CONSTRAINTS OF FINANCIAL MANAGEMENT IN PUBLIC PRIMARY SCHOOLS OF MANGA DISTRICT, NYAMIRA COUNTY, KENYA.

BY
MUNGAZI JOHN PHOSCOH
E55/CE/15600/08

A RESEARCH PROJECT SUBMITTED TO THE DEPARTMENT OF EDUCATIONAL MANAGEMENT, POLICY AND CURRICULUM STUDIES IN PARTIAL FULFILMENT FOR THE AWARD OF THE DEGREE OF MASTER OF EDUCATION (MED), SCHOOL OF EDUCATION OF KENYATTA UNIVERSITY.
DECLARATION

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

MUNGAZI JOHN PHOSCOH  
E55/CE/15600/08

We confirm that the work reported in this research project was carried out by the candidate under our supervision as university supervisors.

1. DR. FLORENCE ITEGI (PhD) LECTURER EDUCATIONAL MANAGEMENT, POLICY AND CURRICULUM STUDIES DEPARTMENT KENYATTA UNIVERSITY.

2. DR. LEVI LIBESE (PhD) SENIOR LECTURER EDUCATIONAL MANAGEMENT, POLICY AND CURRICULUM STUDIES DEPARTMENT KENYATTA UNIVERSITY.
DEDICATION

With gratitude and love, I dedicate this piece of work to my family. I owe my family the virtue of patience and hard work.
ACKNOWLEDGEMENT

I wish to express my gratitude for the training and assistance provided by the professors at Kenyatta University that made this research possible. In particular, Dr. Florence Itegi (PhD) and Dr. Levi Libese (PhD) both my university research supervisors who provided immeasurable support and inspiration and for their vital critical viewpoint and constructive comments.

My great appreciation to my research assistants the teaching staff of Gekano School headed by Mr. George Ateka (Senior teacher) for the hard work. My gratitude to Miss Lucy and Mr. Kerongo of Kisii Computers for their keenness in typing my work and providing guidance in bringing the project to fruition.

Finally, a special thanks to my family who provided support throughout the process.
ABSTRACT

The purpose of this study was to find out the constraints that the school management committee members face that contribute to inefficient financial management in Kenyan public primary schools. The school management committee were enshrined in the Kenya constitution (1964) under the education Act cap 211 of 1968 which was revised in 1980. The school management committee functions as contained in the Act include financial management, planning and development of physical facilities in the school together with the human resource management. However, the Act does not specify training that school management committee members should undergo in preparations for their roles in school management. The objectives that guided the study sought to find out factors that influence the ability of financial management by SMC, establish source of financial management in public primary school. Effects of school financial management on the status of public primary schools and measures to improve school financial management were established. The research methodology employed for this study was descriptive survey. It employed random stratified sampling technique. The target population was 62 public primary schools. The sampled population had 20 public primary schools, 20 head teachers, 20 school management committee chairpersons and 1 D.E.O. Questionnaires were used to collect data from the head teachers and S.M.C Chairpersons while an interview schedule was used to gather data from the D.E.O. The data collected was validated and coded before analysis. Quantitative data was analyzed manually to establish the final constraints that faced the school management committee in Manga District. The findings of this study were that head teachers were not trained to carry out financial management roles in schools. This study further revealed that school management committee chairpersons had low levels of education that could not allow them to perform the expected roles in financial management in public primary schools. Sources of funds and lack of trained and qualified non-teaching staff rated highest as key factors among the S.M.C financial management constraints. Literature review revealed that although the roles of S.M.C in school financial management are spelt out, on the ground the functional relationship in the area of school financial management is not specific. The outcomes of the effective school financial management identified by the study include: ideal infrastructure, high enrolment, discipline, low staff turnout among others. The study concluded that low academic qualifications among the school management committee members impacted negatively on school financial management, thus setting up of strict nomination criteria for school management committee chairpersons will assist in financial management issues. Based on the finding, it was recommended that Ministry of Education to raise the minimum academic requirement for school management committee chairpersons to form four levels, budgeting the be a compulsory requirement before public primary schools are allowed to operate and the school administration should recruit qualified bursars/accounts clerks in the country.
<table>
<thead>
<tr>
<th>ABBREVIATION</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AGM</td>
<td>Annual General Meeting</td>
</tr>
<tr>
<td>BOG</td>
<td>Board of Governor</td>
</tr>
<tr>
<td>BOM</td>
<td>Board of Management</td>
</tr>
<tr>
<td>CAP</td>
<td>Chapter</td>
</tr>
<tr>
<td>CDE</td>
<td>County Director of Education</td>
</tr>
<tr>
<td>CDF</td>
<td>Constituency Development Funds</td>
</tr>
<tr>
<td>DEO</td>
<td>District Education Officer</td>
</tr>
<tr>
<td>FPE</td>
<td>Free Primary Education</td>
</tr>
<tr>
<td>IDPs</td>
<td>Internally Displaced Persons</td>
</tr>
<tr>
<td>IGAs</td>
<td>Income Generating Activities</td>
</tr>
<tr>
<td>KESI</td>
<td>Kenya Education Staff Institute</td>
</tr>
<tr>
<td>KCPE</td>
<td>Kenya Certificate of Primary Education</td>
</tr>
<tr>
<td>LN</td>
<td>Legal Notice.</td>
</tr>
<tr>
<td>MOEST</td>
<td>Ministry of Education Science and Technology</td>
</tr>
<tr>
<td>MOE</td>
<td>Ministry of Education</td>
</tr>
<tr>
<td>NARC</td>
<td>National Alliance Rainbow Coalition</td>
</tr>
<tr>
<td>PA</td>
<td>Parent Association</td>
</tr>
<tr>
<td>PDE</td>
<td>Provincial Director of Education.</td>
</tr>
<tr>
<td>PFM</td>
<td>Public Financial Management</td>
</tr>
<tr>
<td>PTA</td>
<td>Parent Teacher Association</td>
</tr>
<tr>
<td>ROK</td>
<td>Republic of Kenya</td>
</tr>
<tr>
<td>SMC</td>
<td>School Management Committee</td>
</tr>
</tbody>
</table>
# TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>TITLE</th>
<th>PAGES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Declaration</td>
<td>ii</td>
</tr>
<tr>
<td>Dedication</td>
<td>iii</td>
</tr>
<tr>
<td>Acknowledgement</td>
<td>iv</td>
</tr>
<tr>
<td>Abstract</td>
<td>v</td>
</tr>
<tr>
<td>Abbreviations</td>
<td>vi</td>
</tr>
<tr>
<td>Table of contents</td>
<td>vii</td>
</tr>
<tr>
<td>Appendixes</td>
<td>x</td>
</tr>
<tr>
<td>List of tables</td>
<td>xi</td>
</tr>
<tr>
<td>List of figures</td>
<td>xii</td>
</tr>
</tbody>
</table>

## CHAPTER ONE: INTRODUCTION

1.0 Introduction                     1
1.1: Background of the Study         1
1.2: Statement of the Problem        6
1.3: Purpose of the Study            6
1.4: Objectives of the Study         7
1.5: Research Questions              7
1.6: Significance of the Study       8
1.7: Assumptions of the Study        9
1.8: Limitations of the Study        9
1.9: Delimitations of the Study      9

vii
## 1.10: Theoretical Framework

### CHAPTER TWO: LITERATURE REVIEW

- **2.0: Introduction**

### 2.1: Appointment and Working of School Managers (SMC)

- **2.2: Financial Management Functions by School Managers (SMC)**

### 2.3: Sources of Funds for Primary Schools

### 2.4: Chapter Summary

## 1.11: Conceptual framework

### CHAPTER THREE: RESEARCH METHODOLOGY

- **3.0: Introduction**

- **3.1: Research Design**

- **3.2: Study Locale**

- **3.3: Target Population**

- **3.4: Sample size and sampling procedure**

- **3.5: Research Instruments**
  - **3.5.1: Questionnaire for Head teachers**
  - **3.5.2: Questionnaire for SMC chairpersons**

- **3.6: Piloting**
  - **3.6.1: Reliability**
  - **3.6.2: Validity of the Instrument**
**LIST OF TABLES**

<table>
<thead>
<tr>
<th>Table</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.1</td>
<td>Target Population and Sample Size of the Study</td>
<td>37</td>
</tr>
<tr>
<td>4.1</td>
<td>Head teachers' Responses According to Gender</td>
<td>47</td>
</tr>
<tr>
<td>4.2</td>
<td>SMC Chairpersons' Responses According to Gender</td>
<td>48</td>
</tr>
<tr>
<td>4.3</td>
<td>Head teachers' Responses According to Experience</td>
<td>48</td>
</tr>
<tr>
<td>4.4</td>
<td>SMC chairpersons' Responses According to Experiences</td>
<td>49</td>
</tr>
<tr>
<td>4.5</td>
<td>Academic Qualifications of Head teachers</td>
<td>50</td>
</tr>
<tr>
<td>4.6</td>
<td>Academic Qualifications of SMC Chairpersons</td>
<td>51</td>
</tr>
<tr>
<td>4.7</td>
<td>Head teachers' Responses to Sources of School Finances</td>
<td>52</td>
</tr>
<tr>
<td>4.8</td>
<td>SMC chairpersons' Responses to Sources of School Finances</td>
<td>53</td>
</tr>
<tr>
<td>4.9</td>
<td>Head teachers' Responses on Financial Roles</td>
<td>55</td>
</tr>
<tr>
<td>4.10</td>
<td>SMC Chairpersons' Responses on Financial Roles</td>
<td>56</td>
</tr>
<tr>
<td>4.11</td>
<td>Head teachers' responses on effects of financial management in school status</td>
<td>58</td>
</tr>
<tr>
<td>4.12</td>
<td>SMC chairpersons' Responses on Effects of Financial Management in School Status</td>
<td>59</td>
</tr>
<tr>
<td>4.13</td>
<td>Head teachers' Responses on Measures to Improve Financial Management</td>
<td>62</td>
</tr>
<tr>
<td>4.14</td>
<td>SMC Chairpersons’ Responses on Measures to Improve Financial Management</td>
<td>63</td>
</tr>
</tbody>
</table>
LIST OF FIGURES

Figure 1.1: Conceptual framework-------------------------------------------------------- 12
Figure 3.1: Testing Reliability of Research Instrument---------------------------------41
1.0 Introduction

This section contains the background of the study, statement of the problem, Purpose of the study, Research Questions, Significance of the study, Assumptions of the study, limitations of the study, Delimitations of the study, Theoretical Framework, Conceptual Framework and Definitions of operational Terms.

1.1 Background of the Study

In an endeavor to cut down on the cost of education to the parents, and to ensure that public funds are well accounted for, the Ministry of Education, Science and Technology (MOEST) put in place a policy in April 2001 to have all public primary schools audited.

To instill good governance, accountability and transparency in handling public funds, emphasis has been placed on the role of school management committees and the head teachers in the financial management of public schools. This is in recognition of the importance role the government and the communities are playing in financing education in Kenya.

Okumbe (1998) defines management as the process of getting things done effectively and efficiently though and with other people. This study adopts this view as it assesses the role of school managers in the financial management of public primary schools and identifies the constraints of financial management in public primary schools. In addition, Okumbe (1998) highlights the complexity of management by giving the ideal versus the
practical work of the manager. In an ideal situation, the Manager is expected to plan for a project, organize for its accomplishment, influence the people who work in it and finally control its progress. He however observes that this is not possible because managers deal with many things at the same time and since all managerial functions are of equal importance, neglecting any one function could lead to poor performance.

Education is one of the largest sectors in Kenya. Education management in Kenya is such a complex phenomenon that it involves a number of stakeholders. Among these stakeholders are: the Ministry of Education Officials, School Head teachers, School Management Committees, Parents Teachers Association (PTA) as well as the public. These stakeholders enter in the management of education, at different levels. At the national level of management is the Minister for Education, Assistant Ministers (basic education, secondary and tertiary education), the Permanent Secretary and Education Secretary.

The Ministry of Public Service through its circular Ref. DPM/20A Vol. x/27 of 5th June, 2006 on establishment identifies two Directorates in the Ministry of Education. The Directorate of Education and the Directorate of Quality Assurance and Standards. The Directors of Education is further divided into Directorate of Secondary and Tertiary Education, Directorate of Basic Education and Directorate of policy and planning. Lower than national level is the County Directors of Education (CDE) at the County level, the District Education office (DEO) at the District Education office, at the divisional level we have the Divisional Education Office headed by Area Education Officer (AEO), the
Zonal Education Officer and finally at the school level, the Head teachers are the main education managers. The head teachers, Parents-Teachers Association (PTA), teachers and prefects also play important role in the management of education in the school with different capacities, hence there are possibilities of constraints in financial management of public primary schools of which this study sought to determine roles of SMC in financial management in public primary schools.

Sallies (1990) points out that in America, local School Boards of education deal with education at all levels and they are either elected or appointed. These Boards exist and function under the principle of lay control by which control over education rests with the people themselves. Members of Board are drawn from more influential strata of the school District, but they derive powers from State Legislature. He further asserts that in public common schools, the boards determine education programmes and levy taxes in support of education. They are free to set their own budget and also specify the size of local schools levy without control except the ceiling placed upon the allowed schools levies by the state legislature. The boards are agents of state and do appoint managers and superintendents to exercise actual distractive control over staff, budget and other related issues for public schools. Relevance to operation of such management bodies can help school management committees in Kenya in improving their management capacity. Hence there is need to find out the constraints of financial management in public primary schools.
Sheffield (1973) points out that the management of education in Kenya before independence was ineffective because it was in the hands of missionaries who lacked financial resources, qualified teachers and suitable curriculum. The Local Native Councils' criticism of the ineffective management of African schools by missionaries prompted the setting up of the Phelp Stokes Commission (1924) whose recommendation was that the government should be committed to manage education at all levels.

In 1958, schools managers were appointed in all government schools. However, these school managers became ineffective as pointed out by the Report of the Kenya Education Commission (1964) chaired by Ominde. The commission recommended that the school management be strengthened. In recognition of this role of school management was enshrined in the Kenya Constitution under the education Act Cap 211 of 1968 (Revised 1980). Among its functions are financial management, planning and development. However, there is need to re-examine their ability to carry out the roles entrusted to them, particularly financial management because of the reported cases of inefficiency in carrying them out, Njenga (2003), Anyang' (2003) and Njoka (1985), thus to address the gap of constraints of financial management in public primary schools by finding out factors that influence the ability in financial management by SMC.

The school management came against a background of a clamour for improving of education at the grassroots by involving local stakeholders. Thus the role of the school management is crucial in the management of education at school levels as it has been revealed by studies that have been conducted in Kenya by Njenga (2003), Angang'
(2003) and Njoka (1985). However, a lot of inefficiency and ineffectiveness of the school financial management have been reported. Mumo (2004) in his study of school managers’ effectiveness in Mwingi district Primary Schools noted that 40% of the school management members in Mwingi District were said to be ineffective due to various reasons such as lack of knowledge of their roles, low levels of education, dishonesty and vested interest in school tenders. This scenario has a serious impact to financial management of schools and thus there is need to determine roles of SMC in financial management in public primary schools as constraints of financial management in public primary schools.

On top of that, policy documents and ministry audits reports indicated that the performance of school management is low, especially in the area of financial management. For instance, Kimalat (1998) during the Kenya Secondary Schools Heads Association Conference in Kisumu commented that reports reaching the Ministry on issues related to finance reflected a gloomy picture of carelessness, negligence and abuse of financial orders and procedures. The resultant situation is over-burdening parents with unjustified levies while at the same time providing inadequate resources for students in sensitive matters like food, learning materials, water and power. This further shows that the school management members are not performing the financial management role as expected due to constraints which need to be determined. It is against this background that this study is set out to assess the constraints of school management in financial management in public primary schools in Manga District, Nyamira County by
establishing the sources of school finances in public primary schools and seek measures that can be taken to improve the financial management of schools by SMC.

1.2 Statement of the Problem

Management of school finances is a very crucial responsibility which affects the entire operations of the school. School funds are the “life blood” of the school and they must be efficiently managed in terms of sourcing, utilization and control. The school management is mandated by the law to undertake the financial management of the school using inputs of and in consultation with parents Association and other stakeholders. However, various studies and ministry reports indicate that the performance of school managers is low, especially in the area of financial management due to various constraints they faced. Kimalat (1998) observes that there is a divergence between the expected and actual performance of the financial management roles leading to inefficient use and misuse of school funds. There is need to re-examine the constraints that impact negatively on the ability of school managers in Manga District in carrying out financial management roles because of reported cases of inefficiency in carrying them out especially with the advent of Free Primary Education (F.P.E) in Kenya in 2003.

1.3 Purpose of the Study

Specifically, the purpose of the study is to explore for the constraints the school managers face in carrying out effective financial management roles in public primary schools in Manga District and what can be adopted to deal with those constraints by seeking
measures that can be taken to improve the financial management of public primary schools by smc.

1.4 Objectives of the Study

The specific objectives to guide this study are: -

i. To find out factors that influence the ability in financial management by school management committee in Manga District.

ii. To establish the source of school finances in public primary schools in Manga District.

iii. To determine roles of the School Management Committee in financial management in public primary school in Manga District.

iv. To determine the effects of financial management on the status of public primary school in Manga District.

v. To seek measures that can be taken to improve the financial management of schools by the school management committee member in Manga District.

1.5 Research Questions

The specific questions this study seeks to answer are:-

i. What are the factors that influence the ability in financial management by school management committee in Manga District?

ii. What are the sources of school finances in public primary schools in Manga District?
iii. What are the roles of the school management committee in financial management in Public Primary Schools in Manga District?

iv. What are the effects of school financial management on the status of Public Primary Schools in Manga District?

v. What measures that can be taken to improve the financial management of schools by the management committee members in Manga District?

1.6 Significance of the Study

The study of the constraints of financial management in Public Primary Schools is likely to come up with findings and recommendations that may be useful in various ways. These include enabling the school management to focus attention on the general goals and specific objectives of the school when planning for their schools as well as involving all stakeholders in school financial management for transparency, accountability and efficient use of school resources. The study outcomes may also provide general reference material for all individuals interested in financial management in Public Primary Schools, thus increases knowledge in this area. In addition, it will provide feedback to the Ministry of Education (M.O E) and the general public on how public finances are handled. Furthermore, the findings of the study may draw the attention of the M.O.E and education stakeholders at large to the state of affairs currently obtaining in that area of fiscal management and offer recommendations for adequate and effective financing and managing of funds in primary schools. Finally, the study is hoped to provide recommendations for further research in the area.
1.7 Assumptions of the Study

The study assumes that the school management members are properly prepared for the financial management of Public Primary Schools and that the respondents would give adequate, honest and objective information. It also assumes that all the funds provided to primary schools are well utilized to provide facilities and meet schools’ operation costs and that schools have structures and procedures for monitoring efficiency in expending public funds in public primary schools.

1.8 Limitations of the Study

The study faced the following limitations; that it was not possible to access financial records of each school to enable verification of data and most respondents regarded financial matters as confidential and sensitive. Responses provided were not therefore adequate and precise. Similarly, some financial information was classified hence not accessed. The researcher therefore was able to collect general information on financial management of Public Primary Schools and the problems they face. Equally, Manga District is large with a poor road network, and so the researcher would not include all schools, head teachers and school management chairpersons in the study. This concurs with Mugenda and Mugenda (1999) who does not find it necessary to use all subjects in a population for the study.

1.9 Delimitation

The study is an attempt to assess the constraints of financial management of public primary schools by; finding out factors that influence the ability in financial management
by SMC, establish sources of school finances in public primary schools, determine roles of SMC in financial management in public primary schools, determine the effects of financial management on status of public primary schools and seek measures that can be taken to improve the financial management of schools by SMC. It therefore confined itself to primary school financial management only as one aspect of school management. For the purpose of making the study manageable and from the limitations of time and money available to the researcher, the study confined itself to public primary schools of Manga District in which a survey of selected schools was carried out. The study also confined itself to the use of questionnaires to solicit for the needed information.

1.10 Theoretical Framework

The study adopted the systems approach to organized theory. Specifically based on the Knight's model for school financial management Knight (1993). According to Knight (1993), a school is system of elements, each contributing to its own requirements. These elements are interdependent and interrelated. Within the school system, finance is one of the major interactive elements. The others are human, physical and time resources, hence the study of the constraints of financial management by SMC in public primary schools.

Applied to this, financial resources form the first important input into the school system. Maronga (2005) observes that such financial resources are derived from government funds, fees from parents, community contributions and internal sources through school income Generating Activities (IGAs). The revenue element of these resources is converted into human and physical resources through budget mechanisms. These
resources include; teaching and support staff, school plant and other learning resources, and establish the sources of school finances in public primary schools.

Human and physical resources can also be converted into unit of time used (resource hours). Skillful management can often expand the available finance, human, physical and time resource considerably to achieve the educational objectives. It is upon the school management to convert the resources, regulations, ideas and policies into effective management of schools as the study seek measures that can be taken to improve financial management of public primary schools by SMC in constraints of financial management in primary schools.
1.11 Conceptual Frame Work

<table>
<thead>
<tr>
<th>Independent variable</th>
<th>Dependent variable</th>
<th>Outcome</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Qualifications</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Pre-service training</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Induction</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• In-service training</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Sources of funds</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• P.A levies</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Government Grant</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• IGAS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Donation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Harambees</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Support service</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Budgeting</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Supervision</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Audit</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Advisory</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Financial management of school finances**
- Effective / ineffective

**Outcomes**
- Ideal infrastructure
- Good performance
- Disciplined students
- High enrolment
- Low staff turnout
- Availability of essential facilities

- Poor infrastructure
- Poor performance
- Indiscipline
- Low enrollment
- Lack of essential facilities
- High staff turnout.

Figure 1.1 shows that the constraints the school management committees face in financial management are the independent variables whose components include school management committee (SMC) qualification, sourcing of school funds and financial management support services, which are the financial management functions as done by the school management committees. The way the constraints are handled may lead to
effective or ineffective financial management. The way finances are managed, significantly affects the education process.

The conceptual framework contents that the impact of dependent variable (financial management) when effectively done by the management committee will result to ideal school infrastructures, good school performance, disciplined students, high enrolment, low staff turnout and availability of essential school facilities among others. On the other hand, it is true that when school financial management is ineffectively carried out will result to poor school infrastructure, poor school performance, indiscipline in students, low enrollment, high staff turnout and lack of essential learning and teaching facilities in the school among others as established by the study in the constraints of financial management in public primary schools in determining the effects of financial management on the status of public primary schools.

1.12 Definition of Operational Terms

Administration: The process of acquiring and allocating resources for the achievement of organizational goals.

Constraints: In this study, constraints will mean conditions, circumstances or problems which render the school management unable to carry out their school financial management roles effectively.

Finance: Money or funds used in running the operations of the school. Finance will cover cash money and other resources of a financial nature used to run and meet financial obligations of a school.
Financial management: Is the process of planning and utilizing of funds in an efficient manner in accordance with the laid down regulations and procedures.

Financial resource: Refers to the various avenues or channels schools have for obtaining money and other resources of monetary value that can be used to run school.

Management: The process of designing, developing and affecting organizational objectives pre-determined organizational goals.

Ministry: Will stand for the Ministry of Education (MoE).

Head teacher: The chief executive of the education, in charge of the daily operations of the school.

Role: An obligation or responsibility entrusted to a person or a group of people especially mandated by an act of parliament.

Systems approach: This will mean the regarding of a school as a whole social entity with various departments or administrative sections such as the school management committee (SMC).
CHAPTER TWO
LITERATURE REVIEW

2.0 Introduction

This section contains a review of literature on policy, and related studies on management and financing primary schools. This review is done under relevant themes as under.

2.1 Appointment and Working of School Management Committee (SMC)

Just as the Minister has to work in partnership with other agencies, he also needs to delegate some of his functions to organizations. He would be bogged down with day-to-day problems of providing education if his functions were not delegated to enable him to undertake the long term thinking and planning that he has.

The main organization to which minister delegates the running of education are the school management committee (SMC), District Education Board (D.E.B) and the Municipal Council Education Committees.

The law provides a school management committee for every school other than those which have Board of Governors (BOGs), which is fully maintained or assisted. The regulations on school management committee were issued as legal Notice (LN) 190/-1978. The education (school committees) regulations. This legal notice should be taken as having superseded the earlier one. Section 9 (i) of the Education Act refers to schools managed by local authorities as was current in the early days. This was corrected by establishing District Education Boards, which is reflected in the legal notice. The composition of a school management committee consist of eight persons elected by the
Parents Associations (PA) thee persons nominated by the sponsor of the school for education committee or city council education committee where there is no sponsor and two persons appointed by the District Education Board (DEB) or Municipal or City Council Education Committee who may not be members of the District Education Board or councilors in the Municipality or city Council.

Committee members serve a minimum of one year and maximum of eight years and shall be eligible for re-appointment. Executive committee is then elected by the full committee during their first inaugural meeting.

Njenga (2003) observed that all the transactions by either the executive committee is required to meet three times a year but special meetings of the committee may be called at any time by either the chairman or on request of three members of the committee. However, some school management rarely meet giving head teachers a lot of room to manipulate school finances according to their whims. For instance, Mwaka (1998) reports that the BOG members of Bombululu Girls School who were interviewed after a fire has razed down the girls' school killing 22 of them revealed that the board had not met since the tragedy occurred to discuss what could have caused the fire. This case with serious financial implications shows that even school management were not carrying out their management roles as expected hence in the study on the constraints of financial management, there is need to determine roles of SMC in financial management in public primary schools. Also, Shikuku N.M @www.mu.ac.ke Moi observes that the need of transparency and accountability in all spheres of life makes it necessary on educational
enterprises to be subjected to accountability. Thus the need for SMC to meet quarterly to evaluate school financial proves with a need to enhance effectiveness and accountability calls for a study on constraints of financial management in public primary schools to find out factors that influence the ability in financial management by SMC.

Notice of the meeting and agenda should be circulated to the members at least two weeks to the date of the meeting so as to give the members ample time to prepare for the meeting. For a committee meeting to continue at least half of the members must be present to constitute the required quorum. The education Act Cap 211 clearly stats that no manager should take or hold any school property, or receive remuneration, or be interested in any contract which the school is concerned except in special circumstances and with written permission from the Ministry (RoK 1980). But in practice schools’ management members are known to have vested interest in schools and this may impact negatively on the financial management of schools.

2.2 Financial Management Functions by School Management Committee (SMC)

It is imperative that the financial management roles are carried out as stipulated in the Education Act as well as the school budgetary process.

According to the provisions of the Education Act Cap 211 (1969) revised (1980) Rok (1969) and RoK (1890) and other regulation approved by the Minister, the functions of the school management that impact on school financial management include planning and development of a school’s physical facilities for the purpose of learning and teaching; sourcing and management of school finance; organizing and monitoring
approved procedures and programs of school; recruitment of both the teaching and non-teaching staff in the school and ensure that an employee who ceases to remain in the service of the board surrenders all school properties in his/her possession. These responsibilities require people who are highly skilled to carry them out as evidenced in implementation issues for the PFM reform programme 2007, academic training programme related to the public sectors financial management system. A sector needs to recruit knowledgeable financial staff with substantial expert knowledge in procurement, audit, accounting, budgeting, cash management and resource sourcing. It is yet not known whether the school management of the public primary schools in Manga District have the requisite qualifications to carry out these highly demanding roles. Hence, need to find if they have the requisite qualifications, for effective school financial management in public primary schools by finding out factors that influence the ability in financial might by SMC and determining roles of SMC in financial management in public primary schools in the study of constraints management in public primary schools.

Okumbe (1998) observes that financial management in a school is concerned with four main areas: understanding the sources of revenues for the school, preparation of the school budget, monitoring expenditure in the light of the approved budget and management of services on non-certificate personnel. He further points out that the task of financial management entails drawing an education plan showing the aims and the objectives of the school expenditure plan translating educational programmes into costs under various vote heads and financing plan which identifies sources of income, of example, grants, fees and donations, therefore in the constraints of financial management
in public primary schools, the study is out to establish the sources of school finances and determine roles of SMC in financial management in public primary schools.

This task should be participatory, thereby involving all concerned stakeholders. It is common knowledge that school management in most schools rarely involves parents, teachers and students in carrying out these duties though very essential for effective school management.

Okumbe (1998) continues to assert that it is generally accepted that any good budget process needs to attain three important objectives. These are: - the maintenance of fiscal discipline, allocations of resources and delivery of service. In support of Okumbe, Kosgei Z, Maiyo K. Julius and Chepkurui (2005 and 2006) states that efficiency in financial education is often a focus of public debate which thus require transparency and accountability in the school managers. Maronga (2005) says that control of the budget total is a critical ingredient of a good budget and budget discipline since it ensures that the overall expenditure is constrained thereby minimizing the demanding effects of resources misuse or impulse expenditure in schools hence the study of constraints of financial management in public primary schools is critical in order to seek measures that can be taken to improve the financial management in schools by SMC.

A locative efficiency on the other hand, entails the ability of the school to distribute resources on the basis of the stated policy and programs. In effect, Maronga (2005)
continues to say, it enforces prioritizations of expenditure while eliminating low priority programs.

Finally, technical or operational efficiency requires that the schools be in a position to implement their programs and deliver services at the lowest cost. However, true to ministry audit reports, some schools operate without budgets or plans while others have budgets which they rarely implement with serious implications to school financial management, need to be established by determining the roles of SMC in financial management in public primary schools. Yet, this administrative process is instrumental to the achievement of the major purposes of the school. The factors influencing the school managements' ability need to the established.

2.3 Sources of the Finds for Primary Schools.

Evidence abounds on how different countries have attempted to supplement the public sources of financing education upon which effective management depends. Chrisman (1987) provides very illustrative experiences on alternative community and schools based sources of funds for education in the Caribbean region. He observes that:

*The types of projects which a school may initiate are unlimited and that many schools have achieved income through those methods. These activities include: sales of crops and animals, schools run their own trade store, make furniture for sale, small printing services and many others (Chrisman, 1987)*

Although the examples Chrisman gives are based on the Caribbean setting, most of them that fit in the Kenyan situation at primary school level can be easily implemented.
However, a number of problems may be encountered when schools engage in commercial activities i.e. disruption of the school day, disruption of the curriculum, resentment from the community due to the resultant competition with local artisans and businessmen and disruption from vacations during which time the commercial activities engaged in suffer.

These problems do not disqualify Chrisman's suggestions but care needs to be taken in carrying out the income generating activities so as not lose sight of the main goals of education that is, imparting required skill, attitudes and knowledge in learners for sustainable development. Bennet (1975: 54) writing on new sources of income to be raised by schools in Thailand observes.

_We are convinced that pupils (with the assistance of parents and school personnel) should continuously organize various money making activities. Movies, music and drama programmes could be organized where small fees is charged: parents/ teachers and alumni associations formed, parties and fairs organized; products such as handicrafts, food and crops should be produced and sold; school lunch programmes organized either run directly at small profit or as concession sold to an outside caterer, finally school co-operatives could be formed or discounted arrangements made with local traders. (Bennet, 1975:54)_

The situation in Kenya schools is the complete opposite of what Bennet observes because most schools do not run Income Generating Activities (IGAs). They solely depend on
school levies paid by parents and the government grants (The Free Primary Education Funds) which are becoming increasingly inadequate to run schools and there is need to study constraints of financial management in public primary schools to establish the sources of school finances in Kenyan public primary schools.

Kenyan primary schools have had different sources of funds which they have depended on for their financial needs. One of such sources has been government financing (FPE) that came into inception in 2003 (introduced by NARC Government). Before institutionalizing the implementation of the cost sharing policy as from 1988 the government funded all maintained schools fully and partially aided the assisted schools (RoK 1998). It therefore did not only have a strong legal but moral authority to control school financial management of the same schools. The government had the biggest stake then as it provided grants, put up buildings, gave equipment and paid salaries of the teaching and non-teaching staff. The parents therefore paid highly subsided fees.

Following withdrawal of grants, the situation has drastically changed. All public schools today are aided to the level of the government paying the Teacher’s salaries, Tuition other General Purpose Expenses in Free Primary Education (FPE). The rest of the financing is done by parents. They fully pay schools’ physical facilities, classrooms etc. These changes placed a lot of responsibility on the school management in the financial management of schools. The school management is supposed to seek for more funds. However, most schools still rely on the traditional sources (school funds) implying that the school management have not been aggressive enough to solicit funds from other sources such as IGAs in schools because external sources (CDF, NGO) of funding are
dwindling requiring the study of the constraints of financial management by determining the role of SMC in financial management in public primary schools.

The RoK (2004) emphases that in a public primary school, the school management is responsible for all financial activities, including, receiving levies from parents, grants and all donations given to the school, preparing a well detailed budget and preparing a balance sheet at the end of the financial year for the purposes of auditing (RoK, 2004).

Further, the school management should use the school resources to the best advantage, cheques involved, receipts and records, audit school accounts and supplies beside maintaining books and verifying payments or collection. In practice, the school management is reported not to carry out those duties because of factors such as low level of education with serious implications to effective school management. Low level of education has been identified by Maronga (2005) to contribute to poor financial management. However, there could be more other factors which the study of the constraints of financial management in public primary schools seek to find by finding out factors that influence the ability in financial management by SMC and to determine roles of SMC in financial management in public primary schools.

Olembo (1986) sees the generation of income by the schools themselves as key in ending cash crisis in public primary schools. He notes that the 8-4-4 system of education and practical subjects it offers could be used to make pupils generate income for their schools. He notes that some schools had already started to grow cash crops like coffee and tea which have helped to fund some of their development projects. Though sounding good, the above measures may not have the necessary structures and resources to
implement the IGAs. This implies that the school management to look for the other sources of funding or simply relies on the inadequate school levies and free primary Education (FPE) funds.

The RoK (2003) recognizes and encourages schools to explore possibilities of developing internal sources of funding such as IGAs (RoK 2003). So far schools do not have the management skills necessary for successful development of IGAs. This further has a serious implication to school management as may not have the necessary capabilities to enable the projects run out successfully.

In his study carried out in South Imenti, Meru District on secondary economic activities and initiatives that generate income for the education level, Kiugu (1990) noted that schools that utilized their farms well generated an average of Kshs, 129,742 annually. A study is yet to be done in regard to public primary schools hence the study of constraints of financial management in public primary schools by establishing the sources of school finances in primary schools. Furthermore, of late Constituency Development Funds (CDF) is also contributing a significant amount to the primary education sector. The extent to which bursaries, CDF Funds, school fees, IGAs and other sources of funds for primary can be relied upon in managing school operations has not been fully studied and documented hence the study on the constraints of financial management in public primary schools is critical to seek measures that can be taken to improve the financial management of schools by SMC.
However, what is clear is that efficient school financial management is intertwined with reliable and adequate sources of funds something which is one of the greatest constraints in schools today. Therefore, this study intends to determine the other constraints school management face in the financial management of public primary schools and measures taken to alleviate them.

The school management has the formal authority to manage schools but the authority to manage schools is not enough. For authority to be effective, it should be accompanied by power. Prascaad (1998) says that authority is positional and power is personal not positional. In view of the above, even if the school management have a legal right to carry out their roles but the members of the committee lack the power to carry these roles leading to financing chaos in schools. Otherwise, RoK (1999) reveals that schools have continued to suffer from financial mismanagement. Kimalat (1998) during a Kenya secondary schools Heads Association conference in Kisumu also commented on efficiency.

*Reports reaching us on issues related to finance reflect a gloomy picture of carelessness, negligence and abuse of financial orders and procedures. The resultant situation is over-burdening parents with unjustified levies while at the same time providing inadequate resources for students in sensitive matters like food, learning materials, water and power. (Kimalat, 1998)*
This citation implies that school management is not performing as expected. The factors influencing the school management’s ability to improve management were not highlighted by Kimalat and therefore in financial management and measures to meet them have not been decisively addressed. In addition, the RoK (2002) noted that except for the head teacher, there seems to be no criteria for the appointment of school management members in terms of academic and professional qualifications (RoK). The Education Act (1968), revised 1980, is also silent on the qualifications and competencies that one should posses in order to be appointed as a school management committee members. This loophole is most likely to create problems in schools. If people of low academic and professional levels are appointed, then they cannot effectively carry out the roles in school financial management in public primary schools. In the study on the constraints of financial management in public primary schools, will find out factors that influence the ability in financial management by SMC.

According to a study by Mumo (2004) majority of the school management members in Mwingi District Primary schools had not read the legal documents such as the Education Act and Teaches Code of Regulations which are relevant to their work as school managers. The school management’s own assessment of their financial management roles revealed that they frequently performed all those roles well. Contrary to their views, Omondi (1996), cases in which school management had vested interests in schools, have unreasonably overruled school head teachers and treated teachers with bias, memos, the study did not explore the constrains the school management face in financial management and solutions.
Osure (1993) carried out a study on PTA and BOG functional relationships and their implications for effective secondary school management in Kisumu District. He found out that there was role conflict between the two bodies especially in regard to the role of financial management in schools. Furthermore, the BOG’s management of secondary schools was responsible for lack of facilities and student indiscipline in the schools. Some school management members are incapable of taking informed decisions for proper financial management of schools whereas they have been found to lack accountability in financial management. This study seeks to establish whether a similar situation obtains in the public primary schools in Manga District through the study on the constraints of financial management in public primary schools by finding out factors that influence the ability in financial management by SMC and determining roles of SMC in financial management in public primary schools.

Aduda (1997) quoted the Director of Kenya Education Staff Institute (KESI) as saying that some schools realized a low growth due to lack of resource mobilization by school management committees. The director also stated that school management committee (SMC) needed skills in financial management especially in budgeting and in community services. Despite that KESI is far from achieving those objectives of training the school management no wonder schools still face financial management problems. The researcher hopes that the free diploma on educational management launched recently by KESI will improve the issues of financial management by head teachers.
Njenga (2003) studied the effectiveness of school management of public primary schools as perceived by school management members and head teachers of Othaya Division of Nyeri District. The study focused on their roles such as management of finances, educational facilities and curriculum. The findings were that the school management failed to prepare budgets according to school priorities. The study also notes that school management faced several problems and constraints in carrying out their roles. These reduced their effectiveness leading to financial mismanagement, slow growth of schools, indiscipline and poor performance. Njenga (2003) further found out that:

Although school management are given responsibilities of managing school, they did not do it to the fullest of their ability... ... ... Their level of effectiveness was found to be lower than was expected. Out of the twenty members, 60% had primary education as their highest level of education (Njenga 2003:95)

The findings in the citation above confirm what audit reports reveal about schools on financial management. The researcher did not explore the factors leading to such scenarios or the constraints faced in school financial management. Moreover, it is not known. Whether these findings in the citation above can apply to schools of Manga district. To address this gap the researcher sought to determine those constraints in financial management and measures to deal with them in the District.

MOEST, (2001) observes that some members of the school management do not have capacity to measure up to the onerous responsibility of managing schools. The report recommends that school management members are appointed from amongst persons of integrity and who are dedicated, committed, and competent and experienced with a minimum qualification of form four levels of education or its equivalent. The
recommendations have however never been implemented. Still schools have committee members with low educational levels thus impacting seriously on their responsibilities hence carry out a study on the constraints of financial management in public primary schools to find out factors that influence the ability in financial management by the SMC and determine roles of SMC in financial management in public primary schools with an aim of seeking measures to be taken to improve the financial management of schools by SMC. Despite the sad numerous school audit reports and recommendations (of policy paper on poor school management’s role performance) the government has never embarked on serious formally organized management training programme for school managers so that they are able to effectively run schools.

The RoK (1999) recommends that the BoG changed to boards of management (BoM) since, essentially, the role of the BoG is to manage and not to “govern” school. Then the BoMs should be empowered more to run schools. However, with their low level of education it is not known whether with more powers they can make it. The report further notes that appointment of members with no commitment is a major contributor of poor management of institutions by BoGs. This report, however, did not touch on the critical issue of BoG’s role on school financial (Mis) management and therefore, the study on constraints of financial management in public primary schools is crucial by finding out factors that influence the ability in financial management by SMC in public primary schools.
Studies by Kogan et al (1974) revealed that head-teachers were found to provide schools management with selective information that was edited information is very important for formulation of school policy and should be the right way. This implies that school management may make bad decisions and this may be one of the factors influencing their ability to deliver in their roles. But there could be other factors which need to be investigated. PFM, reform programme report @ www. PFM. Reforms go.ke (2007) states that financial managers need a substantial degree of empowerment and accountability for line managers throughout the public sectors' financial management system. This is why the PFM programme needs to recruit knowledgeable financial staff with substantial expert knowledge in procurement, audit, accounting, budgeting, cash management and revenue sourcing. This truly supports the study on the constraints of financial management in public primary schools by finding out factors that influence ability in financial management by SMC, determine roles of SMC in financial management in public primary schools and seek measures that can be taken to improve the financial management of schools by SMC.

From the above citation, it is clear that school managers must be trained in general financial management aspects so as to perform their expected role. The RoK (1980) is silent on the training and qualification aspects on primary school financial management, even if the Act is clear on the minimum academic requirement, it is high time this was revised to accommodate the reform that have come in through the PFM government reform programme that requires financial responsibilities that go hand in hand with skill requirement.
Kogan et al (1974) further says that in their relationship with school management members, some head teachers were found to be automatic while other were close only to the school management chairmen and therefore, the majority of school management members were de-motivated. This is a reminder of what Lodiaga (1998) calls as the "family school management". This situation will most likely lead to mismanagement of schools. The researcher seeks to find out if such a situation exists in primary schools of Manga District and other factors that influence the school management’s ability to carry out school financial management in primary schools by determining the roles of SMC in financial management in the study of the constraints of financial management in public primary schools.

Ayodo (1989) asserts that most schools impose and hike levies regardless of the parents’ ability to pay. For instance, during the Annual General Meetings (AGM), Ayodo discovered that:

> Some head-teachers appeal to emotions of parents in order to be allowed to introduce prizes for some of the best students who qualify for further studies. All malpractice have the cumulative effect of inflating the educational levies which in turn have a negative effect of locking many bright students from poor and vulnerable households out of schools (Ayodo, 1989).

The citation above further confirms that some school management members do not perform their roles as expected. Studies such as those by Ayodo (1989) and others reveal several cases of schools over-charging on top of impropriety in financial management,
yet the committee is part of the problem, hence in the study on the constraints of financial management, to seek measures that can be taken to improve the financial management of public primary schools by SMC.

Maronga (2005) carried out a study on financial management constraints facing primary school head-teachers in Nyamarambe Division, Gucha District. He found out that, it is not only the school heads that are not capable of financially managing schools, but also the primary school committees. He did not explore the measures to those constraints. Despite the study being conducted in a different location, a similar situation may be obtained in primary schools of Manga District though not documented to end to which this study the constraints of financial management in public primary schools is targeted to find out factors that influence the ability in financial management by SMC, establish the sources of school finances in public primary schools, determine roles of SMC in financial management in public primary schools, determine the effective of financial management on the status of public primary schools and seek measures that can be taken to improve the financial management of public primary schools by SMC is targeted.

2.4 Chapter Summary.

From the literature reviewed in relation to the role of school management in financial management of schools, the following gaps are evident. Related studies on constraints of financial management were carried out in other parts of Kenya and selected parts of the world and therefore no specific reference to the situation in public primary schools in Manga District. Also, most studies carried out covered the general roles of school
management by soliciting data from members of the school management only hence there was need to carry out a study on constraints of financial management specifically in public primary schools by finding out factors that influence the ability in financial management.

In the coverage of the school management roles, the financial management role was not adequately covered, and thus need to determine roles of SMC in public primary schools. Further, it is the roles of head teachers in financial management which were mainly focused and not the school management therefore the study on the constraints of financial management in public primary schools will address the measures that can be taken to improve the financial management of public primary schools by SMC. Even those studies which touched on BoG’s management roles focused on secondary schools whereas the study on constraints of financial management in public primary school will address specifically public primary schools.

In an attempt to fill these gaps, this study intended to investigate the constraints the schools management face in the financial management of public primary schools by targeting head teachers and school management chairpersons in Manga District, Kenya. Other studies addressed the source of finances in secondary schools, thus in the constraints of financial management, intended to establish the sources of school finances in public primary schools.
The effects of financial management on the status of public primary schools were not determined in the previous studies hence critical to be determined in constraints of financial management in public primary schools.

The previous studies did not recommend measures that can be taken to improve the financial management of schools by SMC which the study on constraints of financial management in public primary schools seek to address.
CHAPTER THREE
RESEARCH METHODOLOGY

3.0 Introduction

This chapter describes the research design, study locale, target population, sample and sampling procedure, research instruments, piloting, data collection procedure, research and data analysis and presentation.

3.1 Research Design

This study adopted survey research design to examine and assess the constraints of financial management in public primary schools. A sample survey of selected schools was carried out. Survey design entails an in-depth empirical collection of data about this phenomenon. According to Orodho (2005) and Kothari (2004) this design describes the nature of the phenomenon, examine actions as they are or as they happen rather than manipulation of variable. The design helped the researcher to describe the financial management roles done by the school management and the constraints they faced and seek measures that can be taken to improve the financial management of schools by SMC.

The design was found suitable for the study because it enabled the researcher to collect facts and views from diverse categories of respondents who were the head teachers and school management committee chairpersons. Since it is broad-based, this design was intended to produce information about aspects of financial school management that
interest policy makers, educators and other stakeholders. The gathered information was then summarized and interpreted for purpose of clarification (Orodho 2005)

3.2 Study Locale
The researcher purposively identified Manga District of Nyamira County to investigate the constraints in financial management in public primary schools. The area had various categories of primary schools. This diversity enabled the researcher to collect the views on constraints of financial management in public primary schools from a variety of sources as per the survey research design of this study.

The researcher also chose the areas because the schools are easily accessible and the time for study is also limited to enable one cover a wider area. No research of similar nature had ever been conducted in the selected area. The Standard News Paper of 8th March, 2007 Nairobi based a figure on persistent dismal academic performance in the larger Gusii Community. This provoked the researcher to find out the reason as to why, thus the study on constraints of financial management in public primary schools. The researcher has also given keen interests to carry out a study in the area since he is also working there.

3.3 Target Population
The district has 62 public primary schools registered. There is one mixed boarding public primary school and 61 mixed public day primary schools. These constituted the targeted population for study. Target population is the larger group to which one hopes to
generalize findings (Mugenda and Mugenda, 1999). The respondents were head teachers and school management chairpersons since they are policy implementers to represent the parents who majorly provide school funds. This gave rise to a target population of 124 respondents as shown by Table 3.1.

Table 3.1 Target Population and Sample Size of the Study.

<table>
<thead>
<tr>
<th></th>
<th>N= 62</th>
<th>N=20</th>
</tr>
</thead>
<tbody>
<tr>
<td>Target population</td>
<td></td>
<td></td>
</tr>
<tr>
<td>H/TR</td>
<td>62</td>
<td>20</td>
</tr>
<tr>
<td>SMC Chairperson</td>
<td>62</td>
<td>20</td>
</tr>
<tr>
<td>Total</td>
<td>124</td>
<td>40</td>
</tr>
</tbody>
</table>

Source: DEO’s Office, Manga, 2012)

3.4 Sample and Sampling Procedure

Stratified sampling technique was used to select the sample of schools for the study on constraints of financial management in public primary schools. Sampling is a procedure in which a fraction of a group (a sample) is chosen to represent the total population about which generalization will be made. Gay (1992) observes that for a descriptive survey research design, a sample of at least 30% of the population is a good representation. On this strength, out of a population of 62 schools a sample size of 20 schools was randomly selected. The District was first stratified into the four educational Zones.
Mugenda and Mugenda (1999) and Orodho (2005) observes that stratified random sampling ensures that certain sub-groups in the population is represented in the sample in proportion to their numbers in the population itself to avoid bias in the sample drawn. Therefore, the researcher achieved the desired representation of schools from various categories (strata) using the proportional allocation format advanced by Kothari (2002) which was used to obtain the number of schools from each stratum as shown below.

\[
\text{Stratum sample size} = \frac{\text{Number of schools in the stratum}}{\text{Total population of schools}} \times \text{Desired sample size}
\]

(Kothari, 2002)

For instance, the sample size of schools from a zone (stratum) whose population is 18 schools was calculated thus.

\[
\text{Stratum sample} = \frac{18 \times 20}{62} = 6 \text{ schools}
\]

To get the specific schools for the study on constraints of financial management in public primary schools, they were randomly selected using the lottery (basket) method. From each of the samples schools, the head teacher and the school management chairperson were purposively picked for the study since they are the implementers of policies in schools. This gave 40 respondents from the 20 schools.

The total sampling matrix yielded 40 respondents. A summary of the sample size is as given in the Table 3.1.

The sample size of the heterogeneous population on which the size of the study was based and generalization made comprised of 20 schools. Sample provide generalization
of the sample population, no element of chance is left and highest accuracy is obtained; Kothari (2002).

3.5 Research Instruments

The researcher developed two types of written questionnaires to suit each of the two respondents. There were questionnaires for Head teachers and questionnaires for school management committee chairpersons. According to Mugenda and Mugenda (1999), the use of questionnaires is a popular method for data collection because it is cost effective to construct and administer. It provides the investigator with a relatively easy communication of data. Questionnaires give a relatively objective data and endear themselves well to survey research design of this study on the constraints of financial management in public primary schools.

3.5.1 Questionnaire for Head teachers

Questionnaire for Head teachers had both closed-ended items which are relatively easier to analyze (as they are in an immediate usable form) and open-ended items allows for greater depth of response (Mugenda and Mugenda, 1999). The questionnaires had two parts which took about a half an hour to fill. The first part was soliciting for demographic data and data about the school that had a bearing to financial management while the second sought for the views of head teachers about the constraints of financial management of public primary schools in Manga District.
3.5.2 Questionnaire for School Management Committee Chairpersons

Questionnaire for school management committee also had both closed-ended items which are relatively easier to analyze (as they are in an immediate usable form) and open-ended items which allow for a greater depth of response (Mugenda and Mugenda, 1999). The questionnaire had two parts which took about a half an hour to fill. The first soliciting for demographic data and data about the school that has a bearing to financial management while the second sought for the views of school management committee members about the constraints of financial management of public primary schools in Manga District.

3.6 Piloting

The researcher carried out a pilot study before the actual administrative of the instruments. Piloting was done to test the reliability and validity of the instruments. Orodho(2005), states that the aim of a pilot study is to assess the clarity of the wordings of the questions in the instruments so that items that fail to meet the anticipated data would be discarded or modified. Mugenda and Mugenda (1999) also states that the aim of a pilot study is to assess the validity and reliability of the instruments so that items that fail to meet the anticipated data would be discarded or modified. The instruments might fail to gather the required data for the study. Therefore, in piloting the researcher was able to know which modification to be done to the instruments.

Since piloting does not need a big sample, the researcher randomly selected four schools whose head teachers and school management chairpersons filled the questionnaires. After
after administering the instruments it was found to be reliable hence were used for the study on the constraints of financial management in public primary schools.

3.6.1 Reliability

Before administering research instruments, the researcher had to establish their reliability. Gay (1976), defines reliability as the degree to which a test consistently measures whatever it measures. Psacharopoulos (1985) adds that the devices used for measurements, such as achievements tests, must be applied consistently to ensure that results are repeatable and errors are kept minimum. This study on constraints of financial management in public primary schools applied test-test method to establish the reliability also referred to as coefficient of stability. The researcher administered the questionnaires to a sample then the responses were correlated to get coefficient of stability. The Pearson product moment correlation coefficient was used to determine the reliability of the instruments.

\[
\begin{align*}
\text{Figure 3.1 Testing reliability of research instrument} \\
\end{align*}
\]

\[
\begin{align*}
\frac{\text{XY} - \left( \sum X \right) \left( \sum Y \right)}{N} &= \rho \\
\sqrt{\frac{X^2 - \left( \sum X \right)^2}{N} \frac{Y^2 - \left( \sum Y \right)^2}{N}} &= \text{coefficient correction} \\
\end{align*}
\]

Source: Orodho, 2004
Orodho (2004) recommends a correlation index \( r \) of at least 0.8 or above. In which case an \( r \) of 0.75 during the first test administration and \( r \) of 0.82 in the second test were added together and gave a mean \( r \) of 0.79, the researcher accepted 0.79 to be reliable. If the researcher's scores produced an \( r \) below 0.8 then the reliability of the instrument was to be improved by amending or revising it before using the instrument for actual data collection.

### 3.6.2 Validity

Orodho (2004) point out that validity is the degree to which the empirical measures or several measures of the concept, accurately measures the concept. This therefore implies that validity is concerned with the extent to which a technique actually measures that it was actually intended to measure. Kathari (2002) also asserts that a reliable instrument consistently produces the expected results when used more than once to collect data from the same sample randomly drawn from the population.

The researcher adopted content validity procedure to determine the validity of the instruments, to be able to determine the content validity of the instruments, the researcher consulted professionals or experts in the particular fields. The experts included the researcher's supervisors who critically examined the questionnaire items to determine whether they represented the constraints that were to be measured. Once the items were ascertained to be valid, the researcher administered them in the actual study on constraints of financial management in public primary schools of Manga District.
3.7 Data Collection Procedure

The researcher applied and obtained authority to conduct research from the Ministry of Education through the graduate school (Kenyatta University). The researcher then carried out a pilot study, developed a research budget and time schedule, completed the sampling process and carried out a familiarization tour of the study area to strike rapport with respondents, among other things. The researcher administered the instruments personally and made visits to each selected school as per agreement with respondents. The first visit of the schools entailed taking the instruments to the respondents. Two separate questionnaires for each school were given out: one for the head teacher and one for the school management committee (SMC) chairperson. The researcher relied on the head teacher to facilitate contact with the other types of respondents. As for the interview scheduled for the District Education Officer (DEO), the researcher served him the copy personally to enable him fix time for the interview on constraints of financial management in public primary schools of Manga District.

The next visit(s) to the schools were one week after the delivery of the questionnaires or as per agreement with the respondents, to collect the completed questionnaires for data analysis. The researcher took short notes in the course of the interview discussion with the D.E.O. of Manga District.

3.8 Data Analysis and Presentation.

The gathered data from the various instruments and transcripts were validated, edited and then coded.
In coding, Kothari (2002) observes that categories of responses are identified, classified and copied on a prepared sheet as per research questions on constraints of financial management in public primary schools.

Validation process enabled the researcher to determine the return rate of the questionnaires. A return rate of 70% paws acquired thus allowed analysis to go on. In editing, the instruments were scrutinized to determine inter alia their completeness and relevance of responses. They were then classified into complete and incomplete instruments. Those instruments which were up to 60% incomplete were discarded (Orodho, 2004).

Data from interview guides open-ended questionnaires items constituting the qualitative data inform of words and phrases were transcribed and then arranged as per emerging themes, relating these themes to research questions on constraints of financial management in public primary schools while establishing patterns of relationships among the responses. These qualitative data were quantified where possible, along with quantitative data from the structured questionnaire items. Finally, data coding was done on a prepared categories of respondents were identified, classified and then recorded on a prepared sheet as per research questions or objectives of study on constraints of financial management in public primary schools in Manga District.

Data analysis was then performed manually since the instruments were using both qualitative and quantitative techniques to produce, frequencies and percentages. Data analysis was then performed using both quantitative and qualitative techniques.
Qualitative data was analyzed manually since the instruments were not many to produce frequencies and percentages. Percentages are the most widely used and understood standard proportions, Kothari (2002). The analyzed data was presented using tables accompanied by appropriate descriptions. Besides that, qualitative data which could not be quantified such as personal opinions was analyzed as guided by objectives of study whereby they were narrated or even quoted and appropriately incorporated into the recommendations of the study on constraints of financial management in public primary schools.
CHAPTER FOUR
DATA ANALYSIS, PRESENTATION AND DISCUSSIONS

4.0 Introduction

In this chapter the data gathered from questionnaires or interview schedules on the constraints of financial management in public primary schools is presented and analyzed.

The purpose of the study was to investigate the constraints of financial management roles in public primary schools in Manga District, Nyamira County.

The major dependent valuables looked at by the researcher instruments are; effectiveness in management such as suitable qualifications, participation and availability whenever needed together with ineffectiveness in terms of poor qualifications and non participation.

Quantitative data was analyzed manually to produce frequencies and percentages and presented using tables.

This chapter presents findings of the study which are discussed under the five themes derived from the research questions that guided the research on constraints of financial management in public primary schools as shown below.

i. What are the factors that influence the ability in the financial management by school management committee in Manga District?

ii. What are the sources of school finances in public primary schools in Manga District?

iii. What are the roles of the school management committee in financial management in public primary school in Manga District?

iv. What are the effects of school financial management on the status of public primary schools in Manga District?
v. What measures that can be taken to improve the financial management of schools by the school management committee (SMC) members in Manga District?

4.1 Demographic Information

These results were drawn from the responses of the respondents. That is items one to three in both the questionnaires for the head teachers and SMC chairpersons.

Table 4.1 Head teacher’s responses according to genders.

<table>
<thead>
<tr>
<th>Gender</th>
<th>Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>17</td>
<td>85</td>
</tr>
<tr>
<td>Female</td>
<td>3</td>
<td>15</td>
</tr>
<tr>
<td>Total</td>
<td>20</td>
<td>100</td>
</tr>
</tbody>
</table>

Table 4.1 shows the distribution of head teachers’ respondences according to gender. The researcher found out that 85% of the head teachers were male head teachers while only 15% were female head teachers.

This ratio (17:3) of male to female head teachers can affect the effectiveness of financial management in public primary schools. It was observed that there should be more female head teachers in public primary schools than it is available. This will empower the female teachers in management of schools and also serve as a role model to the girl child in education institutions in Kenya given that girls can be as good as boys in responsibility performance.
Table 4.2 SMC Chairpersons responses according to gender

<table>
<thead>
<tr>
<th>Gender</th>
<th>Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>Female</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>20</td>
<td>100</td>
</tr>
</tbody>
</table>

**Table 4.2** shows that 100% of the SMC chairpersons were male and the researcher did not get any female being SMC chairperson in all the schools under the study on the constraints of financial management in public primary schools. This implied that either the female SMC members are not elected in the position of chairperson or that they are not interested in the position. All gender should be encouraged and empowered to take up various positions in the management of public primary schools in Kenya.

Table 4.3 Head teachers’ responses according to experience

<table>
<thead>
<tr>
<th>Gender</th>
<th>Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-5 yrs</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>6-10 yrs</td>
<td>7</td>
<td>35</td>
</tr>
<tr>
<td>11-15 yrs</td>
<td>7</td>
<td>35</td>
</tr>
<tr>
<td>16-20 yrs</td>
<td>4</td>
<td>20</td>
</tr>
<tr>
<td>Over 20 yrs</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Total</td>
<td>20</td>
<td>100</td>
</tr>
</tbody>
</table>
Table 4.3 shows that only 5% of head teachers under the study on the constraints of financial management in public primary schools had served as head teachers between 1-5 years and over 20 years respectively while 35% of the head teachers had served between 6-10 years and 11-15 years respectively and 20% of the head teachers had served between 16-20 years as head teachers.

This implied that majority of the head teachers had a sufficient experience as head teachers and thus are expected to have sufficient skills in school financial management in primary schools. This is due to the possibility that they have attended a number of seminars and workshops on school financial management which are regularly organized by the Ministry of Education (MoE) hence frequent demotion of headteachers is discouraged if we are to get experienced headteachers in the public primary schools in Kenya.

Table 4.4 SMC chairpersons' responses according to experience

<table>
<thead>
<tr>
<th>Category</th>
<th>Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-3 yrs</td>
<td>19</td>
<td>95</td>
</tr>
<tr>
<td>4-5 yrs</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Over 5 yrs</td>
<td>Nil</td>
<td>Nil</td>
</tr>
<tr>
<td>Total</td>
<td>20</td>
<td>100</td>
</tr>
</tbody>
</table>

Table 4.4 shows that 95% of the SMC chairperson have reserved as chairperson for a period between 1-3 years while only 5% of them have served in that position for a period
between 4-5 years and interestingly none of the SMC chairperson had an experience of over 5 years. This clearly implies that public primary schools parents keep changing the SMC chairpersons regularly. This should be discouraged to allow them to gain sufficient skills on the school financial management because the law provides that committee members shall serve a minimum of one year and maximum of eight years and shall be eligible for re-appointment.

4.2: Factors that Influence the Ability of School Financial Management.

In relation to the factors that influence the ability in financial management by school management committee members of public primary schools in Manga District, the respondents were asked to indicate their academic qualifications and the data collected was as summarized in Table 4.5

**Table 4.5: Academic qualifications of Head teacher**

<table>
<thead>
<tr>
<th>Category</th>
<th>Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Degree</td>
<td>3</td>
<td>15</td>
</tr>
<tr>
<td>Diploma</td>
<td>5</td>
<td>25</td>
</tr>
<tr>
<td>Form 4 certificates</td>
<td>12</td>
<td>60</td>
</tr>
<tr>
<td>Primary level certificate</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>20</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

50
Table 4.6: Academic Qualifications of SMC chairpersons.

N=20

<table>
<thead>
<tr>
<th>Category</th>
<th>Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Degree</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Diploma</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Form 4 certificate</td>
<td>4</td>
<td>20</td>
</tr>
<tr>
<td>Primary level certificate</td>
<td>16</td>
<td>80</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>20</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

Table 4.5 reflects that 15% of the head teachers are degree holders, 25% are diploma holders, 60% of the head teachers are holders of form four level certificate and none of the head teachers are holders of primary level certificate. 20% of the SMC the study revealed that they had form 4 level certificates as their highest qualification, while the majority 80% of the SMC chairpersons under the study are holders of primary level certificates. This could explain why financial management is a problem because of the low qualifications amongst the school managers.

In his study on the effectiveness of school management of public primary schools in Othaya Division of Nyeri District, Njenga, (2003) also found out that although schools management are given responsibilities of managing schools, they did not do it to the best of their ability as their level of effectiveness was found to be lower than was expected. Out of the twenty members 60% had primary education as their highest level of education (Njenga, 2003: 95)
The DEO was interviewed about the constraints that face the SMC in financial management of public primary schools and it was revealed that low literacy level amongst the SMC members, lack of transparency among head teachers on financial matters, lack of capacity building from the MOE, inadequate FPE funds to the school needs and limited interests on financial management among others as major constraints to financial management in public primary schools.

4.3 Sources of School Finances in Public Primary Schools.

In relation to the sources of school finances in public primary schools, the respondents were required to identify the sources and the findings were reported in Table 4.7 and Table 4.8.

Table 4.7: Head teachers’ responses to sources of school finances.

N= 20

<table>
<thead>
<tr>
<th>Source</th>
<th>Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Parents Association (PA)</td>
<td>6</td>
<td>30</td>
</tr>
<tr>
<td>Government grants (FPE)</td>
<td>8</td>
<td>40</td>
</tr>
<tr>
<td>Income Generating Activities (IGAS)</td>
<td>3</td>
<td>15</td>
</tr>
<tr>
<td>Donations</td>
<td>2</td>
<td>10</td>
</tr>
<tr>
<td>Harambees</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>CDF</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>20</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>
Table 4.8 SMC chairperson’s responses to sources of school finances.

N= 20

<table>
<thead>
<tr>
<th>Source</th>
<th>Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Parents Association</td>
<td>4</td>
<td>20</td>
</tr>
<tr>
<td>Government Grant (FPE)</td>
<td>13</td>
<td>65</td>
</tr>
<tr>
<td>Income Generating Activities (IGAS)</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Donations</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Harambees</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>CDF</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>20</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

The sources of school finances in public primary schools were investigated and findings reported in Table 4.7 as responded by head teachers. The respondents were asked to tick the sources of finances in a table in order to identify the commonest sources of finances in public primary schools. Government grants commonly referred to as Free Primary Education (FPE) funds rated highest.

Government grants under Free Primary Education (FPE) funds had 40%, parents Association (PA) levies as a sources of public primary Schools finances has 30% while Income Generating Activities (IGAS) had 15% with a minimal source to public primary school finances being donations from Non-Governmental Organization (NGOs) and constituency Development Funds (CDF). They both had 10% and 5 % respectively while
none of the respondents identified Harambees as a source of finances to public primary schools.

Table 4.8 shows the responses to sources of school finances as responded by the SMC chairpersons. It emerged that Government Grants (FPE) rated highest with 65% parents Association rated 20% while income Generating Activities (IGAS) each rated 5% each. Just like the head teachers the SMC chairpersons did not identify Harambees as a source of finances in public primary schools. Just like Chrisman's study on alternative community and school based sources of funds for education in the Caribbean region who observed that; the type of projects which a school may initiate are unlimited and that many schools have achieved income through those methods. The activities include; the sale of crops and animals, schools run their own trade stores, make furniture for sale, small printing services and many other (Chrisman, 1987).

The findings also concur to (Kiungu 1990) in his study in South Imenti, Meru District on Secondary school activities and initiatives that generate income for the education level where he noted that schools have utilized their farms well generating alot of income annually.

It was quite clear that alot of public money is channeled to public primary schools and thus there is a need of constant vigilance in financial management in the public primary schools. It was also evident from the study on constraints of financial management in public primary schools that a quarter of public primary school finances is sourced from
the parents through the Parents Association (PA) levies collected in public primary schools and this question the rationale of the Free Primary Education (FPE). Income Generating Activities (IGAS) in public primary schools is minimal and thus wanting. Constituency Development Funds (CDF) should be extended to public primary schools to update physical facilities that are in pathetic states in most public primary schools as observed during the visit to the schools under the study on constraints of financial management in public primary school.

4.4: The Financial Roles of the School Management Committee (SMC).

The roles of school management committee members in school financial management in Manga District were reported in the Table 4.9 and Table 4.10.

Table 4.9 Head teachers’ responses on financial roles

<table>
<thead>
<tr>
<th>Financial Roles</th>
<th>Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Collection of funds</td>
<td>2</td>
<td>10</td>
</tr>
<tr>
<td>Expenditure</td>
<td>8</td>
<td>40</td>
</tr>
<tr>
<td>Budgeting</td>
<td>3</td>
<td>15</td>
</tr>
<tr>
<td>Auditing</td>
<td>2</td>
<td>10</td>
</tr>
<tr>
<td>Funds Accounting</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Supervision</td>
<td>2</td>
<td>10</td>
</tr>
<tr>
<td>Advisory</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>All the above</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>20</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>
Table 4.10 SMC Chairpersons responses on financial roles

<table>
<thead>
<tr>
<th>Financial Roles</th>
<th>Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Collection of funds</td>
<td>2</td>
<td>10</td>
</tr>
<tr>
<td>Expenditure</td>
<td>6</td>
<td>30</td>
</tr>
<tr>
<td>Budgeting</td>
<td>2</td>
<td>10</td>
</tr>
<tr>
<td>Auditing</td>
<td>3</td>
<td>15</td>
</tr>
<tr>
<td>Funds Accounting</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Supervision</td>
<td>3</td>
<td>15</td>
</tr>
<tr>
<td>Advisory</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>All the above</td>
<td>2</td>
<td>10</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>20</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

The study investigated the roles of the school management committee members in financial management and responses of head teachers were recorded as shown in Table 4.9. School financial expenditure rated highest at 40%, budgeting 15%, financial supervision, auditing and collection of funds 10% each. Of little consequences as role to SMC members were funds accounting and advisory that rated 5% respectively.

Table 4.10 shows the rating of financial roles of the SMC members as responded by the SMC chairpersons. It emerged that like the head teachers, the SMC chairpersons rated expenditure role highest at 30% auditing and supervision both rated 15% while fund collection and budgeting rated 10% each. Funds accounting and advisory on financial roles rated lowest at 5%. Although the respondents did not rate auditing and advisory...
services high, it should be noted that these services should be taken seriously as this will help to identify areas where the school management require training on school financial managements and help to get rid off the present SMC members who do not possess financial management skills.

ROK, 2004 emphases that in a public primary school the school management is responsible for all financial activities including receiving levies from parents, grants and all donations given to the school, preparing a well detailed budget and preparing a balance sheet at the end of the financial year for the purpose of auditing.
4.5: The Effects of the School Financial Management on the Status of Public Schools

The effects financial management on status of schools in Manga District were reported in Table 4.11 and Table 4.12

Table 4.11 Headteachers responses on effects of financial management on school status.

N= 20

<table>
<thead>
<tr>
<th>School Status</th>
<th>Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ideal infrastructure</td>
<td>2</td>
<td>10</td>
</tr>
<tr>
<td>Good performance in exams</td>
<td>6</td>
<td>30</td>
</tr>
<tr>
<td>Disciplined students</td>
<td>3</td>
<td>15</td>
</tr>
<tr>
<td>High enrolment</td>
<td>3</td>
<td>15</td>
</tr>
<tr>
<td>Low staff turnout</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Availability of essential facilities</td>
<td>2</td>
<td>10</td>
</tr>
<tr>
<td>Respect for administration</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Regular seminars/ workshops</td>
<td>2</td>
<td>10</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>20</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>
Table 4.12 SMC chairpersons responses on effects of financial management on school status.

N=20

<table>
<thead>
<tr>
<th>School Status</th>
<th>Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ideal infrastructure</td>
<td>2</td>
<td>10</td>
</tr>
<tr>
<td>Good performance in exams</td>
<td>4</td>
<td>20</td>
</tr>
<tr>
<td>Disciplined students</td>
<td>4</td>
<td>20</td>
</tr>
<tr>
<td>High enrolment</td>
<td>4</td>
<td>20</td>
</tr>
<tr>
<td>Low staff turnout</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Availability of essential facilities</td>
<td>4</td>
<td>20</td>
</tr>
<tr>
<td>Respect for administration</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Regular seminars/ workshops</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>20</td>
<td>100</td>
</tr>
</tbody>
</table>

The positive effects of school financial management on status of public primary schools under study on the constraints of financial management in public primary schools were investigated and the findings from responses of head teachers recorded in Table 4.11.

The respondents on the positive effects of financial management on school status were ranked as follows: Good performance in examinations rated to 30%. High enrolment and disciplined students 15% respectively. Ideal infrastructure, availability of essential facilities and regular seminars/ workshops rated 10% each while respected school administration and low staff turnout rated 5% respectively.
Table 4.12 shows the responses of the SMC chairpersons on the effects of financial management on school status. Good performance in examinations, disciplined students, high enrolment and availability of essential facilities rated 20% each while ideal infrastructure rated 10%. Respect for administration and regular seminars/workshop was rated 5% respectively.

This study clearly shows that effective school financial management by the school management will greatly improve the status of public primary schools in examinations and raise the school enrolment as parents or guardians will transfer their pupils to schools that are managed well financially hence realize good results in national examinations. Schools that are effectively managed financially will have ideal infrastructures and there will be evidence of regular seminars/workshops aimed at improving the standards of the school.

Effectively managed schools in finances will also display a high student discipline, respect for the school administration and few cases of staff transfers. This concurs with Aduda (1997) who quoted the Director of Education staff institute (KESI) as saying that some schools realized a low growth due to lack resource mobilization by management committee. He stated that school management committees (SMC) needed skills in financial management.

The study on constraints of financial management in public primary school clearly reflects that any ineffectiveness in school financial management will impact negatively in
the whole school system which will be witnessed among others with regular transfers of staff and school indiscipline characterized by strikes, riots and truancy. Ineffective school financial management will also result to poor physical facilities, lack of essential facilities and regular lockouts for the head teachers. Poor management of school finances affects school enrolment as most pupils are transferred to other schools and usually resulting to poor examination performance. When school finances are ineffectively managed, it is not possible to organize seminars/ workshops in the school due to lack of finances due to mismanagement and misappropriation of school funds by SMC.
4.6 Measures to Improve Financial Management in Schools.

Table 4.13: Headteachers’ responses on measures to improve financial management.

N= 20

<table>
<thead>
<tr>
<th>Financial Management Measures</th>
<th>Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regular training</td>
<td>3</td>
<td>15</td>
</tr>
<tr>
<td>Regular auditing</td>
<td>3</td>
<td>15</td>
</tr>
<tr>
<td>Motivation</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Proper promotions</td>
<td>2</td>
<td>10</td>
</tr>
<tr>
<td>Financial planning</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Budgeting</td>
<td>4</td>
<td>20</td>
</tr>
<tr>
<td>Proper accounting</td>
<td>2</td>
<td>10</td>
</tr>
<tr>
<td>Performance appraisal</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Rewarding and awarding</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Regular motivating</td>
<td>2</td>
<td>10</td>
</tr>
<tr>
<td>Evaluation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>20</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>
Table 4:14 SMC chairpersons’ responses on measures to improve financial management.

N = 20

<table>
<thead>
<tr>
<th>Financial management measures</th>
<th>Frequency</th>
<th>Percentages (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regular training</td>
<td>2</td>
<td>10</td>
</tr>
<tr>
<td>Regular auditing</td>
<td>4</td>
<td>20</td>
</tr>
<tr>
<td>Motivation</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Proper promotions</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Financial planning</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Budgeting</td>
<td>6</td>
<td>30</td>
</tr>
<tr>
<td>Proper accounting</td>
<td>3</td>
<td>15</td>
</tr>
<tr>
<td>Performance appraisal</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Rewarding and awarding</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Regular monitoring</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Evaluation</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>20</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

The suggestions on measures that can be taken to improve school financial management were investigated and responses recorded in Table 4.13 as responded by the headteachers. Budgeting was ranked highest as a possible solution to school financial measure to improve financial management in public primary schools.
Respondents felt that if budgeting was a basic requirement in school financial management, financial problems could be controlled. Budgeting was ranked with 20% and this showed that budgeting is a key factor in solving school financial management in public primary schools. Auditing and regular training rated at 15% each. Rewarding, proper promotions and accounting of SMC on financial management were possible measures that can improve school financial management. They both rated at 10% each. The respondents felt that this could get rid off the present SMC members who do not possess financial management skills.

Regular auditing and regular training in financial management were other possible measures to improve financial management in public primary schools. They both rated at 15%. Rewarding, proper promotions and accounting of SMC on financial management were possible measures that can improve school financial management. They relate 10% each. The respondents felt that this could get rid off the present SMC members who do not posses financial management skills required in the SMC personnel in public primary schools.

Motivation of head teachers financial planning, performance appraisal and rewarding rated as 5% as a possible measures to improve school financial management. This will make the SMC member to gain confidence in their work in financial management. Of little consequence as a solution to school financial problem was evaluation which was rated nil.
Table 4:14 shows how the SMC chairperson responded on measures to improve financial management in schools. It emerged that budgeting and regular auditing rated highest with 30% and 20% respectively followed by proper accounting and regular training on financial management which rated 15% and 10% respectively.

Of little significance as measures to improve school financial management as for the SMC chairpersons were motivation, financial planning, performance appraisal and regular monitoring. They rated at 5% each. Rewarding and evaluation were not identified SMC chairpersons as measures that improves school financial management.

(RoK, 2004) emphases that in a public primary school, the school management is responsible for all financial activities including receiving levies from parents, grants, and all donations given to the school preparing well detailed budget and preparing a balance sheet at the end of each financial year for the purpose of auditing (RoK, 2004).

Okumbe (1998), who observed that financial management in a school is concerned with four main area. Understanding the source of revenue for the school, preparation for the school budget, monitoring expenditure in the light of approved budget and management of services on non-certified personnel.
CHAPTER FIVE
SUMMARY, CONCLUSION AND RECOMMENDATIONS.

5.0 Introduction

The purpose of this study was to assess the constraints of financial management of public primary schools in Manga District, Nyamira County. This chapter provides summary of the findings, conclusion and recommendations.

5.1 Summary of Findings

5.1.1 Demographic Information

The gender of both the head teachers and SMC chairpersons were determined by the researcher in the study on constraints of financial management in public primary schools and it emerged that the majority of headteachers in the public primary schools were male compared to the female headteachers and interestingly all the SMC chairpersons were males and none of the SMC chairpersons was a female.

On the length of service of both head teachers and SMC chairpersons it emerged that the majority of the headteachers had sufficient experience as headteachers but on the side of the SMC chairpersons it was discovered that they are frequently changed and new SMC chairpersons are appointed.

5.1.2 Factors that Influence the Ability to Financial Management.

The academic and professional qualifications of the school management committee members were determined by the researcher using the research instruments as a factor that influences the ability to financial management in public primary schools. It emerged
that a small number of the school headteachers had a bachelors degree while the majority had form four level certificates and none of the school management committee chairpersons had a degree qualification while a quarter of the headteachers under the study on constraints of financial management in public primary schools had diploma qualifications whereas none of the SMC chairpersons had diploma qualification.

It became evident that most headteachers in public primary schools had form four certificate qualification. They rated more than a half while the SMC chairperson with the same qualification rated were almost a quarter of the SMC chairperson under study. Of great concern from the study is that it was established that more then three quarters of the SMC chairpersons had primary school certificates as their highest academic level. This explains why school financial management in public primary schools may not be effectively done due to the low level of education of the SMC chairpersons. Thus, the many headteachers who have form four certificates should be encouraged to register for further studies to improve on their academic qualifications to be relevant to the positions of headship in public primary schools in Kenya.

Also from the DEO’s interview about the qualifications of the SMC members, it was revealed that their minimum academic qualification is K.C.P.E certificate level and that during the SMC’s elections the DEO’S office plays the role of returning officers to ensure that all election procedures and guidelines are followed as required by Education Act in Kenya.
5.1.3 Sources of School Finances in Public Primary Schools

Sources of school finances in public primary schools were investigated and it emerged that the majority of the respondents felt that the main source of finances to public primary schools was from Government Grants (F.P.E) that came into inception in 2003 and a quarter of the target population under the study confirmed that parents paid levies in public primary schools despite the government policy that public primary education is to be compulsory and free.

This was witnessed by the school going children on their way to home from school to collect levies from parents as physically witnessed by the researcher. Income generating activities (IGAs) was also identified as financial source to public primary schools as some respondents gave IGAs as a notable source of school finances. Income generating activities (IGAs) should be encouraged especially, farming where some public primary schools have big farms which are underutilized. It was observed that some public primary schools managed tea farms and some kept dairy animals and this practice improved the public schools' resources.

Donations, Harambees and Constituency Development Funds (C.D.F) were rated very low respectively. This indicated that Harambees are rarely organized in public primary schools to solicit finances. Public primary schools also apply for C.D.F assistance but do not access the facilities as it is assumed that the finances from the government grants is sufficient.
5.1.4: The Roles of the Schools Management Committee in Financial Management

The roles of the school management committee was investigated by the study on constraints on financial management in public primary schools. The study revealed that majority of the respondents suggested that knowledge of financial expenditure is a vital role of the school management committee on financial management in public primary schools. It emerged that budgeting, supervision and all the other factors indicated on Table 4.9 and Table 4.10 were also crucial as financial roles of school management committee members that impacts positively in school financial management.

This means that if proper budgeting and strict financial supervision were put in place by the SMC; it will impact positively in school financial management in public primary schools in Kenya. Collection of school levies if done appropriately as required was also found to impact positively in school financial management. Collection of school levies implied that all the required levies should be collected in good time and proper records kept at all times, then utilized at and for the intended purposes only. Of little significance as factors that can impact positively in school financial management were auditing and advisory services.

The information gathered by the researcher through the DEO’s interview indicated that the DEO’s office was aware of the constraints facing the school management committees in public primary schools in financial management and that the DEO’s office organized seminars/workshop on financial issues once a year to induct the SMC on financial management.
5.1.5 The Effects of the School Management on the Status of Schools

It was established that effective financial management will result to good performance in national examinations as schools whose SMC manages school finances effectively will always perform well in examinations. Where schools finances are effectively managed, the school enrolment will always be on the increase trend as the schools will always meet all learning requirements.

High discipline standards from both the pupils and the staff will be reflected in a school where school finances are effectively managed. Effective school financial management will also reflect in regular seminars/workshops in a given school. Respondents felt that effectively managed finances will result in the utilization of the funds in carrying out seminars that improves the general management of the school and thus improves the examination performance in the school.

A school whose finances are effectively managed can also be identified by availability of essential facilities e.g. sufficient classrooms and other teaching and learning tools among others in the public primary schools. It is only 5% of the respondents who felt that respect for the school administration is an indicator of effective financial management. This means that for the school administration to be respected, other factors also count apart from the effective management of finances.

On the other hand, the study also sought to investigate what happens when the school finances are ineffectively managed and respondents felt that high staff turnout will be a
common feature in such schools. High staff turnout with school indiscipline in such a school was also mentioned as features associated with where finances are ineffectively managed. Poor infrastructure, lack of essential facilities and regular lockouts of headteachers featured in a school whose finances were ineffectively managed by the SMC. This resulted to mismanagement and misappropriation of finances leaving public primary schools in pathetic states.

The respondents also felt that ineffective school financial management resulted to poor examination results. This was witnessed where some headteachers collect examination levies from parents but fail to register the candidates who get embarrassed and frustrated when they discover too late they are not registered for the national examinations and the headteachers compromise with the parents to register the affected pupils the following year.

Only a few of the respondents thought that inavailability/lack of seminars and workshops in public primary schools were as a result of ineffectiveness in financial management by the SMC in the public primary schools. The information from the DEO’s interview on impact of financial constraints revealed that the financial constraints results to wrangling in public primary schools and inadequate accountability as required by the stakeholders, pilferage of funds, poor service and material delay, low quality of education and unconducive learning environment leading to child unfriendly schools were also the implications of ineffectiveness in school financial management in public primary schools.
5.1.6 Measures that can be taken to improve the Financial Management of Public Primary Schools.

The question on measures that can be taken to improve financial management of public primary schools by the SMC, the study revealed that a quarter of the respondents suggested the use of budget in public primary schools will improve the financial management although it was also established that most of the schools never budgeted before money was received. To monitor effectiveness in school financial management more than a half of the respondents suggested auditing after every three months so as to correct situations before they get out of hand.

This implies that the Ministry of Education should change and adhere to rules and regulations that govern the nomination of SMC chairperson after it emerged that majority of SMC chairpersons were primary school certificate holders. Regular training of the school management committee members and proper accounting are also substantial steps that can be taken to improve the financial management in the public primary schools.

On suggestions to address the constraints of financial management in public primary schools, the information that was solicited from the DEO's interview was to raise the criteria for SMC selection level of education be Form Four, strengthen monitoring and evaluation capacity of the Quality Assessment and Standards education office and to organize regular capacity building and induction course for SMC members to improve financial management ability by SMC. Also, adding personnel to the education office to deal with F.P.E. related issues as well as doubling the F.P.E allocation to defray the
effects of rising inflation and total overhaul of the education Act Cap. 211 will improve school financial management greatly.

5.2: Conclusion.

The study showed that low academic qualifications among the school management committee (SMC) chairpersons had a negative impact on school financial management. The negative impact affected the provision of basic facilities in public primary schools. Setting of strict nomination criteria for school management committee chairpersons will assist in public primary schools in financial management issues.

A lot of money is channeled to public primary schools and there is a need of constant vigilance in school financial management in public primary schools. Income generating activities (IGAS) in public primary schools is minimal and wanting though some public primary schools have land that is underutilized. All public primary schools are encouraged to engage in IGAS to source more funds for public primary schools in Kenya. Constituency developments funds (CDF) was discovered not extended to public primary schools unlike secondary schools that get the funds to update physical facilities in most schools.

The roles of SMC in auditing was identified that should be undertaken seriously as this will help to identify areas where the SMC require training on school financial management and help get rid off the present SMC members who do not possess the financial management skills required for them to perform their management roles as
required. Schools whose finances are effectively managed have good school status while those schools whose finances are not effectively managed the school status are bad in general.

School budget plan regular auditing and proper accounting are vital financial management practices and should be done in all primary schools. Most members of the school management do not have the capacity to measure up to the onerous responsibilities of managing schools finances. A lot of public money is channeled to public primary schools (PA), sourced from the government grants (FPE), Parents Association (PA), constituency development funds (CDF) among others. Proper management of school finances is therefore crucial at all times if the finances are to enable public primary schools meet their financial obligations.

The school management is responsible for all financial activities, including receiving levies, from parents, grants and all donations given to the school, preparing a well detailed budget and preparing a balance sheet at the end of the financial year for the purpose of auditing. The head teachers’ accounting skills need to be enhanced though frequent training to increase their accountability for school funds.

5.3 Recommendation of the Study.

i) The Ministry of education to raise the minimum academic education requirements for school management committee (SMC) chairpersons to at least from four levels with a training in school financial management.
ii) SMC to ensure school budgeting is a compulsory requirement in all public primary schools before any operation.

iii) The school administrators to recruit qualified bursars/ accounts clerks in every public primary school in Kenya.

5.4 Suggested Areas for Further Research.

Based on the research findings, the researcher recommended that:

i) A study be carried out to assess the parents and teachers’ views of public primary schools financial management.

ii) A study be done on, the challenges to financial management in public secondary schools and tertiary institutions so as to compare the findings.

iii) A similar study be carried out in a different district to compare the findings.
Bibliography


Chepkemoi M.F (1991) *An Investigation of Methods Used By Primary School Head Teachers in Raising Funds For School Funds In Eldoret Municipality*, Nairobi (Unpublished project Kenyatta University)


Lodiaga, J. (1996) *Financial Management and Control In Schools And Colleges In Kenya*, Paper Presented To Local Authority Staff on a DPM Workshop at Egerton University, Nairobi, MOEST.


MoEST (2010) *Teacher Proficiency Course Training Manual*, CEMESTEA, Nairobi,


Shikuku, M.M (2007) @www.mu.ac.uk Moi university, Eldoret.


Dear Respondent,

I am a postgraduate student registered at the Department of Educational Management, Policy and curriculum Studies, Kenyatta University. I am currently carrying out a research on the topic.

"Constraints of Financial Management in Public Primary Schools in Manga District, Nyamira County".

Since you are directly involved in the subject of the study, your completion of the attached questionnaire is important. All responses will be treated confidential. All responses will be reported only in terms of the entire population. Therefore, do not write your name that of your school in this questionnaire.

Thank you in advance for your anticipated cooperation.

Yours faithfully,

Mungazi Phoscoh
APPENDIX 2

HEADTEACHERS' QUESTIONNAIRE ON CONSTRAINTS OF FINANCIAL MANAGEMENT OF PUBLIC SCHOOL ON MANGA DISTRICT- KENYA.

Please feel free and respond to all questions. Responses will be treated confidentially and for the purposes of this study only. The questions below are designed to gather information about you and your school.

PART 1 General Information

1. Your sex
   Male ( )
   Female ( )

2. What is your highest academic/professional qualification? __________________________

3. How long have you served as Head Teacher? ________________ years.

4. Have you ever attended any training/seminar in school management?
   Yes ( )
   No ( )

5. Have you ever trained in financial management?
   Yes ( )
   No ( )

6. Indicate the Number of pupils in your school.

<table>
<thead>
<tr>
<th>Year</th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Boys</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Girls</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
7. Indicate the conditions of the following facilities in your school

<table>
<thead>
<tr>
<th>Items</th>
<th>Adequate</th>
<th>Inadequate</th>
<th>Absent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chalkboard/wall</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Desks</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Staffroom furniture</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Teachers house</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Book store/library</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Toilet for pupils</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Toilets for teachers</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

PART TWO

INFORMATION ABOUT THE SCHOOL MANAGEMENT COMMITTEE

1. What is the lowest level of education among your school management committee members?
   i) Below primary school certificate  (       )
   ii) Primary school certificate      (       )
   iii) Secondary school certificate level (       )
   iv) Diploma education               (       )
   v) University                        (       )

2. Roles of the school management committee members in financial matters of the school include.
   i) Collection                        (       )
   ii) Budgeting                        (       )
iii) School expenditure (   )
iv) Internal audit (   )
v) Fund accounting (   )
vi) All of the above (   )
vii) None of the above (   )

3. (i) Have any of your school management committee members attended any workshop/training in financial management?

   Yes (   )
   No (   )

(ii) If yes, specify the workshop attended ______________________

4. Tick any problems that make financial management difficult through the school management.

   i) They lack interest in school matters. (   )
   ii) They do not understand financial management issues (   )
   iii) Are hardly available for school matters. (   )
   iv) Always critical on financial matter (   )
   v) Always suspicious of head teacher on financial affairs (   )
   vi) Any other (specify) ______________________

PART III. FINANCIAL INFORMATION

1. Indicate the sources of funds/income for your school

   i) __________________________________________________________
   ii) __________________________________________________________
   iii) _________________________________________________________
2. State any problems you face in raising money from the sources mentioned.
   i) ____________________________
   ii) ____________________________
   iii) ____________________________

3. What does the school do when government grants delay?
   i) Force pupils to buy necessities.
   ii) Seek financial credit while awaiting grant to be received
   iii) We suspend teaching till grant is received
   iv) We rarely assess learners
   v) Any other (specify) ____________________________

4 a) Do you have a bursar/accounts clerk in your schools?
   Yes ( )  No ( )

   b) If no, do you think you are capable of attending to all your school financial matters?
   Yes ( )  No ( )

5. Indicate how financial matters affect your administrative duties.
   i) Consumes my supervisory work on curriculum instruction ( )
   ii) There is no time for supervising pupils and staff personnel ( )
   iii) There is less time for supervision of school plant ( )
   iv) There is less time for fostering school community relationship ( )
   v) Any other (specify) ____________________________

6. Does the school prepare budget for all its activities?
   Yes ( )  No ( )
7. The school head teacher experience problems in preparing and managing the budget estimate from:

i) Lack of support staff (Bursar, accounts clerk) (  )

ii) Lack of time (  )

iii) Estimates being too technical a job (  )

iv) Too much teaching load (  )

v) Being unaware of market prices (  )

8. How much financial control do you have over financial expenditures? Tick (  )

a. Much control (  )

b. Not much control (  )

c. Fair control (  )

d. Little control (  )

9. A headteacher who is left to control or manage school funds spend his finances well:

i) Strongly agree (  )

ii) Agree (  )

iii) Undecided (  )

iv) Disagree (  )

10. a) Are the school accounts audited regularly?

Yes (  )

No (  )
b) If yes, please give details in the table below.

<table>
<thead>
<tr>
<th>Year</th>
<th>Auditors</th>
<th>Frequency</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2010</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

11. In what financial areas do you need guidance?

   i) __________________________________________
   
   ii) __________________________________________
   
   iii) __________________________________________
   
   iv) __________________________________________

12. What are the possible solutions to school financial management problems?

   i) __________________________________________
   
   ii) __________________________________________
   
   iii) __________________________________________
   
   iv) __________________________________________

13. What measures that can be taken to improve the financial management by school management committee (SMC)?

   i) __________________________________________
   
   ii) __________________________________________
   
   iii) __________________________________________
   
   iv) __________________________________________
   
   v) __________________________________________
APPENDIX 3

SCHOOL MANAGEMENT CHAIRPERSONS' QUESTIONNAIRE ON CONSTRAINTS OF FINANCIAL MANAGEMENT IN PUBLIC PRIMARY SCHOOLS IN MANGA DISTRICT, NYAMIRA COUNTY.

Please feel free and respond to all questions. Responses will be treated confidentially and for the purpose of this study only. The questions below are designed to gather information about you and your school.

Please tick ( ) besides the correct answer or fill in the space provided.

PART 1 General Information

1. Your sex Male ( ) Female ( )

2. What is your highest academic/professional qualifications

3. How long have you served as school management committee chairperson in this school?

_______ years.

4. Have you ever trained in financial management?

Yes ( ) No ( )

5. Indicate the number of pupils in your school in the table below.

<table>
<thead>
<tr>
<th>Years</th>
<th>2008</th>
<th>2009</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Boys</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Girls</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
6. Indicate the conditions of the following facilities in your schools.

<table>
<thead>
<tr>
<th>Items</th>
<th>Adequate</th>
<th>Inadequate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Classrooms</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Desks</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chalkboard/wall</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Staffroom furniture</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Teachers house</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Book store/library</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Toilet for pupils</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Toilet for teachers</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

7. What is the lowest level of education among your school management committee members?
   i) Below primary school certificate ( )
   ii) Primary school certificate ( )
   iii) Secondary school certificate ( )
   iv) Diploma education ( )
   v) University ( )

8. Roles of the school management committee members in financial matters of the school include:
   i) Collection ( )
   ii) Budgeting ( )
   iii) School expenditure ( )
iv) Internal auditing ( )
v) Fund accounting ( )
vii) None of the above ( )
vi) All of the above ( )
vii) None of the above ( )
vi) Others ( )

9. Have any of your members attended any workshop/training in financial management?
Yes ( ) No ( )

10. Tick any problems that make financial management difficult through the school management committee members.
i) They lack interest in school matters.
ii) They do not understand financial management issues.
iii) Are hardly available for school matters.
iv) Always critical on school financial matters.
v) Always demand payment for participation in school affairs.
vi) Any other (please specify)

PART II. FINANCIAL INFORMATION

1. Indicate the sources of funds/income for your school.
i) 

ii) 

iii) 

iv) 

89
2. Do you raise enough money from these sources to sustain running of school activities?

Yes ( )

No ( )

3. State any problems you face in raising money from these sources.

i) 

ii) 

iii) 

4. Is the money allocated for your school by government each year under FPE

(Tick appropriately)

i) More than you require ( )

ii) Equal to your requirement ( )

iii) Less than you require ( )

iv) Sometimes more, sometimes less ( )

5. What does the school do when government grants delay?

i) Force pupils to buy necessities ( )

ii) Seek financial credit while awaiting grant ( )

iii) Suspend teaching till grant is received ( )

iv) Rarely assess learners. ( )

v) Any other (please specify) 

6. What do you do to provide for deficit created by lack of enough funds?

i) Force pupils to provide/contribute ( )

ii) Exploit school income generating activities ( )

iii) Exploit fundraising/Harambee to raise deficit ( )
iv) Seek credit from financial institutions.

7. Do you have a bursar/accounts clerk in your school?
Yes ( ) No ( )

8. a) Does the school prepare budget for all its activities?
Yes ( ) No ( )

b) If yes, who orders the budget preparation?
Headteacher ( ) Bursar ( ) School Management ( )

9. The school headteacher experiences problems in preparing and managing the budget estimate from.

i) Lack of support staff (Bursar, accounts clerk) ( )

ii) Estimates being too technical a job ( )

iii) A powerful school sponsor ( )

iv) Very political SMC members ( )

v) Lack of support from the school committee ( )

vi) Lack of time for school affairs ( )

10. What financial records are maintained in your school? Put a tick ( ) for acceptance, and (x) for No.

i) Cash book ( )

ii) Fees register ( )

iii) Ledger ( )

iv) Receipt books ( )

v) Pay slips ( )

vi) Bank statement ( )
vii) Payment vouchers
viii) Delivery Notes
ix) Invoices
x) Register of cheques
xi) Register of inventories
xii) Attendance register
xiii) Postage register
xiv) Telephone register

11. Who maintains the school's accounts records?

12. How much financial control do you have over financial expenditure?

Tick ( ) appropriate answer.

i) Much control
ii) Not much control
iii) Fair control
iv) Little control

13. A head teacher, who is left to control or manage school funds, spends finances well.

i) Strong
ii) Agree
iii) Disagree
iv) Undecided
14. i) The possible effects of effectiveness in school financial management on status of schools include.

a. 

b. 

c. 

d. 

e. 

15. Indicate how many times the school accounts have been audited for the last two years.

<table>
<thead>
<tr>
<th>YEAR</th>
<th>FREQUENCY</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
</tr>
<tr>
<td>2009</td>
<td></td>
</tr>
<tr>
<td>2010</td>
<td></td>
</tr>
</tbody>
</table>

16. What measures that can be taken to improve the financial management by school management committee?

i) 

ii) 

iii) 

iv) 

v) 

93
APPENDIX 4

THE DEO'S INTERVIEW GUIDE ON THE CONSTRAINTS TO FINANCIAL MANAGEMENT OF PUBLIC PRIMARY SCHOOLS IN MANGA DISTRICT, NYAMIRA COUNTY, KENYA.

Feel free and respond to the guide honestly. The information will be kept confidential and anonymous and will be strictly used for the purpose of this study. Thank you in advance for your co-operation.

GUIDING QUESTIONS

1) Is your office represented in picking SMC chairpersons in primary schools within your District?

2) What is the minimal qualification for the primary school chairpersons?

3) How often do you organize seminars for the primary school chairpersons on financial management?

4) What constraints face the SMC in financial management of primary schools?

5) How do the constraints impact on school management?

6) What are your suggestions on how to solve the primary school financial management constraints?
APPENDIX 5
MAP OF NYAMIRA COUNTY SHOWING THE LOCATION OF MANGA
DISTRICT
APPENDIX 6

POSITION OF NYAMIRA COUNTY IN KENYA

[Map showing the position of Nyamira County in Kenya]
APPENDIX 7

RESEARCH AUTHORIZATION

REPUBLIC OF KENYA

NATIONAL COUNCIL FOR SCIENCE AND TECHNOLOGY

Telegrams: "SCIENTECH", Nairobi
Telephone: 254-020-241349, 2213102
254-020-310571, 2213123,
Fax: 254-020-2213215, 318245, 318249
When replying please quote
P.O. Box 30623-00100
NAIROBI-KENYA
Website: www.ncst.go.ke

Date: 14th February, 2012

Our Ref: NCST/RCD/14/012/53

John Phoscho Mungazi
Kenyatta University
P.O BOX 43844
NAIROBI

RE: RESEARCH AUTHORIZATION

Following your application for authority to carry out research on "Constraints to financial management in public primary schools in Manga District Nyamira" I am pleased to inform you that you have been authorized to undertake research Manga District for a period ending 31st December, 2012.

You are advised to report to The District Commissioner and the District Education Officer, Manga District before embarking on the research project.

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

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

Copy to:

The District Commissioner
Manga District

The District Education Officer
Manga District

97
APPENDIX 8

RESEARCH CLEARANCE PERMIT

CONDITIONS

1. You must report to the District Commissioner and the District Education Officer of the area before embarking on your research. Failure to do that may lead to the cancellation of your permit.

2. Government Officers will not be interviewed without prior appointment.

3. No questionnaire will be used unless it has been approved.

4. Excavation, filming and collection of biological specimens are subject to further permission from the relevant Government Ministries.

5. You are required to submit at least two (2)/four (4) bound copies of your final report for Kenyan and non-Kenyans respectively.

6. The Government of Kenya reserves the right to modify the conditions of this permit including its cancellation without notice.

GPK0505.13m110/2011

(CONDITIONS—see back page)

PAGE 2

THIS IS TO CERTIFY THAT:

Prof./Dr./Mr./Mrs./Miss....JOHN..PHOSCOH.............................MUNAGI.

of (Address) KENYATTA UNIVERSITY...

P.O. BOX...43244...NAIROBI.

has been permitted to conduct research in...

MANA District,

NYANZA Province.

on the topic..CONSTRAINTS TO FINANCIAL MANAGEMENT IN PUBLIC PRIMARY SCHOOLS

IN M. ANGA DISTRICT...NYANDIKA

COUNTY...KENYA

for a period ending...30th NOVEMBER 2012

Research Permit No...NCST/RCPD/114/01.2/53.

Date of issue...13th FEBRUARY 2012.

Fee received...KSHS. 1,000.

Applicant's Signature

National Council for Science and Technology

KENYATTA UNIVERSITY LIBRARY