FINANCIAL MANAGEMENT IN
NYAMARAMBE DIVISION
SECONDARY SCHOOLS, GUCHA DISTRICT

BY

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Financial management in nyamarambe
DECLARATION

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

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The work reported in this project was carried out with my supervision and approval as a University Supervisor.

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DEDICATION

This project is dedicated to my wife Teresa, my daughters, for their patience, understanding and encouragement.
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It is always very difficult to know how many ideas that one has acquired but I am very sure that I must greatly owe my University supervisor, Professor Jotham Olembo. To him many thanks for much work that he did to stimulate me and to also guide me in all aspects.

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ABSTRACT

Education is one of the most important sector which has undergone through tremendous growth and development in all its spheres. Providing education to a generation has always been an expensive undertaking to both the parents and the government. This implies that to implement the curriculum there has to be a provision of educational facilities and services whose costs have been soaring with time.

The population has also been on the increase which implies that there has been a tremendous increase in the demand for education. This has resulted in a big budget to financing education. It is therefore imperative that the meagre resources that are available have to managed and utilised well.

It is against this background that that the researcher formulated the problem of the study in the light of the problems faced by the headteachers in their attempt to effecting finance that their school programmes require.

This study also sought to look into the financial management practices and problems experienced in the process.

The study was a descriptive survey, carried out in secondary schools in Nyamarambe Division, Gucha District. The questionnaires were provided to headteachers and bursars of the said schools. There was a review of literature made which was related to the study being undertaken.

Data was analysed using descriptive statistics like means and percentages and presented in tables.
The study found out that although the headteachers prepared budgets, they were greatly hampered in accounting. The researcher recommends that any attempt to manage funds well must be made contingent to performing well.
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CHAPTER ONE

1.0 INTRODUCTION TO THE STUDY

This chapter gives a general introduction to the purpose and objectives of the study. It has the background to the problem, statement of the problem, research questions, and the significance of the study.

1.1 Background to the Problem

Schools are organizations with a set of interrelated roles that must be carried out so that total unity can be realized. Organizations are powerful and affect the lives of people.

Individual schools affect the lives of thousand of children influencing the kind of education they require and hence the type of career to take. One of the basic policies in education is to develop, provide and support the kind of education that meets the existing needs of the citizens and the nation as a whole.

This implies that schools be properly managed. Knezevich (1975) pointed out that every educational institution required
a pattern of administration to propel it efficiently and effectively towards the realization of its educational goals. There are a number of tasks that must be carried out so that educational goals can be achieved, and the most important is financial management. Any form of educational programme being offered requires financial support.

Most teachers who have been appointed to head schools, are in most cases not conversant with the basic financial management styles that can be practiced. Mbiti (1974) points out that, many teachers have been and will be given leadership without any formal preparation for it and have found themselves in a new world altogether with new responsibilities, new commitments and new problems and new challenges.

Asuko (1980) in a study of management practice, in Kenyan Secondary Schools recommended that for prudent financial management to be realized, management standards must be upheld by selective recruitment, training and maintenance of efficient personnel.
According to the 1974 Education Annual Report, it was realized that financial problems arose due to frequent changes of headship and awarding headship on the basis of seniority and how long one had served as deputy headteacher. Due to this, we have not had headteachers well versed in financial and other managerial skills.

The administrator will need to keep abreast with the trends in school management and creatively influence and shape his school to give it more relevance, have it function more effectively. It is therefore important that financial management coupled with management tasks receive prudent handling to facilitate the eventual realization and exploitation of the school's potentialities.

The education system accommodates a philosophy laid down in an attempt to have a curriculum that is relevant to the country's present and future needs. The 8-4-4 system of education is technical and vocational and therefore it is expensive to offer. This requires finances to be properly spent.
The curriculum is being offered to a lot more children. It is the government's intention to make education accessible to all Kenyans, hence the emphasis for free primary education.

It should also be noted that Kenya's population has grown tremendously and continues to increase at a very fast rate. The government has not been able to cope with the high cost of education brought about by the sharing costs of educational requirements and the ever-increasing number of children who want to go to school.

In an attempt to ensure effective management of finances in secondary schools, the Ministry of Education has given some guidelines in a manual for headteachers of secondary schools in Kenya. Accounts of secondary schools are supposed to be audited at least once a year. Auditing is very essential in any financial management. As Burrup puts it:

"Auditing is usually the final act in the business of protecting the assets of the school".

1.2 Statement of the Problem

There is need to understand the current financial management practices in Kenyan secondary schools. There have been policy changes in this area of management that
necessitates a re-evaluation of management practices and resultant issues.

There has been concern over the performance of public secondary schools headteachers in financial management. They have been accused of mismanagement of funds through misallocation misappropriation and even embezzlement of school funds.

Dissatisfaction with the way school financial resources have been managed has sometimes resulted in public outcry, school strikes, upheavals and disasters.

Given the importance of financial resources towards education process, there is need for immediate attention and a proactive approach to providing a comprehensive and long term solution.

The type of curriculum, number of text books and other materials, the qualifications of school employees, in fact, all phases of the school programmes are affected by the amount of money and the efficiency with which it was expended.
Educational managers should realize the importance of the fiscal element in their schools' management. Harltey (1968) stated that schools had suffered because of problems in designing their programmes, assessing their performance and developing suitably allocative strategies to determine how best to utilize limited human and non-human resources in the process of teaching and learning. The fiscal element therefore had to be properly interwoven with other aspects of management for the success of the educational programme.

1.3 Purpose of the Study

The purpose of this study was to investigate the various sources of funds and the problems school heads encountered in securing funds. The study also sought to investigate the problems schools heads encounter in managing school funds and how this impacted on school administrative tasks and how the heads tackle these problems.

1.4 Objectives of the Study

The purpose of this study was to establish the financial management constraints faced by headteachers. To achieve this, the study had the following objectives:

1. To establish the overall financial management practices.
2. To establish the specific financial management constraints that the school principals experience.
3. To establish the impact of financial management constraints on the overall running of the schools.

1.5 Research Questions

In order to achieve the stated objectives this research attempted to answer the following research questions.

1. What are the various sources of funds of schools?
2. What problems do school principals face in securing school finances?
3. What problems do principals face in managing school finances?
4. What are the implications of these problems to school management?
5. How do school principals solve these problems?

1.6 Significance of the Study

The financial administration in schools is one of the most important task that must be carried out effectively and efficiently. However, there are a number of limitations which
make it difficult for efficient and effective fiscal administration in schools.

It is hoped that the identification of these problems and consequent findings of potential solutions to these problems would help secondary school heads to fulfill their mission of meeting goals of their schools as far as education is concerned.

The study was intended to point out some fiscal management practices carried out in various schools. It is hoped that the findings of the study will help in stimulating efforts in formulating a basis on which plans for upgrading and effecting uniformity in financial management practice in Nyamarambe Division. The study was expected to generate data that will shed light on the casual factors of poor financial management in schools. The result of this study should therefore help in devicing ways and methods of effective accounting control in schools. This might help in formulating a policy on schools accounting control system for effective financial management.
1.7 Assumptions of the Study

The following assumptions were made:

(i) All respondents replied honestly to the questionnaires.

(ii) All headteachers were well conversant with accounting procedures.

(iii) All headteachers experienced financial problems in their schools.

1.8 Scope and Limitations of the Study

The study was carried out under the following limitations:

(i) The study limited itself to secondary schools in Nyamarambe Division. Its results might therefore not be generalised for other learning institutions like primary schools and technical schools.

(ii) The locale was limited to only one administrative division in the district - Gucha District, hence the findings cannot be generalised for the whole district, leave alone the whole province.
1.9 Theoretical Framework

A system model for school financial management

Figure 1

Financial resources
- Revenue
- Budget – preparation
- Budget administration

Human and physical resources
- Teaching and auxiliary staff, school physical plant, other teaching/learning resources

Time utilization
- School day/term/year

Education process

(Source: Adapted from Knight (1993)

This theoretical framework explores some central concepts and principles of school financial management and forms the foundation of this research. The model summarises the
school as a system of elements each contributing to the operation and each is depended on other aspects of the system for its own requirement.

They are interdependent and interrelated within the school system, finance is one of the major interactive element.

Financial resources form the first important input into the school system. It also includes capital assets.

The revenue element of these resources is converted into human and physical resources through budget mechanism. These resources include: training auxiliary staff, school plant and other learning resources.

At first sight it could appear that these human and physical resources are then used in the education process. This is a misconception because they can only be used after conversion into the third component units of time use. (resource hours).

Skilful management can often expand the resource hours available considerably and sometimes dramatically.

The financial component of the system is the education process. The process is affected by three major variables.
(i) The resources provided by the three earlier components: the student material on which it works, regulation, policies, ideas and attitudes formed by society outside the system.

The theoretical framework shows that financial resources form an important input into the school system. The way school finances are managed significantly affects the education process.

1.10 Conceptual Framework Model

Figure 2
The conceptual framework summarises schematically the features that specially relate to this study concerning management of school finances. This clearly shows that:

(i) To achieve educational objectives, principals are expected to ensure prudent management of school finances. They therefore need sufficient knowledge and skills in school financial management.

(ii) To acquire sufficient knowledge and skills, principals require a well integrated preparation and support system.

(iii) To ensure effective management of school finances, principals need in-service training. Regular in-service training would equip them with knowledge and skills that enhance prudent financial management.

(iv) They should also receive technical support from bursars/ accounts clerks and they also require audit services by the audit unit.

(v) They should also receive supervisory and advisory support from the inspectorate arm.

(vi) Proper preparation and support improves the performance of principals and hence greatly
contribute to efficient and effectiveness of managing school finances.

1.11 Operational Definition of Significant Terms

**Financial allocation:** Refers to the amount of money assigned for each item of expenditure.

**Recurrent expenditure:** Refers to the expenditure which occurs every year in the budget such as staff salaries, stationary e.t.c.

**Principal:** Refers to the head of a secondary school. He/she is the chief executive with administrative, instructive, supervisory, financial management and other leadership roles.

**Facilities:** Refers to the school plant and equipment such as buildings, instructional materials.
Auditing: Refers to investigations of the financial transactions and processes with laid down procedures in an attempt to certify that the schools' transaction accounts and resulting financial statements conform to generally accepted accounting practice.

Estimates: Refers to unapproved revenue and expenditure for a given year.

Budget: Refers to a specific plan for implementing organizational objectives, policies and programmes in a given year. It includes total revenue and expenditure for a year.

Accounting: This is acting in accordance with the educational plan upon which the budget is prepared. The process involves recording,
classifying and summarizing financial transactions.

**Bursary:** Refers to money provided by the government through the Ministry of Education to cater for bright, but poor students.

**Division:** Refers to an administrative area comprising locations, sublocations, and villages.

1.12 **Organisation of the Study**

This project is organised into five chapters. Chapter 1 has the background to the study. It tries to capture the background to the problem, statement of the problem, the purpose and objectives of the study and the research questions. It also has the significance of the study, the scope and limitations of the study, the theoretical and conceptual framework and the operational definition of key terms used in the study.

Chapter 2 is devoted to the literature review which forms the theoretical basis and philosophical justification for the study. This was organised under the following headings:
problem in securing funds, managing school funds and associated problems.

Chapter 3 gives the methodology used in carrying out the study, which includes the research design, the locale, the study population, the sample and sampling procedures, the research instrument, data collection procedures and methods of data analysis.

Chapter 4 presents the detail and analysis of the findings, while chapter five provides a discussion resulting from the analysis of the data and present conclusions, policy recommendations resulting from the research findings and suggests further research studies on the aspects of financial management.
CHAPTER TWO

REVIEW OF RELATED LITERATURE

2.1 Introduction

The literature reviewed in this section captures three specific areas. Studies on need for adequate financing of education was reviewed first. Problems in securing revenue for financing schools was reviewed next and lastly, management of school funds was reviewed under the following:

Preparation of budget estimates.

(a) Presentation and adoption of the budget.

(b) Budget administration.

(c) Accounting of funds.

(d) Auditing of funds

2.2 Need for adequate financing of education

The area of financial management is one of the most important tasks in the realization of the goals of the school as an organization. Sound education would be void without the element of fiscal administration coupled with other administrative tasks. Johns and Morphet (1969) held the view that the efficiency of a school was determined largely by the amount of school revenue and the wisdom with which the
revenue was expended and the adequacy of the school plant. The central place given to financial management could not be overemphasized and hence the availability of funds and proper administration largely determined the success of any school.

Orlosky et al. (1984) stated that in the tasks of managing, the fiscal element was paramount for an educational manner could not control and organize without the necessary financial support.

In complementing this view, Johns and Morpeht (1960) stated that unless adequate financial and other resources were available and wisely used, it was not possible to have good schools or to provide satisfactory educational opportunities in any country. It was therefore vital that funds had to be provided to enable the schools to run smoothly.

2.3 Problems in Securing Funds

There are various forces that made the raising of funds to run schools a difficult task.
Jolly (1969), stated that from the rapid increase in the population and consequent expansion in education, it may have seemed absurd to argue that finance was not a bottleneck to further education expansion, whenever education had expanded the author stated:

educational expenditure had risen more rapidly and in most cases had taken a larger share of the total budget.

The inability of the government to finance education fully was a factor limiting funds available to schools.

Hartley (1968) argues that any expansion in terms of the number of schools created a need for more money. This caused constraints on the part of the headteacher and put enormous demands on his ingenuity in trying to expend wisely the limited funds available.

Loverridge (1965) stated that it was clear that the degree of education a country could afford depended upon the total wealth of that country. Another problem, therefore in securing revenue for schools stemmed from the government’s policy to scale down spending on education as stated in Kenya’s Development Plan (1984-1988).
The government policy on financing education would influence strongly the manner in which schools were financed.

Garvveu (1968) stated that public policy making centred around the process of acquiring and allocating resource for public sector. For the headteachers, the area of securing funds had become an area of priority in educational management. In the Republic of Kenya (1988) it was stated that the practice of cost-sharing in the financing of education and training between the government and the community, parents religious and private organization was already in place.

2.4 Managing school funds

Harley (1978) stated that finance and business management were important aspects through which sound educational management could be achieved. It was important for the school administrator to realize that business management went beyond allocating cash to this and that item in school but to look at the school as an investment which would eventually pay dividends to the government.
John and Morphet (1960) stated that education was indeed an industry. It was as much a part of the total economy that contributed to the gross national product in the same manner as any other industry. The administrative tasks included in this are whether they had to do with securing of revenue or making expenditure were instrumental.

Reeder (1941) maintained that educational investment should be well handled to ensure maximum production from it. The school head had to be aware of what areas needed funding. On this score he needed to draft therefore in the manner he drew up his budget.

Kochar (1978) asserted that a sound investment required that the little funds available be well expended. He further stated that funds were always limited but educational budgets had to be prepared in such a way that the quality and quantity of curriculum requirements were accommodated.

The preparation of the budget and its execution determined how well the funds an institution raised would be spent. Through the budgeting process, the desired educational programmes were translated into fiscal terms.
John and Morphet (1960) asserted that the budget had to be based upon an educational programme and that the same had to be developed to attain educational purposes agreed upon, that is, give the quality and quantity of educational services proposed.

Dessler (1982) gave a limiting definition of the budget as a formal financial expression of things such as revenue costs of materials, expenditure, etc.

Campbell et al (1971) stated that a good budget would have three major things:

i. The proposed educational programmes,

ii. The expenditure necessary to support such a programme.

iii. The anticipated revenues to cover such expenditure.

Miller and Spalding (1958) stated that in order to fulfil needs of the educational programme, they had to be translated into cost estimates so that the funds could be provided to pay for the services and materials.

Van Dusseldorp (1971) argues that school heads should structure their budgets in relation to goals and programmes
and that they could use past data to analyze the cost of programmes

Campbell et al (1971) maintained that people within the school system who actually operated the programme, should have a large part in preparation of estimates. This meant that teachers would have a real voice in suggesting what was necessary by a way of working conditions, equipment, suppliers, books etc.

In the Ministry of Education (1975) it was stated that estimates should be prepared under vote heads. The headteachers had to be sincere in their consideration of what demands came from various quarters.

It would probably be much fairer in the long run to ask heads of departments to submit fully documented budget proposals and carefully scrutinize them.

Miller and Spalding (1958) stated that it was good to look first at what could be purchased. They argue that where there was real educational vision, the arrays of possibilities was always
beyond the financial means of acquisition. This forced choice in terms of what was most needed and most wanted.

The budget however should be well proportioned, that is, no phase of work of the school system should receive more or less than it deserves. Brooksbank (1980) argued that since instructional services was the most important item in school work, a large percentage of the school funds had to be given to it without taking money from other services which could result in the crippling of the instruction.

According to John and Morphet (1960) a balanced school budget should be based on the educational plan, the spending plan and the financial plan. According to this concept, the educational plan must be balanced along with receipts and expenditure. If the educational plan was not balanced with educational needs, the school budget would not be balanced even if expenditure, might be mathematically equal to or less than receipts.

In its presentation and adoption, the headteacher should present the budget documents to the Board of Governors long before the board finally adopts it.
In the administration of the budget, it should be followed as closely as possible. Reeder (1941) observed that the budget was a financial plan, and a plan was made to follow. A budget well administered meant funds well used.

The last aspect in managing funds, falls in the area of accounting. The budget itself and its control is one important part of the accounting procedure.

Campbell et. al (1971) stated that a budget control system had to be developed so that at least once a month the condition of expenditure and revenue might be ascertained.

According to Ganerke and Childress (1967) the account or system of accounting were based on a pattern of records of various financial transactions which were necessary for the prudent fiscal management of schools such records included: purchasing forms, financial reports, accounts, etc. If accounts were well kept, it helped the headteacher during the time of auditing.
The major problems posed by the community members to the schools were found to include reluctance of parents, parents failing to buy necessary school items, like uniform, books etc.

The next problem was that of the complexity involved in producing a budget document. Headteachers needed to be conversant with budgeting process and book keeping procedures.

Knezevich (1975) stated that administration helped to assemble and to ensure prudent use of resources. Campbell et al (1971) stated that a budget was a major policy statement in any school.

They indicated that there were many schools where the budget was seen only as a short range aspect, where the programmes which the budget proposed to buy, was meagerly portrayed and where the format was unattractive.

Inflation was a problem headteachers had to contend with. Miller and Spalding (1958) stated that fluctuations of prizes and uncertainties with respect to programmes and personnel made it difficult to develop an exactly accurate set of expenditure estimates. The author felt that even when the
budget is as sound as possible, reasonable allowance had to be made for fluctuations over which the administration had no control.

Hortsman (1987) in an article Financing Education in England stated that some heads spend money immediately in order to get maximum use of the supplies and avoid the possibility of rising costs. But what about perishable goods and also other risks.

2.5 Summary of literature review

The literature review was drawn from books, periodicals, journals, thesis and government publications. In the literature review there was an indepth discussion of the need for adequate financing of educational institution since schools efficiency was largely determined by the amount of school revenue and other sources at their disposal.

The review was extended to encompass and analyse the practices adopted in drawing up budget estimate, presentation and adoption of the budget administration, accounting and auditing funds.
CHAPTER THREE
RESEARCH METHODOLOGY

3.1 Introduction

The chapter discusses the procedures and strategies used in the study. Research design, locale, target population, the sample and sampling procedures, data collection, data analysis and presentation are also discussed.

3.2 Research Design

The study was a descriptive survey, designed to investigate the current situation with regard to financial management practices among the secondary school headteachers in Nyamarambe Division.

According to Lockesh (1984), descriptive research studies are designed to obtain pertinent and precise information concerning the current status of phenomena and whenever possible to draw valid conclusions from the facts discovered. Surveys aim at obtaining information, which can be analyzed, patterns extracted and comparisons made. (Bell, 1993).
Furthermore, a descriptive survey aims at obtain information from a representative selection of the population and from the sample, the researcher is able to present the findings as being a representation of the population as a whole (Bell 1993). Verma and Beard (1981) asserts that surveys provide information about population variable, for instance when data on teachers opinion on a variety of educational issues are sought. The methods are non-experimental as they deal with relations among non-manipulated variables.

3.3 Locale

The study was conducted in public secondary schools within Nyamarambe Division of Gucha District. Nyamarambe Division is situated in Gucha District, Nyanza Province in the Western region of Kenya. Etago, Suneka, Awendo and Ogembo divisions borders it. By the time this study was conducted the division had several educational institutions, among them are 16 public secondary schools and all of them are mixed schools except one which is a boys school. The choice of the division for the study was influenced by the limitations in time, effort, and funds. Kerlinger (1973) observes that a researcher should be familiar with the
research locale, a fact that also influenced the researcher's choice of the division.

3.4 The Population

The study population comprised of the 8 headteachers in the public secondary schools in Nyamarambe division. The population was spread over the days schools and boarding as well as provincial and district schools.

The headteachers were targeted to provide the immediate administrator's view concerning financial management in their schools. The study also targeted the bursars and accounts clerks of the said schools to provide also immediate view concerning financial accounting procedures and also book keeping together with auditing issues.

3.5 Study Sample

According to Gay (1992), a researcher selects a sample due to various limitations that may not allow researching a whole population. The sample of 50% percent was used through random sampling. This means that 8 schools were studied. This fell above the minimum acceptable sample for a survey of
10% for a large population and 20% for a small population (Roscoe 1975, Gay 1992).

All the 8 headteachers and 8 bursars of the sample schools were included in the study sample.

### 3.6 Sampling Procedure

To get the sample, the researcher used systematic sampling procedure.

According to Wiersoan (1985:204) the primary advantage of systematic sampling in educational research is convenience.

In systematic sampling a sample was drawn from fixed intervals on the list, using the school code serials, all the schools were arranged in ascending order.

The sample of 50% was selected using the systematic sampling procedure.

### 3.7 Research Instruments

The study utilized two sets of questionnaires. The main reason as to why questionnaires were used was to solicit information from the respondents on various areas such as
the personal attributes, ways, means and problems of securing funds, and resource management.

(a) Headteachers’ questionnaires. This was administered to all headteachers included in the sample. It will provide information on the headteachers views concerning the extent to which financial management influences the performance of schools.

(b) The bursars/accounts clerk questionnaires. This was administered to all bursars included in the sample. It provided information in accounting, budgeting and auditing and how it impacts on the financial management in secondary schools.

3.8.0 Piloting

Piloting was conducted in three secondary schools in Nyamarambe Division to determine the reliability and validity of the instrument. These were randomly chosen.

The piloting also helped to modify and remove any ambiguous items on the instrument. Blank spaces, inaccurate responses, or inconsistencies indicated weaknesses which needed to be reviewed after piloting (Mulusa 1990). This helped in enhancing face and construct validity. The pilot
study therefore reassured the researcher on the feasibility of the study.

The pilot study also helped the researcher to have an inclusion of some many more items that were necessary.

3.8.1 Validity

Since the version of the questionnaire used was adopted, there was need to test it for its validity. Instrumentation is a major threat to internal validity of any research instrument (Gay 1992).

The face validity was used in consultation with supervisor and other experts – lecturers in the department. This was done to remove questions that seemed ambiguous or too lengthy, while construct validity was done by reviewing questions that seemed repetitive, or whose answers seemed too obvious, following the piloting results.

3.8.2 Reliability

To establish reliability of the instruments to the specific situation the coefficient of internal consistency – the split-half reliability method was used. The questionnaire was
administered to the pilot group and the scores were ranked and they were then accepted and administered to the respondents.

3.9 Data Collection Procedures

The relevant legal documents were acquired. After the initial visit to the sampled schools, appropriate data were preferred for the administration of the questionnaires.

The researcher self-administered the questionnaires to each of the respondents, this helped him to achieve 100% return ratio for both headteachers and bursars. It also gave the respondents time to seek clarification on any item that proved difficult to understand.

In the 4 schools the bursars were not able to respond to the questionnaires immediately, hence the instruments were left behind with each respondent and collected later.

3.10 Data Analysis and Presentation

This study generated both qualitative and quantitative data. At the end of the data collection, all completed questionnaires from the field were thoroughly inspected and processed. Data was analysed and tabulated using descriptive statistics such as frequencies and percentages.
4.1 Introduction

The purpose of this study was to find out and investigate the various sources of funds and the problems school heads encounter in securing funds. The study also sought to investigate and explore the problems heads of schools encounter in managing school funds and how this impacts on school administrative tasks.

There were a total of 8 questionnaires sent out to the headteachers and also questionnaires sent to the bursars or accounts clerks in the same schools.

All the questionnaires were received back in good time. This therefore represents 100% of the total questionnaires received back.

In this chapter an attempt is made to present the analysis of the data collected. For systematic presentation and analysis of data, this chapter is organised into 3 main parts as indicated below:

(i) Part 1 - Financial Management Practices
(ii) Part 2 – Sources and ways of securing finance

(iii) Part 3 – Problems encountered in financial management.

The main method of analysis was descriptive statistics such as means and percentages. Tables were used to supplement the qualitative discussion covering the open-ended questions.

In this study the percentages and means are tabulated and this forms the basic descriptive statistics which supplements the qualitative analysis.

Because the study was mainly descriptive, an attempt was made to discuss in details the various problems and issues under study.

Data was collected from headteachers and the bursars and it was analysed in the following order: characteristics of schools used in the study, headteachers personal data and sources of finance were sought.
4.2 Characteristics of schools used in the study:

The data was based on the type of schools and student enrolment. This was to enable the researcher get some background information on schools used in the study. Relevant data is presented in the table below:

Table 1: Characteristics of Schools used in the Study

<table>
<thead>
<tr>
<th>Type of school</th>
<th>Frequency</th>
<th>Percentage</th>
<th>Student enrolment</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mixed day</td>
<td>5</td>
<td>62.5</td>
<td>1040</td>
<td>54.0</td>
</tr>
<tr>
<td>Mixed boarding boys</td>
<td>2</td>
<td>25</td>
<td>520</td>
<td>27.0</td>
</tr>
<tr>
<td>Boys boarding</td>
<td>1</td>
<td>12.5</td>
<td>365</td>
<td>19.0</td>
</tr>
<tr>
<td>Total</td>
<td>8</td>
<td>100</td>
<td>1925</td>
<td>100</td>
</tr>
</tbody>
</table>

4.3 Headteachers Personal Data

The headteachers personal data included the years they had worked as professional teachers, how many years they had worked as principals and also how many years they had worked in their current stations.
This data provided the background information on the calibre of headteachers used in the study.

Table 2: Headteachers Personal Data

<table>
<thead>
<tr>
<th>Experience in years</th>
<th>Since appointment</th>
<th>In the present station</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Frequency</td>
<td>Percentage</td>
</tr>
<tr>
<td>Below 5</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5-9</td>
<td>4</td>
<td>50</td>
</tr>
<tr>
<td>10-14</td>
<td>3</td>
<td>37.5</td>
</tr>
<tr>
<td>15-20</td>
<td>1</td>
<td>12.5</td>
</tr>
<tr>
<td>Above 20</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>8</td>
<td>100</td>
</tr>
</tbody>
</table>

The table 2 shows that a half (50%) of the headteachers had a teaching experience of 5-9 years while 37.5% were in the experience bracket of 10-14 years.

It also shows that 50% of the headteachers had headship experience of below 5 years. 25% had an experience of 5-9 years while another 25% had an experience of 10-14 years. This clearly shows that the headteachers in these schools are relatively young.
4.4 Sources of Finance (Income to Schools)

- Fees from students
- PTA contributions
- Bursary

Fees from students was the main source of finance. This is the obvious mode of financing schools. All the headteachers indicated that they financed their educational programmes with the fees collected from students.

Another source of finance for the schools was PTA contributions from the parents. This formed a major base in school finance.

The existence of PTA in all schools clearly indicated that they had taken a lead in financing schools. Its effectiveness in arranging for extra funds varied from school to school.

<table>
<thead>
<tr>
<th>Effectiveness</th>
<th>No. of Respondents</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Very effective</td>
<td>2</td>
<td>25</td>
</tr>
<tr>
<td>Effective</td>
<td>4</td>
<td>50</td>
</tr>
<tr>
<td>Less effective</td>
<td>2</td>
<td>25</td>
</tr>
<tr>
<td>Ineffective</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>8</td>
<td>100</td>
</tr>
</tbody>
</table>
Two headteachers (25%) felt that their PTAs were effective in arranging for additional funds to their school.

Four headteachers (50%) indicated that their PTAs were just effective while 25% of the headteachers indicated that their PTAs were less effective in organising for extra funds. In this case the teachers felt that there was need for active participation by the parents who looked pessimistic towards the improvement of their schools. It was clear that various PTAs played a vital role in the schools they existed. They had their annual contributions and they also financed capital development projects in their respective schools on yearly basis. Such projects include, classrooms, libraries, dining hall and replacement and improvement of general conditions in the school.

The PTAs were also influential in decision making regarding expenditure of school resources amount of development funds to be paid per parent and also organising for major harambee functions.

As was indicated earlier, another source of revenue for schools are the government bursaries from the Ministry of Education. It is also clear that the bursary allocation to
school is far much less compared to the requirements by the schools. It also takes too long to be distributed to the schools given that nowadays it must be distributed through the constituencies.

As a result schools suffer a great deal in cases like provision of teaching and learning materials for proper instruction in these schools.

Due to all these, schools opt to purchasing on credit. It also proved impossible to vire the funds from one account to the other. Because of all these, one of the consequences of the unavailability of funds was the dilapidation of school facilities and equipment which often necessitate colossal sums of money for repair, replacement and maintenance.

Lack of finance in schools had implications on worker’s job conditions. Delay in salary payments has a negative impact on the workers’ morale leading to poor relationship between them and the headteacher.

The delay in the payment of school fees has been a problem experienced by headteachers.
In response to fees payment the majority of the headteachers (50%) indicated that they did not receive fees from students in good time.

Table 4: Reliability of fees Payment

<table>
<thead>
<tr>
<th>Very reliable</th>
<th>No. of Respondents</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reliable</td>
<td>1</td>
<td>12.5</td>
</tr>
<tr>
<td>Fairly reliable</td>
<td>3</td>
<td>37.5</td>
</tr>
<tr>
<td>Unreliable</td>
<td>4</td>
<td>50</td>
</tr>
<tr>
<td>Total</td>
<td>8</td>
<td>100</td>
</tr>
</tbody>
</table>

Some of the needy and bright students were put on the bursary scheme which did not help them since bursaries cover a very small portion of the total fees payable. The bursaries were not enough because the demand was too high.

Some headteachers indicated that some students did not even pay fees and left the school before settling the outstanding fees balances. The headteachers pointed out that they found it extremely difficult to contain the situation. They keep on sending away students for fees which was not forthcoming. This interfered with curriculum implementation and poor
results in the national examination. They therefore agreed that they are at crossroad in dealing with fees payments.

Most headteachers indicated that when students fail to pay fees the only alternative was to withhold their certificates and testimonials until they look for ways and means to clear the outstanding fees balance at a later date.

There are several factors that hinder the headteachers in their attempt to look for alternative sources of finance. These included lack of money from school community and therefore very difficult to organise harambees. We also had community indifference which is very common in Nyamarambe Division due to subclanism factors. The community's ignorance and political factors have also played a big role in limiting the headteachers attempt to source for funds.

It was the feeling of most headteachers that the financial problems of the school can be minimised through concerted efforts through the District Education Office and also the Divisional office to sensitize the community on the importance of educational investment.
It is also important for headteachers to contact donor organisation and agents to solicit for funds.

4.5 Management of School Funds

The procurement of funds is a vital aspect of school financial management. There is need to draw budgets so as to give a financial expression of the qualitative and quantitative educational services proposed in the education plan.

From the responses obtained from the headteachers they indicated lack of seriousness in budget preparation.

Table 5: When the Budget is prepared

<table>
<thead>
<tr>
<th>Term</th>
<th>No. of respondents</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Term I</td>
<td>2</td>
<td>25</td>
</tr>
<tr>
<td>Term II</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Term III</td>
<td>6</td>
<td>75</td>
</tr>
<tr>
<td>Total</td>
<td>8</td>
<td>100</td>
</tr>
</tbody>
</table>

Twenty five percent prepared their budget estimates in first term when the year was on. Seventy five percent prepared their budget during third term which was in line with the
projects on the next year. The budget was approved by the Board of Governors but it was also clear that most of the Board of Governors in these schools were not well versed with the budget preparation and its adoption that was yet a big issue that affects the schools.

It can be concluded that most schools lacked standardised and clearly defined system for determining the budget and how it was supposed to be formulated, enacted and executed for the smooth running of the schools.

This literally meant that the headteachers needed to look at the available resources so as not to budget in excess of the available resources. They therefore tried to fit the programme into the money available. That approach in budgeting involved providing a plan for attaining the purpose of an institution. The purpose of an educational programme were identified and that gave the basis for determining the educational services and facilities needed.

4.6 Problems in Budget Administration

Headteachers also indicated that they had problems in the administration of the budget. There were various factors
expected to hinder the headteachers in their attempt to implement the budget. The first one was the lack of preparation for financial management before appointment to headship.

Even though all headteachers had covered the topic of financial management in the educational administration course during their undergraduate course, it was clear that it was not useful in preparing them for their current roles in financial management.

Another problem the headteachers faced was lack of funds to enable them run the fiscal year. All headteachers indicated that the revenue collected by the school was not enough to run the school financial calendar and as such the schools were forced to purchase goods on credit and also delay the payment of salaries for workers which in turn brought strained relationship between the headteachers and the support staff.

From the study, ninety percent of the schools had accounts officers like bursars or account clerks. However, it was pointed out that most of these officers were of low educational
qualifications and could not understand other important financial aspects in school financial management.

The bursars and account clerks were involved in book keeping and accounting. These support staff had low professional qualifications, most of them had only done Accounts Clerk National Certificate (ACNC) or Kenya Accounts Technician Certificate (KATC) which demonstrated low levels of knowledge of accounting.

<table>
<thead>
<tr>
<th>Professional course</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACNC</td>
<td>4</td>
<td>50</td>
</tr>
<tr>
<td>KATC</td>
<td>3</td>
<td>37.5</td>
</tr>
<tr>
<td>CPA part I</td>
<td>1</td>
<td>12.5</td>
</tr>
<tr>
<td>Total</td>
<td>8</td>
<td>100</td>
</tr>
</tbody>
</table>

The table above shows that 87.5% of the schools finance officers had done ACNC/KATC while 12.5% had done CPA 1. A notable feature was that even those 12.5% who had done CPA 1 had only done part one. That confirmed that their professional qualifications were inadequate.
When headteachers were asked to state the other problems they encountered in administering the budget, a variety of problems surfaced. Some of these were, the Ministry’s delay in giving bursaries, being unable to cope with inflation; lack of prompt payment of fees, etc.

4.7 Accounting Problems

Most headteachers were faced with problems in financial accounting. They found it difficult because they were not well versed and conversant with the accounting procedures. That is one area where headteachers were untrained and failed to show competence or exhibit enough skills in handling it.

Most of the headteachers had been promoted to these positions on the basis of seniority and how long they had been deputy headteachers. Most emphasis should be paid to inculcating necessary skills and making headteachers competent in financial matters.

The headteachers agreed that the undergraduate training in financial management with special reference to accounting was inadequate since:
(i) It was elementary and sketchy such that it failed to equip them with practical management skills in finance.

(ii) It was general and mainly concentrated on general theories and principles rather than the detailed procedures of financial management.

(iii) It was vague on the legal framework governing school financial management.

(iv) It failed to expose learners to advanced aspects of financial management such as financial accounting and reporting.

(v) The course content did not include application of modern technology in financial management.

(vi) It was too short since it was only a small part of one unit course in educational administration.

They therefore concurred that there was no training of headteachers in management skills perse yet they required adequate skills to manage school finances. There was therefore need for more focussed training to equip them with sufficient knowledge and skills.
All schools clearly indicated that they kept the accounting documents records in their schools. These included counterfoil receipt books, payment vouchers, cashbooks, journals, fees registration, fees ledger, credit ledger, money order and cheques registers. These were necessary documents that all headteachers needed to know how they were used and be checked periodically as stipulated in the accounting procedures.

Accounting was therefore one area where headteachers had most problems. Most of them were not conversant with accounting procedures where a control system was developed so that conditions of expenditure and revenue had to be ascertained.

4.8 Auditing Issues

In schools financial management, auditing was very necessary. First a distinction has been made between some of the tasks the auditors are involved and the short comings identified among headteachers in the process of carrying out these tasks.
This study focussed mainly on internal auditing which involved scrutinizing books of accounts with a view to checking whether financial control was in force. The researcher found out that the audited books of accounts took long to receive the report from the audit unit. It was also clear that the schools were not regularly visited by the auditors. It was therefore important to note that the tasks of auditors were not involved in conducting audit seminars and audit exercise.

In some schools, books lagged two to four months behind while they were supposed to be entered daily. The cash book was entered on daily basis and a trial balance on monthly basis. The respondents felt that one of the reasons for delay was that the headteachers did not check the books of accounts or oversee what the accounts clerks did on daily basis. They felt that most headteachers were not conversant with accounting procedures and therefore found it difficult or irrelevant.

Audit seminars for bursars, accounts clerk and headteachers were therefore necessary.
Most of them indicated that the schools had never sponsored them for such kind of seminars.

Factors affecting performance of bursars and accounts clerks in schools were explained. There was a general agreement that lack of proper financial planning and budgeting skills by headteachers and Board of Governors complicated their work. A larger percentage indicated that lack of clear school financial performance objectives affected their performance. They also indicated that they experienced problems of overload in the sense that they had to manage auxiliary staff and also the stores and school income generating projects on top of their work.

The financial officers also agreed that lack of knowledge in school management, which was the general environment within which school financial management operates was a problem affecting their performance.

Delays in auditing of school accounts by the audit was another problem because it reduced usefulness of the audit reports and queries on enchainung school book keeping and accounting standards.
Others indicated that lack of sufficient staff training and management development programmes for schools finance officers to enhance their skills and update them on current trends in their fields affected them on their work.

4.9 Summary

The chapter has presented and analysed the findings of this study. The study has established that there are a number of financial management problems that headteachers are facing currently.

These problems range from budget formulating, enactment and execution. Regarding budget formulation, the perception of the headteachers significantly showed that they lacked some of the most important items for consideration. Concerning the accounting and auditing it was established that competence was highly needed by the headteachers to supervise their financial officers since the courses they received in accounting and auditing were too elementary to assist somebody to supervise any serious financial transaction. It is therefore fundamental to be accurate in book keeping and other fundamental aspects in financial management in schools.
5.1 Introduction

This study was set out to establish the various sources of funds and the practices headteachers employed in securing and managing the funds. Equally, the study sought to establish the problems headteachers encountered in this particular area in their respective schools.

Finally the study sought to explore the various sources of funds and the problems involved in their acquisition. The first phase of the study dealt with the necessity for prudent fiscal management practice which included the stages of budgeting.

The statement of the problem which was highlighted and clarified by asking the basic research questions was also guided by the study.

The researcher was concerned with several areas and aspects of financial management on which data was collected. These included:

(a) The various sources of funds for running schools.

(b) The problems encountered in collecting these funds.
(c) Management of funds and the problems involved.
(d) The implications of these problems to school management.

For data collection, questionnaires were respondent to by school headteachers and bursars. The obtained data were analysed using frequency tables.

The literature reviewed revealed that financial management problems and practices had been studied to a greater extent. Literature was reviewed from various sources like books, journals, theses, periodicals and government publications.

In this phase, an indepth review of the existing sources of funds, the constraints and limitations influencing their acquisition was also examined.

The methods used in analysing the data involved descriptive statistics. These included, percentages, means and frequency and tabulation of data for clarity.
The analysed data was further used to generate the findings resulting into conclusions and recommendations.
5.2 Summary of Research Findings

It emerged from the data collected that the main source of finance for schools was fees paid by parents. This was used to meet the recurrent expenditure. However, most teachers were paid by the Teachers Service Commission.

Secondly, schools solicited for extra funds from the contributions made by the Parents Teachers Associations. This fund was basically meant for capital development in the on yearly basis.

Thirdly, the government also send bursaries through the Ministry of Education, Science and Technology. It was also clear that this fund was inadequate and it had a number of bureaucracy given that it was now disembursed through the constituency bursary committee.

5.3 Discussions

The findings of the study indicated that the late arrival of bursaries and their inadequacy posed the biggest problem for schools. That was simply because of the change of government policy regarding the distribution of the bursaries.

The study also indicated that lack of money by the surrounding community and their indifference and ignorance
resulted in schools being financially weak and as a result funds expected from parents in form of school fees were unreliable.

The findings of this study clearly showed that the schools in study did not make use of the old students who could otherwise have come in to ease the financial strains the schools experienced. That was attributed to the fact that most of these schools were newly established and the old students had not secured important positions in the government sector.

This study had confirmed the finding that headteachers did not reflect serious attitude towards the preparation of budget estimates and forwarding them to the Ministry of Education Science and Technology.

The forwarding of budget estimates was a requirement by the Ministry. The headteachers had therefore relied on the school fees guidelines to formulate their budgets in relation to various vote heads approved and sent to schools by the Ministry.
Headteachers therefore prepared budget estimates which was a technical job that required skills which made financial management difficult for headteachers. Inadequate undertaking of this job made many headteachers take the preparation of the budgets for granted.

The availability of resources was considered the most important factor when formulating the budget.

The findings also indicated that the bursars were left to do most of the book keeping but the headteachers were the final accounting officers. It was also clear that most bursars had low level of professional qualifications which in most cases made their work not to be efficient in line with principles of financial management. The study also established that headteachers were handicapped by various problems when preparing budget estimates and also proper administration of the budget. These included; inflationary reasons, urgent services that were not budgeted for, having underestimated some expenditures and having little financial control over expenditure. Accounting has over time proved essentially a difficult area of financial management. That was one area that headteachers found problems in especially when finalising accounts.
The study reaffirmed that as a result of inadequate funds school administrative tasks were affected. These included, curriculum and instructions, school plant management, personnel management, school community relations.

5.4 Conclusions

With the above findings, the researcher came up with some conclusions. These are the major conclusions of the study.

Financial resources were a prerequisite to effecting the adequate programme of education. Good schools existed where sufficient funds were available throughout the year. That was to ensure that adequate and good educational opportunities could be provided for the student.

The government provided bursaries to schools. Their allocation initially was based on the number of students but currently under the new policy, it was based on the constituency. That was still causing confusion and it was therefore not transparent.

The payment of fees by parents was unreliable. There was a problem of fees paid too late and sometime not paid at all by some parents. That meant that school revenue remained
stagnant. Schools were expected to react towards the strains imposed on them especially on how to continue to provide quality education in the midst of declining revenue.

The management of financial resources was affected by funds availability and the wisdom and efficiency of expending the resources. Headteachers made budget estimates supposedly to guide them in financial transactions but fees is not paid as expected.

That makes it difficult for school heads to effectively administer their budgets. Unnecessary adjustments had to be made to the spending plant commensurate with the resources available at the time.

All schools administrative tasks were affected by the unpredictable flow or the limited trickling of revenue from various sources. The headteachers made efforts to sort out these problems through their uniquely ingenious practices that they resulted to.

5.5 **Recommendations**

Based on the findings of the study and the above conclusions, the researcher came up with the following recommendations
aimed at improving financial management in secondary schools:

1. Money accruing from each school in the form of bursaries should be given on time. This will minimize the problems and difficulties heads face in planning the for the funds.

2. The Ministry of Education should find ways to ensure a controlled and more efficient system of bringing together the financing and spending plan with the education plan which outline the educational purposes that need to be met.

3. The PTAs should be legally mandated to carry out functions in stepping up the financial position of school through the act of parliament. This will solve conflicts usually arising between the PTAs and BOG in financing particular projects in schools.

4. There should be intense courses in financial management and administration offered to all headteachers of schools. This should be done before appointment.

5. The Ministry should appoint bursars and accounts clerks who are highly qualified.
6. The Ministry should upgrade its literature on accounting procedures to furnish headteachers with current and relevant information in financial management in secondary schools.

7. The Ministry should ensure that there is enough professional and administrative support services in financial management provided to enhance headteachers' performance in school financial management.

5.5 Suggestions for Further Research

Further research in the following areas is recommended:

1. There should be further research done to cover a wider category and sample of schools in the whole of Gucha District.

2. The study be replicated in another division, or using a larger sample.

3. A further study of financial management in the public primary education institution with a view to comparing it with the case in secondary schools.

4. A study could be carried out in the acquisition of bursaries, their management, problems and shortcomings.


New York


New Delhi: Vani Educational Books.


Oxford University Press.


INTRODUCTION LETTER TO THE HEADTEACHERS

Institute for Continuing Education
Kenyatta University,
P.O. Box 43844,
NAIROBI.

Dear Sir,

RE: RESEARCH ASSISTANCE

I am a student at Kenyatta University undertaking a master's degree programme in Educational Administration. Currently I am researching on improving financial management in our secondary schools.

I feel honoured to introduce to you my questionnaire for headteachers. Kindly read the questionnaire carefully and answer the questions as truthfully as possible.

I am assuring you that the data collected will be purely for research and will be treated with utmost confidence. I will personally collect the questionnaire.

Tanks in advance

Yours sincerely,

Josiah N. Onsongo
APPENDIX 1B

THE HEADTEACHER'S QUESTIONNAIRE

Section A

1. When was your school established? .........................

2. What is the current enrolment ..............................

3. Please indicate whether it is boarding or day ..............

4. How many years have you worked as teacher? ..............

5. How many years have you worked as a principal? ...........

6. How long have you been in the current institution? .........

7. What are the sources of income for this school?:
   (i) Bursary (   )
   (ii) Fees from pupils (   )
   (iii) PTA contributions (   )

8. Usually how reliable is projected revenue from other sources besides government bursary?
   i. Very reliable (   )
   ii. Reliable (   )
   iii. Fairly reliable (   )
iv. Unreliable

9. Do all students pay up their fees in good time?
   Yes ( )  No ( )

10. How do you ensure that all pay up in time? (Explain briefly)

11. What happens if a student does not pay? (Explain briefly).

12. Are bursaries enough to cater for all needy children? (Explain briefly)

13. What other sources of finance do you use/turn to cater for these students?
14. What role does the PTA play in funding your school?

15. How effective has the PTA been in arranging for additional funds for your school?
   i. Very effective (  )
   ii. Effective (  )
   iii. Less effective (  )
   iv. Not effective at all (  )

16. How do you think the financial problems your school is facing can be minimized (Explain briefly)

17. Please state in which term of the year you prepare your budget.
   i. Term I (  )
   ii. Term II (  )
   iii. Term III (  )
18. Who approves the budget?
   i. BoG ( )
   ii. Headteacher ( )
   iii. The DEO ( )
   iv. Any other ( )

19. How would you rate parents' faithfulness in paying school fees.
   i. 100% ( )
   ii. 75% ( )
   iii. 50% ( )
   iv. 25% ( )

20. How often do you send estimates to the Ministry of Education?

21. Do you find the revenue collected by the school enough to run the fiscal year?
    Yes ( ) No ( )

22. Do you have a bursar in your school
    Yes ( ) No ( )

23. If not, do you feel constraints by the amount of financial matters you have to attend to
24. Briefly explain how this affects your administrational responsibilities.

...............................................................................................................

25. Please indicate by a tick whether your school keeps the following documents:

Counterfoil receipt books ( )
Payment vouchers ( )
Cashbooks ( )
Journal ( )
Fees register ( )
Fees ledger ( )
Credit ledger/commitment register ( )
Vote book ( )
Money orders & cheques registers ( )

26. When did your school last receive an audited reported of the accounts?

3-5 yrs ( )
1-2 yrs ( )
Less than a year ( )
Never ( )
Others specify .................................................................
27. Please indicate the problems you face when managing finances in your school

.................................................................
.................................................................
.................................................................
.................................................................

28. What other problems hinder the prudent administration of the budget? Explain briefly

.................................................................
.................................................................
.................................................................
.................................................................

29. Please rate the following suggestions in order of importance 1 as the most important and 5 as the least important. In relation to the question below.

How does the school head arrive at the annual estimates by?

i. Looking at the previous budget (   )

ii. Looking at the available resources. (   )

iii. Departmental heads to make forecast. (   )

iv. Consulting with heads of other institutions(   )

v. Needs of the school. (   )
30. Please rate the following factors in ranking order of limitation 1 as the most limiting and 5 as the least limiting.

The school head experiences problems in preparing the budget estimates because:

i. Lack of support staff (bursar + accounts clerk)  
ii. Lack of time.  
iii. Estimates being too technical a job.  
iv. Failure of staff to send requisition.  
v. Being unaware of the market prices.

31. How much financial control do you have over expenditure. Tick one

i. Much control  
ii. Not so much control.  
iii. Fair control.  
iv. Little control.

32. The school head experiences problems in administering the budget because

i. Inflationary reasons.  
ii. Urgent services not budgeted for.  
iii. Having underestimated some expenditures.  
iv. One service ending up taking most funds.  
v. Having little financial control.
Dear Sir,

RE: RESEARCH ASSISTANCE

I am a student at Kenyatta University undertaking a master's degree programme in Educational Administration. Currently I am researching on improving financial management in our secondary schools.

I feel honoured to introduce to you my questionnaire for bursar. Kindly read the questionnaire carefully and answer the questions as truthfully as possible.

I am assuring you that the data collected will be purely for research and will be treated with utmost confidence. I will personally collect the questionnaire.

Thanks in advance.

Yours sincerely,

Josiah N. Onsongo
APPENDIX 2B

QUESTIONNAIRE FOR BURSAR/ACCOUNTS CLERK

1. How long have you served in the present capacity?

........................

2. What is your level of education?

........................................

3. Number of years you have served as a bursar

............... years.

4. Have you had any training in accounting or book keeping?

   Yes (      ) No (     )

5. Which qualifications in accounting and financial management do you hold?

   1..................... 2

   ........................................

   3.............................

6. How regularly do you attend seminars on book keeping and financial management of schools?

   Often (    ) Rarely (    ) Not at all (     )

7. (a) Were you inducted into your role as a finance officer at your present station?

   Yes (    ) No (    )

   (b) If yes, how did this enhance your performance?
8. (a) Does the school have systematic record keeping procedures for the purpose of financial management and control? 
   Yes ( ) No ( )

(c) Explain the procedures

9. What factors affect you effective performance in school financial management matters?

10. Explain how the school can enhance your role as a finance officer?
11. Who is responsible for the general authorizations of transactions in your school.

Headteacher ( ) Bursar ( )

12. Are the payroll for employees and purchases invoices from suppliers approved by appropriate officials before payment is made.

Yes ( ) No ( )

13. Are the purchasing functions, receiving functions, storekeeping functions for school suppliers done by different persons.

14. Who carries out these functions.

15. Does the institute prepare bank reconciliation statements regularly? Yes ( ) No ( )

16. (a) Is there internal auditing in your school? Yes ( )

No ( )

(b) If yes, who does it?

(c) How often is it done?

17. (a) In your opinion, would regular visits to your school by schools auditor enhance your performance as the school’s finance office?

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18. How would audit queries in audit report help you in your performance?