurement body has to consider the factors (duty assignment, accurate valuation of vote heads, purchase of correct pre-prescribed learning materials and equipment and proper resource allocation). This is in agreement with Mulwa (2008) who stated that poor or inaccurate estimates in initial budgeting also cause premature project resource depletion. It is
therefore important that procurement committee be vigilant and handle the resource with the factors in mind.

4.13 Relationship between resource allocation and procurement of learning materials and equipments

The study sought to know the relationships between resource allocations and procurement of learning materials and equipments. The funds flow into the institutions were compared to the procured learning materials and equipment during the period. Pearson correlation was computer to get the relationship.

Table 4.12: Correlation between procurement of learning materials and Equipment and the Resource Allocation

<table>
<thead>
<tr>
<th>Resource allocation</th>
<th>Resource allocation</th>
<th>Implementation of project</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pearson Correlation</td>
<td>1</td>
<td>0.870</td>
</tr>
<tr>
<td>Sig. (2-tailed)</td>
<td>0.004</td>
<td></td>
</tr>
<tr>
<td>N</td>
<td>8</td>
<td>8</td>
</tr>
</tbody>
</table>

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

Table 4.12 gives the correlation coefficient of the relationship between the allocated resources and procurement of learning materials and equipment. It
indicates that, the Pearson correlation coefficient between the resource allocation and procurement of learning materials and equipment is 0.87 which is statistically significant positive correlation as the p-value obtained is less than 0.01 \( (p < .01) \), this explains that the probability of this correlation occurring by chance is less than one time out of 100. Table 4.12 showed a strong positive correlation between resource allocation and procurement of learning materials and equipment.

### 4.14 Determiners of final amount allocation

The principals were asked to show who finally determines amount of allocations per vote head. Their responses were as indicated in table 4.12.

**Table 4. 13: Determiner of final amount allocation**

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal</td>
<td>1</td>
<td>10%</td>
</tr>
<tr>
<td>BOG</td>
<td>5</td>
<td>50%</td>
</tr>
<tr>
<td>Budget committee</td>
<td>4</td>
<td>40%</td>
</tr>
<tr>
<td>Bursar/accountant</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>10</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

Majority were for BOM members 50% followed by budget committee. A policy should provide guidance in a situation like this.

The principals were asked if the amount allocated for their schools every year by the ministry of education were adequate for their budget. All of them responded
no. This means each of the institutions suffer fund deficit every year. When they were asked how they supplemented the government funds, they responded as shown in table 4.14.

**Table 4.14: Other sources of fund**

<table>
<thead>
<tr>
<th>Item</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Harambee</td>
<td>10</td>
<td>100</td>
</tr>
<tr>
<td>Contributions (parents)</td>
<td>10</td>
<td>100</td>
</tr>
<tr>
<td>Well wishers</td>
<td>4</td>
<td>40</td>
</tr>
<tr>
<td>CDF support</td>
<td>6</td>
<td>60</td>
</tr>
</tbody>
</table>

The table 4.14 indicates that a respondent could indicate more than one item. All principals (100%) relied on fund raising and parent’s contributions in form of school fees. These are among the available sources of fund for the schools in Uriri.

**4.15 The influence of monitoring and evaluation on implementation of school development plans**

Objective three was to analyze how monitoring and evaluation of findings influence the implementation of development plans in public secondary schools in Uriri district. When the heads of departments were asked if monitoring and evaluation were carried out in their schools. The result reveals that the exercise of monitoring and evaluation is fifty fifty. The heads of department were asked how
often monitoring and evaluation were carried out in their schools, they responded as follows; periodic review had 13.3%, reporting 16.7%, supervision 83.3%. Periodic review and reporting had very low percentages although these are the areas where many stakeholders participate. Meaning that few schools involve stakeholders in the implementation phase of planned development projects.

To respond to why monitoring and evaluation is done, the HODs responses varied as shown; to correct identified errors 93.3%, make and change decisions 96.7%. This proves that monitoring and evaluation plays the two roles. This was in agreement with Burke (2003) who stated that monitoring and evaluation are control administered to preventable wastage of money and delay in implementation of projects as unauthorized increase in cost is not allowed.

To answer question when monitoring and evaluation is done in their schools the heads of department indicated their responses as below; quarterly (13.3%), monthly (0%), annually (83.3%), never (0.07%). This shows that the bit done is scheduled annually in most schools.

4.16 Participants in monitoring and evaluation

When the heads of department were asked who does the monitoring and evaluation, the findings are in table 4.15.
Table 4. 15: Those involved in monitoring and evaluation

<table>
<thead>
<tr>
<th>Responses</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>External assessors</td>
<td>5</td>
<td>16.7</td>
</tr>
<tr>
<td>Internal assessors</td>
<td>10</td>
<td>33.3</td>
</tr>
<tr>
<td>Both internal and external assessors</td>
<td>15</td>
<td>50</td>
</tr>
<tr>
<td>Stakeholders</td>
<td>4</td>
<td>13.3</td>
</tr>
</tbody>
</table>

The table 4.15 shows that some schools use more than one entity for assessment. There is no uniformity in monitoring and evaluation exercise in public secondary schools, more particularly in Uriri District. The internal and external assessors were the most involved 50% followed by internal assessors. Seemingly assessment is left for experts. This should not be the only case. Stakeholders who have their desire should also take part in the assessment.

4.17 Influence of monitoring and evaluation findings on implementation of development plan in public secondary schools in Uriri district

The study sought to analyze how monitoring and evaluation findings influence the implementation of development plan in public secondary schools in Uriri district.
### Table 4.16: Influence of monitoring and evaluation findings on implementation of development plan in public secondary schools in Uriri district

<table>
<thead>
<tr>
<th>Response</th>
<th>SA</th>
<th>A</th>
<th>DK</th>
<th>D</th>
</tr>
</thead>
<tbody>
<tr>
<td>Comparing the budgeted and actual results reveals the shortfall on the implementation of development plan</td>
<td>16</td>
<td>53.3</td>
<td>12</td>
<td>40</td>
</tr>
<tr>
<td>Policy formulation and application gives direction to implementation of development plan</td>
<td>21</td>
<td>70</td>
<td>6</td>
<td>20</td>
</tr>
<tr>
<td>Role distribution assigns responsibilities for implementation of development plan</td>
<td>22</td>
<td>73.3</td>
<td>6</td>
<td>20</td>
</tr>
<tr>
<td>Following laid down plan of action provides stages for the implementation of development plan</td>
<td>21</td>
<td>70</td>
<td>8</td>
<td>16.1</td>
</tr>
<tr>
<td>Project supervision reveals strength and weaknesses in implementation of development plan</td>
<td>21</td>
<td>70</td>
<td>5</td>
<td>26.7</td>
</tr>
<tr>
<td>Adherence to the budgets by institutional management significantly reduces deviation from implementation of school development plans</td>
<td>17</td>
<td>56.7</td>
<td>12</td>
<td>40</td>
</tr>
</tbody>
</table>

**Key**

SA – Strongly agreed, A- Agreed, DK- Don’t Know, D- Disagree, SD – Strongly disagree

The result in table 4.16 indicates that none of the heads of department strongly disagreed with the factors while averagely 65.6% strongly agreed with them. The factors include comparing the budgeted and the actual result. For successful
implementation of school development plans, monitoring items should be featuring in the budgeting to enhance implementation of school development plans.

4.18 Ongoing projects

The head of departments were asked to take the researcher around to observe some ongoing school projects as they answered questions related to the project. The table 4.17 below shows the results.

Table 4.17: Observation check list

<table>
<thead>
<tr>
<th>Projects</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>f</td>
<td>%</td>
</tr>
<tr>
<td>Classroom construction</td>
<td>8</td>
<td>26.7</td>
</tr>
<tr>
<td>Dormitory construction</td>
<td>15</td>
<td>50</td>
</tr>
<tr>
<td>Toilet / latrine construction</td>
<td>12</td>
<td>40</td>
</tr>
<tr>
<td>Laboratory construction</td>
<td>10</td>
<td>33.3</td>
</tr>
<tr>
<td>Purchase of learning materials / equipment</td>
<td>15</td>
<td>50</td>
</tr>
</tbody>
</table>

‘Yes’ meant that the corresponding item is under implementation (construction)
“No” meant that item is not currently under construction

Most schools (50%) had dormitory construction and purchase of learning materials / equipment as their ongoing project.

When HoDs were asked if they experienced delay in the completion of projects, 83.3% stated that their schools experience fund delays. Then they were asked the possible causes of delays in completion and the table below indicated their results.
Table 4.18: Causes of delay in project implementation

<table>
<thead>
<tr>
<th></th>
<th>f</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Experiencing fund shortage</td>
<td>12</td>
<td>40</td>
</tr>
<tr>
<td>Lack of commitment and time by participants</td>
<td>10</td>
<td>33.3</td>
</tr>
<tr>
<td>Under budgeting</td>
<td>12</td>
<td>40</td>
</tr>
<tr>
<td>Delay in funds disbursement</td>
<td>20</td>
<td>66.7</td>
</tr>
<tr>
<td>In-exhaustive sources of funds</td>
<td>5</td>
<td>16.7</td>
</tr>
<tr>
<td>Poor budgetary allocation</td>
<td>5</td>
<td>16.7</td>
</tr>
<tr>
<td>Funds misappropriation</td>
<td>15</td>
<td>50</td>
</tr>
<tr>
<td>Poor politics</td>
<td>14</td>
<td>46.7</td>
</tr>
<tr>
<td>Lack of monitoring and evaluation</td>
<td>12</td>
<td>40</td>
</tr>
<tr>
<td>Have incomplete projects</td>
<td>12</td>
<td>40</td>
</tr>
</tbody>
</table>

From table 4.18, delay in funds disbursement is revealed to be the major 66.7% cause of delay in implementation of planned school project. This is in agreement with Mulwa (2008) who attributed delays in implementation of project to poor communication and co-ordination between the project site and funders.

4.19 Rating principals in monitoring and evaluation

HODs and the bursars were asked to rate their principals’ performance in monitoring and evaluation of budgeting and implementation of school development plans.
Table 4.19: Rating principals in monitoring and evaluation

<table>
<thead>
<tr>
<th>Response</th>
<th>HOD</th>
<th>Bursars</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$f$</td>
<td>$%$</td>
</tr>
<tr>
<td>Principals performance in monitoring and evaluation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Very good</td>
<td>6</td>
<td>20</td>
</tr>
<tr>
<td>Good</td>
<td>16</td>
<td>53.3</td>
</tr>
<tr>
<td>Fair</td>
<td>6</td>
<td>20</td>
</tr>
<tr>
<td>Bad</td>
<td>1</td>
<td>3.3</td>
</tr>
<tr>
<td>Very bad</td>
<td>1</td>
<td>3.3</td>
</tr>
</tbody>
</table>

Table 4.19 shows the results. None of the bursars perceived their principals to be very good in this area while only an individual in both groups indicated their principals to perform very bad in monitoring and evaluation of budgeting. There is need to improve monitoring and evaluation.

When the same group were asked to rate their schools overall implementation of development plans, the results were as revealed in table 4.20.

Table 4.20: Rating school overall implementation of development plans

<table>
<thead>
<tr>
<th>Response</th>
<th>HOD</th>
<th>Bursars</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$f$</td>
<td>$%$</td>
</tr>
<tr>
<td>Overall implementation of development plans</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Very good</td>
<td>5</td>
<td>16.7</td>
</tr>
<tr>
<td>Good</td>
<td>9</td>
<td>30</td>
</tr>
<tr>
<td>Fair</td>
<td>13</td>
<td>43.3</td>
</tr>
<tr>
<td>Bad</td>
<td>3</td>
<td>10</td>
</tr>
<tr>
<td>Very bad</td>
<td>1</td>
<td>12.5</td>
</tr>
</tbody>
</table>
The HoDs 30% and 25% bursars rated overall school performance as good. The schools are not in both extremes. Much should be done to raise the level of implementing school projects in Uriri district.

4.20 Rating stakeholders participation in budgeting and implementation of development plans

The bursars were asked to rate participation of stakeholders in the implementation of development plans. The result is given in table 4.21.

Table 4. 21: Rating stakeholders’ participation

<table>
<thead>
<tr>
<th>Response</th>
<th>HOD</th>
<th>Bursars</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participation of stakeholders</td>
<td></td>
<td></td>
</tr>
<tr>
<td>in the implementation of development plans</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Very good</td>
<td>1</td>
<td>12.5%</td>
</tr>
<tr>
<td>Good</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fair</td>
<td>4</td>
<td>50%</td>
</tr>
<tr>
<td>Bad</td>
<td>2</td>
<td>25%</td>
</tr>
<tr>
<td>Very bad</td>
<td>1</td>
<td>12.5%</td>
</tr>
</tbody>
</table>

The two extremes got a response each. The majority lie between fair and bad. This means that not all stakeholders participate and if they do then not at all the stages of project implementation.
4.21 Relationship between monitoring and evaluation strategies and implementation of school development plan

The study intended to establish whether there is any relationship between monitoring and evaluation strategies and implementation of planned school development plan. A Pearson r correlation was computed to determine the relationship between monitoring and evaluation and implementation of development plans. Table 4.22 shows the result.

Table 4.22: Correlation between the implementation of planned school curriculum

<table>
<thead>
<tr>
<th></th>
<th>Monitoring and evaluation</th>
<th>Implementation of project</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monitoring and evaluation</td>
<td>Pearson Correlation</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1</td>
<td>0.649</td>
</tr>
<tr>
<td></td>
<td>Sig. (2-tailed)</td>
<td>0.003</td>
</tr>
<tr>
<td></td>
<td>N</td>
<td>6</td>
</tr>
<tr>
<td>Implementation of project</td>
<td>Pearson Correlation</td>
<td></td>
</tr>
<tr>
<td>plans</td>
<td>0.0649</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>Sig. (2-tailed)</td>
<td>0.003</td>
</tr>
<tr>
<td></td>
<td>N</td>
<td>6</td>
</tr>
</tbody>
</table>

Correlation is significant at the 0.01 level (2-tailed).
According to the study results in table 4.22, the Pearson correlation coefficient between the monitoring and evaluation and implementation of planned school project is 0.649. The table also indicates that there is a statistically significant positive relationship between monitoring and evaluation effectiveness and development implementation score ($p< .01$), such that the probability of this correlation occurring by chance is less than one time out of 100. This means implementation of school project has to be consistently monitored and evaluated.

### 4.22 Effects of virement of budgetary allocation on implementation of school development plan

When the bursars were asked if their schools practice virement, 87.5% of them indicated yes while 12.5% indicated No showing that nearly all schools follow virement procedure. In answering the question of when the virement is practiced, 75% of those who picked yes indicated that, they practice virement during programme operation while 25% indicated at the end of the programme. Waiting till the end of the programme in order to vire for the allocations may tie implementers’ hands for long. It should go along programme operation period. To respond to the question ‘why’ 100% of bursars gave similar response that in order to fill the vote head with deficit by using surplus from vote head with excess.

The bursars were required to establish how virement of budgetary allocation influence implementation of development plans.
Table 4.23: Virement of budgetary allocation and implementation of school development plan

<table>
<thead>
<tr>
<th>Response</th>
<th>SA</th>
<th>A</th>
<th>DK</th>
<th>D</th>
<th>SD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Virement leads to full utilization of funds in the implementation of development plans</td>
<td>5</td>
<td>62.5</td>
<td>3</td>
<td>37.5</td>
<td></td>
</tr>
<tr>
<td>Permitting only a specific percentage of transfer reduces misappropriation of funds during implementation of development plans</td>
<td>1</td>
<td>12.5</td>
<td>5</td>
<td>62.5</td>
<td>1</td>
</tr>
<tr>
<td>Estimate on each vote head always match with your expenditure on the vote heads</td>
<td></td>
<td>5</td>
<td>62.5</td>
<td>3</td>
<td>37.5</td>
</tr>
<tr>
<td>Transfer of fund leads to flexibility of budget</td>
<td>1</td>
<td>12.5</td>
<td>3</td>
<td>37.5</td>
<td>1</td>
</tr>
<tr>
<td>Authorization of funds transfer depends on good report to the funders</td>
<td>4</td>
<td>50</td>
<td>2</td>
<td>25</td>
<td>2</td>
</tr>
</tbody>
</table>

**Key**

SA – Strongly agreed, A- Agreed, DK- Don’t Know, D- Disagree, SD – Strongly disagree
Table 4.23 reveals that the majority 62.5% strongly agreed that virement leads to full utilization of funds in the implementation of development plans, while 50% showed that authorization of funds transfer depends on good report to the funders. Without virement some funds would be left lying on the vote heads with excess even when the whole work is incomplete. Need for good report for authorization of funds transfer make the implementers strive to do their best to get the approval of the funders. Virement procedure therefore positively influence the school projects implementation, school administrators need to embrace it.

4.23 Relationship between implementation of school development plans and virement of budgetary allocation

A Pearson correlation was computed to determine the relationship between virement and implementation of development plans.

Table 4.24: Correlation between implementation of development plans and the Virement of the budgetary Allocation

<table>
<thead>
<tr>
<th></th>
<th>Virement of budgetary allocation</th>
<th>Implementation of project</th>
</tr>
</thead>
<tbody>
<tr>
<td>Virement of budgetary allocation</td>
<td>Pearson Correlation 1</td>
<td>0.790</td>
</tr>
<tr>
<td></td>
<td>Sig. (2-tailed) .</td>
<td>0.005</td>
</tr>
<tr>
<td>N</td>
<td>8</td>
<td>8</td>
</tr>
<tr>
<td>Implementation of project</td>
<td>Pearson Correlation 0.790</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>Sig. (2-tailed) 0.005</td>
<td>0.005</td>
</tr>
<tr>
<td>N</td>
<td>8</td>
<td>8</td>
</tr>
</tbody>
</table>

Correlation is significant at the 0.01 level (2-tailed).
The study results presented in table 4.24 indicates that, the Pearson correlation coefficient between the budget allocation and implementation of development plans is -0.79. the table also indicates that there is a statistically significant negative relationship between the virement of budget allocation and development plans implementation score ($p< .01$), such that the probability of this correlation occurring by chance is less than one time out of 100. Although in the view of respondents virement influenced implementation of school development plans. The scientific result has suggested that the implementation does not necessarily depend on the virement procedures but on other factors.
CHAPTER FIVE
SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter presents the summary of the findings, conclusions, recommendations and suggestions for further research.

5.2. Summary of the study

The purpose of this study was to determine the influence of budgeting on implementation of development plans in public secondary schools in Uriri district, Migori County. Four research objectives were formulated to guide the study. Research objective one sought to examine how the competence of budget committee members affect the implementation of development plans in public secondary schools. Research objective two was to establish how resource allocation in the budget determine the implementation of development plans in public secondary schools; research objective three aimed at analyzing how monitoring and evaluation findings affect the implementation of school development plans in public secondary schools; while research objective four was to establish how virement of the budgetary allocations affect the implementation of school development plans in public secondary schools. This study employed a descriptive survey design. The sample population was selected using stratified sampling, non-probability and lottery methods. There was response from 12 schools, 10 out of 12 principals, 8 out of 12 bursars/accountants, 76 BOM
members out of 76 and 30 out of 48 heads of department. Return rate was; principals (83.3%), head of department (63.5%), BOM (100%), Bursars (66.7%). Questionnaires for BoG members, principals, head of departments and bursars / accountants and observation were used in data collection. The instrument was tested for reliability and reliability coefficient was 0.8. Descriptive statistic was used to analyse data. The data was analyzed quantitatively by use of frequencies and percentages. The Pearson $r$ statistic is used to calculate correlations.

5.3 Summary of the findings of the study

The majority of board of management 90% stated that the budgeting competences influence implementation of school building construction. The competences include; budgeting skills, monitoring ability, evaluation skills, procurement knowledge, project identification and decision making abilities. They also agreed that the above skills are competences required of a budgeting committee members. Majority of the BoM members stated that on top of the above competences budgeting committee need to have the following competencies; leadership qualities, communication skills, budgeting reviews and coordination skills.

The study shows that all of the principals agreed that: proper duty assignment, accurate valuation of vote heads, purchase of correct pre-prescribe material and equipment and funds allocation promotes procurement of learning materials and
equipment. Principals 100% indicated that harambees and parents contribution are their major sources of income. Some of them 60% stated CDF as another source.

On average 65.6% of heads of department agreed that: comparing the budgeted and the actual results reveals the shortfalls in the implementation of school development plan, policy formulation and application gives direction to the implementation, role distribution assigns responsibilities for the implementation of projects, following laid down plan of action provides stages for the implementation of the projects, project supervision reveals strengths and weaknesses in the implementation and adherence to the budgets by the institutional management reduces possibility of deviation from the implementation of the projects. None of the bursars perceived their principals very good in practicing monitoring and evaluation while only one bursar and one head of department rated their principals very bad in the area. The principals are therefore average performers.

The relationship between monitoring and evaluation and implementation of school project was revealed to be 0.649, this was statistically significant positive relationship. This calls need for monitoring and evaluation of implementation of school curriculums.

Observation checklist revealed that only 40% had incomplete projects. Majority (83.3%) stated that they experience fund delays. This they said lead to gross interference with the school programmes.
The study indicates that 87.5 bursars said that their schools engage in and follow virement procedures. The study also indicated that 62.5% bursar strongly agreed that virement leads to full utilization of funds in the implementation of development plan.

5.4 Conclusion from the study

Based on the findings of the study, it is concluded that several factors influenced implementation of school constructions, procurement of teacher/learning materials and equipment and curriculum implementation. The Board of Management Members agreed with aspects of competent budget committee members. The aspects, included personnel requirement, necessity of budgeting skills, need for leadership qualities, budget review, communication and coordination. The study therefore concluded that as indicated by the data BOGs agreed that competence of budget committee members affect the implementation of school development plans.

The researcher as well concluded that following the data results the principals agreed that resources allocation in the budget determined the implementation of school development plans.

Following trend of data results from the response of heads of department, it was concluded that they agreed that monitoring and evaluation findings influence implementation of school development plans. Monitoring and evaluation touched on the following areas; comparing the budgeted and actual result, policy
formulation, influence of role distribution, implementation of laid down plan of action, value of supervision to the plans implementation and contribution of budget adherence to the implementation of development plans.

The study established that virement of the budgetary allocation affects the implementation of school development plans in public secondary schools. Only specific percentage of transfer was allowed, this saved situations where some vote heads (centres) had deficit while others had surplus.

5.6 Recommendations from the study

The researcher suggests the following recommendations;

i. Budgeting should be executed at the right time and should be adhered to enhance implementation of development plans.

ii. In composing committee, competences of the members should be considered.

iii. Team work should be made a policy in the institutions.

iv. No new plans should be introduced before completion of the old ones.

v. Bursars/accountants should be sent to schools right from the start of the schools.
5.5 Suggestions for further research

The researcher suggests that further research be carried on;

i. Effect of education level of board members (currently Board of management) on implementation of development plans and their appointment procedure,

ii. Effect of involvement of deputy principals in the budgeting committee, on development plan,

iii. Effects of gender of principals on implementation of school development plans,

iv. Influence of auditing and reporting on implementation of development plan.
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71


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APPENDICES

Appendix A

Introductory Letter

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

Dear Sir/Madam,

RE: INFLUENCE OF BUDGETING ON IMPLEMENTATION OF DEVELOPMENT PLANS IN PUBLIC SECONDARY SCHOOLS IN URIRI DISTRICT IN MIGORI COUNTY, KENYA

I am a postgraduate student in the department of educational administration and planning, university of Nairobi. I am carrying out a research on “Budgeting and Implementation of Secondary Schools Project Plans in Uriri District.”

You are directly involved in the subject of this study, you have been chosen as a participant. I kindly request you to respond to all items in the attached questionnaire as honestly as possible. I assure you that the information provided will be treated confidentially and will be used for the purpose of research only and will be read in the libraries in a processed form that will not have individual effect.

Thanks in advance.

Yours sincerely,

Shadrack O. Opiyo.

E55/62581/2011
Appendix B

Questionnaire for the Principal

Dear sir/madam,

Thanks for accepting to fill this questionnaire indicate your choice with a tick (√), where no choices are provided, write responses in space provided.

School development plan and budgeting

1. (a) Does your school have any development plan?
   Yes ( )   No ( )

(b) If yes, when are they prepared?
   At the beginning of every year _____________________
   At the end of every year _____________________

(c) Is budgeting done in your school?
   Yes ( )   No ( )

(d) If Yes, indicate type of budget used in your school
   Master budget ( )
   Capital budget ( )
   Departmental budget ( )

(e) Which of the following budget design does your school use?
   Line item budget Yes ( )   No ( )
   Planning programme budget Yes ( )   No ( )

Resource allocation and Implementation of development plans

2. To what extent does resource allocation affect the implementation of development plans in public secondary schools?
Please indicate the level of your agreement with the following; put a tick in the box of your choice

**Strongly agree 5, Agree 4, Don’t know 3, Disagree 2, Strongly disagree 1**

<table>
<thead>
<tr>
<th>Response</th>
<th>5</th>
<th>4</th>
<th>3</th>
<th>2</th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proper duty assignment provides human labour for procurement of learning materials and equipment</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accurate valuation of vote heads defines cost of items in procurement of learning materials and equipment</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchase of correct pre-Prescribed learning materials and equipment avails the true item required during procurement of school materials and equipment</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>It is only possible to procure materials / equipment through allocating funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3. Are there other factors that influence allocation of resources, which finally lead to implementation of development plans?
   Yes (   )  No (   )

   (b) If yes, which ones are they? ____________________________

4. The following determine the final amount allocated to each vote head
   a) Principal   Yes (   )  No (   )
   b) BOG         Yes (   )  No (   )
   c) Budget committee  Yes (   )  No (   )
   d) Bursar      Yes (   )  No (   )

5. Is the amount allocated for your school every year by the ministry for development adequate?
   Yes (   )  No (   )
If No, how do you supplement?
Harambee ( ) Contribution ( )
Well wishers ( ) CDF support ( )

6. Indicate the frequency of the following events

Always 5, Often 4, Sometimes 3, Rarely 2, Never 1

<table>
<thead>
<tr>
<th>Response</th>
<th>5</th>
<th>4</th>
<th>3</th>
<th>2</th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supervision of school development plans by external assessors</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Monitoring and evaluation of implementation of school development plans by internal body</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Virement of resource allocation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Involvement of stakeholders in implementation of school development plans in your school</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

7. Indicate the level of competence in budgeting of the following stakeholders by putting a tick (✓) in the appropriate box.

Very competent 5, Competent 4, Don’t know 3, Incompetent 2, Very incompetent 1

<table>
<thead>
<tr>
<th>Response</th>
<th>5</th>
<th>4</th>
<th>3</th>
<th>2</th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>BOG</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>HOD</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bursar/accountant</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8. Suggest how budgeting and implementation of development plans can be improved in your school ________________________________

Thank you for your corporation
Appendix C

Questionnaire for BOM

Dear Sir/Madam,

Thanks for accepting to answer the questionnaire information will be treated confidentiality. Answer all questions.

**Competence of budget committee members and implementation of development plan**

1. (a) To what extent do you agree that the following are the competences required of budgeting committee members?

<table>
<thead>
<tr>
<th>Response</th>
<th>Strongly agree</th>
<th>Agree</th>
<th>Don’t know</th>
<th>Disagree</th>
<th>Strongly disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgeting skills leads to appropriation of resources during school building construction</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Monitoring ability aids in establishing short falls during school building construction</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Procurement knowledge helps in acquiring the right materials for school building construction</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Project identification knowledge makes it possible to establish contractible school building</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Decision making ability allows room for making and changing decisions to suit a situation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
(b) Does your school budget committee possess all the required competences?
   Yes (    ) No (    )

2. How do the following competencies affect the construction of a school building indicate Yes or No
   - Budget skill has a position influence on construction of a school building
     Yes (    ) No (    )
   - Monitoring ability highly contribute to a construction of a school building
     Yes (    ) No (    )
   - Evaluation skills leads to successful construction of school building
     Yes (    ) No (    )
   - Procurement knowledge greatly contributes to the construction of school building
     Yes (    ) No (    )
   - Project identification ability positively affect the construction of a school building
     Yes (    ) No (    )
   - Decision making ability has a great role to play in construction of a school building
     Yes (    ) No (    )

3. Does the competencies of budget committee members influence the implementation of planned school building construction plans in public secondary schools?
   Please indicate the extent to which you agree with the following by putting a tick (✓) in the appropriate box
   Strongly agree 5, Agree 4, Don’t know 3, Disagree 2, Strongly disagree 1

<table>
<thead>
<tr>
<th>Response</th>
<th>5</th>
<th>4</th>
<th>3</th>
<th>2</th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel is a requirement in implementation of</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>development plan</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>There is need for leadership qualities in budgeting for</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
There is a great importance in budget review for successful implementation of development plans.

Communication facilitates implementation of development plans.

For successful implementation of development plan there must be coordination.

4. Are there other aspects of competence of committee members that influences implementation of development plans?
   Yes (    )   No (    )
   (b) If Yes, which ones are they?_____________________________________

5. Identify who should form budget committee __________________________
   (b) What is the composition of budgeting committee by gender?
       Female number (    )   Male number (    )
   (c) What are qualities for one being chosen as budgeting committee member?
       Availability (    )   Education (    )
       Political affiliation (    ) sponsorship affiliation (    )
       Others specify ___________________________

6. How do you rate your principal in resources allocation for implementation of school development plans?
   Very competent 4   Competent 3   Incompetent 2
   Very incompetent 1
7. Indicate the frequency of the involvement of BOG in all aspects of budgeting, put a tick in the appropriate box

**Always 5, Often 4, Sometimes 3, Rarely 2, Never 1**

<table>
<thead>
<tr>
<th>Response</th>
<th>5</th>
<th>4</th>
<th>3</th>
<th>2</th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Composition of school budget committee</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Monitoring and evaluation of implementation of school development plans</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Budget resource allocation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The virement of budget allocation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Approval of proposed budget in your school</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supervision of implementation of development plan</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8. How would you rate overall implementation of your school development plan?  
Very good 5  Good 4  Fair 3  Bad 2  Very bad 1

9. Give suggestions on how the budgeting and implementation of school development plans can be improved in your school ________________

*Thank you for your corporation*
Appendix D
Questionnaire for Head of Department

Dear Sir/Madam,
Thank for accepting to answer this question. It is not a test, information is confidential complete it by putting a tick in the boxes provided. Where there are no option. Write your responses on the blank spaces.

**Monitoring and Evaluation**

1. Is Monitoring and Evaluation carried out in your school?
   - Yes ( )
   - No ( )

   (b) How is it carried out?
   - Periodic review ( )
   - Reporting ( )
   - Supervision ( )

   (c) Why?
   - To correct identified errors/mistakes ( )
   - Make/change decision ( )

   (d) When?
   - Quarterly ( )
   - Monthly ( )
   - Annually ( )
   - Never ( )

   (e) By who?
   - External assessors ( )
   - Internal assessors ( )
   - Both external and internal assessors ( )
   - Stakeholders ( )

2. In what ways does monitoring and evaluation affect implementation of development plans in public secondary school?
Please indicate the extent to which you agree with the following by putting a tick (✓) in the appropriate box

**Strongly agree 5, Agree 4, Don’t know 3, Disagree 2, Strongly disagree 1**

<table>
<thead>
<tr>
<th>Response</th>
<th>5</th>
<th>4</th>
<th>3</th>
<th>2</th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Comparing the budgeted and actual results reveals the shortfall on the implementation of school curriculum</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Policy formulation and application gives direction to implementation of school curriculum</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Role distribution assigns responsibilities for implementation of school curriculum</td>
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<tr>
<td>Following laid down plan of action provides stages for the implementation of school curriculum</td>
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<tr>
<td>Project supervision reveals strength and weaknesses in implementation of school curriculum</td>
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<tr>
<td>Adherence to the budgets by institutional management significantly reduces deviation from implementation of school development plans</td>
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</tbody>
</table>

3. Are there other aspect of monitoring and evaluation that influence implementation of development plans?
   Yes ( ) No ( )
   If yes, which ones are they?_____________________

4. Is there any project that has lasted longer than stipulated period
   Yes ( ) No ( )
   If yes, what were possible causes of delay _________________________
Please indicate the frequency of the involvement of HOD in the budgeting, put a tick in the appropriate box

**Always 5, Often 4, Sometimes 3, Rarely 2, Never 1**

5. How are you involved in the following aspects of budgeting?

<table>
<thead>
<tr>
<th>Response</th>
<th>5</th>
<th>4</th>
<th>3</th>
<th>2</th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>School budget committee</td>
<td></td>
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<tr>
<td>Monitoring and evaluation</td>
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<tr>
<td>Budget resource allocation</td>
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<tr>
<td>The virement of budget allocation</td>
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<tr>
<td>Staff involvement in budget discussion</td>
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</tbody>
</table>

6. How would you rate the performance of your principal in the implementation of your school development plan?

   Very good (  )  Good (  )  Fair (  )  Bad (  )  Very bad (  )

7. How would you rate overall implementation of your school development plan?

   Very good (  )  Good (  )  Fair (  )  Bad (  )  Very bad (  )

8. Suggest possible ways of improving budgeting in your school

   _______________________________________________________________

9. Observation

<table>
<thead>
<tr>
<th>Projects</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Classroom construction</td>
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<tr>
<td>Dormitory construction</td>
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<tr>
<td>Toilet / latrine construction</td>
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<tr>
<td>Laboratory construction</td>
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<tr>
<td>Purchase of learning materials / equipment</td>
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</tbody>
</table>

Thank you for your corporation
Appendix E  
Questionnaire for Bursar/Accountants

Dear Sir/madam,

Thanks for your readiness to help me gather some information on budgeting process and implementation of school development plans.

**Virement of budgeting allocation and implementation of school development plan**

1. Does your school engage in virement?
   Yes (  ) No (  )

   If yes, when
   At the beginning of the programme (  )
   During programme operation (  )
   At the end of the programme (  )

2. How does Virement of budgeting allocation influence the implementation of development plans in public secondary school?
   Please indicate the extent to which you agree with the following by putting a tick (✓) in the appropriate box

   **Strongly agree 5, Agree 4, Don’t know 3, Disagree 2, Strongly disagree 1**

<table>
<thead>
<tr>
<th>Response</th>
<th>5</th>
<th>4</th>
<th>3</th>
<th>2</th>
<th>1</th>
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</thead>
<tbody>
<tr>
<td>Virement leads to full utilization of funds in the implementation of development plans</td>
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<tr>
<td>Permitting only a specific percentage of transfer reduces misappropriation of funds during implementation of development plans</td>
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<tr>
<td>Estimate on each vote head always match with your expenditure on the vote heads</td>
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<tr>
<td>Transfer of fund leads to flexibility of budget</td>
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<td>Authorization of funds transfer depends on good report to the funders</td>
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</tbody>
</table>
Please indicate the frequency of the involvement of Bursar/Accountant in various aspects of budgeting by putting a tick in the appropriate box

**Always 5, Often 4, Sometimes 3, Rarely 2, Never 1**

3. How are you involved in the following aspects?

<table>
<thead>
<tr>
<th>Response</th>
<th>5</th>
<th>4</th>
<th>3</th>
<th>2</th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Composition of budget committee</td>
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<tr>
<td>Monitoring and evaluation</td>
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<tr>
<td>Budget resource allocation</td>
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<tr>
<td>The virement of budget allocation</td>
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</tbody>
</table>

4. Please indicate how you would rate the following by putting a tick in the appropriate box

**Very good 5, Good 4, Fair 3, Bad 2, Very bad 1**

<table>
<thead>
<tr>
<th>Response</th>
<th>5</th>
<th>4</th>
<th>3</th>
<th>2</th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overall implementation of development plans</td>
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<tr>
<td>Principals performance in the implementation of development plans</td>
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<tr>
<td>Participation of stakeholders in the implementation of development plans</td>
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</table>

*Thank you for your corporation*
Appendix F

Research Permit

THIS IS TO CERTIFY THAT:
MR. SHADRACK OCHIENG OPIYO
of UNIVERSITY OF NAIROBI, 184-40403
rerpogi, has been permitted to conduct
research in Migori County

on the topic: INFLUENCE OF
BUDGETING ON IMPLEMENTATION OF
SCHOOL DEVELOPMENT PLANS IN
PUBLIC SECONDARY SCHOOLS IN URIRI
DISTRICT, KENYA

for the period ending:
31st December, 2014

Applicant's Signature

Permit No: NACOST/P/13/0926/252
Date of Issue: 7th November, 2013
Fee Collected: Kshs khs1000.00

Secretary
National Commission for Science,
Technology & Innovation

CONDITIONS

1. You must report to the County Commissioner and
   the County Education Officer of the area before
   embarking on your research. Failure to do so
   may lead to the cancellation of your permit.
2. Government Officers will not be interviewed
   without prior appointment.
3. No questionnaire will be used unless it has been
   approved.
4. Excavation, mining and collection of biological
   specimens are subject to further permission from
   the relevant Government Ministries.
5. You are required to submit at least two (2) hard
   copies and one (1) soft copy of your final report.
6. The Government of Kenya reserves the right to
   modify the conditions of this permit including
   its cancellation without notice.

REPUBLIC OF KENYA
National Commission for Science,
Technology and Innovation

RESEARCH CLEARANCE
PERMIT

Serial No. A 597

CONDITIONS: see back page

87
Appendix G
Research Authorization Letter from National Commission for Science, Technology and Innovation

NATIONAL COMMISSION FOR SCIENCE,
TECHNOLOGY AND INNOVATION

7th November, 2013

NACOSTI/P/13/0926/252
Shadrack Ochieng Opiyo
University of Nairobi
P.O.Box 30197-00100
NAIROBI

RE: RESEARCH AUTHORIZATION

Following your application for authority to carry out research on “Influence of budgeting on implementation of school development plans in public secondary schools in Uasin Gishu District, Kenya,” I am pleased to inform you that you have been authorized to undertake research in Migori County for a period ending 31st December, 2014.

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

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

Dr. M.K. Rigiffe, PhD.
DEPUTY COMMISSION SECRETARY
NATIONAL COMMISSION FOR SCIENCE, TECHNOLOGY & INNOVATION

Copy to:
The County Commissioner
The County Director of Education
Migori County.
Research Authorization Letter from Ministry of Education Science and Technology

MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY
State Department of Education

Telephone: 020-27420
Fax: 020-27420
When replying please quote

RE: MISSION/ADM/33/77

DATE: 18th November, 2013

SHADRACK OTHER EbookiO
NACOST/719/552/5252

RE: RESEARCH AUTHORIZATION

Following your application for authority to carry out research on "Influence of school development plans in public secondary schools in Uasin Gishu County, Kenya", I am pleased to inform you that you have been authorized to undertake research in Meigori County for a period ending 31st December, 2013.

On completion of the research, you are expected to submit one hard copy and a soft copy of the research report [Basis to this office.

Thank you.

[Signature]

Arosho E.A. M. [Meigori]
COUNTY DIRECTOR OF EDUCATION
MEIGORI COUNTY