

**INFLUENCE OF HEAD TEACHERS' FINANCIAL GOVERNANCE
PRACTICES ON SCHOOL DEVELOPMENT IN PUBLIC PRIMARY
SCHOOLS IN IGEMBE SOUTH SUB COUNTY, MERU COUNTY,
KENYA**

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DECLARATION

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

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This work is dedicated to my parents, Josphino Kithinji and Grace Kaguna who sacrificed their time and gave me financial and moral support during the study period. May almighty God bless you abundantly.

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ABBREVIATIONS AND ACRONYMS

| | |
|----------------|---|
| BOM | Board of Management |
| EFA | Education for All |
| IT | Information Technology |
| KEMI | Kenya Education Management Institute |
| KCPE | Kenya Certificate of Primary Education |
| KISE | Kenya Institute of Special Education |
| MOEST | Ministry of Education Science and Technology |
| NACOSTI | National Commission for Science, Technology and Innovation |
| NESP | National Education Sector Plan |
| PRISM | Program For Information Storage and Management |
| SCDE | Sub County Director of Education |
| SCQASO | Sub County Quality Assurance and Standards Officer |
| SPSS | Statistical Package for Social Sciences |
| TSC | Teachers Service Commission |
| USA | United States of America |
| USAID | United States Agency for International Development |

ABSTRACT

The purpose of this study was to investigate the influence of head teachers' financial governance practices on school development in public primary schools in Igembe South Sub County. The objectives of the study included, to assess the influence of head teachers' financial accounting, financial budgeting, competence in procurement and auditing practices on school development in public primary schools in Igembe South Sub County. The study adopted descriptive design where the target population was 59 public primary schools in Igembe South Sub County. The respondents were head teachers, deputy head teachers, BOM chairs and SCQASO. The sample size consisted of 38 head teachers, 38 deputy head teachers, 38 BOM chairs and 1 SCQASO. Questionnaires were used to collect data from BOM chairs, deputy head teachers, head teachers and interview guide was administered to SCQASO. The researcher collected questionnaires from 33 head teachers, 33 deputy teachers and 35 BOM chairs from the anticipated sample of 115 respondents representing questionnaire return rate of 88.7%. The researcher presented the data in frequencies, percentages, charts and table. From the analysis, there is balance distribution of BOM chairperson where 51.4% are male while 58.6% are female in public primary schools in Igembe South Sub County. The study findings showed that a majority of head teachers 81.8% had attended courses, seminars or workshops on financial management apart from 18.2% that had not attended. In addition, from 15.1% of head teachers who had received training on financial governance; a mere 6.1% felt that the training was most useful. This raised a number of phenomenal questions on mode of training, content covered, time allocated for training and the attitude of head teachers towards the course. Most head teachers suggested areas for further training as financial management, IT, leadership, guidance and counseling and auditing courses. BOM chairpersons as well as deputy head teachers were minimally involved in financial accounting duties in schools. 91.4% of BOM chairs and 54.5% of deputy head teachers noted they held meetings to discuss financial governance practices with their head teachers. Head teachers draw budget and a number of BOM chairs and deputy teachers were involved but they were divided on whether budget making was annual or termly. Majority of head teachers 85% noted that school books of accounts were audited over last two years apart from 12.1% that was not audited. This was due to understaffing and inadequate finances as noted by SCQASO. The findings recommended that ministry of education should offer further training to head teachers, deputy head teachers and BOM chair persons on financial governance practices in public primary schools.

CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

Financial governance practices are the way money is managed or controlled in institutions or organizations. Governance refers to the process by which government makes and implements policy decisions that affect the finance and delivery of schooling citizens. As indicated by Solomon (2013) corporate governance is worried about how an organization is coordinated and controlled and, in a specific, with the job of the directorate and the need to guarantee there is a compelling structure for accountability of directors to the proprietors. Managers are entrusted with implementation and management of funds from investor groups. The institutions of learning are charged with the responsibility of ensuring accountability to the membership and thus ought to exercise the ideal standards of financial governance practices.

The practice of corporate governance in institutions of learning is gradually evolving owing to the high demands with regards to social accountability (Shreetal, 2013). According to UNESCO (2014) regarding the standards of financial governance practices many schools globally do not adhere to the expected standards. In the United States of America the individual states are charged with the mandate of continuous supervision to ensure the prescribed standards are actualized as pertains to financial governance in the institutions (Slarhabi, 2011).

As indicated by Irshad, Jinnah, Hasmi, Kauser and Nazir (2015) the management improves investors' certainty, creates progressively capital and builds association

performance by utilizing great corporate administration. Supervisors can utilize great corporate administration practices to augment investors' investments as expressed by Chetambe and Sakwa (2013). As per Ogbulu and Emini (2012) successful corporate administration approach ought to be received to decentralize controls and make space for balanced governance which guarantees that administrators put move in the direction of positive outcomes in a straightforward and reasonable way. The National Qualification (NVQ) outline has put accentuation on aptitudes as required for ability normal administration performance. As indicated by South Worth (2004) teachers' in the United Kingdom are furnished with vital institutional monetary administration abilities to empower them deal with the schools all the more successfully and effectively.

Stephen (2004) observed that the United States government took initiative to identify the competence of supervisors performances based on academic qualification, exposure to management, training skills and behavior of effective school managers. According to Naidoo (2006) the South Africa government has given priority to head teachers training on financial governance practices. The Kenyan Education Act (1967) Cap211 outlines two duties of the school committee where the head teacher is the executive officer, to collect and account for any funds accounting to the school approved by the District Education Board or Municipal Education Committee and use such funds to provide buildings in the school. The head teacher is the secretary to school committee and the principal accounting officer of all school funds and property. The public finance management Act 2012 has stipulated standards as regards the conduct of public institutions in the wake of

running and managing their financial operations (GOK, 2012). The ministry of Education has made efforts to ensure training of head teachers in public finance administration and management as a measure of instituting the requisite corporate governance standards (GOK, 2012).

According to the school management guide, a head teacher should receipt any expenditure made on a payment voucher and present books of account to auditors at the head of financial year. This will ensure there is adequate accounting and transparency to all stakeholders. According to Maronga, Weda and Kengere (2013) each year there is always an increase in the amount of funds being allocated to the education sector for free education. Official ministry of Education financial records shows that Donor Organizations and the Government deposited US\$28.3 Million in the Instructional Material Bank Account (SIMBA) and US\$19.2 Million in the General Purpose Account between 2003 and 2008 for both secondary and primary school's education programs. The increase in funds allocation has not been accompanied by commensurate increase governance structures to safeguard the funds in the form of corporate governance principle hence the gap to carry out the study on influence of head teacher's financial governance practices in public primary schools.

The government of Kenya has organized diploma courses for head teachers to enhance capacity building on management, procurement, financial and human resource management (Republic of Kenya, 2011). Primary School Management (PRISM) project was funded by Ministry of Education to train head teachers' in school development planning, management of curriculum, management of

resources, management of people and training of trainers. This helped head teachers to be knowledgeable about principles of management and practice and Good Management skills directed towards job performance which is crucial factor in any management task as indicated in Ministry of Education and Human Resource Development Booklet. According to NESP report (2015) the organization and management structures in most schools and colleges are relatively weak. The Government of Kenya, (2017) withdrew financing text books in schools because some schools, there were shortage of books due to mismanagement of financial resources by head teachers. A lot of resources from government and Non-Governmental Organizations have been put in place to enhance quality education in Igembe South. A report from Igembe south sub county quality and standards officer indicates a number of primary schools have inadequate buildings and some started but not complete. The table below show number of buildings lacking in public primary schools in Igembe south sub county.

Table 1.1 Supervision Report from SCQASO.

| Year | Toilets | | Classrooms | | Computer rooms | |
|------|---------|------------|------------|------------|----------------|------------|
| | Started | Incomplete | Started | Incomplete | Started | Incomplete |
| 2013 | 50 | 45 | 100 | 80 | - | - |
| 2014 | 45 | 39 | 80 | 66 | - | - |
| 2015 | 39 | 34 | 66 | 53 | 51 | 48 |
| 2016 | 34 | 25 | 53 | 45 | 48 | 45 |
| 2017 | 25 | 17 | 45 | 33 | 45 | 41 |

Source: District Education Officer Igembe south (2017)

The table above shows that many schools have shortage of toilets, classrooms and computer rooms, and the initiated projects to construct new facilities have been incomplete, despite of Government and Non-Governmental funding on construction of facilities in schools. Information contained in Table 1.1 shows that in 2013, a total of 201 facilities were started which include 50 toilets, 100 classrooms and 51 computer rooms by the year 2017, a total of 91 of the facilities were not yet completed constituting to 70.4 percent of the incomplete facilities. Mbiti (2007) indicated that head teachers play a crucial role in financial Governance practices in school development. Therefore it is important for head teachers to be aware of how financial governance practices affect education development in public primary schools in Igembe South Sub-County Kenya.

1.2 Statement of the problem

According to NESP report (2015) the Kenyan government spends a lot of money in education compared to other sub Saharan African countries. This is to provide quality education and to make education accessible to every child. Therefore managers of various public institutions of learning are held accountable for all resources in their institutions as cited by (GOK, 2012). According to World Bank report (2008) the government has highly invested in Education in many African countries, though management capacity remains inefficiently developed. NESP (2015) report that there is still a gap in school management in Kenya as the organization and management structures in most schools and colleges are relatively weak. A study by Kimathi (2016) states that head teachers who attended training on financial management acquired skills and knowledge to carry out accounting

practices, budgeting, procurement and auditing procedures in Tharaka-Nithi County. These schools have adequate physical facilities and provision of teaching – learning materials. Igembe South and other sub-counties in Kenya have received a total of Kshs. 6621 billion for primary school development (GoK, 2005). A report from Igembe South Sub-County Director of Education (2013) indicates that four head teachers were demoted to classroom teachers due to mismanagement and misappropriation of funds. Igembe South is categorized as hardship zone (MOEST, 2005). From Table 1.1; some schools have semi-permanent buildings, and incomplete facilities. Apart from this, the sub county has been leading in Kenya Certificate of Primary School Examination (KCPE), but for the last three years the results have dropped (Sub-county Igembe South sub county 2017). Could it be that head teachers’ financial governance practices affect school development on infrastructures and performance in examination? This study therefore sought to fill the knowledge gap by investigating how financial governance practices used by head teacher influenced school development in public primary schools in Igembe South Sub County, Meru county Kenya.

1.3 Purpose of the study

The purpose of the study was to investigate the influence of head teachers’ financial governance practices on school development in public primary schools in Igembe South Sub County, Kenya.

1.4 Research Objectives

This study was guided by the following objectives:

- i. To assess the influence of head teachers' financial accounting practices on school development in public primary schools in Igembe South Sub County.
- ii. To determine the influence of head teachers' financial budgeting practices on school development in public primary schools in Igembe South Sub County.
- iii. To establish the extent to which head teachers' competence in procurement practices influence school in public primary schools in Igembe South Sub County.
- iv. To establish how auditing practices by head teachers' influences school development in public primary schools in Igembe south sub county.

1.5 Research Questions

This study was guided by the following objectives:

- i. What is the influence of head teachers' financial accounting practices on school development of public primary schools in Igembe South Sub County?
- ii. In what ways do the head teachers' financial budgeting practices influence school development in public primary schools in Igembe South Sub County?
- iii. To what extent does head teachers' competence on procurement influence school development in public primary schools in Igembe South Sub County.
- iv. How do head teachers' auditing practices influence school development in public primary schools in Igembe South Sub County?

1.6 Significance of the study

The study findings may lead to educational governance policy makers to plan for improvement on teacher's headship to equip them with relevant knowledge and skills on leadership to enable them manage schools well. The study findings may help ministry of education officials plan for courses that enable head teachers add knowledge on headship representation in school governance and provide insights on financial practices in education development. The study may also benefit head teachers working on public primary schools identify the challenges they encounter as they seek governance positions and suggestions on how to overcome them, this will help head teachers to have their principles at their places of work. The study findings may help stakeholders to understand the importance of good governance in their institutions and they will be able to understand their roles and responsibilities in their schools. The study findings may help education governance policy makers identify ways of appointing and promoting teachers in public primary schools headship.

1.7 Limitation of the study

The problem of finance governance practices on school development may lead to some of head teachers' in authority denying the researcher permission to carry out the study in their areas of jurisdiction ,to overcome this, the researcher assured the respondents that the data was only be used for academic purposes. The schedule for head teachers, deputy teachers, Bom and Sub County Quality Assurance, might be busy and this can slow down data collection process. This was solved by booking an appointment to know when they are available.

1.8 Delimitation

The study was carried out in Igembe South Sub County in only public primary schools on a sampled population to find out the influence of head teacher's financial governance practices on school development. The study was delimited to only four financial governance practices, accounting, budgeting, and procurement and auditing. The respondents of this study were head teachers, deputy teachers, BOM, and SCQASO.

1.9 Assumptions of study

The study was carried out on the basis of the following assumptions.

- i. That, most head teachers would be competent in financial governance.
- ii. That, the respondents would give true information.

1.10 Definition of significant terms

Accounting refers to giving summary of financial transactions in a school

Auditing refers to process of conducting an official financial inspection on books of account in schools.

Budgeting refers to process of planning for income and expenditures in schools.

Financial management is the form of knowledge, skills and attitudes needed by primary school head teacher in management of financial resources.

Financial governance practice refers to the ways money is managed or controlled in an institution.

Good governance refers to the process by which head teachers make and implement policy decisions that affect finance in public primary school

Influence refers to the manner, capacity or power of the head teacher to produce effects on the action.

Public primary school refers to government funded institutions offering primary education in Igembe South Sub County.

1.11 Organization of the study

The study was organized into five chapters. Chapter one consisted of background of the study, statement of the problem, purpose of the study, research objectives, research questions, significance of the study, limitations, delimitations, assumptions of the study and definitions of key terms .Chapter two consisted of literature review, review of research carried out on the influence of head teacher's financial accounting practices in school development, head teachers financial budgeting practices, head teachers influence on procurement practices, head teachers influence on auditing practices in public primary schools, summary of literature review, theoretical framework and conceptual framework.

Chapter three consists of research methodology that was used in carrying out study. This includes, research design, target population, sample size and sampling techniques, research instruments, instrument validity and reliability, data collection procedures, data analysis techniques and ethical considerations. Chapter four consists of data analysis data presentation, interpretations and discussions of data.

Chapter five consists of the summary of the study, conclusions, study recommendations and suggestions of further research.

CHAPTER TWO LITERATURE REVIEW

2.1 Introduction

This section reviewed literature under the following sub headings, head teachers' accounting practices on school development, head teachers' budgeting practices on school development , head teachers' competence on procurement practices on school development in public primary schools ,head teachers' auditing practices on school development, summary of literature review, theoretical framework and conceptual framework.

2.2 Concept of school development

School development is a systematic approach to change at the school level designed to guide and focus a school towards the achievement of its mission, thus enhancing students to learn well. Students require well-built infrastructures and provision of teaching and learning materials for them to perform well in their examinations .Odthiambo, (2005) noted that the purpose of school is to provide learners with equal enhanced opportunities for learning. Students in schools acquire adequate education when facilities like buildings, playgrounds, water, learning and teaching resources and conducive environment is available. Moreno(2011) and interAmerican Development Bank examined the performance in Latin America and revealed deficiencies in infrastructure and basic services establishment in public primary schools.

In Europe, having in place knowledgeable persons in positions of responsibility has been the norm (Gronn, 2012). This infuses a sense of passion in the officials'

undertaking supervision in the schools. It deters inefficiency in the financial management practices within the schools (Gronn, 2012).

A research by Mohammed (2011) indicated that in Punjab province of Pakistan, all schools lack basic physical infrastructures, like drinking water, toilets, buildings and classrooms. In most elementary schools, students do not have adequate access to co-curricular activities. In sub-Sahara Africa, it is estimated that up to 10 million classrooms need to be built at a cost of 72 billion in sub-Saharaxssssssssss alone, it is estimated that up to US Dollar 30 billion will be required to address the short fall in the provision of suitable and safe learning environment. A study by Mwamwenda and Mwamwenda, (1987) on effects of schools' physical facilities on performance of standard 7 pupils in Bostwana, found that availability of facilities had a link with performance of pupils in examinations.

A survey conducted by the Ministry of Education, (2010) found that most of schools in Kenya lack clean water and toilets. This was contrary to the Ministry of health requirements, clean water and toilets. It was reported that few pupils was their hands after visiting toilets. Schools with adequate physical facilities and teaching resources perform better in National examinations than those without. This is concurred by Eshiwani,(2003).Head teachers' need to undergo in-service training to acquire adequate knowledge and skills to carry out financial governance practices in public primary schools to enhance school development. Many public primary schools in Kenya have inefficiency in the financial management function. A survey undertaken in Makuyu Sub County on head teachers governance practices that caused them to fail in the function of effective mandate execution (Mukundi,

2013). This caused the schools to suffer the pain of lack of the required provisions when they needed them in the carrying out of the day to day teaching and learning activities. This study sought to investigate the influence of head teachers' financial governance practices on school development.

2.3 Head teachers' accounting practices on school development

Financial accounting refers to the process of recording, classifying and summarizing financial transactions of an education organization (Okumbe, 1998). Accounting provides a means for a head teacher to monitor and control schools funds. An adequate financial system ensures effective operation in an education organization. Infrastructure includes buildings, equipment, water, playground and other facilities needed in schools. A research by Maina (2012) indicated that head teachers who carry out financial accounting in their schools provides a complete history of all transactions to the school committee and the information necessary for the governance and operation of the school.

According to National College for school leadership (2010) all schools heads are expected to have sound financial management practices that supports the financial objectives to establish proper financial management arrangements and accounting procedures, maintain a reliable arrangements and internal control, including safeguard against fraud, ensure funds are used for the purpose intended and fulfill the requirements of public finance accountability (Iravo, 2008). In France teachers who become head teachers were trained before appointment. In other countries like Canada, USA, Ghana and Nigeria show that those who aspire to be principals must have managerial training before appointment (Mutunga, 2004).

In Kenya one contributing factor to high cost of education are poor management skills among head teachers and inadequate mechanisms for enforcing accounting and transparency in mobilization of resource, including levies at the school level (GOK, 2012). Head teachers in public primary schools play vital roles in management school activities, and this includes allocation of funds, managing funds determines the management of a school. In Kenya head teacher is in charge of expenditure incurred in schools, and therefore the overall financial manager accounting officer in the school (Wango, 2009). Norman (2011) stated that managers should poses skills in maintenance of accurate, efficient, timely and effective financial accounts, management of bank and cash flows. When head teachers are accountable for all funds in schools, they will be able to provide all facilities needed in school and will improve the school development.

2.4 Head teachers' budgeting practices on school development

Mbiti (2007) defined budget as annual projected estimates of income and expenditure in respect to a given organization. He further explained that budgets are comprehensively thought of plans on various sources and the anticipated expenditure categorized according to different cost Centers. Oluoch (2010) defined a budget as a document that details the expenditure requirement of an institution, prioritizes the expenditures and groups the same under suitable vote-head prescriptions. A budget should have three key components namely, a programme plan, an expenditure plan and an income plan. Primary head teachers need to acquire proper preparations, through pre-service, regular in-service training and induction on managing school funds (GOK, 2012). They need training in ways of

planning school budgets and resources (11th Conference of Common Wealth Education Ministers report, 1991). Due to lack of financial governance skills, many head teachers develop an attitude to just provide services without a budget. No organization can survive or carry out its functions effectively without assessing and budgeting for the financial resources at its disposal. The school budget can be defined as a financial plan of funds that a school expects to receive and the expenditures it will undertake to achieve its educational objectives. Head teachers need to acquire sufficient knowledge on budgeting and accounting school funds to ensure there is adequate supply of learning and teaching resources needed in schools to enable learners excel in national examinations.

A research done by Wambui (2012) indicated that although head teachers make budgets they were found not to follow them strictly. This brings cases of fraud and misappropriation of funds. Another study by Chepkonga (2009) found out that the principals needed training in every key management areas such as preparing budgets and accountability. While Kilonzo (2007) found that the primary head teachers needed training in financial governance practices. In spite of large investment in education many Africans countries management remains inefficiently developed and strained (World Bank, 2006). It can be concluded therefore, that lack of skilled financial governance practices is lacking on African education at all levels. The introduction of FPE with high expenditure of ksh 7.8 billion (Daily Nation, 11th, May, 2004) creates a resource gap since there is pressing demands for public funds. It is important to manage and plan the funds effectively in schools to enhance development.

2.5 Head teachers' procurement practices on school development

Procurement is the way toward finding, concurring terms and securing merchandise, service or works from an outer source, regularly through tendering or competitive bidding process. This procedure is utilized to guarantee the purchaser gets products, services or works at the most ideal cost, when viewpoints, for example, quality, amount, time and area are analyzed. Head teachers in public primary schools carry out indirect procurement on maintenance, repairs, and operating supplies within their schools. Thus there is the need for head teacher's to undergo courses on procurement to increase capacity building and to avoid fraud. Public procurement and disposal Act (2005) is an act of parliament to establish procedures for efficient procurement of store assets and equipment's by public entities and to provide for other related matters (ROK, 2005).

According to the Ministry of Education, Kenya (2007) on procurement manual all head teachers in primary schools need to follow all guidelines regarding ordering and tendering resources in schools. A study by Mutembei (2013) indicated that head teachers had inadequate financial training hence faced challenges in procurement practices. Head teacher is responsible for ensuring that public procurement, regulations and any circulars issued by public procurement oversight authority are complied with in respect of each of its procurements. The school as a procuring entity shall plan and undertake procurement functions as set out in the first schedule of the regulations.

2.6 Head teachers' auditing practices on school development

Okumbe (1998) defined auditing as an activity which appraises the accuracy and completeness of the accounting system applied by an Educational organization. Head teachers in schools need to institute proper administrative structures for internal auditing within the school. External auditing is carried out in order to ensure schools have complied with stipulated financial control mechanisms thus helps in recommendations regarding in efficiencies, shortages, improvement and giving suggestions. A study by Irungu (2012), revealed that school books of account took many years to be audited and even at the time of auditing government officers and auditors were bribed and blinded that everything was well. Another study by Mito and Simatwa (2012), established that head teachers had limited knowledge in accounting for school funds. Some were overspendings and others under-spending leading to problems like misappropriation and mismanagement of school funds. Developing world countries especially in Africa development of school governance was either lacking or not formal (Bush & Oduro, 2006). Effective funds management in schools is determined by parameter which governs funds control such as auditing, board management and good financial governance (Kurgan, 2006). Public schools therefore require trained head teachers with experience and good qualification to audit finances in schools.

2.7 Summary of literature review

Attainment of financial governance practices on education should be a core development issue. According to scholars like Kurgan (2006); Irungu (2012); Maina (2012); National College for school leadership (2010); and Mutunga (2004).

All school heads are expected to be trained on management of finances and governance practices which govern funds control in schools before appointment (GOK, 2012) identified that one factor contributing to high cost of education in Kenya is poor management skills among head teachers and in adequate mechanisms for enforcing accountability and transparency in mobilization and utilization of resources. Hence this study will determine whether head teachers financial governance practices influence education development.

The Republic of Kenya (2011); and KISE (2011) introduced refresher courses for head teachers to enhance capacity building on management, procurement and financial governance. In spite of government investing in education many African countries governance capacity remains inefficient (World Bank, 2006) this leads to conclusion that lack of skilled financial governance is a fundamental constraint in education. The impending influence of head teachers on financial governance practices are accounting, budgeting, procurement, and auditing. Due to the above research findings, there was a need to carry out this study to investigate the determinants of head teacher's financial governance practices in school development in public primary schools in Igembe south sub county.

2.8 Theoretical Framework

This study was guided by the Human Capital theory. This theory was developed by Schultz in 1962. The theory refers to the stock of competencies, knowledge, social and personal attributes, including creativity embodied in the ability to perform labor so as to produce economical values. The theory assumes that education and training raises the productivity of workers through gaining useful knowledge and skills. The

theory postulates that expenditure on training and education is costly and should be considered an investment. Schulz introduces returns on investment which highlights the cost benefits analysis of training and education. Human capital theory is applied to this study as when head teachers acquire training that is offered by the government, they acquire knowledge and skills that influences decisions in financial governance practices on infrastructure development, provision of teaching and learning resources. These leads to development of schools. According to Psacharopoulos human beings are the most active factors in production and therefore investing in their development is more worthwhile than the physical capital, this is because human beings accumulates capital and use in their investment. Head teachers' in public primary schools after they acquire training in financial governance practices, they will exploit resources in their schools in a sustainable manner. The theory looks at positive social change as likely to be associated with the production of qualitative citizen (Olaniyain, 2008). Despite the huge investment in education there is substantially little evidence of development in Kenya public primary schools (Olaniyain, 2008). The theory states that spending in education promotes economic growth, Training head teachers' on financial governance practices plays great role on provision of teaching learning resources and infrastructure development.

2.9 Conceptual Framework

Conceptual framework shows the influence of head teacher's financial governance practices on school development which includes accounting, budgeting,

procurement, and auditing procedure. It is conceptualized that these factors are independent and may influence education development in public primary schools.

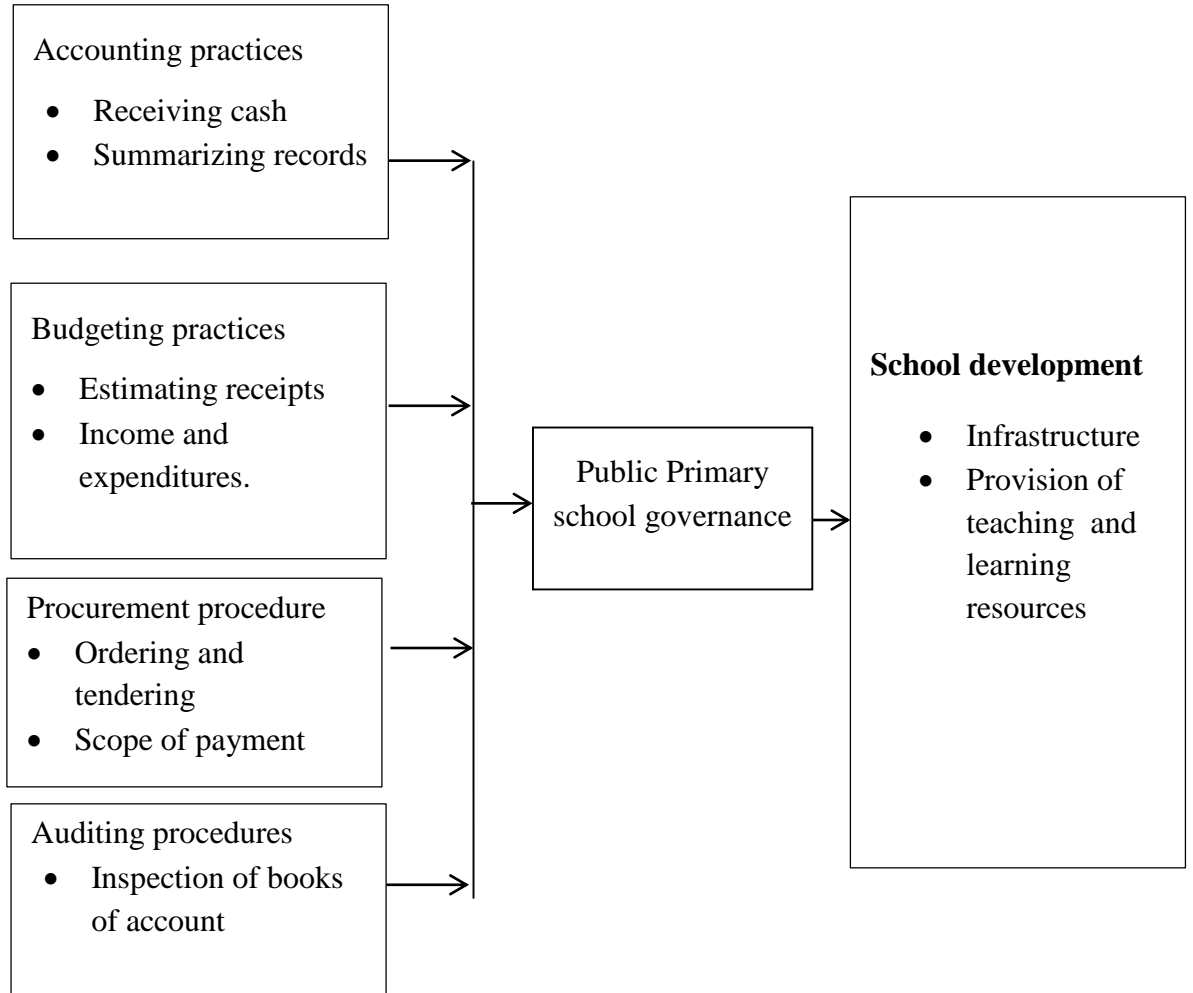


Figure 2.1: The relation between head teachers financial governance practices and Infrastructure development

The conceptual framework illustrates the influences of head teacher’s financial governance practices in school development in Igembe south sub county. A head teacher ought to have skills and knowledge on accounting, budgeting, procurement, and auditing. In accounting head teacher should receive cash in various records, summarize records and analyze them. In budgeting he/she should be able to

estimate receipts, expenditures and enable governance of finance. In procurement head teacher should be able to follow procedures of tendering and define the scope to paying for delivery of materials and services. The head teacher should be able to keep accurate records. Head teachers should be able to identify problems in auditing process; having acquired these skills the head teacher will be able to account infrastructure development in schools, budgeting in provision of teaching, learning resources and use his competence in procurement and auditing to provide sufficient facilities that will lead to better performance in national examinations.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter described research methodology that was followed during data collection and analysis. It included research design, target population, sample size and sampling procedure, research instruments, instruments validity reliability of the instruments, data collection procedures, data analysis techniques and ethical considerations.

3.2 Research design

Descriptive survey design was used in this study. Descriptive design allowed the researcher to collect information through interviewing or administering questionnaire to representative sample from target population (Orodho 2009). According to Mugenda and Mugenda (2003) descriptive survey design is conducted within communities to establish the extent of range of problems and issues that have not been explored in depth. This design was suitable because through it, the research will be able to collect data and analyze it as it exists in the field without manipulating any variable as stated by (Mugenda & Mugenda, 2003). Descriptive design enabled the researcher to learn about and describe the characteristics of head teachers' competence in financial governance practices on infrastructure development and provision of teaching and learning materials in primary schools.

3.3 Target population

This refers to the population to which the researcher wants to generalize results of a study (Mugenda & Mugenda, 2003). This study the population consisted of head teachers and teachers from 59 public primary schools in Igembe south sub county. The study targeted 59 head teachers and 59 deputy teachers in public primary schools. The study also targeted Sub County Quality Assurance and standard Officer (SCQAS) and 59 BOM chairs. Total target population consisted of 178 respondents.

3.4 Sample size and sampling procedure

According to Arodho (2009) a sample is a sub set of the population to which the researcher intends to generalize the results. Stratified sampling was used to sample schools based on their zonal education distribution in this study. The schools were divided into strata based on two education zones to ensure equal representation of each region. Mugenda and Mugenda (2003) say a sample of 10-30 percent was suitable for descriptive survey. To sample the respondents, the researcher used 63 percent for head teachers, deputy head teachers and BOM chairs giving a total of 38. The use of 63 percent enabled a good representation because the bigger the sample is, the more representative of population it becomes as proposed by Mugenda and Mugenda (2003).

Random sampling was used to select 38 public primary schools from 59 in Igembe south sub county to participate in the study. Random sampling gave the entire individual of the defined population an equal and independent chance of being

selected as a member of the sample. In addition, SCQAS was sampled to be key resource for the study since he has information on head teachers' competence in financial governance practices in the sub county.

Table 3.1 Sampling Frame

| Group | Target | percentage | Sampling size |
|-----------------|---------------|-------------------|----------------------|
| Head teachers | 59 | 63% | 38 |
| Deputy Teachers | 59 | 63% | 38 |
| SCQASO | 1 | - | 1 |
| BOM | 59 | 63% | 38 |
| TOTAL | 178 | | 115 |

Total sample consisted of 38 head teachers, 38 deputy teachers from public primary schools, one SCQAS and 38 BOM chairs, totaling to 115 sample respondents in Igembe south sub county.

3.5 Research Instruments

Research instruments gather data over large sample. To collect data from study respondents, questionnaires and interview schedule guide were used. A questionnaire is a research instrument that gathers data over large sample (Kombo & Tromp, 2006). Questionnaire allowed a condition of anonymity, efficient use of time and confidentiality since it is done on a piece of paper with no respondent's identity hence no chance of bias (Orodho, 2002). Questionnaires were administered

to the head teachers and teachers in data collection for this study. This is because each respondent may have different opinion on the issue of influence of head teachers on financial governance practices in education development in primary schools. The questionnaire consisted of two sections. Section one collected the respondents' demographic information including gender, age, professional and teaching experience. Section two; collected data on influence of head teachers' financial governance practices on school development in public primary schools with open and closed ended questions.

The researcher used interview schedule guide to seek information on the research objectives from key resources. This consisted of administering oral open ended questions to the SCQASO. The interview schedule guide provided in-depth data which is not possible to get using a questionnaire that was needed to meet specific objectives of the study.

3.6 Validity of the Instrument

According to Mugenda and Mugenda, (2003) validity is the degree to which results to which results obtained from the analysis usually represents the phenomenon under study. This study will use content validity .This is defined as the degree to which the sample of an instrument item represents the content that the instruments is designed to measure Mugenda and Mugenda, (2003). To demonstrate the content validity of a set of test scores, one needs to show the behaviors demonstrated in testing constitute representative sample of behaviors to be shown in a desired performance domain. In this study, a pilot study was carried out in three schools in Igembe south. This involved, head teacher, deputy teacher and one BOM chair. The

pilot study tested the validity of instruments so that adequate one will be adopted for study. Validity was also established by the use of experts' judgment, where the supervisors assessed the validity of the instrument (Mugenda, 2008). Following the supervisor's advice and collections, the researcher corrected necessary changes on the research instruments.

3.7 Reliability of the Instrument

Reliability is a measure of how consistent the results from a test are, (Kombo & Tromp, 2006). The reliability of a research instrument concerns the extent to which the instrument yields the same results on repeated trials (Mugenda and Mugenda, 2003). An instrument is reliable if it can measure variable accurately and consistently and obtain the same results under same conditions over a period of time. A pilot study was carried out on 3 schools in Igembe south sub county to enhance instrument reliability. Test-Retest technique was used to test the reliability of the instrument. This involved administering the same instrument test twice to the same group of subjects at two separate times with a time lapse between the first and second test. The second administration was done after a time lapse of one week (Orodho, 2009). Scores from both testing period were correlated to determine the reliability using Pearson's product moment correlation coefficient. If the researcher obtained coefficient close to +1 or -1, the instrument would be said to be reliable for data collection. According to Mugenda,(2003) a coefficient of 0.80 or more showed there was high reliability of data and may be used to determine the reliability of the instrument. The study got a correlation coefficient of 0.86 of the questions administered and hence was reliable for the study.

Pearson's product moment correlation coefficient formula

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

Where $\sum x$ = sum of the x scores

$\sum y$ = sum of the y scores

$(\sum x)^2$ = sum of the squared x scores

$(\sum y)^2$ = sum of the squared y scores

$\sum xy$ = sum of the products of the paired scores

N = number of pairs

3.8 Data collection procedures

Upon being cleared by the School of Education, University of Nairobi, the researcher sought for a research permit from National Commission for Science Technology and Innovation (NACOSTI). Sub County Education Officer was notified about the research to be carried out. Introductory letters were sent to head teachers of sampled schools and appointment were sought to create rapport, confidence and removing any suspicions by assurances of confidentiality on the data they shall generate. Questionnaires were given out and picked at appropriate and convenient time agreed upon. The researcher visited the sampled schools personally and administered the instruments to the respondents.

3.9 Data analysis techniques

According to Mugenda and Mugenda (1999) data analysis is the process of bringing order and meaning to raw data collected. After collecting the questionnaire, the researcher checked whether questions were answered fully, accuracy and uniformity of the information. The researcher carried out treatment of qualitative and quantitative data by computing it thematically (Matula, Kyalo, Mulwa & Gichuhi, 2018). Qualitative data was analyzed using descriptive statistics. Descriptive statistics are indices that describe a given sample, example measures of central tendency and measures of dispersion. In this study, quantitative data was represented in form of frequency distribution tables, pie charts, bar graphs and percentages to analyze data collected. Tables were used to represent responses for each item used in the study.

3.10 Ethical issues and considerations

The researcher ensured the respondents that giving of information of this study were voluntary. The findings of the research were purely for academic purposes. Permission was sought from all areas of administration before the researcher gets to contact with the respondents. The researcher acknowledged all source of information. The researcher conducted proper references of outsources citations to avoid plagiarism of the work. Collected data was treated with utmost confidentiality and respondents assured that provided information was only be used for the purpose of this study. The researcher provided a consent form for the respondents to seek their full consent in participating in the study and no incentives were offered to participate in the study.

CHAPTER FOUR

DATA ANALYSIS, PRESENTATION, DISCUSSIONS AND INTERPRETATION OF THE FINDINGS

4.1 Introduction

This chapter deals with analysis, discussion and presentation of the findings on the influence of head teacher's financial governance practices on education development in public primary schools in Igembe south sub county, Meru County. The data was analyzed with the help of a computer program, SPSS version 23 and Microsoft Excel. This enabled the researcher to present the data in frequencies, percentages, charts and tables. The findings of the study were presented in this chapter under the following sub-themes: demographic characteristics of the respondents; the influence of head teachers' financial accounting practices on school development in public primary schools; the influence of head teachers' financial budgeting practices on school development; the extent to which head teachers' competence in procurement practices influence school development; and how auditing practices by head teachers' influences school development in public primary schools in Igembe south sub county.

4.2 Instruments Return Rate

The sample consisted of one Sub County Quality and Assurance and Standards officer (SCQASO), Board of Managers (35), Head teachers (33) and Deputy Head Teachers (33) of public primary schools from Igembe South Sub County. This summary is stated in Table 4.1:

Table 4.1: Participants Rate

| Respondents | Sample Size | Participants |
|----------------------|--------------------|---------------------|
| SCQASO | 1 | 1 |
| BOM | 38 | 35 |
| Head teachers | 38 | 33 |
| Deputy Head teachers | 38 | 33 |
| Total | 115 | 102 |

From the table, a total of 102 respondents from the anticipated 115 respondents participated in the study representing a return rate of 88.7%. Three sets of questionnaires for BoM chairs, Head teachers and Deputy Head teachers and interview guides for a SCQASO were used to collect data for the study.

4.3 Demographic Characteristics of the Participants

The demographic characteristics covered by the study were gender, age bracket, highest academic qualifications, length of service in different positions, and length of stay in current station of the participants.

4.3.1 Gender of the Respondents

In order to determine the gender of the respondents, a question was posed to the BOM chairpersons, head teachers, deputy head teachers and sub county quality assurance officer to indicate their gender. The table illustrated the responses gathered as per the gender of the respondents as seen in Table 4.2:

Table 4.2 Gender of the Participants

| Gender | BOM Chairs f (%) | Head Teachers f (%) | Deputy Heads f (%) | SCQASO f (%) |
|---------------|---------------------------------|--------------------------------|-----------------------------------|-------------------------|
| Male | 18 (51.4) | 27 (81.8) | 13 (39.4) | 1 (100) |
| Female | 17 (48.6) | 6 (18.2) | 20 (60.6) | - |
| Total | 35 (100) | 33 (100) | 33 (100) | 1 (100) |

The table makes clear that the majority of the BoM chair persons (51.4%) were male compared to 17 (48.6%) who were female. These figures further indicated a balanced distribution of BoM Chairperson between the two genders in public primary schools in Igembe South Sub County. Further, 27 (81.8%) of head teachers were male compared to a mere 6 (18.2%) who were female. There was a male dominance in headship position in public primary schools in Igembe Sub County. Among the deputy headship positions, a female dominance of 20 (60.6%) compared to 13 (39.4%) male in the public primary schools in the Sub County. The Sub County QASO was a male. These results clearly show male dominance in Head ship with a female dominance in deputy headship of public primary schools in the Sub County. There was a balanced representation of the two genders in the BoM leadership in the institutions.

4.3.2 Age bracket

The age of the participants was particularly important in determining the duration they have worked in a station and their working experience. Head teachers and Deputy Head teachers were also requested to indicate their age bracket. The data collected was summarized as seen in Table 4.3:

Table 4.3 Age Brackets of the Participants

| Age brackets | Head teachers | | Deputy Head teachers | |
|---------------|---------------|------------|----------------------|------------|
| | Frequency | Percent | Frequency | Percent |
| 31 - 40 years | 7 | 21.2 | 3 | 9.1 |
| 41 - 50 years | 21 | 63.6 | 19 | 57.6 |
| Above 51 | 5 | 15.2 | 11 | 33.3 |
| Total | 33 | 100 | 33 | 100 |

Data depicted in Table 4.3 show that majority of the head teachers (63.6%) were between 41 – 50 years, while a mere 5 (15.2%) were above 51 years. The age bracket with the least number of head teachers (21.2%) was between 31 – 40 years. In addition, majority of the deputy head teachers (57.6%) were between 41 – 50 years, 33.3% were above 51 years while 9.1% were between 31 – 40 years. In general, 78.8% of the head teachers were above 41 years compared to 89.9% of the deputy head teachers while the age bracket with the least number of Head teachers (21.2%) and deputy head teachers (9.1%) was 31 – 40 years.

4.3.3 Highest Academic Qualifications

In order to determine whether the participants were well qualified for their respective positions and prepared for their respective duties it was imperative to establish their highest academic qualification. The study sought to establish the highest academic qualification from the participants in the study. A question was posed and the following responses realized as shown in Table 4.4:

Table 4.4 Highest Academic Qualifications of the Participants

| Highest Academic Qualification | BOM chairs f (%) | Head teachers f (%) | Deputy Head teachers f (%) |
|---------------------------------------|-----------------------------|--------------------------------|---------------------------------------|
| P1 certificate | 12 (34.3) | 1 (3) | 2 (6.1) |
| Diploma | 15 (42.9) | 8 (24.2) | 12 (36.4) |
| Bachelor' Degree | 8 (22.9) | 22 (66.7) | 18 (54.5) |
| Master Degree | 0 | 2 (6.1) | 1 (3) |
| Total | 35 (100) | 33 (100) | 33 (100) |

As seen in Table 4.4, majority of BOM chair persons highest academic qualification was a diploma (42.9%), followed by P1 certificate (34.3%), bachelor degree (22.9%) while none had attained a master' degree. Majority of the Head teachers had bachelor degrees (66.7%), diplomas (24.2%) while 6.1% had attained master' qualification. Majority of the deputy head teachers' highest academic qualification was bachelor degree (54.5%), diploma (36.4%) while a few had P1 certificate (6.1%) and master' degree (3%). Majority of the BOM chair persons had a diploma (42.9%) academic qualification which could be a major setback towards their supervisory role in financial governance in schools. Majority of the head teachers (66.7%) and the deputy head teachers (54.5%) had bachelor degrees as academic qualification which could help them appreciate and apply financial governance practices in schools.

4.3.4 Length of Service in Different Capacities

The length of service in different positions help in establishing whether one is experienced in the position he or she is holding and was able to appreciate the roles being undertaken by others in an organization. The study further sought to establish

the length of service for the participants. A question was posed to thus effect and the following results realized as shown in Table 4.5:

Table 4.5 Length of Time for Participants in Different Capacities

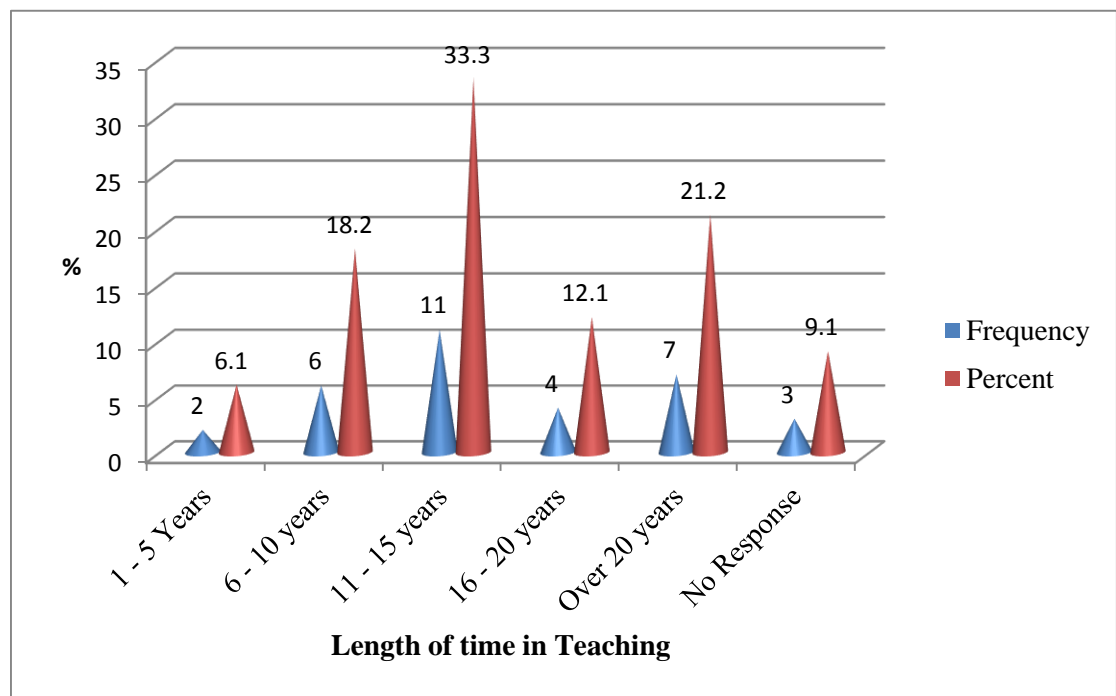
| Length of time | BOM Chair | | Head Teachers | |
|--------------------|-----------|------------|---------------|------------|
| | f | % | f | % |
| Less than one year | 5 | 14.3 | - | - |
| 1 - 5 Years | 23 | 65.7 | 13 | 39.4 |
| 6 - 10 years | 7 | 20 | 7 | 21.2 |
| 11 - 15 years | - | - | 7 | 21.2 |
| 16 - 20 years | - | - | 5 | 15.2 |
| Over 20 years | - | - | 1 | 3 |
| No Response | - | - | - | - |
| Total | 35 | 100 | 33 | 100 |

Data captured in table 4.5 show that majority of the BOM chairpersons (65.7%) had served as chairpersons of BOM for between 1 – 5 years followed distantly with 20% who had served for over 5 years. A mere 14.3% had served for less than one year. This revelation suggested that most of the BOM chairpersons were serving for the first time as members compared to a mere 20% who had served for above 6 years. In addition, the head teachers (39.4%) had served for between 1 – 5 years, 6 – 10 years (21.2%), 11 – 15 years (21.2%), 16 – 20 years (15.2%) and over 20 years (3%). Only a small number of head teachers (39.4%) were new in their current positions. Further, 60.6% of the head teachers had served for over 6 years. These figures confirmed that a majority of the head teachers were well experienced on an array of issues pertaining to education and financial governance in schools.

4.3.5 Length of Teaching

The teaching duration attained in schools help to equip deputy head teachers with the requisite skills and experience as managers and sound financial governance practices in schools. Deputy Head teachers were further requested to indicate the number of years they had served as teachers and the question elicited the following responses as captured in Figure 4.1:

Figure 4.1 Length of teaching for Deputy Head teachers



From Figure 4.1, majority of the deputy head teachers 11 (33.3%) had been in teaching for between 11 – 15 years, 7 (21.2%) for over 20 years, 6 (18.2%) for between 6 – 10 years, 4 (12.1%) for between 16 – 20 years and a mere 2 (6.1%) who had served for between 1 – 5 years. It is apparent that majority of the deputy head teachers 25 (75.7%) had served as teachers for over 11 years compared to a mere 8 (24.3%) who had served as teachers for less than 10 years. This working

experience ensures that they are well prepared to undertake their duties as deputies in schools and are aware of the basic administrative duties as well as financial control mechanisms in schools.

4.3.6 Length of Time in Current Station

Head teachers, deputy head teachers and Quality assurance and standards officers' duration of time in the current station will enable them state clearly the financial governance practices in place in schools. Participants were required to indicate the length of time they had been in the current station and the following feedback was obtained as seen in Table 4.6:

Table 4.6 Length of Time in Current Station

| Length of time | Head Teachers | | Deputy Head Teachers | | SCQASO | |
|----------------|---------------|------------|----------------------|------------|-----------|------------|
| | Frequency | Percent | Frequency | Percent | Frequency | Percent |
| 1 - 5 years | 22 | 66.7 | 18 | 54.5 | 1 | 100 |
| 6 - 10 years | 7 | 21.2 | 8 | 24.2 | - | - |
| 11 – 15 years | 3 | 9.1 | 5 | 15.2 | - | - |
| 16 - 20 years | 1 | 3 | 2 | 6.1 | - | - |
| Total | 33 | 100 | 33 | 100 | 1 | 100 |

Data depicted in in the table show that majority of the head teachers (66.7%) had been in the current station for a period below 5 years compared to 33.3% who had been in their current station for over 6 years. Majority of the deputy head teachers (54.5%) had been in their current station for a period of less than 5 years as well

compared to 45.5% who had been in their current station for a period of over 6 years. These results seemed to suggest that a majority of the Head teachers (66.7%) and their deputies (54.5%) were serving in their current stations for a period of less than 5 years which could be attributed to delocalization exercise that was being undertaken by TSC. This was likely to usher in difficulties in terms of working relations from their deputies, support from parents and BOM as they adjust and learn each other in their new working stations. Also the support

4.4 Influence of Head Teachers' Financial Accounting Practices on School Development in Public Primary Schools

Schools heads are expected to have a sound financial management practice that supports the financial objectives specified in order to establish proper financial management arrangements and accounting procedures, maintain a reliable arrangements and internal control, including safeguard against fraud, ensure funds are used for the purpose intended and fulfill the requirements of public finance accountability. In ensuring this is attained the head teachers should be well versed with proper financial management practices and bring all stakeholders on board including the BOM members and their deputy head teachers.

4.4.1 Trainings Attended by Head Teachers

In order to understand head teachers preparation to financial governance practices, Head teachers were requested to indicate if they had attended any courses, seminar or workshop and the Training Agency that conducted the training on financial

governance practices. Data was cross tabulated and the following results realized as seen in Table 4.7:

Table 4.7 Trainings Attended and the Training Agency

| Attendance to any course, seminar or workshop | Training agency | | | | | | Total f (%) |
|--|------------------------|-------------------|--------------------|--------------------|------------------|-------------------|--------------------|
| | KEMI f (%) | KSMS f (%) | MOEST f (%) | USAID f (%) | TSC f (%) | KISE f (%) | |
| YES | 14 (42.4) | 1 (3) | 3 (9.1) | 1 (3) | 7 (21.2) | 1 (3) | 27 (81.8) |
| No | 0 | 0 | 0 | 0 | 0 | 0 | 6 (18.2) |
| Total | 14 (42.2) | 1 (3) | 3 (9.1) | 1 (3) | 7 (21.2) | 1 (3) | 33 (100) |

As seen in Table 4.7, majority of the head teachers (81.8%) had attended courses, seminars or workshops organized by different agencies with 42.4% of these teachers attending courses organized by Kenya Education Management Institute (KEMI, 21.1% by Teachers Service Commission (TSC) and 9.1% by the Ministry of Education Science and Technology (MOEST). This confirmed KEMI as a leading player in organization of courses that equip head teachers with relevant skills that helped them navigate their duties in the educational sector. A mere 18.2% had not attended any courses, seminars or workshop sponsored by any agency. When head teachers were accountable for all funds in schools, they were able to provide all facilities needed in school and this improved the school development. These findings further confirmed observations made by Mutunga (2004) in France,

United States of America, Ghana and Nigeria those teachers who became head teachers received managerial training before appointment.

4.4.2 Course, Seminar or Workshop Attended

In order to equip primary head teachers adequately in their financial, auditing and procurement duties; they do require proper preparations, through pre-service, regular in-service training and induction on managing school funds. Head teachers were required to indicate courses, seminar or workshop they had attended and trainings that were most useful. This data was cross tabulated and the following results obtained as summarized in Table 4.8:

Table 4.8 Trainings that were Useful to Head Teachers

| Name of Training | Training that was most useful | | | | | | PRISM f (%) | Total f (%) |
|-------------------------------|-------------------------------|-------------------------|-----------------|------------------------------|------------------------|--------------|------------------|-------------|
| | Financial Records f (%) | Management skills f (%) | Budgeting f (%) | Curriculum supervision f (%) | Staff motivation f (%) | | | |
| Financial governance | 2 (6.1) | 1 (3) | 0 | 2 (6.1) | 0 | 0 | 5 (15.1) | |
| Diploma in management | 1 (3) | 3 (9.1) | 0 | 0 | 0 | 0 | 4 (12.1) | |
| Educational management skills | 2 (6.1) | 5 (15.1) | 0 | 2 (6.1) | 1 (3) | 0 | 10 (30.3) | |
| PRISM Financial | 0 | 0 | 0 | 0 | 0 | 1 (3) | 1 (3) | |
| procurement | 2 (6.1) | 0 | 0 | 0 | 0 | 0 | 2 (6.1) | |
| Teacher proficiency | 1 (3) | 1 (3) | 0 | 0 | 0 | 0 | 2 (6.1) | |
| Budgeting and accounting | 0 | 0 | 1 (3) | 0 | 0 | 0 | 1 (3) | |
| School administration | 1 (3) | 0 | 0 | 0 | 0 | 0 | 1 (3) | |
| Total | 9 (18.2) | 10 (30.3) | 1 (3) | 4 (12.1) | 1 (3) | 1 (3) | 26 (78.8) | |

Data spelt out in Table 4.8 show that 30.3% of teachers had received training in educational management. Coming a distant second was 15.1% of the head teachers who had received training in financial governance. This finding raised questions on whether head teachers were well grounded with proper financial management arrangements and accounting procedures as stipulated in the public finance management Act 2012 of Kenya and if they could easily monitor and control usage of schools funds. In addition, from the 15.1% of head teachers who had received

training on financial governance; a mere 6.1% felt that the training was most useful. This again raised a number of phenomenal questions on the mode of training, content covered, time allocated for training, qualification of the trainers or even the attitude of the head teachers towards the course. This revelation also seemed to give direction as to why the NESP report (2015) concluded that the organization and management structures in most schools are relatively weak and the measure taken by the Government of Kenya, (2017) to withdraw financing of areas such as text books in schools because of mismanagement of financial resources by head teachers due to their failure to adhere to proper financial management arrangements and accounting procedures and monitor and control the usage of schools funds.

The findings further indicate a mere 3% of head teachers had received training on budgeting and accounting and among this entire group of head teachers they found the training most useful. In addition, 6.1% of the head teachers had received training in financial procurement and the entire lot indicated that the training was most useful. This revelation show the importance head teachers attach to trainings touching on budgeting and accounting and procurement further raising concerns that only a small fraction of the head teachers had acquired this training thus pointing out the need for more training for head teachers in the areas.

4.4.3 Relevant Trainings for Head Teachers

Head teachers were further requested to suggest other relevant trainings for head teachers in financial management and they gave the following areas as seen in Table 4.9:

Table 4.9 Relevant Trainings Suggested by Head Teachers

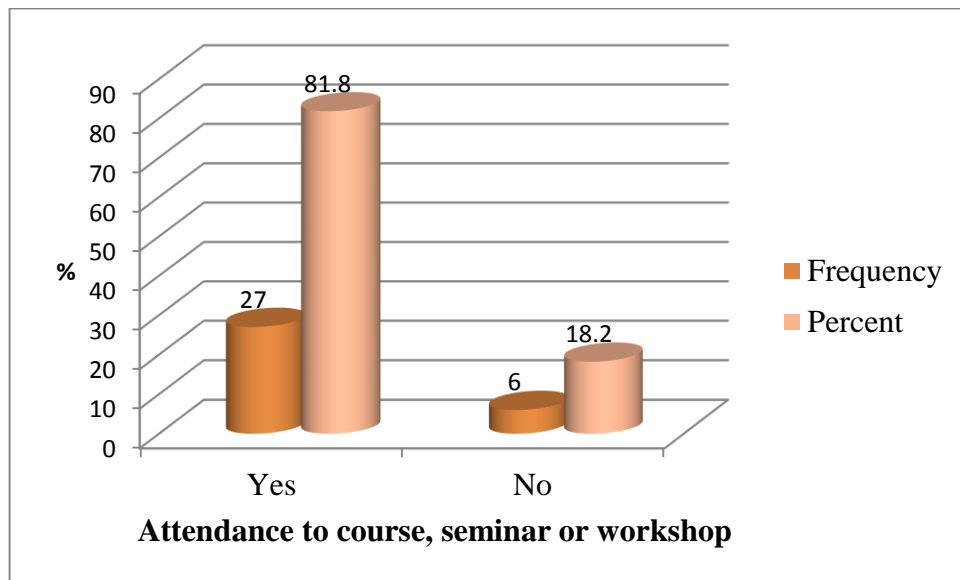
| Areas suggested for further training | Frequency | Percent |
|---|------------------|----------------|
| Auditing course | 1 | 3 |
| Guidance and counseling | 4 | 12.1 |
| Administration | 3 | 9.1 |
| Leadership | 4 | 12.1 |
| Procurement | 1 | 3 |
| Management | 1 | 3 |
| Financial management | 8 | 24.2 |
| IT | 6 | 18.2 |
| Book keeping | 1 | 3 |
| New curriculum | 1 | 3 |
| Stress management | 1 | 3 |
| Exam banking | 1 | 3 |
| No response | 1 | 3 |
| Total | 33 | 100 |

As seen in Table 4.9 majority of the head teachers suggested financial management (24.2%) as a key area that required further training, information technology (IT) (18.2%) came second, followed by leadership (12.1%), guidance and counseling (12.1%) as key areas that required further training. Administration (9.1%), audit course (3%), procurement (3%), management (3%) received least endorsements by the head teachers as areas that required further training. This could be attributed to ignorance on financial management practices and accounting procedures that head teachers are expected to adhere to or failure by auditors from the MOEST to carry out regular auditing of school funds.

SCQASO was also required to recommend areas for training for head teachers in order to enhance financial governance practices in the sub county and he made the following suggestions: “Head teachers should be trained on ethics, morals and leadership styles in order to eradicate corruption and embezzlement of school funds”.

Head teachers who had not attended courses, seminars or workshops were requested to indicate reasons for their failure to attend trainings and the following responses were yielded as spelt out in Figure 4.2:

Figure 4.2 Attendance to a Course, Seminar or Workshop



Data depicted in Figure 4.2 show that a mere 6 (18.2%) of the head teachers had not attended any course, seminar or workshop on financial governance and this could explain their failure to adhere to standards as regards the conduct of public institutions in the wake of running and managing their financial operations as spelt out in the public finance management Act 2012 of Kenya.

Reasons pertaining to Head teachers' failure to attend the trainings were also sought and the following reason identified as stated in Figure 4.3:

Figure 4.3 Reasons for Failure to Attend Training

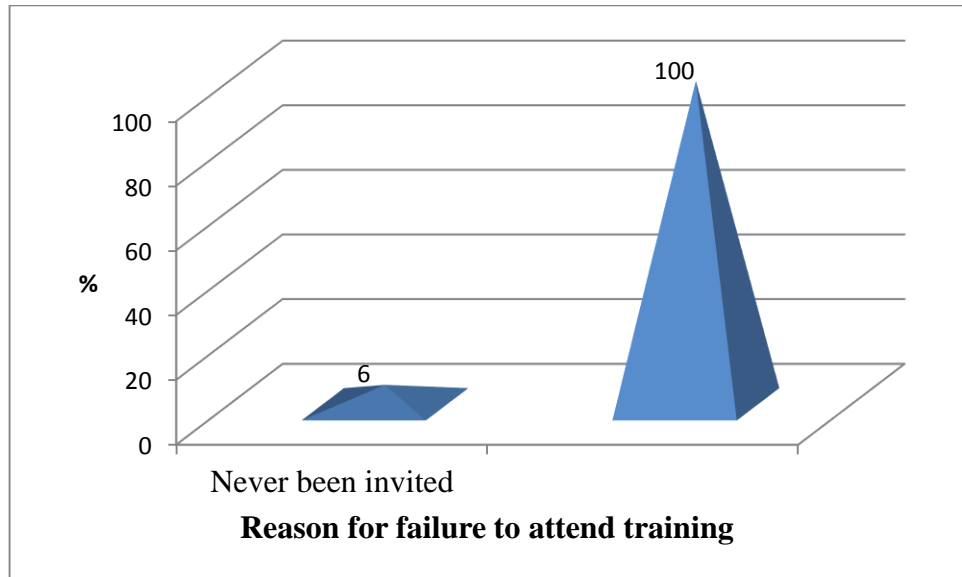


Figure 4.3 show that all the 6 (100) head teachers indicated the reason for failure to attend these trainings was they had never been invited for the trainings. This could be attributed to lack of a chance to attend the training or the head teachers had assumed the headship positions recently.

4.4.4 Areas of Involvement of BOM and Deputy Head Teachers in Financial Accounting Practices by the Head Teacher

In order to establish head teachers' financial accounting practices on school development in public primary schools, BOM chair persons and deputy head teachers were requested to list down ways in which they are involved by the head teacher in financial governance in schools and the following feedback was obtained as observed in Table 4.10:

Table 4.10 Areas of Involvement by the Head teachers in Financial Accounting**Practices**

| Areas of involvement by the head teacher in financial accounting | BOM | Deputy head teachers |
|---|---------------------|-----------------------------|
| | chairpersons | |
| | f (%) | f (%) |
| Tendering and ordering for goods | 2 (5.7) | 16 (48.5) |
| Budgeting for school funds | 14 (40) | 5 (15.2) |
| Procurement of instructional materials | - | 2 (6.1) |
| Examinations | - | 1 (3) |
| Assisting to account for school funds | - | 1 (3) |
| Taking minutes | - | 1 (3) |
| Chairperson of SIMSC | - | 2 (6.1) |
| Managing ECDE | - | 1 (3) |
| Inspecting books of accounts | 1 (2.9) | - |
| Summarizing school records | 1 (2.9) | - |
| Making payments by signing of cheques | 2 (5.7) | - |
| Approval of the budget | 2 (5.7) | - |
| Supervision of physical development in the school | 3 (8.6) | - |
| None | 10 (28.6) | 4 (12.1) |
| Total | 35 (100) | 33 (100) |

Table 4.10 show, that majority of the BOM chairpersons' (40%) main role was in budgeting for the school funds. Other subsidiary roles that they were involved in included: supervision of physical development in the school (8.6%), approval of the budget (5.7%), making payments as signatories to the accounts by signing cheques (5.7%), tendering and ordering for goods (5.7%), inspecting books of accounts (2.9%) and summarizing school records (2.9%). The deputy head teachers' main

role was to tender and order for goods (48.5%) as they also double up as chair persons of SIMC (6.1%). Other minor roles included: budgeting for school funds (15.2%) and procurement for instructional materials (6.1%).

From these findings, BOM chair persons as well as deputy head teachers were minimally involved in financial accounting duties in schools. Only a negligible number of BOM chairpersons were involved in making payments as signatories of the school accounts (5.7%) and inspecting books of accounts (2.9%). These were the only accounting duties assigned to them yet only a small number undertook the duties. The findings further confirm that accounting for school funds is a coveted role and a preserve for head teachers in most public primary schools in Igembe South Sub County. Majority of the deputy head teachers were merely involved in assisting to account school funds (3%) as the only accounting role. In addition, 28.6% of the BOM chairpersons were not involved when carrying out financial accounting practices in the school by the head teachers compared to 12.1% of the deputy head teachers.

The opaqueness of the head teachers and their inability to involve BOM chairpersons in accounting role of school funds was likely to raise transparency and accounting issues on the part of head teachers and resentment from the community around the school especially when rumors of funds embezzlement emerge which could ultimately stifle the level of development and actual performance of public primary schools in the sub county. This confirms the findings of Kilonzo (2007), Chepkonga (2009) and Mutembei (2013) who noted that head teachers' style of operation in managing school funds in an opaque way could be a sign of inadequate

financial training hence challenges in auditing, budgeting and procurement practices. As a result of these challenges primary head teachers needed training in financial governance practices.

4.4.5 Regularity of Meetings to Discuss Financial Governance Practices

The study sought to establish whether Deputy Head teachers regularly held meetings with the Head Teachers to discuss financial governance practices and the following feedback was obtained as specified in Table 4.11:

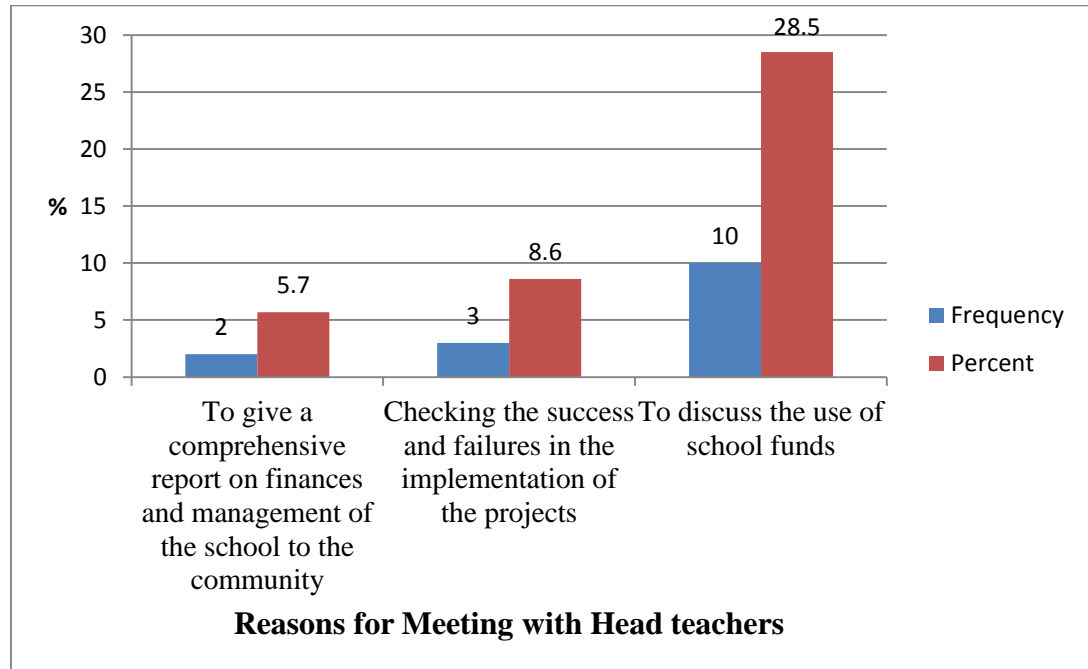
Table 4.11 How Regular do Head teachers Holding Meetings

| Holding of meetings | BOM chairs | | Deputy Head teachers | |
|----------------------------|-------------------|----------------|-----------------------------|----------------|
| | Frequency | Percent | Frequency | Percent |
| YES | 32 | 91.4 | 18 | 54.5 |
| NO | 3 | 8.6 | 6 | 18.2 |
| No response | - | - | 9 | 27.3 |
| Total | 35 | 100 | 33 | 100 |

As captured in Table 4.11, an overwhelming majority of BOM chairs (91.4%) stated that they held regular meetings to discuss financial governance practices with the head teachers. Majority of the deputy head teachers (54.5%) noted that they held regular meetings as well compared to 18.2% who indicated otherwise. A whopping 27.3% of the deputy head teachers gave no response. Regular meetings held between the BOM chairpersons, head teachers and deputy head teachers helped in inculcating a conducive environment to run school programs.

BOM chairpersons were further required to give an explanation for their meeting and the following explanations were stated as specified in Figure 4.4

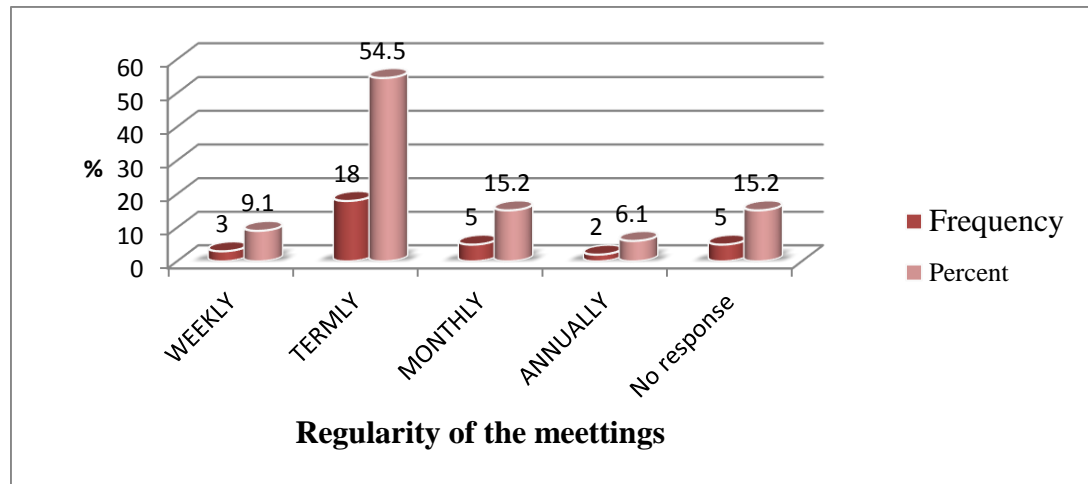
Figure 4.4 Explanations for BOM Meetings with the Head teachers



From the figure, majority of the BOM chairpersons 10 (28.5%) indicated that they met with the head teachers to discuss the use of school funds, to check the success and failures in the implementation of the projects 3 (8.6%) and to give a comprehensive report on finances and management of the school 2 (5.7%). These findings confirm a lower approval from the BOM chairpersons and in fact majority do not give an explanation as to why these meetings are called further confirming that these meetings are superficial and cosmetic and are only called to inform them the expectations of the head teachers to the board rather gauging the progress made by the schools. In addition, these meetings primarily concentrate on planning rather than actual implementation of the projects.

Deputy Head teachers were further required to give reasons for holding regular meetings with the head teachers to discuss financial governance and the following results were arrived at as stated in Figure 4.5

Figure 4.5 Regularity of Holding Meetings with the Deputy Head Teachers



As seen in Figure 4.5, majority of the Deputy Head teachers 18 (54.5%) held meetings with the head teachers on a termly basis to discuss financial governance practices in the school, followed at a distance by monthly 5 (15.2%) meetings, weekly 3 (9.1%) and annually basis 2 (6.1%).

Further the study sought to establish from the SCQASO if there were provisions in place in Sub County that ensured adherence to financial accounting practices in school and from the interview the question yielded the following response from SCQASO: “Yes, DEO holds regular meetings with head teachers to discuss good governance practices. DSASO visits schools to carry out regular inspection”. From these regular meetings with the SCQASO, head teachers were well sensitized of their role in proper financial accounting practices whereas BOM

chairpersons and the deputy head teachers were left out from the meetings. This is likely to bar their involvement and contribution in accounting.

4.4.6 Effect of Head Teachers’ Financial Governance Practices on School Development

BOM chairpersons were required to indicate the effect of head teachers’ financial governance practices on school development and the following results were yielded as spelt out in Table 4.12:

Table 4.12 Effect of Head Teachers’ Financial Governance Practices on School Development

| Effect of head teacher Financial governance practices in school development | Frequency | Percent |
|---|------------------|----------------|
| School projects are completed on time and there is consistency in the running of the set projects | 4 | 11.4 |
| Successful completion of the projects and sound management of funds | 13 | 37.1 |
| Improvement on the performance of the school and increased accountability and transparency | 4 | 11.4 |
| It has improved accountability | 4 | 11.4 |
| Improved discipline of the teachers and pupils | 1 | 2.9 |
| Improved procurement of goods and services in the school | 1 | 2.9 |
| No response | 8 | 22.9 |
| Total | 35 | 100 |

From Table 4.12, majority of the BOM chairpersons indicated that head teachers financial governance practices had led to successful completion of the projects and brought sound management of funds (37.1%), school projects were completed on

time and there was consistency in the running of the set projects (11.4%), improvement on the performance of the school, increased accountability and transparency (11.4%), it has improved accountability (11.4%) while a mere 2.9% of the BOM chairpersons indicated that it had improved teachers and pupils discipline and procurement of goods and services in the school. In addition, 22.9% of the BOM chairpersons did not indicate a response a sign that could be interpreted that they were in the dark on many issues touching on financial governance practices in the schools. This low approval of the effects of the financial governance practices by BOM chairpersons in different school could be an indicator that there were greyer areas in the financial governance practices that needed attention.

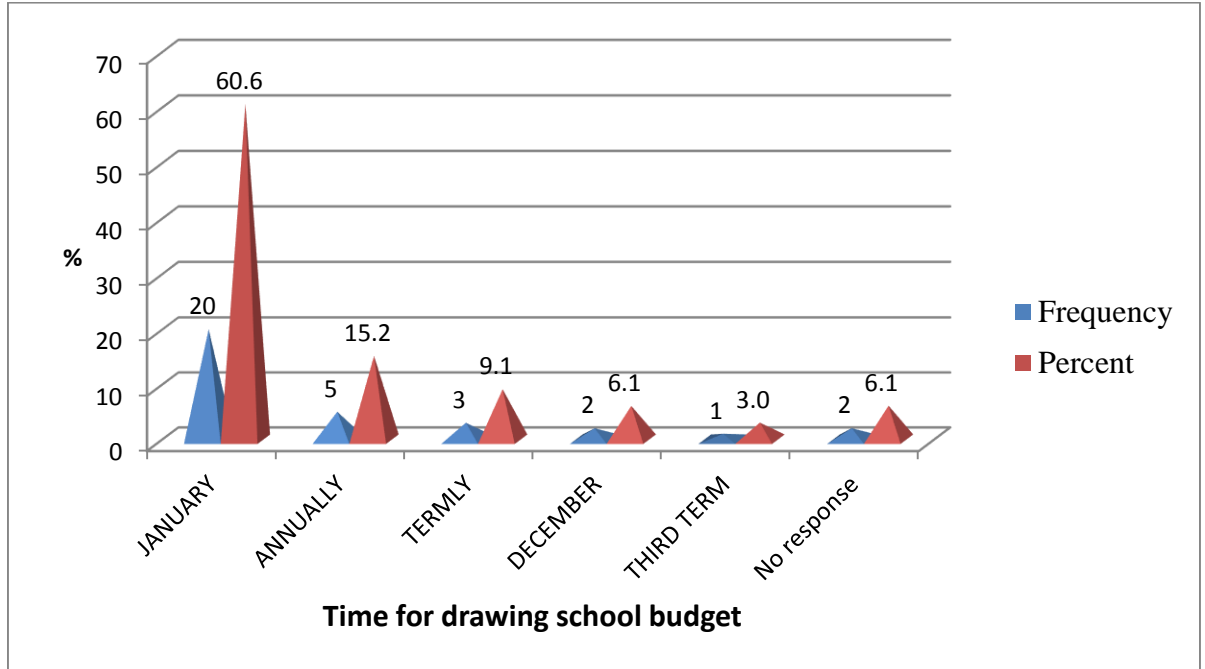
4.5 Influence of Head Teachers' Financial Budgeting Practices on School Development

Primary head teachers needed to acquire proper preparations, through pre-service, regular in-service training and induction on managing school funds. Drawing budgets in advance help organizations identify projects to undertake, allocate resources based on priorities, carry out their functions effectively and with strict compliance to the budgetary allocations made for the financial resources at its disposal.

4.5.1 Drawing School Budget

Head teachers and SCQASO were required to indicate when the budget is drawn in schools and the following results realized as captured in Figure 4.6:

Figure 4.6 Time for Drawing School Budget

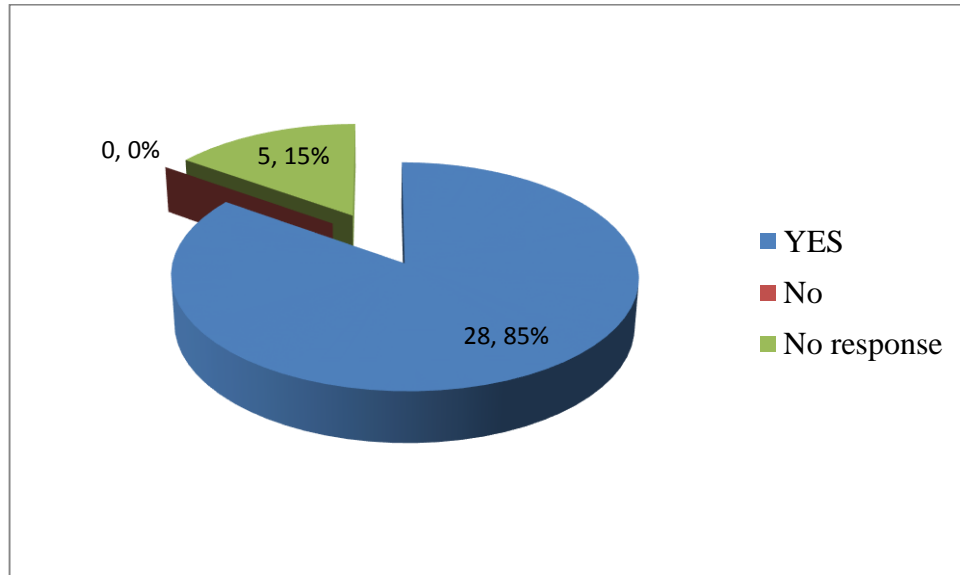


Data captured in Figure 4.6 show that majority of the Head teacher 20 (60.6%) drew the school budget in January, followed by 15.2% who draw the budget annually while 3 (9.1%) drew the budget on termly basis. A few head teachers drew the budget in December 2 (6.1%) while only 3% drew the budget in third term.

4.5.2 Financial Records in School

Head teachers were further requested to indicate whether there are financial records in their schools and the following results were obtained as capture in Figure 4.7:

Figure 4.7 Financial Records Present in School as per the Head teachers



As seen in Figure 4.7, 28 (85%) of the head teachers indicated that financial records were available in school compared to 5 (15%) who gave no response.

Head teachers were further requested to list financial records that were present in school and the following records were listed as indicated in Table 4.13:

Table 4.13 Financial Records Present in Schools according to Head teachers

| Financial Records | Present f (%) | Absent f (%) | Total f (%) |
|--------------------------|--------------------------|-------------------------|------------------------|
| Petty cash book | 19 (57.6) | 14 (42.4) | 33 (100) |
| Trial balance | 3 (9.1) | 30 (90.9) | 33 (100) |
| Budget | 2 (6.1) | 31 (93.9) | 33 (100) |
| Financial statements | 3 (9.1) | 30 (90.9) | 33 (100) |
| Vouchers | 8 (24.2) | 25 (75.8) | 33 (100) |
| balance sheet | 6 (18.2) | 27 (81.8) | 33 (100) |
| Simba account | 2 (6.1) | 31 (93.9) | 33 (100) |
| Receipts | 12 (36.4) | 21 (63.6) | 33 (100) |
| Inventory books | 3 (9.1) | 30 (90.9) | 33 (100) |
| Ledger Books | 2 (6.1) | 31 (93.9) | 33 (100) |

From the table, petty cash book (57.6%), receipts (36.4%) and vouchers (24.2%) were the major financial records in schools. Other records that were least in place in school included: balance sheet (18.2%), Trial balance (9.1%), inventory books (9.1%), financial statements (9.1%), budget (6.1%) and Simba account (6.1%). Most of the head teachers indicated that they lack a school budget (93.9%) that guide utilization of school funds, financial statements (90.9%) that indicate income and expenditure of funds collected, vouchers (75.8%) showing expenditure, and receipt books (63.6%) which outline funds utilized. Failure to avail these critical books of accounts in all schools present a daunting task in accounting of all funds in school which could ultimately pose a challenge in provision of all facilities needed in school that will improve the school development. This could also signal cases of fraud and misappropriation of funds by the head teachers. Failure to have all these

requisite accounting documents further confirmed the findings by Wambui (2012), Chepkonga (2009) and Kilonzo (2007) that head teachers had inadequate financial training hence faced challenges in accounting, auditing and procurement practices.

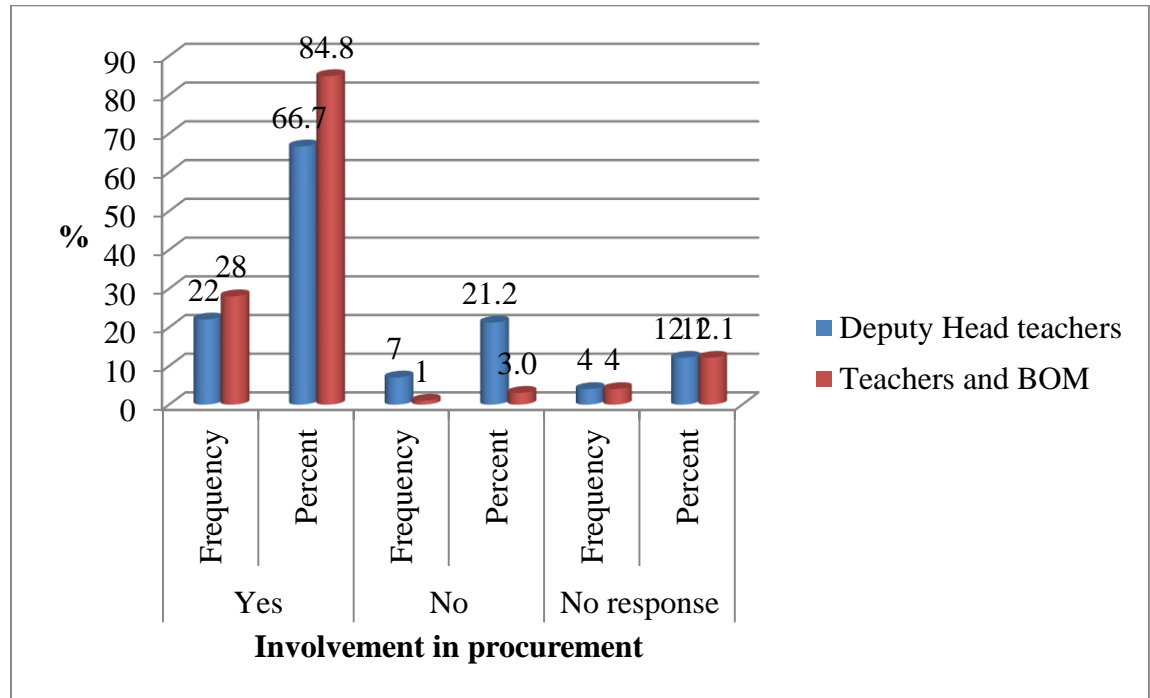
4.6 Extent to which Head Teachers' Competence in Procurement Practices Influence School Development

An effective procurement exercise enables an organization finds, agree on terms and acquire goods, service or works from an external source with ease and at the price. This is oftenly attained through tendering or competitive bidding process. Procurement of goods and services for the school is an activity that cannot solely be left in the hands of an individual but it incorporates a number of stakeholders.

4.6.1 Involvement of Deputy Head teachers, Teachers and BOM in Procurement

Head teachers were requested to indicate whether they involve deputy Head teachers, Teachers and BOM in the procurement exercise and the question yielded the following responses as specified in Figure 4.8:

Figure 4.8 Deputy Head Teachers, Teachers and BOM involvement in Procurement



Data postulated in Figure 4.8 show that 22 (66.7%) of deputy head teachers were involved in tendering and ordering of goods in school compared to 7 (21.2%) who did not. Head teachers who opted not to include their deputy head teachers in procurement raised several procedural and legitimacy issues on procurement due to the fact that Deputy Head teachers were chairpersons of SIMC. This revelation was likely to raise serious transparency and accountability questions. Further, 28 (84.8%) of the head teachers noted that teachers and BOM members were involved into procurement exercises.

Head teachers were further tasked to indicate areas of involvement of teachers and BOM in procurement and the following areas were stated as show in Table 4.14:

Table 4.14 Teachers and BOM Involvement in Procurement

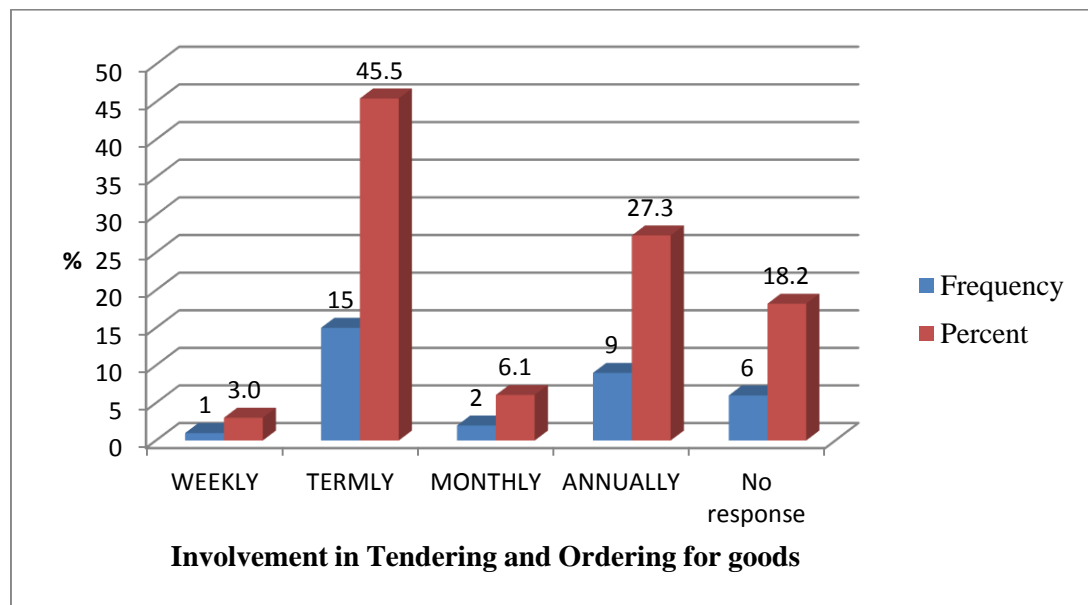
| Teachers and BOM involvement in procurement | Frequency | Percent |
|---|------------------|----------------|
| BOM and Teachers are members of tender and evaluation committee in school | 2 | 6.1 |
| Teachers and BOM are involved for transparency and accountability | 12 | 36.4 |
| Procurement of school resources is done by SIMC | 1 | 3 |
| It's a government requirement | 4 | 12.1 |
| It is an activity captured in the term dates | 3 | 9.1 |
| To identify books to be bought | 4 | 12.1 |
| No response | 7 | 21.2 |
| Total | 33 | 100 |

Data captured in Table 4.14 indicate, 36.4% of the head teachers involve teachers and the BOM members in procurement for transparency and accountability, 12.1% involve teachers and BOM members since it's a government requirement, 12.1% to identify books to be bought, 9.1% due to procurement being one of the activities in the term dates, 6.1% indicating that BOM and teachers are members of tender and evaluation committee in the school, and 3% noting that procurement of school resources is done by SIMC. From these results the lower number of head teachers involving teachers and BOM members in the procurement of goods and services raised transparency and accountability concerns in the exercise and may usher in challenges in future.

4.6.2 Deputy Head Teachers Involvement in Tendering and Ordering Goods in School

Deputy Head Teachers were also required to state how often they are involved in the tendering and ordering of goods in school and the question elicited the following responses as observed in Figure 4.9:

Figure 4.9 Deputy Head Teachers' Involvement in Tendering and Ordering Goods in School



As seen in Figure 4.9, majority of the deputy Head Teachers 15 (45.5%) are involved on termly basis in tendering and ordering for goods in school, 9 (27.3%) on an annual basis, 2 (6.1%) on a monthly basis while a mere 1 (3%) on a weekly basis.

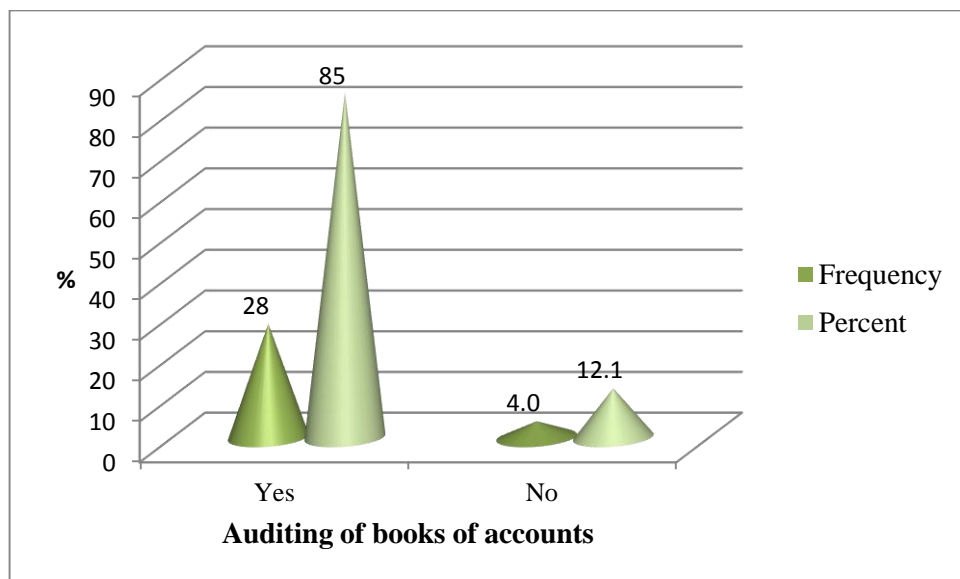
4.7 Auditing Practices by Head Teachers' Influences School Development in Public Primary Schools

Auditing helps in appraising the accuracy and completeness of the accounting system applied by an educational organization. Auditing can either be conducted internal or externally. External auditing of school funds is carried out by auditors from outside the organization in order to ensure schools had complied with stipulated financial control mechanisms with an aim of improving efficiency, curbing shortages, improving systems and giving suggestions where there are failures.

4.7.1 Auditing of Books of Accounts of the Schools

Head teachers were required to indicate whether books of accounts of the school were audited for the last two years and the following responses were realized as spelt in Figure 4.10:

Figure 4.10 Auditing of Books of Accounts



From the Figure 4.10 majority of the head teachers 28 (85%) noted that the school books of accounts were audited over the last two years compared to a mere 4 (12.1%) who indicated otherwise. This revelation contradicts the findings of Irungu (2012) that school books of account took many years to be audited.

SCQASO was also required to indicate how often the office visited schools for auditing inspection and the interview yielded the following remark:

“Auditing of school accounts should be conducted on a termly basis but due to understaffing in the Sub County and lack of finances, it is not done on a termly basis in Igembe South Sub County”.

4.7.2 Rating of Head Teachers’ Competence Financial Governance Practices

Deputy Head teachers were required to rate head teachers’ competence in a number of areas. Four structured statements were incorporated with a scale ranging from Very High to Very Low. For ease of analysis, Very High and High were combined as High while Low and Very Low became Low. The respondents’ percentages of High and Low with the various financial governance practices have been worked out as shown in table 4.15:

Table 4.15 Head Teachers Competence in Different Areas

| Statements | High f (%) | Average f (%) | Low f (%) | Total f (%) |
|----------------------------------|-----------------------|--------------------------|----------------------|------------------------|
| Accounting school records | 19 (57.6) | 13 (39.4) | 1 (3) | 33 (100) |
| Budgeting all resources | 13 (39.4) | 16 (48.5) | 4 (12.1) | 33 (100) |
| Auditing books of accounts | 16 (48.5) | 10 (30.3) | 7 (21.3) | 33 (100) |
| Ordering and tendering materials | 20 (60.4) | 11 (33.3) | 2 (6.1) | 33 (100) |

From the Table 4.15, majority of the head teachers were competent on ordering and tendering of materials (60.4%) and accounting of school records (57.6%). The Deputy Head teachers gave an average approval for Head teachers' competence on budgeting for all resources in the school (48.5%) and a high approval for auditing books of accounts (48.5%). These lower ratings on the competence of head teachers in budgeting and auditing of books of accounts concur with the findings of Chepkonga (2009) that the heads of schools needed training in every key management areas such as preparing budgets and accountability.

4.7.3 Challenges Encountered when Carrying out Financial Practices in School

Head teachers were requested to indicate challenges they experience when carrying out financial governance practices. Nine structured statements were incorporated with a scale ranging from Strongly Agree to Strongly Disagree. For ease of analysis, Strongly Agree and Agree combined as Agree while Disagree and Strongly Disagree became Disagree. The respondents' percentages of Agree and

Disagree with the various financial governance practices have been worked out as shown in table 4.16:

Table 4.16 Challenges Encountered by Head Teachers in Financial Practice in Schools

| Challenges in financial practices | Agreed f (%) | Disagreed f (%) | No response f (%) | Total f (%) |
|---|-------------------------|----------------------------|------------------------------|------------------------|
| Summarizing school records | 25 (75.7) | 8 (24.2) | 0 | 33 (100) |
| Issuing receipts on monies received | 15 (45.5) | 18 (54.5) | 0 | 33 (100) |
| Drawing a budget plan | 23 (69.7) | 9 (27.3) | 1 (3) | 33 (100) |
| Estimating the receipts | 20 (60.6) | 11 (33.4) | 2 (6.1) | 33 (100) |
| Computing income and expenditure | 22 (66.6) | 11 (33.3) | 0 | 33 (100) |
| Ordering and tendering | 20 (60.7) | 11 (33.4) | 2 (6.1) | 33 (100) |
| Deciding appropriate mode of payment either through cash or cheques | 15 (45.5) | 15 (45.5) | 3 (9.1) | 33 (100) |
| Inspecting books of accounts | 18 (54.6) | 14 (42.4) | 1 (3) | 33 (100) |
| Assessment of feedback on audited accounts | 18 (54.6) | 15 (45.5) | 0 | 33 (100) |

Table 4.16 shows that summarizing of school records (75.7%), drawing a budget plan (69.7%), computing income and expenditure (66.6%) were the main challenges facing head teachers in financial practice. Other challenges included: ordering and tendering (60.7%), estimating receipts (60.6%), inspecting books of accounts (54.6%) and assessment of feedback on audited accounts (54.6%). These

challenges clearly pinpoint areas of training for head teachers in order to improve their competence in financial practice. These findings collaborates with Chepkonga (2009) and Mutembei (2013) who found out that the principals needed training in every key management areas such as preparing budgets and accountability.

Head teachers were further required to identify challenges they encounter as head teachers when handling finances and the following feedback was given as indicated in Table 4.17:

Table 4.17 Other Challenges Head teachers Encounter when Handling Finances

| Challenges in financial practices | Frequency | Percent |
|--|------------------|----------------|
| New priorities are not planned for | 1 | 3 |
| Lack of cooperation from the BOM and other staff | 1 | 3 |
| Paying the support staff is a big challenge | 1 | 3 |
| The disbursed funds from MOEST were not enough | 11 | 33.3 |
| Late disbursement of FPE by the government | 9 | 27.3 |
| Lack of support from the parents and the community | 7 | 21.2 |
| Misunderstandings from the school community | 1 | 3 |
| No response | 2 | 6.1 |
| Total | 33 | 100 |

Table 4.17 show the main challenges head teachers encounter when handling finances were: the disbursement of funds from MOEST were inadequate to cater for the needs in the school (33.3%), late disbursement of FPE funds by the government (27.3%) and lack of support from the parents and the community (21.2%). Other minor challenges included: failure to plan for new priorities, lack of cooperation from the BOM and other staff, paying of the support staff and misunderstandings from the school community.

SCQASO was also required to indicate the challenges that his office faced in enhancing financial governance practices and the following challenges were realized from the interview:

“There was no action taken by TSC on reports made by SCQASO after inspection or audits on head teachers who had been identified to have mismanaged school finances. The only punitive measure that is taken is to transfer those head teachers to other schools without holding them to account for their mismanagement”.

CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This chapter presents summary, conclusions and recommendations based on the findings. The summary presents each part of the study in brief, conclusions are made for each research question and recommendations are based on the general findings of the study.

5.2 Summary of Research Findings

The purpose of the study was to establish the influence of head teacher's financial governance practices on education development in public primary schools in Igembe south sub county, Meru County. The study sought to determine: the influence of head teachers' financial accounting practices on school development in public primary schools; the influence of head teachers' financial budgeting practices on school development; the extent to which head teachers' competence in procurement practices influence school; and how auditing practices by head teachers' influences school development in public primary schools in Igembe south sub county. The researcher used a descriptive survey to carry out the study. A Statistical Package for Social Sciences (SPSS) and Microsoft Excel software was used to analyze the data. A total of 102 from the anticipated 115 respondents participated in the study representing a return rate of 88.7%. Three sets of questionnaires for BoM chairs, Head teachers and Deputy Head teachers and interview guides for a SCQASO were used to collect data for the study. Descriptive statistics such as frequencies and percentages were used to summarize the data. From the analysis, the study found out the following:

On the demographic characteristics covered by the study; there was a male dominance in Headship with a female dominance in deputy headship of public primary schools in Igembe South Sub County. There was a balanced representation of male and female in the BOM leadership in the institutions as well while the Sub County QASO was a male. In addition, majority of the head teachers and deputy head teachers were above 41. Majority of BOM chair persons' highest academic qualification was a diploma with a sizeable number being P1 certificate holders. Majority of the Head teachers and deputy head teachers had bachelor degrees.

Further, most of the BOM chairpersons had served for less than 5 years compared to head teachers who had served for more than 6 years. A majority of the head teachers were old timers and well experienced on an array of issues pertaining to educational and financial governance practices in schools. Most deputy head teachers had a resounding teaching experience of over 6 years. Majority of the head teachers and deputy head teachers had been in the current station for less than 5 years.

On the influence of head teachers' financial accounting practices on school development in public primary schools; the study established that a majority of the head teachers (81.8%) had attended courses, seminars or workshops organized by different agencies. KEMI was the dominant agency organizing courses that were equipping head teachers with relevant skills that helped them navigate waters in the educational sector. A sizeable percentage of head teachers (18.2%) had not attended any courses, seminars or workshop sponsored by any agency. A majority of the Head teachers had received training in educational management with a least number

(15.1%) of the head teachers having received training in financial governance. In addition, from the 15.1% of head teachers who had received training on financial governance; a mere 6.1% felt that the training was most useful. A majority of the head teachers suggested financial management as a key area that required further training. SCQASO also recommend training on ethics, morals and leadership styles in order to eradicate corruption and embezzlement of school funds.

BOM chair persons as well as deputy head teachers were minimally involved in financial accounting duties in schools. Only a negligible number of BOM chairpersons were involved in making payments as signatories of the school accounts 2 (5.7%) and inspecting books of accounts 1 (2.9%). These were the only accounting duties assigned to them yet only a small number undertook the duties. Majority of the deputy head teachers were merely involved in assisting to account school funds 1 (3%) as the only accounting role. In addition, 28.6% of the BOM chairpersons were not involved when carrying out financial accounting practices in the school by the head teachers compared to 12.1% of the deputy head teachers. An overwhelming majority of BOM chairs (91.4%) stated that they held regular meetings to discuss financial governance practices with the head teachers. Deputy Head teachers (54.5%) were fairly divided on this matter with 18.2% who indicating otherwise while a whopping 27.3% gave no response. Regular meetings held between the BOM chairpersons, head teachers and deputy head teachers ensured a smooth implementation of financial management practices coupled with accountability and transparency. BOM chairpersons further indicated that they met to discuss the use of school funds, to check the success and failures in the

implementation of the projects and to give a comprehensive report on finances and management of the school. A majority of the Deputy Head teachers (54.5%) held meetings on a termly basis with the head teacher to discuss financial governance practices in the school. SCQASO stated there were provisions in place in the Sub County that ensured adherence to financial accounting practices in school and DEO holds regular meetings with head teachers to discuss good governance practices. In addition, SCQASO visited schools to carry out regular inspection. From these regular meetings with the SCQASO, head teachers were well sensitized of their role in proper financial accounting practices whereas BOM chairpersons and the deputy head teachers were left out from the meetings. This is likely to bar their involvement and contribution in accounting.

The head teachers' financial governance practices on school development had led to successful completion of the projects and brought sound management of funds, school projects were completed on time and there was consistency in the running of the set projects, there was improvement on the performance of the school, it had increased accountability and transparency. A sizeable number of BOM chairpersons failed to give a response.

The study further established that Head teachers drew the school budget at the beginning of the year. Petty cash book, receipts and vouchers were the main financial records in schools. On the extent to which Head teachers' competence in procurement practices influence school development, the study established that a number of deputy head teachers were involved in tendering and ordering of goods in school. Further, 36.4% of the head teachers involved teachers and the BOM

members in procurement for transparency and accountability and to comply with a government directive.

On the auditing practices by Head teachers' influence on school development, the study found out that books of accounts were audited over the last two years a revelation that contradicted the findings of Irungu (2012) that school books of account took many years to be audited. The study also noted it is a MOEST policy that auditing of school accounts be conducted on a termly basis but due to understaffing in the Sub County and lack of finances, it was not done on a termly basis in Igembe South Sub County. The rating of head teachers' competence in a number of areas established that majority of the head teachers were competent on ordering and tendering of materials and accounting of school records. Head teachers' competence in budgeting and auditing of books of accounts was in doubt. Summarizing of school records, drawing a budget plan, computing income and expenditure were the main challenges facing head teachers in financial practice. Other challenges included: ordering and tendering, estimating receipts, inspecting books of accounts and assessment of feedback on audited accounts. These challenges clearly pinpoint areas of training for head teachers in order to improve their competence in financial practice.

Further, the study established the major challenges head teachers encounter when handling finances as: the disbursement of funds from MOEST were inadequate to cater for different needs in the school, there was late disbursement of FPE funds by the government and lack of support from the parents and the community. Other minor challenges included: failure to plan for new priorities, lack of cooperation

from the BOM and other staff, paying of the support staff and misunderstandings from the school community. Failure by TSC to take action on reports made by SCQASO after inspection or audits on head teachers who had been identified to have mismanaged school finances was the main challenge SCQASO' office was facing in enhancing financial governance practices in schools.

5.3 Conclusions of the study

The following conclusions were made based on the findings of the study: financial accounting practices had improved school development in public primary schools. The head teachers' financial governance practices on school development in Igembe south sub county, had led to successful starting of the projects, but a number were not complete and this brought sound management of funds, school projects were not being completed on time and there was delay in the running of the set projects, this could be because some head teachers did not attend any training on financial practices and others did not get financial support from parents and the Government delayed disbursement of money , this has raised concern on accountability and transparency. A majority of the head teachers appreciated that financial management was a key area that required further training. BOM chair persons as well as deputy head teachers were minimally involved in financial accounting duties in schools.

On the budgeting of school funds the study established that there was no definite time when the school budget was drawn which was more likely to shun various stakeholders from participating in the process or would allow head teachers use school funds without setting priorities and without strict compliance to the

budgetary allocations. This was seen in the confusion on financial documents that were present in schools. Petty cash book, receipts and vouchers were the main financial records in schools.

The Head teachers' competence in procurement practices influenced school development especially when it is inclusive. There was a lower approval on teachers and BOM members' involvement in the procurement of goods and services; a matter that raised transparency and accountability concerns in procurement of goods and services in the schools.

Auditing practices by Head teachers' influences school development especially when auditing of the books of accounts is carried out on time. Head teachers' competence in budgeting and auditing of books of accounts was in doubt and this was likely to raise accounting challenges of school funds by head teachers.

5.4 Recommendations of the study

In order to enhance head teacher's financial governance practices and improve school development, there is need to implement the following:

5.4.1 Stakeholders' Level

- i. The National Government through the MOEST and TSC should formulate policies that ensure head teachers are well prepared and trained in financial governance practices before assuming headship positions. A directive by MOEST should be well articulated on annual preparation of the school budgets in order for the process to be inclusive. External auditing of school funds should be carried out annually by auditors from MOEST in order to ensure schools comply with

stipulated financial control mechanisms in order to improve efficiency, curb shortages, improve systems and give suggestions where there are failures. In order for the MOEST to carry out this exercise successfully they should recruit more auditors to cater for understaffing of auditors at sub county level or seek the services of auditing firms in order to ensure books of accounts in all primary schools are audited on an annual basis. There should be prompt disbursement of FPE funds from MOEST in order to cater for the needs in the school. There was need for the government to allocate more funding to the Ministry of Education Science and Technology during the budgeting exercise to ensure schools are able to fund their activities without any hitches in the entire financial year.

ii. TSC should act swiftly on reports made by SCQASO after inspection or audits on head teachers who had been identified to have mismanaged school finances by instituting disciplinary and legal measures in order to deter or recover the funds. TSC should also stop transferring those head teachers to other schools without holding them to account for their mismanagement.

iii. Primary head teachers needed to be in-serviced or inducted on managing school funds and especially in areas touching on planning school budgets and auditing of books of accounts in order to be competent. Head teachers should bring on board BOM members as well as deputy head teachers in financial accounting duties in schools in order to improve transparency and accountability. Utilization of school funds should be well displayed on the school notice boards as a policy by school heads for transparency and to quell rumors of funds embezzlement from the

community around the school. Head teachers should include deputy head teachers in procurement in order to address procedural and legitimacy concerns.

County Quality Assurance and Standards officers should sensitize the head teachers, deputy head teachers and BOM members of their roles and especially in proper financial accounting practices, procurement, budgeting and auditing during their school visits. Parents and BOM members should support the school to ensure school programs are running smoothly.

5.4.2 Training Agencies Level

KEMI which is the key training agency for head teachers should organize trainings that are most useful and relevant to the subject areas. The mode of training, content covered, time allocated for training, and caliber of the trainers should be taken into consideration to ensure the trainings on financial management are thorough and relevant to head teachers.

KISE should device courses that are practical in nature in order to enable head teachers appreciate the objectives and content of the course and put into use the skills acquired in the training.

KEMI should extend their training courses to Deputy Head Teachers, heads of departments, accounts clerks and BOM members on financial management practices in order to sensitize them on financial matters.

5.5 Suggestions for further research

- i. A study on the trainings needs for BOM members and its effects on financial governance practices and development in schools.
- ii. A comparative study on the influence of head teachers' of both public and private primary schools on financial accounting practices on school development.

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APPENDICES
APPENDIX 1: LETTER OF INTRODUCTION

University of Nairobi,
Department of Educational
Administration & Planning,
P.O.BOX 92-902,
Kikuyu.

Date.....

The Head teacher

.....Primary School.

Dear Sir/Madam,

RE: PERMISSION TO CONDUCT A RESEARCH STUDY IN YOUR SCHOOL.

I am a student pursuing a master's degree in degree in Corporate Governance at University of Nairobi, undertaking an academic research on the "Influence of head teacher's financial governance practices on education development in public primary schools in Igembe south sub county, Meru County". I will be grateful if you allow me to involve you and some of your teachers in the study. The information got will be used for academic purpose, therefore feel free to express your own opinion. Your identities will be kept confidential and your co-operation will be highly appreciated. Thank you.

Yours faithfully,

Kithinji Tarsila Kinanu.

APPENDIX II: HEAD TEACHER’S QUESTIONNAIRE

This questionnaire is divided into three sections. A and B. Please fill each section according to the instructions. Not write your name or your school’s name for confidentiality. Please respond to all questions by ticking (√) where needed.

Section A: Demographic Data

- 1. What is your gender? a) Male [] b) Female []

- 2. How old are you? a) 31-40 years [] b) 41-50 [] c) Above 51 years []

- 3. Please indicate your highest academic qualification a) P1 certificate [] b) Diploma [] c) Bachelor’ degree [] d) Master’s degree []

- 4. For how long have served as a head teacher?
a) 1-5 years [] b) 6-10 years [] c) 11-15 years d) 16-20 years [] e) 21-25 years []
f) over 26 years []

- 5. For how long have you been a head teacher in your current school a) 1-5 years []
b) 6-10 years [] c) 11-15 years [] d) 16-20 years [] e) over 20 years []

Section B: Financial governance practices

- 6. Have you attended any course, seminar or workshop on financial governance practices? a) Yes [] or No []

- 7. If yes specify on,
i) Name of training agency.....
ii) Name of course, seminar or workshop attended.....
iii) Training that was most useful.....

iv) What other relevant training would you suggest for head teacher's.....

8 .If no in question 6 above, what is the reason(s).....

9 .When do you draw school budget in your school?

10. Are financial records available in your school? Yes [] No [] Name them.....

11. Do you involve teachers and BOM in the procurement exercise? (Yes () No () explain your answer

12 .Were books of account audited for last two years? a) Yes [] b) No [] explain your answer

Please indicate whether you encounter challenges when carrying out the following financial practices in your school. Using the following KEY: 1.strongly agree (SA) 2.Agree (A) 3.Strongly Disagree (SD) 4.Disagree (D)

| AREA | | SA | A | SD | D |
|------|---|----|---|----|---|
| 13. | i. Summarizing school records | | | | |
| | ii. Issuing receipts on monies received | | | | |
| 14. | i. Drawing a budget plan | | | | |
| | ii. Estimating the receipts | | | | |
| | iii. Computing income and expenditure | | | | |
| 15. | i. Ordering and tendering | | | | |
| | ii. Deciding | | | | |

| | | | | | |
|----|--|--|--|--|--|
| | appropriate mode of payment either through cash or cheques | | | | |
| 16 | i. Inspecting books of accounts | | | | |
| | ii. Assessment of feedback on audited accounts | | | | |

17. Indicate any other challenge you encounter as a head teacher when handling finances in public primary schools.....

Thank you for your assistance and co-operation.

APPENDIX III: QUESTIONNAIRE FOR DEPUTY TEACHERS

This questionnaire is divided into two sections A and B. Please respond to all questions. Do not write your name or school’s name for confidentiality. Tick (√) where applicable.

Section A: Demographic Data

- 1. What is your gender? a) Male b) Female

- 2. What is your age? a) 25-35years b) 36-45years c) 46-55 years d) Above 56 years

- 3. What is your highest qualification? a) P1 Certificate b) Diploma c) Graduate d) Masters

- 4. For how long have you been teaching? a) 1-5 years b) 6-10 years c) 11-15 years d) 16-20 years e) 21-25 years f) Above 26 years

- 5. For how long have you been a deputy teacher in current station?
a) 1-5 years b) 6-10 years c) 11-15 years d) Above 16 years

- 6. Please indicate areas you are involved in when carrying out financial practices in your school?

- 7. Do you hold regular meetings with head teacher to discuss financial governance practices in your school? a) Yes b) No if yes how often? Weekly Termly Monthly Annually

- 8. Are you involved in tendering and ordering goods in your school? a) Yes b) No if yes how often? Weekly Termly Monthly Annually

Section B: Head teacher’s competence in financial governance practices

9. Please indicate how you would rate head teacher competence in the following areas, using the following KEY: Very High=VH High=H Average =A
Low=L Very Low=VL

| AREA | VH | H | A | L | VL |
|-------------------------------------|----|---|---|---|----|
| 1. Accounting school records. | | | | | |
| 2. Budgeting all recourses | | | | | |
| 3. Auditing books of account | | | | | |
| 4. Ordering and tendering materials | | | | | |

Thank you for your participation.

APPENDIX IV: QUESTIONNAIRE FOR BOM CHAIRS

I kindly request you to respond to the following questions by ticking (√) where applicable. The information given is purely for academic purpose and will be treated confidential.

1. What is your gender? a) Male [] b) Female []

2. What is your highest academic qualification? a) Form four certificate [] b) diploma [] c) graduate [] d) post graduate []

3. How long have you served as a member of BOM? A) Less than 1 year [] b) 1-5 years [] c) Above 5 years []

4. Kindly list down three ways Bom is involved by the head teacher in financial governance practices in your school?
a).....b).....
c).....

5. How has head teacher’s financial governance practices listed above affect school development?
.....
.....

6. Do you hold regular meetings with the head teacher to discuss school financial governance practices? a) Yes [] b) No [] Explain your answer
.....

Thank you very much for your assistance.

APPENDIX IV: INTERVIEW SCHEDULE FOR SCQASO

You are kindly requested to respond to the following interview .Any information given will be treated confidential for academic purposes.

1. Gender.
2. How long have you served in this sub county?
3. Are there provisions in place in Sub County to ensure prudent financial accounting practices in school?
4. To what extent have the financial governance practices in place affected school development?
5. How often do your office visit schools for auditing inspection?
6. In your own opinion, which training would you recommend for head teachers to enhance financial governance practices in your sub county?

Thank for your participation and cooperation.

APPENDIX V: AUTHORIZATION LETTER



NATIONAL COMMISSION FOR SCIENCE, TECHNOLOGY AND INNOVATION

Telephone: +254-20-2213471,
2241349,3310571,2219420
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Email: dg@nacosti.go.ke
Website: www.nacosti.go.ke
When replying please quote

NACOSTI, Upper Kabete
Off Waiyaki Way
P.O. Box 30623-00100
NAIROBI-KENYA

Ref. No. **NACOSTI/P/18/76886/26292**

Date: **15th November, 2018**


Kithinji Tarsila Kinanu
University of Nairobi
P. O. Box 30197-00100
NAIROBI.

RE: RESEARCH AUTHORIZATION

Following your application for authority to carry out research on *“Influence of head teachers’ financial governance practices on school development in Public Primary Schools in Igembe South Sub County, Meru County, Kenya”* I am pleased to inform you that you have been authorized to undertake research in **Meru County** for the period ending **15th November, 2019**.

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

Kindly note that, as an applicant who has been licensed under the Science, Technology and Innovation Act, 2013 to conduct research in Kenya, you shall deposit **a copy** of the final research report to the Commission within **one year** of completion. The soft copy of the same should be submitted through the Online Research Information System.


GODFREY P. KALERWA MSc., MBA, MKIM
FOR: DIRECTOR-GENERAL/CEO

Copy to:

The County Commissioner
Meru County.

The County Director of Education
Meru County.

National Commission for Science, Technology and Innovation is ISO9001:2008 Certified

