

**FINANCIAL MANAGEMENT IN THE PUBLIC PRIMARY SCHOOLS: A CASE
STUDY OF ATANDI EDUCATIONAL ZONE, KASIPUL DIVISION OF
RACHUONYO DISTRICT.**

BY

ODIDI, DANIEL OWITI

E54/0052/99.

**“ A PROJECT SUBMITTED IN PART FULFILLMENT FOR THE DEGREE
OF MASTER OF EDUCATION (EDUCATIONAL ADMINISTRATION) IN
KENYATTA UNIVERISTY”.**

Odidi, Daniel Owiti
*Financial management
in the public*



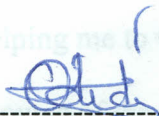
2003/267654

2002.

KENYATTA UNIVERSITY LIBRARY

DECLARATION

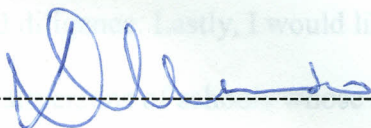
This project report is my original work and has not been presented for a degree in any other University.



Date: 17-05-02.

ODIDI DANIEL OWITI

This project has been submitted for examination with my approval as a University Supervisor.



Date: 17-5-2002

PROF. J. O. OLEMBO
DEPARTMENT OF EDUCATIONAL ADMINISTRATION,
PLANNING AND CURRICULUM DEVELOPMENT.

ACKNOWLEDGEMENT

I wish to sincerely thank all those people whose words and deeds have given me the comfort and courage to complete this project. First, my sincere thanks go to Prof. J. O. Olemba, my Supervisor for the dedication, keenness and understanding he demonstrated in helping me to write this project. All the suggestions and corrections that he offered in the course of the writing of this work were fully appreciated. A lot of thanks also go to Mr. and Mrs. Oyolla Babu who provided me with all the homely comfort and to Mr. Odundo Awuondo for his financial and moral support. I feel greatly indebted to my friends and colleagues Lencer Okwa, Atungo Okumu, Omondi Waneno, Ogolla Rugar, James Mwita, Okoth Ng'icho, Owuor Okoth and Odhiambo Omanyi for offering me valuable company and advice in times of need and difficulties. I would also wish to heartily thank Risper Nungo for kindly accepting to type this project report with patience and diligence. Lastly, I would like to thank all those teachers, location Chiefs and Chairpersons of schools whose co-operation and friendly attitude enabled me to accomplish this study.

ABSTRACT

The study was conducted in Pachayemi District within the Karamoja region of the
Kampala, Abong and Karamoja Zonal. **DEDICATION** out how primary schools are
and how they are run in the Ministry of Education, Science and Technology's

I dedicate this work to two sets of people; first to my parents. To my late father for what
he went through in his efforts to make me a responsible and hardworking person. To my
mother for her admirable hard work in the task of bringing up a family. Her example has
always been a source of great motivation and encouragement in my work. Second, to my
friend Benter Akeyo and our lovely children, Helida and Elisha for not only putting up
with my long absence but also for the encouragement and inspiration they gave me
towards accomplishing this work.

Stratified random sampling was used to select 100 primary schools. Questionnaires of
these schools were used for pilot study. The data collected from the questionnaire schedules were
provided by headteachers, school committees, teachers and area chiefs.

Data on the school pupils and pupils' responses were analyzed using frequency tables.
The percentage of pupils' suspension for lack of funds was examined along with the number of
the year schools received funds from parents. Data from the questionnaire schedules were

ABSTRACT

The study was carried out in Rachuonyo District, within the administrative division of Kasipul, Atandi Educational Zone. It aimed at finding out how primary schools finances are managed in relation to the Ministry of Education, Science and Technology's guidelines on the same. It also aimed at finding out how management of finances in the primary schools influences other variables like provision of teaching learning resources and examination performance. It therefore looked at the process by which input, determined by supplied financial resources are converted to output as indicated by the availability (or lack) of adequate material facilities that promote teaching and learning. It is highly hoped that this report of the study may help in shaping policies in school financing besides giving direction to related areas that need further research for financial management in the public primary schools.

Stratified random sampling was used to identify the schools for the study sample. Four of the schools were used for pilot study. For data collection, questionnaire schedules were prepared for headteachers, school committee chairpersons and area chiefs.

Data on the school levies and pupils suspensions were analyzed using frequency tables. Frequencies of pupil's suspension for lack of funds was examined alongside the times of the year schools received funds from parents. Data from the observation checklists were

tabulated to match the adequacy of learning resources. Data on financial procedures were converted into percentages to determine adherence to the same. School's endowment with the teaching-learning materials obtained from the observation checklists helped in determining schools' Committees involvement in the expenditure items, the schools providing teachers with teaching materials and location development committees assisting the schools financially.

The study found out that the major sources of funds to the public primary schools included parents, organized funds drives, running of income generating projects and assistance from non-governmental organizations. Common levies charged by the schools studied were district education board fund, building, maintenance and evaluation funds. It came out from the study that there is ineptitude in financial management and therefore the schools' endowment with financial resources does not reflect and impact positively on the provision of physical teaching learning facilities and performance in national examinations.

Based on the above findings, this study has recommended that the government take measures to directly fund public primary schools, standardize levies to be paid by parents in all schools, regularly audit the public primary schools, seek assistance from willing and interested development partners to help in funding and ensure that all those charged with the responsibility of public primary schools' administration are trained on financial management.

TABLE OF CONTENTS

CONTENTS	PAGE
TITLE PAGE	(i)
DECLARATION	(ii)
ACKNOWLEDGMENT	(iii)
DEDICATION	(iv)
ABSTRACT	(v - vi)
TABLE OF CONTENTS	(vii - xi)
LIST OF TABLES	(xi)

CHAPTER ONE

1.0 Introduction	1
1.1 Background To The Study	1
1.2 Statement Of The Problem	2
1.3 Research Questions	2
1.4 Objectives Of The Study	3
1.5 Significance Of The Study	4
1.6 Limitations Of The Study	4
1.7 Assumptions Of The Study	4
1.8 Definition Of Significant Terms	5

CHAPTER TWO	PAGE
2.0 Review Of Related Literature	6
2.1 The Provision Of Physical Teaching – Learning Facilities In The Public Primary Schools.	6
2.2 The Effect Of School Financial Resources On The Quality And Quantity Of Learning.	8
2.2.1 Sources of Primary School Finances	8
2.3 Impact Of Schools Finances On The Institutional Characteristics	10
2.4 Conclusion On Literature Review	11
 CHAPTER THREE	
3.0 Research Methodology	12
3.1 Research Design	12
3.2 Location Of The Study	12
3.3 Study Population	13
3.4 Sampling Procedure	13
3.5 Research Instruments	14
3.6 Data Collection Procedure	14
3.7 Data Analysis	14

CHAPTER FOUR	PAGE
4.0 Data Analysis	15
4.1 Sources Of Finances To The Public Primary Schools	15
4.2 Types Of Levies Charged By Primary Schools	18
4.3 Problems Encountered In The Financing Of Public Primary Education	20
4.4 Financial Management In The Public Primary Schools With Regards To Laid Down Procedures	21
4.5 The Impact Of Financial Resources On The Provision Of Physical Teaching – Learning Facilities.	23
4.6 Schools' Financial Position And Its Impact On Examination Performance.	25

CHAPTER FIVE

5.0 Summary, Conclusion, Recommendations And Suggestions For Further Research	30
5.1 Methods Used In Sourcing For Finance By The Primary Schools	30
5.2 Training Of Schools Managers In Financial Procedures And Management	32
5.3 Use Of Financial Resources To Promote Teaching Learning Activities	32
5.4 Problems of Financial Management In The Public Primary Schools	33

5.5 Conclusion	33
5.6 Recommendations	34
5.7 Suggested Areas Of Further Research	35
BIBLIOGRAPHY	36
APPENDICES	38-49

LIST OF TABLES

PAGE

TABLE ONE -	MAJOR SOURCES OF FUNDS TO PUBLIC PRIMARY SCHOOLS	16
TABLE TWO -	TYPES OF LEVIES AND AMOUNTS CHARGED BY THE DIFFERENT PRIMARY SCHOOLS	18
TABLE THREE -	ADHERENCE TO LAID DOWN FINANCIAL PROCEDURES BY PUBLIC PRIMARY SCHOOLS	22
TABLE FOUR -	ITEMS AND THEIR ADEQUACY OR INADEQUACY	25
TABLE FIVE -	SHCOOLS' FINANCIAL POSITION AND IT'S IMPACT ON EXAMINATION PEFROMANCE	27

1.0 INTRODUCTION

1.1 Background To The Study

The rising cost of education and the inherent constraints it has caused to the economy has been an issue of concern in Kenya. As stated in the seasonal paper No 1 of 1986 'Economic management for renewed growth', the government has decided to reduce it's expenditure on formal education to about thirty per cent of the national recurrent budget (Republic of Kenya 1987). This was to be achieved through increased cost sharing in the financing of education and enhanced effective measures in the utilization of resources in education without compromising growth, quality and relevance of the same.

Community's support in Kenya, like in other developing countries is essential to the school system (Bray and Lilies 1981). Great variations therefore emerge on the amount of resources at the schools disposal especially in the case of primary schools where the concerned communities are largely limited to small geographical areas of their institutions' catchments.

Kenya, being a developing country has seen it's primary education system hit hard by the economic changes. Poverty is the major cause of this. The Director General of UNESCO contends that more resources for education will be required not only to provide greater access to education but also to make the same access meaningful. (UNESCO 1988). Poverty as reflected in the inadequate financial resources has been blamed for the high drop-out rate of pupils (Republic of Kenya, 1998). It was therefore the concern of the researcher that the effects of (proper) financial management of the scarce resources, which determine many other important in-puts in education be investigated against the quality of teaching and learning the primary schools as reflected in the provision of physical facilities. The impact of financial resources may either fully reflect on the quality of learning in the primary schools or it may be negated by other factors like financial stewardship and expenditure priorities. The effect of finances on the quality of learning as reflected in the provision of teaching-learning resources may be the detriment of the less endowed schools or communities. With this

in mind, the system of provision of education at primary level should move ahead so as to maximise the impact of school finances on quality of learning and positively strengthen equity implications in it's provisions.

1.2 Statement Of The Problem

Proper financial management is important to the general development of the school. The important task and responsibility of collecting and accounting for school funds in all the public primary schools lies with the school committee. , The system of financing primary education in Kenya, where communities contribute a lot to the finances at the schools' disposal, is likely to have big differences in school finances depending on the economic capabilities of the concerned communities. Because of the endemic poverty, the effects of cost sharing in the institutions of learning become inhibitive such that poor children go to school while hungry besides poor facilities thus jeopardizing chances of better performance in the national examinations (UNESCO 1992:4).

The schools' financial resources may correct the situation for learners depending on the amounts available and the way it is managed and channelled. Knowledge of the impact of proper management of financial resources in the provision of adequate teaching-learning facilities would give insight into the best ways of reducing the effects of poverty on learning and improving the equity implications for learners. Often than not, poor quality of learning as reflected by poor or inadequate facilities and poor performance in national examinations has always been blamed on inadequate finances or poor management of financial resources (Republic of Kenya 1998:25). However, several schools have adequate finances at their disposal but still continually exhibit inadequate physical facilities and post poor results in national examinations. The impact of financial resources and their management on the above two variables is therefore not very clear. The study therefore aimed at finding out how financial management in the public primary schools influence the provision of physical teaching-learning facilities in view of the inadequate clarity on this relationship.

1.3 Research Questions

The following research questions guided the study: -

- i. Who finances public primary school education?

- ii. What are the procedures in collecting school finances?
- iii. What is the role of the other stakeholders in financing primary school education?
- iv. How are school finances managed and used in promoting provision of teaching – learning facilities?
- v. What are the procedures followed in budgeting and spending schools' funds?
- vi. To what extent does the availability or lacks of adequate finances affect the teaching and learning in the primary schools?

1.4 LIMITATIONS OF THE STUDY

1.4 OBJECTIVES OF THE STUDY

The objectives of this study were: -

- i. To examine the sources of revenue for the primary schools within Atandi Zone, Rachuonyo District.
- ii. To examine the use of financial resource in the primary schools within the zone.
- iii. To find out how the schools' financial resources are managed with regards to the laid down procedures.
- iv. To make suggestions as to how financial management can be improved in the primary schools.
- v. To determine the influence of financial resources in the promotion of teaching and learning in the primary schools.

1.5 Significance Of The Study

The researcher envisaged that,

- i. The outcome of the study may help in shaping policy on collection and management of primary schools' financial resources.
- ii. Recommendations made may help to increase the effectiveness of collection and management of schools' financial resources in order to provide quality education.
- iii. The findings may also give direction to other related areas that need further research so as to improve the quality of financial management in the public primary schools.

1.6 LIMITATIONS OF THE STUDY

Several factors were noted that limited the findings of the study:

- i. Limited time and funds did not allow a more extensive study.
- ii. It was carried in a confined educational administrative zone and therefore could not be representative enough for Kenyan Public Schools
- iii. Un-audited financial records could have represented faulty information
- iv. The fact that finances are sensitive made the headteachers apprehensive and sceptical in divulging information.

1.7 ASSUMPTIONS OF THE STUDY

The study was based upon certain basic assumptions. These were;

- i. That the pupils' family economic ability and status were the same in each school

- ii. That quality learning and education are reflected in provision of physical teaching-learning facilities and pupils' performance in national examinations
- iii. That all the headteachers in the zone had been trained in financial procedures and management
- iv. That the rules applied in financial procedures and stewardship are standardized for all public primary schools.

1.8 Definition Of The Significant Terms

The following terms used refer to the meanings as follows: -

Adequate resources – utilities that are in the right proportion with the number of users.

Non governmental school financial resources – refers to money in cash or kind received by schools but not from the government

Quality education - type of education that is both relevant to the learners' needs and aspirations and helps in the attainment of the national goals of education.

School catchment area- the area served by the school.

School expenditure items – the percentage of income spent on learning materials

Stewardship of school finances – refers to the frequency of adherence to the basic financial procedures.

2.0 REVIEW OF RELATED LITERATURE

After the introduction of formal education in Kenya by both the missionaries and the colonial government parents and the communities have been involved in the development expenditure for primary schools. The missionaries set up schools in the lands given freely by the African chiefs while parents spent many hours providing free services on the construction of school facilities. After Kenya's independence in 1963 the central government retained control over the educational system as a whole but financing of primary education came under the authority of the county councils. Due to the financial constraints faced by these councils, the government's immediate policy was an appeal for further community involvement through self-help effort to cover the cost of development expenditure in the primary schools. Parents, through their school committees are therefore up to now expected to contribute in the financing of primary education especially in the provision of physical facilities and other teaching-learning materials.

With the forgoing in mind, the literature review was divided into three sections. The first section looked at the provision of physical teaching learning facilities in the public primary schools. The second section looked at the effect of school financial resources on the quality and quantity of learning which also included the sources of primary schools finances while the third section dealt with the impact of schools finances on the institutional characteristics.

2.1 The Provision Of Physical Teaching-Learning Facilities In The Public Primary Schools

Most communities and households are on pressure, poverty being wide spread especially in the rural areas (Republic of Kenya 1988). The need for more buildings has been beyond available finances in many developing countries (UNESCO 1992). The few buildings are over used and are often overcrowded and inadequate. Some studies done have revealed that those children attending primary schools in countries with low per capita income learn substantially less after similar amount of time in school than pupils in high per capita income countries (Eison 1988). This situation may

be true in local circumstances where much of the burden of financing is met by the local communities, parents who have divergent financial capabilities in raising funds for facilities and equipment. The economically richer districts, especially municipalities, have therefore been able to put up classrooms, workshops and home science rooms (Eshiwani, 1993). Others have miserably failed to put up such facilities for their pupils. A study by Eshiwani in 1983 revealed that the provision of classrooms, workshops and home science rooms does not obviously lead to improved performance. However, little knowledge exists on the relative magnitude of effects from different school factors. Other quality enrolment that goes with the buildings may have different effects. Thus, as stated by Eshiwani (1993), 'Funds provided for education have social and educational effects about which very little is known.' The manner in which education is paid for and financial resources managed can therefore affect outcome and provision of the same. The achievement of learners, as revealed in the ability to meet the goal of education is affected both positively and negatively by many factors. Shortage of essential resources like text books, science apparatus, teaching materials and even classrooms have led to unsatisfactory teaching (Eshiwani 1993;219). This, coupled with other resource characteristics of schools influence the outcome of learning. Eshiwani (1993) defined school quality as the level of resource concentration and level of efficiency with which resources are organised and managed for pupils' achievement. It should however be clear that the economic law of diminishing returns hold that resource concentration in this case may be beneficial and reflect positively on the achievement to a given point. Beyond that point, the benefits will eventually diminish and resources concentration may reflect negatively on the achievement.

The areas that are worst hit by the shortfalls in the school financial resources are the provision of books and essential equipment for the improvement of science education at the primary level. This is the area the government currently puts a lot of emphasis (Government of Kenya 1998Bray (1990:213)) emphasized that a certain level of resources are necessary for progress and development. It should however be noted keenly that regardless of the amount of resources accumulated by the schools, stewardship and set priorities in the acquisition of the same are likely to influence the school effectiveness to a large extent.

2.2 The Effect Of School Financial Resources On The Quality And Quantity Of Learning.

Several studies on input-output in education have shown no direct connection between expenditure per pupil and achievement (Psacharopoulos and Wood hall 1985). The high expenditure in itself does not translate into increased output. It can thus be argued that financial resources at the disposal of schools may make it possible to have a variety of input mix. The school finances can either broaden or narrow the choice of input in such cases. Therefore, the school finances are likely to play a big role especially in the way it is managed. In the developing countries, schools variables greatly influence schools performance (Psacharopoulos and Wood hall 1985:215). In the Kenyan system of schools financing, parents and communities are significant source of finance (Olembo, 1985:11). The question and problem of primary schools funding from communities has had contentions, occasionally leading to pupils' suspension for lack of payment (Olembo 1985:11). This among others is one way in which school financial management contributes to provision of quality education.

Olembo also pointed to the problem of stewardship of funds at primary school level (Olembo1982). Careless stewardship may lead to inappropriate priorities which can impact negatively on the reflection of the magnitude of funds on the quality of education. Olembo (1982) suggested that a better way of dealing with this menace of misappropriation of school funds particularly Harambee funds is to have government auditors audit the funds collected for primary schools' development on an annual basis.

This should be so because school funds may fail to translate into the required materials if proper checks and balances are not put in place as concerns financial management. Instances where limited school facilities co-exist with high financial resources in schools may appear in such cases.

In their study of financing primary education in Kenya, Olembo and Omoka, (1982) cited a legion of factors that pose problems in the financing of primary schools. Poverty is a major one and is very common in districts with fewer resources (Olembo and Omoka, 1982:14). Schools and communities should however, with proper

understanding of relationships between school financial resources and its management find ways of providing adequate teaching and learning materials.

2.2.1 Sources Of Primary School Finances

The government and parents form two major sources of funds for Kenyan schools (Olembo et al 1992:42). The formers contribution mainly goes towards recurrent expenditure while the latter towards development expenditure (Olembo et el 1992:43) Murgor (1991) in her studies on community funding found among others that the current government policy of financing of primary level education in Kenya is that of 'partnership between the local communities and the central government. The former provide physical facilities while the central government undertake recurrent expenses. Parents Teachers –Association, a body created to assist the ministry of education in accomplishing the task of education (placed upon the ministry of education Act 1968 revised in 1970) play a significant role. Some of it's financial functions are to organize the collection of funds for the expansion, development and general maintenance of schools' facilities. In recent years therefore, parents-teachers associations have become increasingly popular with the current policy of cost-sharing which requires the communities to finance primary schools in the provision of facilities.

This study not only attempted to find out the extent to which the communities are involved in the collection of finances in the primary schools but also the extent to which they ensure prudent managements of the financial resources for the provision of quality education. Through their associations, parents decide the much to be contributed per person for a given particular school project. Schools also organize voluntary fund raising where people contribute. Equally, charitable organisational like Lions Club, Kenya Charity Sweepstakes, missionaries and other institutions have greatly contributed towards Development funds (Olembo et al 1992:44).

The contribution of such organizations may however need more focusing on targets with greater needs. Situation does arise where relatively better off primary schools benefit from charity while those in dire need are not considered. The impact of such financial aid may therefore need to be maximized as would be the case if directed to the most needy schools. The voluntary contributions agreed on by parents' committees in

majority of cases affect pupils negatively as some are sent home due to their parents' inability to honour pledges. Financial estimates in primary schools have problems such that some school projects are started without an idea on the cost. The schools' chief executives, who are the headteachers are expected to assist parents' associations in identifying and costing projects (Olembo et al 1992:46). However, this may not work in most cases as some headteachers lack even rudimentary accounting background. Members of school committees and parents' associations often than not include people with low levels of education not conversant with accounting requirements and procedures.

2.3 Impact Of Schools' Finances On The Institutional Characteristics

The chosen input variations go along way in determining institutional characteristics (Blough 1970:58). The characteristics of the learning institutions may influence the achievement level of learners. Quality of instructional process experienced by pupils, material inputs such as textbooks, the quality and practice of teachers, classroom organization, school management and structure will determine school quality. Materials concentration, which is expenditure on instructional materials per pupil and the managerial efficiency of the material inputs may boost schools' achievement (Eshiwani,1993). Performance disparities in schools are closely related to differences in financial endowments. Financial resources play an important role in the input of the production process in education. Issues that therefore beg for immediate attention include efficient and effective use of resources, maintenance and replenishment of the deteriorating education infrastructure especially in the rural areas.

Rono, (1990) in his studies noted that obtaining adequate instructional materials is considered as a very serious constraint by the primary schools headteachers. The schools are therefore resorting to soliciting funds from parents to subsidize the shortage of teaching- learning materials. His research found out that pupils are frequently asked to purchase the exercise books as none are supplied by the schools. Though some schools are able to purchase a few textbooks, these are not sufficient for all the pupils. It however takes along time to convince the parents to buy these important resources for their children because of their misconception that public primary education is free. The study has therefore found out and recommended ways through which parents can be

CHAPTER THREE

3.0 RESEARCH METHODOLOGY

This chapter discusses the methodology used by the researcher in studying financial management in the public primary schools. Although the location of study had some privately financed primary schools, these were excluded from the study. The case study involved the intensive survey of the sample schools to find out not only their financing system but also how these financial resources are managed so as to provide quality education. It involved the use of questionnaires, examination of documentary records and preparation of observation checklists for physical resources as instruments of research.

3.1 Research Design

The study was conducted using a descriptive survey. The choice of this design was based on the strength of survey research as a self report study which requires the collection of quantifiable information from the sample (Mugenda and Mugenda 1999:165). A survey normally collects data about variables as they are found in a system. In the case of this study, it sought to collect data on sources of finances and how they relate to the provision of teaching-learning facilities. The instruments used in this study were determined by the stated objectives and type of data that was required. The study surveyed physical and financial resources in the primary schools in Atandi zone. It was concerned with gathering the available information and reporting it as it is in frequencies and percentages. Questionnaires were used. Another instrument used alongside the questionnaires for data collection were documentary analysis of existing records. There were observation checklists. These allowed personal observation of the existence (or lack of) physical resources (Kitemi and Wamahiu 1995:21). The information gathered from schools studied have been described in this report as representative of those schools within Atandi Zone.

3.2 Location Of The Study

The study was conducted within the administrative area of Kasipul division, Rachuonyo district. Atandi zone, from where schools were drawn is covered by two administrative locations of Kowidi and Kokech. The zone was selected for the study on

the strength of two reasons. First, it is one of the largest zones in terms of number of schools in the district. Second, the two locations that form the zone share same conditions and economic endowments, which made the basis of financial management an important variable of the study. Small-scale farming is the major economic activity. The areas' inhabitants also include those in the formal employment majority in the civil service while trading activities also thrive. The informal sector (Jua kali) is also an active economic activity. In total the zone has eighteen primary schools, thirteen public and five private schools.

3.3 ^{Target} Study Population

The study population included the thirteen public primary schools within Kowidi and Kokech locations. The former location has five public primary schools while the latter has eight. All primary schools headteachers and chairpersons of their respective schools' committees formed part of the target population. The chairpersons of locational development committees who are chiefs also formed part of the study.

3.4 Sampling Procedure

Stratified random sampling was used to achieve the desired representation from the schools that formed the study population. The schools were stratified according to the administrative locations, which have similarities in terms of economic endowments. Since the study population was homogenous, each administrative location produced a sample commensurate with the proportion of its' number of schools in the study population. In total, seven schools were used for the actual study. This represented fifty-four percent of the total number of schools in the two locations. This was guided by the consideration that the study population must be large enough to represent the salient characteristics of the accessible population and hence the target population (Mugenda and Mugenda 1999:42). All the headteachers of sample schools made the sample of school administrators. All school committee chairpersons of the sampled schools made a sample of school management. The two chiefs in whose areas the sampled schools fell in formed samples of locational development committee chairpersons. The latter two groups were purposively sampled because the researcher expected them to be informative in respect to the objectives of the study.

Mixt
Samy
and
proc

3.5 Research Instruments

Questionnaires were prepared for headteachers, school committee chairpersons and area chiefs. The items in the questionnaires were structured. Some open-ended questions were included to give the respondents complete freedom of response (Mugenda and Mugenda 1999:74). However, the spaces provided in the questionnaires were meant to act as indications of whether brief or lengthy answers were required. Observation checklists were prepared for both schools' facilities and adherence to the laid down financial procedures.

3.6 Data Collection Procedures

Consent of the respondents was sought first. To test the reliability and effectiveness of the questionnaires, two schools from Kowidi location were used for a pilot study. Two others were equally chosen from Kokech location for the same purpose.

The questionnaires for both the headteachers and school committee chairpersons were delivered in person by the researcher to the headteachers. Those for the area chiefs were equally delivered in person to the respective respondents. These were collected back by the researcher after three weeks from the date of delivery. Data for the observation checklists were entered after personal visits to the sample school within the three weeks above. Discussions were carried out with the zonal inspector of schools to ascertain the sources of finances and types of levies given by the headteachers in the questionnaires.

3.7 Data Analysis

Data on the school levies were analysed using frequency tables. Frequencies of pupils' suspension for lack of funds were examined alongside the times of the year the schools receive funds from the parents. Data from the observation checklists were tabulated to match the adequacy (or lack) of learning resources. Data on financial procedures were converted to give percentages of adherence to financial procedures.

School committee involvement in the expenditure items, schools providing teachers with teaching materials and locational development committees assisting the schools financially were examined in the light of the schools' endowment with the teaching-learning materials as was revealed in the used observation checklists.

CHAPTER FOUR

4.0 DATA ANALYSIS

This chapter gives results of the analysed data that were obtained through questionnaires, observation checklists and interview schedules. In this data analysis, the researcher was guided by the already stated research questions like sources of finances to the public primary schools, procedures followed in collecting finances, role of other stakeholders in financing primary education, use of finances in the provision of quality teaching-learning facilities, procedures followed in budgeting for and spending schools' funds and the extent to which availability or lack of adequate finances affect the teaching-learning in the public primary schools.

4.1 Sources Of Finances To The Public Primary Schools

The sources of finance to the public primary schools used for the study varied according to the order of importance by each school but are basically the same. The researcher, in the questionnaire to headteachers had asked them to list down four major sources of funds to their schools.

Table one on page 16 indicates the major sources of funds given by the seven schools used for the study.

Table One: Major Source(S) Of Funds To Public Primary schools

SCHOOL	SOURCE OF FUNDS IN ORDER OF IMPORTANCE
AWUORO	PARENTS/FUNDS DRIVE NON-GOVERNMENTAL ORGANIZATIONS INCOME GENERATING PROJECTS
BUOYE	PARENTS/FUNDS-DRIVE
MAWIRA	PARENTS INCOME GENERATING PROJECTS FUNDS DRIVE
MITHUI	PARENTS FUNDS DRIVE INCOME GENERATING PROJECTS NON-GOVERNMENTAL ORGANIZATIONS
KAMUGA	PARENTS INCOME GENERATING PROJECTS FUNDS DRIVE NON-GOVERNMENTAL ORGANIZATIONS
KOTIENO	PARENTS FUNDS DRIVE INCOME GENERATING PROJECTS NON-GOVERNMENTAL ORGANIZATIONS
KWOYO	PARENTS INCOME-GENERATING PROJECTS FUNDS DRIVE NON-GOVERNMENTAL ORGANISATIONS

Chief among the various sources of finance listed by the schools were parents. This is done through the schools' management committees and the parents-teachers associations. These sit down in deliberations to determine the amount of money to be paid by each parent and for each project. The decisions on the agreed upon amount and projects are then passed over to the general parents' meeting for approval and (or) ratification.

All the schools studied mentioned organized funds drives as another source of finance. These are organized through the help and influence of the provincial administration and the locally elected political leaders like councilors and members of parliament. The funds collected from such drives are then put in a common pool and later used to run school activities that need funding.

Income generating projects and activities run by the schools also emerged as a major source of funds to the institutions. Out of the seven schools studied, six mentioned income generating projects as one of their source of income. This represents eighty-six percent. Included in these income-generating projects are school farms and pupils involvement in activities that the community or individuals pay for. The farm produce are sold and proceeds kept in the schools' account to help in running school activities. The other activities that pupils engage in to raise funds for the schools include weeding for local peasant farmers and taking part in construction projects over the weekends and school holidays. The funds generated from these activities are then channelled to the schools' account and used in subsidizing the shortfalls created by parents' inability to pay levies in full at the right time.

Five out of the seven schools used for the study, representing seventy-two percent mentioned non-governmental organizations as sources of financial assistance to them. Such non-governmental organizations include CARE-Kenya and Church affiliated organizations like Adventist Relief Agency and Catholic Relief Services. The funding by these organizations has concentrated on purchasing material resources and assisting schools to put up water and sanitation facilities. The actual financial costs of such facilities are done by the school's management committees and forwarded to the organizations through the locational development committees. The church affiliated bodies have also directly paid levies sanctioned by the schools' management committees to majority of orphaned pupils to stop them from dropping out of the schools.

4.2 Types Of Levies Charged By Primary Schools

The researcher found out from the data collected that there is wide disparity in the levies and amounts charged by different schools studied which share the same geographical and educational administration location. Table two below shows the different levies and amounts charged by the different schools studied.

Table Two: Types Of Levies And Amounts Charged By The Different Primary Schools

SCHOOL(S)	LEVIES CHARGED	AMOUNT PER PUPIL IN KENYA SHILLINGS
AWUORO	DISTRICT EDUCATION BOARD	90.00
	BUILDING	50.00
	MAINTAINANCE	90.00
	EVALUATION	60.00
BUOYE	MAINTAINANCE	30.00
	DISTRICT EDUCATION BOARD	90.00
	EVALUATION	60.00
	WATCHMAN	30.00
MAWIRA	DISTRICT EDUCATION BOARD	90.00
	MAINTAINANCE	100.00
	EVALUATION	150.00
	WATCHMAN	48.00
	HARAMBEE	20.00
MITHUI	BUILDING	50.00
	DISTRICT EDUCATION BOARD	90.00
	MAINTAINANCE	50.00
	DESK	20.00
KAMUGA	DISTRICT EDUCATION BOARD	90.00
	BUILDING	100.00
	WATCHMAN	30.00
	EVALUATION	90.00
KOTIENO	DISTRICT EDUCATION BOARD	90.00
	EVALUATION TESTS	180.00
	COST SHARING	81.00
	ELECTRICITY	20.00
KWOYO	DISTRICT EDUCATION BOARD	90.00
	EVALUATION	60.00
	WATCHMAN	15.00
	MAINTAINANCE	30.00
	BOX-POST OFFICE	10.00

Common to all the schools is the district education board fund. The board determines the amount to be charged and this is passed over to the schools. All the schools charge a uniform fee of ninety shillings for this purpose. This is forwarded to the district education board. It's purpose is to help the district education office partly meet it's operation costs and partly to enable it to effectively run co-curricula activities in and beyond the district level.

Out of the seven schools studied, five, representing seventy one percent charge a maintenance fee. This is not uniform in all the schools. It is the funds raised from this vote that the schools charging it use to replenish schools' physical facilities like buildings. The amount charged differ as it is determined by the available physical facilities and their level of need for replenishment.

Three out of the sampled seven schools, namely Awuoro, Mithui and Kamuga charge a building fund. This is also pegged on the particular schools' different needs for buildings. The amounts paid are therefore determined by the schools management committees, cost of required buildings estimated after which collection of funds sanctioned.

Eighty-six percent of the schools indicated a levy known as evaluation fee. This percentage represents six out of the seven schools used for the study. Out of these, three schools, namely Awuoro, Buoye and Kwoyo charged a standard fee of sixty shillings. This they draw from only classes seven and eight who are evaluated externally on a termly basis at the district level. Evaluation for the other classes in these three schools is internal and therefore does not draw any fee. The other schools that charge evaluation fee namely Mawira, Kamuga and Kotieno have higher rates of shillings one hundred and fifty, ninety and one hundred and eighty respectively. The disparity arises from the fact that the later evaluate their pupils using the district examinations set for standard seven and eight but also make arrangements with schools out of the district to evaluate the remaining classes using joint examinations.

It emerged from the collected data that individual schools come up with their peculiar levies not necessarily approved by the district education board but only sanctioned by the Management Committees to enable them meet their individual requirements. Such

include ‘watchmen fee’ charged by four schools namely Buoye, Mawira, Kamuga and Kwoyo. This is used for paying security personnel that keep vigilance on schools’ property. Mawira School charges a levy referred to as “harambee” meant to keep the school account with ready funds for any unexpected expenditure. Kotieno School charges a cost sharing and electricity fund. The cost sharing levy is charged on all parents to help in running and maintaining a special unit in the school for both the physically and mentally impaired pupils while electricity levy is charged on parents with pupils in classes seven and eight as they use the facility to study at dawn and for night preps. Kwoyo school charges a “post office” levy on all parents of the school at a rate of ten shillings annually. Most of the parents use the school’s address for their personal postal correspondence and therefore the management committee charge them some fee for payment of this facility.

4.3 Problems Encountered In The Financing Of Public Primary Education

In their attempts to raise funds for the daily running of activities, it emerged that the schools face several problems. These originate both from within and outside the school’s environment.

Chief among the problems faced by the schools came out to be poor bookkeeping and accountability for the raised funds. From the seven schools studied, four, representing fifty-seven percent did not have records for funds collected in the years 1988 and 1999. These are Awuoro, Mawira, Kotieno and Kwoyo schools. It emerged that the headteachers as at the time of the study were posted to the respective schools in the same year and found it either difficult or impossible to get accurate records from their predecessors.

As shown in table one above, all the schools had mentioned the parents as their major source(s) of funds. However, the mode of payment of these required funds by the parents is problematic. Six out of seven schools, representing eighty-six percent, indicated that parents pay funds in bits throughout the year. Consequently, the headteachers and school committees cannot plan and implement schools’ programmes in time as they have to wait for the parents to bring in funds.

Also cited among the difficulties encountered in raising funds for the schools was low income of parents in the area and general apathy towards educational activities. All the headteachers in their responses indicated high level of poverty in the schools' catchment area while the two chiefs in whose locations the studied zone covers cited reluctance by parents to properly invest in their children's education as a factor that causes financial instability in the primary schools. The chief of Kokech location further indicated prevalence of poverty in the location that make them not to constructively engage in meaningful financial contribution towards financing primary school education.

Inadequate assistance and moral support from other key stakeholders emerged from the study as a great impediment to the financing of public primary schools. In their responses, the two locational chiefs indicated that they never extend any financial support to the primary schools in the areas under their jurisdiction. Equally, out of the seven chairpersons of schools' committees, five, representing seventy-one percent decried their inability to properly sensitise and mobilize the local community to view and finance public primary education as a joint venture with the government.

4.4 Financial Management In The Public Primary Schools With Regards To Laid Down Procedures

In it's attempts to streamline financial management in the primary schools and ensure uniformity in the financial dealings, the Ministry of Education has come out with clear guidelines to schools. These guidelines contain what is to be done in both income generation and expenditure. The schools' managers are expected to adhere to these guidelines to ensure prudent, efficient and transparent transactions. Table three on page 22 shows how, in percentages, the seven schools studied adhered to laid down financial procedures as was revealed in the administered observation checklists.

Table Three: Adherence To Laid Down Financial Procedures By Public Primary Schools.

PROCEDURE	Awuoro	Buoye	Mawira	Mithui	Kamuga	Kotieno	Kwoyo
Operating Bank Account	100%	100%	-	100%	100%	-	-
Banking cash collected	50%	50%	-	100%	80%	-	-
Cash book balancing	-	-	100%	-	-	-	-
Budget approved by the school	50%	40%	100%	100%	50%	100%	100%
Cash collection received	50%	50%	100%	100%	100%	100%	100%
Expenditure supported by receipts and vouchers	-	20%	100%	100%	100%	100%	100%
Records kept of bank statements	100%	100%	-	100%	100%	-	-
Financial reports given to parents' committee	100%	100%	50%	100%	100%	-	80%
Records kept of creditors and debtors	100%	100%	-	100%	100%	-	-
Controlled amounts of cash at hand	50%	50%	All amounts	100%	50%	All amounts	All amounts

Key:

1. Dash columns means the procedure in question is not adhered to by the school(s) at all.
2. A hundred percent represents complete adherence to the particular procedure.
3. The term "all amounts" used for schools that did not have operating bank accounts in the column of controlled amounts of cash at hand.

As revealed in the table, four schools namely Buoye, Mawira, Kotieno and Kwoyo performed below average when it comes to adherence to the laid down procedures in financial management. This figure represents fifty-seven percent of the schools studied. The worst hit procedure among the ten basic ones was found to be cashbook balancing. Out of the seven schools studied, six, representing eighty-six percent did not have cashbook that is balanced as a procedure in their financial transactions. This implies that no entries are ever made concerning income and expenditure. The researcher found out that in the schools that the headteachers responding to the questionnaires had not stayed in the station for more than one year there were no operating bank accounts. Equally, in these schools namely Mawira, Kotieno and Kwoyo all in Kokech location no financial records of the schools' total income were ever kept for the years 1998, 1999 and 2000 as revealed in the questionnaires. The impression created here was that the preceding headteachers either deliberately destroyed the records or no emphasis was paid to the requirement of stringent handing-over and taking over procedures as stipulated in the Ministry's guideline. Equally, no effort seemed to have been made to attempt and follow up these former headteachers to account for funds collected in the schools during their tenure in office.

In the three schools mentioned above as having no financial records for three consecutive years, representing forty-three percent of the study population, there were no operating bank accounts and therefore no banking of cash collected. The ensuing probing of the headteachers revealed that in Mawira and Kotieno schools' money is kept by the headteachers while at Kwoyo School it is kept by the committee treasurer to be withdrawn and used as needs arise. This is done in disregard to the Ministry's guideline, which requires that schools operate bank accounts and funds withdrawn for use only after deliberations and acceptance of use by the schools' management committees.

4.5 The Impact Of Financial Resources On The Provision Of Physical Teaching-Learning Facilities

The school's income are meant to serve the dual purpose of meeting the school's physical immediate requirements and promoting activities that enhance curriculum instructions like trips and fieldworks to historical and educational sites. Of great importance in the use of financial resources should be the provision of the schools'

immediate physical facilities that directly promote smooth and efficient instruction processes. In an attempt to determine how and whether the financial resources at the schools disposal are used in promoting classroom instruction the researcher, in the questionnaire required the headteachers to state the percentage of their annual school income used in purchasing and monitoring school resources that specifically enhance curriculum instructions. An observation checklist for schools' resources was also administered and filled in the headteachers' presence by the researcher to determine the adequacy or otherwise of such resources. In the questionnaires to the chairpersons of schools' committees, they were required to arrange, in order of priority, the basic resources that their committees considered the schools to be lacking.

Table four on page 25 illustrates the extent to which the primary schools have used their financial resources to provide physical teaching-learning facilities.

Category	Available	Not Available	Attitudinal	Income
Classrooms	Inadequate	Inadequate	Adequate	Adequate
Tables	Inadequate	Inadequate	Adequate	Adequate
Chairs	Inadequate	Inadequate	Inadequate	Inadequate
Blackboards	Inadequate	Adequate	Adequate	Adequate
Room	Nil	Adequate	Adequate	Adequate
Room	Nil	Inadequate	Inadequate	Inadequate
Hand	Inadequate	Inadequate	Inadequate	Inadequate
Teachers'	Nil	Nil	Nil	Nil
Factors	Nil	Adequate	Adequate	Adequate
Factors	Inadequate	Inadequate	Inadequate	Inadequate
Factors	Nil	Inadequate	Inadequate	Inadequate

Table Four: Items And Their Adequacy Or Inadequacy

Schools	Awuoro	Buoye	Mawira	Mithui	Kamuga	Kotieno	Kwoyo
Classrooms	Inadequate	Inadequate	Adequate	Adequate	Adequate	Inadequate	Inadequate
Desks	Inadequate	Inadequate	Inadequate	Adequate	Adequate	Adequate	Adequate
Textbooks	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate
Chalkboards	Inadequate	Adequate	Adequate	Adequate	Adequate	Inadequate	Adequate
Staff room	Nil	Adequate	Adequate	Adequate	Adequate	Adequate	Adequate
Staff room furniture	Nil	Inadequate	Inadequate	Adequate	Inadequate	Inadequate	Adequate
School land	Inadequate	Adequate	Inadequate	Adequate	Inadequate	Adequate	Adequate
Teachers' houses	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Bookstore	Nil	Adequate	Adequate	Inadequate	Adequate	Adequate	Nil
Pupils' toilets	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate
Teachers' toilets	Nil	Nil	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate

The impression from the table is indicative of the notion that none of the primary schools could be rated to be having adequate teaching-learning materials. The basic instructional materials that enhance learning and teaching activities were lacking in all the primary schools studied. While all the seven schools indicated that they lack textbooks for both pupils and teachers, four out of seven, representing fifty-seven percent indicated even lack of classrooms for instructions with pupils learning under trees.

Four schools out of seven indicated in the questionnaire that they use over sixty percent of their annual income in purchasing school resources that specifically enhance curriculum instruction. These were Awuoro, Buoye, Kotieno and Kwoyo schools representing fifty seven percent. This, however is not reflected in the same schools' endowment with facilities for which the funds are allocated. Either the allocated funds may be too little or in the absence of past financial records earlier mentioned, were never actually placed on those projects. It also drove the researcher to the conclusion that there is ineptitude in budgeting, costing and prioritising of projects in the studied public primary schools.

4.6 Schools' Financial Position And It's Impact On Examination Performance

It is the levies received from the parents and other stakeholders that are used in keeping pupils in schools for instruction purpose. The reviewed literature revealed that more often than not, in some schools, the economically poor and orphaned pupils who cannot raise funds are sent home or stay out of schools thus jeopardizing their chances of performing well.

In order to establish the possible relationship between the schools' financial positions and performance in national examinations, an item was included in the headteachers' questionnaires to gauge their view on the same given that they are the schools' chief executives. Equally, an item was placed to the headteachers' questionnaire aimed at determining how regular or otherwise economically poor or orphaned pupils who cannot pay levies attend schools for instruction.

Table five below shows the amounts raised by the schools studied in the three years of 1998, 1999 and 2000 and the deduced impact on the pupils' performance in the national examinations.

Table Five: Schools' Financial Position And It's Impact On Examination Performance

Schools	Years	Total Levies In Kshs.	Examination Performance
Awuoro	1998	No Records	Declined
	1999	No Records	Declined
	2000	15,670	Declined
Buoye	1999	24,000	Declined
	1998	25,000	Declined
	2000	27,000	Declined
Mawira	1998	No Records	Declined
	1999	No Records	Declined
	2000	No Records	Declined
Mithui	1998	30,000	Improved
	1999	34,000	Improved
	2000	33,000	Improved
Kamuga	1998	51,100	Improved
	1999	50,400	Improved
	2000	58,200	Improved
Kotieno	1998	No Records	Declined
	1999	No Records	Declined
	2000	33,559	Improved
Kwoyo	1998	No Records	Declined
	1999	No Records	Declined
	2000	30,600	Improved

The above data took into consideration the fact that no schools, among those used for the study suspended pupils from attending instructions for the parents' inability to raise required levies. This was reinforced by all the schools' management committees' chairpersons in their responses to an item in the questionnaire that they do not allow any suspensions of pupils for non-payment of levies. However, regular attendance in itself has not translated into better performance in the national examinations. Other

variables that directly or indirectly influence positive outcome from classroom instruction must therefore be brought into play.

In the schools where the headteachers had stayed in the station for one year, that is the year 2000 as Mawira, Kwoyo and Kotieno, no records of financial collections and expenditure were ever handed over to them. As shown in table three on adherence to financial procedures, these schools were rated as the lowest in that practice. Equally, table four rates them as the last three schools in terms of endowment with physical teaching-learning resources. While the contribution of other unidentified factors into these poor performances cannot be overlooked, it is possible that the absence of sound financial management has acted as a 'catalyst' to the same.

Awuoro school equally exhibited non-availability of financial records in the years 1998 and 1999. However, records were kept of all the funds collected and spent in the year 2000. Table three rated this particular school as average in its adherence to financial procedures. Table four rated it as highly lacking in terms of resources while table five has shown that it is one of the schools whose performance has steadily declined in the last three years. The financial indiscipline exhibited in the non-adherence to financial procedures may be a contributory factor to the inadequacy of instructional materials and therefore one of the reasons for continued poor performance in national examinations. The availability of records of financial dealings reflected in table three might not have translated immediately to the provision of facilities as reflected in lack of the same in table four as the extent of the damage caused by financial indiscipline of 1998 and 1999 might have been too big to be corrected in a year. The researcher felt it safer to conclude from this scenario that it takes a considerable duration for financial inputs to influence the provision of adequate instructional facilities that would impact positively on pupils' performance in national examinations.

At Buoye primary school, the financial resources to the school as shown in table five appear to be increasing in a stable rate in the years 1998, 1999 and 2000. Equally, the school has not changed its chief executive, the headteacher, over the same three years. However, the school was rated as below average in table three in terms of adherence to financial procedures and seriously wanting in terms of teaching-learning resources in table four. As shown in table five above, the school's performance has continually

declined in the three years. Both continuity in school headship, stable and sound financial base have failed to translate into the provision of adequate resources that would positively impact on performance in national examinations. This led the researcher into concluding that even with adequate financial resources, schools still must, as a rule adhere strictly to financial procedures in order for the available financial resources to be used in the provision of teaching-learning facilities for good results to be realised in the pupils' performance in the national examinations.

Table five also reveals that Muthui and Kamuga schools witnessed stable increasing financial bases in 1998, 1999 and 2000. In terms of adherence to laid down financial procedures the two schools were rated the best at ninety and seventy six percent respectively. The former has had the same headteacher for four consecutive years while the latter has had the same for the last two years. Even in the case of the latter, records on finances were handed over by the predecessor. In terms of physical teaching-learning resources, the two schools were rated as averagely better equipped. The schools' performance is indicated to have steadily increased during the last three years. Considerable low turn-over of schools' accounting officers, deliberate efforts to prudently implement the laid down financial procedures for public primary schools and attempts at adequate provision of basic teaching-learning facilities were therefore used to guide the researcher into reaching to the conclusion that an inter-play of the above factors would help in partly explaining the improving performance in national examinations by the two schools.

The study was carried out using the following procedures:

- Checklists were used to collect data on financial procedures.
- Interviews were used to collect data on financial procedures.

4.1.1.1 Methods Used In Sources of Their Finances By The Primary Schools

As revealed from the data collected, the primary schools have diverse sources of their financial resources. Though striking similarities and uniformity in types of sources of their financial resources, the methods of getting these differed. All the schools interviewed get their finances as major source of their finances. They get their finances either on a regular basis or on each parent and time limit for parents to contribute.

CHAPTER FIVE

5.0 SUMMARY, CONCLUSIONS, RECOMMENDATIONS AND SUGGESTIONS FOR FURTHER RESEARCH

As was outlined in chapter one, the objectives of the study were:

- i. To examine the sources of revenue for the primary schools within Atandi Zone of Rachuonyo district.
- ii. To examine the use of financial resources in the primary schools within the zone.
- iii. To find out how the schools' financial resources are managed with regards to the laid down procedure(s).
- iv. To make suggestions as to how financial management can be improved in the primary schools.
- v. To determine the influence of financial resources in the promotion of teaching and learning in the primary schools.

For data collection, questionnaire schedules were prepared for schools' headteachers, committee chairpersons and area chiefs. Observation checklists for physical facilities were also prepared and filled in by the researcher during the visits to the schools.

The obtained data were analysed using frequency tables. Data from the observation checklists were tabulated to match the adequacy (or lack of learning resources while data on financial procedures were converted to show percentages of adherence to financial procedures.

5.1 Methods Used In Sourcing For Finance By The Primary Schools

It emerged from the data collected that the primary schools have diverse sources of financial resources. Though striking similarities and uniformity in types of levies charged by schools, the methods of getting these differed. All the schools mentioned parents as major source of their finances. They do these through different levies charged on each parent and time limit for paying every agreed levy.

The six schools out of seven studied, representing eight-six percent of the total sample studied mentioned income generating projects as a means of getting funds for the schools. These activities include selling proceeds from the school farms and engaging pupils in paid-up activities like weeding. The proceeds from school farms are not audited and therefore prone to misappropriation. Equally having pupils' working for the peasant farmers at games time and during holidays not only translate to child labour but also interferes with time that could be constructively used for private studies.

Sending appeals for donations from well-wishers by schools emerged as another method of sourcing for financial aid. Church affiliated organizations like Catholic relief services and Adventist development and relief agencies were cited as major sources of financial aid to schools. These come in to pay levies for orphaned and destitute children directly to the schools to allow them receive instructions.

Organized fund raisings, commonly referred to as harambee emerged as a popular method of financing schools and their projects. These are organized at schools' level by locally elected political leaders and church organizations to boost schools and meet shortfalls created by parents' inability to meet financial obligations to the schools. However, the headteachers who responded to the questionnaires indicated that harambee is one of their source of income. All the seven school studied could not emphatically state the exact amounts collected during the funds-drives. These funds go unaccounted for because no individual project in the schools could be identified as having been started and completed with such raised funds. Misappropriation of such funds is most likely to be responsible for this state of affairs.

A look at these major sources of finance to the schools reveal that there is no direct financial contributions by both the central government and it's agencies. To the contrary, as earlier indicated in table two, the schools are involved in funding some of the Ministry's activities at the district level by paying a mandatory district education board fund to the district education office.

5.2 Training Of School Managers In Financial Procedures And Management

The study established that all the headteachers who responded to the questionnaires had been trained in financial procedures and management. This was undertaken in a six-month's course titled primary schools management between 1997 and 1999. The course content included basic principles and procedures to be followed and (or) adhered to in all the financial dealings of the schools. Equally five chairpersons of the schools committees indicated having been invited to the same course where they were inducted on financial management. The two locational development committee chairpersons indicated having been inducted on primary schools management as stakeholders in educational matters in their areas of jurisdiction. However, both of them responded that their committees have never extended any financial assistance to the schools nor have they ever actively participated in community mobilization in the financing of public primary schools.

5.3 Use Of Financial Resources To Promote Teaching-Learning Activities

All the funds at the schools' disposal are supposed to go into activities that establish, maintain and/or improve teaching-learning. This use of finances should be guided by individual schools' needs at each particular time and development plans.

None of the seven studied schools can comfortably be said to be served adequately by physical teaching learning activities. Even the most basic facilities for instructions such as classrooms and desks were found to be inadequate in fifty-seven and forty-three percent of the schools respectively. Even though fifty seven percent of the studied schools responded that they spend over sixty percent of their total income in activities that promote teaching and learning, there emerged no physical facilities to prove this purported investment. If it is true that they use such a large percentage for the purpose yet there is nothing to show for it then it must be that schools' projects are run without any idea of their costs or the schools do have their priorities wrong such that they do not deliberate on the immediate and long-term requirements. The schools' endowment with financial resources has therefore

not benefited them in terms of physical facilities due to errors of both omission and commission.

5.4 Problems Of Financial Management In Public Primary Schools

Even though training on financial management and procedures had been fully achieved, it clearly emerged that the laid down financial procedures for schools are not followed to the latter. Several problems that hinder prudent following procedures were cited by headteachers and schools' committee chairpersons. Among these was payment of required levies by parents in bits throughout the year. This hinders planning and implementation of schools projects as it is not possible to predict when finances will be available. Also emerging, as a problem in financial management was unwillingness of parents to pay levies while basking in the misconception that primary education is free. The headteachers and schools' management committees do simply have the pupils attend instructions in the face of greatly missing instructional facilities. The lack of financial records evident in some four out of the studied schools led the researcher to the conclude that there is also deliberate plunder of schools' financial resources by those in-charge of them. This could be aggravated by inability of education officials to ensure proper handing-over by out going headteachers and instituting disciplinary measures to those who mismanage finances. It also gives light of either ineffective or lack of auditing schools' finances on regular basis. Low levels of education of several of committee members may also be giving headteachers enough room to mismanage schools' funds as they would not be able to understand the transactions and raise questions and objections when need arises.

5.5 Conclusion

With the above findings, the researcher came up with some conclusions. First, with the current policy of cost sharing in the running of primary schools, the government has not put into place clear policy to the schools on how to source for funds. It is left at the discretion of schools' committees and this has led to the public schools charging different levies in different amounts.

Though those charged with primary schools' administration had been trained in financial management, the set up financial procedures are not adhered to. Equally

no auditing of public primary schools are carried out and therefore mismanagement is rampant. There emerged clearly that even the studied schools that seemed to enjoy strong financial bases lacked basic instructional facilities. The funds at the schools' disposal are not channelled into putting up facilities that directly improve classroom instruction. This showed that misplaced priorities in planning, costing and implementing of projects is a problem bedevilling public primary schools.

5.6 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 the public primary schools:

- (i) Since the cost-sharing policy is already causing problems, the government should now reflect on available options and strategies of sourcing for funds to support primary education. A likely option will be to approach development partners like the British department of foreign and international development that is already involved in funding courses in primary schools' management and strengthening primary school education project to consider expanding the textbook provision to cover other areas like provision of chalks, dusters and other teaching aids.
- (ii) The government should also consider throwing the responsibility of supporting public primary schools to the district education boards. In this consideration the district education boards should be called upon to liaise with the schools to find ways of raising funds in a way that does not burden parents. One possibility is to have schools organize funds drives, as some are already doing, to raise money to meet their recurrent expenditures but under strict guidance of the district education boards.
- (iii) It is the recommendation of this study that the government should regularly carry out a unit cost analysis of sending and maintaining a child in a public primary school and set aside funds for it in the annual budget.
- (iv) The Ministry of Education should come out with clear guidelines on uniform types of levies to be collected and the amount by each school so as to create uniformity and save the parents from the burden of unnecessary levies. These guidelines on types and amounts to be paid should also contain the time span during which particular parents are to remit funds to

schools so as to ensure that schools' programmes are not hampered by the delays in remittance.

- (v) To curb the menace of careless stewardship that is common in the public primary schools, the government should make effort to routinely inspect and audit the financial management practices. Though Olembo (1982) suggested that this be done on an annual basis, the researcher recommends that this be done on quarterly basis (at the end of each term) so as to keep schools' managers on their toes.
- (vi) The government should ensure that those charged with the responsibility of management in the primary schools especially financial aspect are properly trained and equipped for the same. This would therefore call for regular training of headteachers, school committee chairpersons and treasurers on financial management matters.

5.7 Suggested Areas Of Further Research

The researcher would wish to suggest that some further research be conducted by interested candidates on the following areas that might not have received adequate attention of his study.

- i A study of financial management in public primary schools in a wider educational area as the zone used might not have been representative enough
- ii A study of the relationship between pupils' regular attendance of instructions and their performance in the examinations
- iii A study of the level of implementation of the course content of primary school management workshop in the schools by the trainees.
- iv A further study of financial management in the public post-primary education institutions with a view of comparing to the case in public primary schools.

BIBLIOGRAPHY

- Blough M. 1970: An introduction to Economics of Education. London: Penguin Press.
- Bell J. 1987: Doing Your Research Project. Philadelphia Open University Press.
- Bray and Lilies (ed).1981: Financing Of Education: Issues And Policy Implications In Less Developed Countries. Oxford Pergamon Press.
- Chen L. and Marion. 1994: Research Methods In Education. New York, Routledge.
- Eshiwani G.S. 1993: Education In Kenya Since Independence. Nairobi: East African Educational Publishers Limited.
- Kilemi M. and Wamahiu P. (ed) 1995: Issues in Educational Research in Africa. Nairobi: East African Educational Publishers Limited.
- Masya, F. 1987. Public Sector Investments in Kenya's Primary and Secondary Education. M. A. Unpublished thesis, University of Nairobi.
- Mugenda O. M. and Mugenda A. G. 1999: Research Mehtods, Quantitative and Qualitative Approaches. Nairobi: ACTS Press.
- Murgor F. 1991 An Investigation of Methods Used By Primary Schools Head Teachers in Raising Funds For Schools Facilities In Eldoret Municipality And The Problems To Those Methods M. E. D. Unpublished thesis, Kenyatta University.
- Olembo (et al) 1982: Financing Primary Schools Education in Kenya. Nairobi: Bureau of Educational Research, Kenyatta University.
- Olembo (et al) 1985: Financing Secondary Schools in Kenya. Nairobi: Bureau of Educational Research, Kenyatta University.
- Olembo (et al) 1992: Management In Education. Nairobi: Educational Research and Publications.
- Psacharopoulos G. and Woodhall 1985: Education For Development: An Analysis of Investment Choices. New York; Oxford University Press.
- Republic of Kenya. 1998: Master Plan on Education and Training 1997 – 2010. Nairobi. Government Printers.
- Republic of Kenya. 1998: National Development Plant 1997 – 2010. Nairobi; Government Printers.
- Ronoh J. 1990: Constraints That Impinge Upon The Role Of Head Teachers In Primary School Management. M. E. D. Unpublished thesis, Kenyatta Univeristy.

1. What are the main sources of school income?

School income goes to _____

2. What was the school's total income in?

1. 1998 - Kshs _____

2. 1999 - Kshs _____

3. 2000 - Kshs _____

3. Which year(s) did the school have a surplus?

4. At what time(s) of the year does the school receive income from the community?

a) By first term

b) By second term

c) In bits throughout the year ()

d) Any other (specify) ()

5. In which way(s) did the school's financial position relate to the K.C.S.E performance in the years

1997 and 2000?

a) It was good performance ()

b) It was poor performance ()

c) It was not possible in performance ()

APPENDIX 1

QUESTIONNAIRE SCHEDULE

TO HEAD TEACHERS ON SOURCES OF FINANCES IT'S MANAGEMENT AND PROVISION OF LEARNING FACILITIES.

PLEASE ANSWER THE QUESTIONS CAREFULLY BY EITHER FILLING THE SPACES PROVIDED OR BY TICKING IN THE SPACE CORRESPONDING TO YOUR ANSWER.

1. How many pupils does your school have? -----

2. How many teachers does your school have? -----

3. What are the sources of your school funds in order of importance?

School income generating project(s) 1.-----

Charity 2. -----

Parents/Community 3. -----

Any other (specify) 4. -----

4. What was the schools total income in?

1. 1998 – Kshs. -----

2. 1999 – Kshs. -----

3. 2000 - Kshs. -----

5. Whose views and needs are considered when budgeting for the School? -----

6. At what time(s) of the year does the school receive funds from the parents during the year?

a) By first term ()

b) By second term ()

c) In bits throughout the year ()

d) Any other (specify) ()

7. In which way(s) did the school's financial position relate to the K.C.P.E performance in the years 1998, 1999 and 2000?

a) It enhanced performance ()

b) It reduced performance ()

c) It played no role in performance ()

d) Any other observations -----

8. What in your own opinion, were the major problems for the school in relation to finances in the years, 1998, 1999 and 2000? -----

9. Which steps can be taken to improve the impact of school finances on the provision of quality education? -----

10. In which way(s) does the financing system of your school affect the poor and orphan pupils? -----

11. What percentage of your annual school income is used in purchasing and maintaining school resources for example text books, exercise books, chalk, blackboards etc. -----

12. List all the levies and the amounts charged in your school.

- | | |
|-------------------|-------------------|
| 1. -----
----- | 2. -----
----- |
| 3. -----
----- | 4. -----
----- |
| 5. -----
----- | 6. -----
----- |

13. What are the number of classrooms in your school? -----

14. Are the above (13) adequate? Yes No

5. In the opinion of the committee that you chair, what should be done to ensure financial resources positively affect provision of teaching – learning facilities?

a) Disassociate pupils from collection of funds ()

b) Review priorities of school expenditure to focus on immediate and essential needs ()

c) Improve on accountability of school funds ()

d) Any other(s) not in the above choices

i)

ii)

iii)

6. How does your committee organize items of priority in expenditure?

a) Through the head teacher's requests ()

b) Through committee discussions and resolutions ()

c) Through consultations with teachers and parents ()

d) Any other (specify) -----

7. What is the lowest level of education among your committee members?

a) Below primary school certificate level ()

b) Primary school certificate level ()

c) Secondary school certificate level ()

d) University education ()

8. At which levels is your committee involved in the financial matters of the school?

a) In collection ()

b) In budgeting ()

c) In school expenditure ()

d) In all the above ()

e) In none of the above ()

9. Does your committee permit suspension of pupils for failure to pay funds?

Yes

No

10. How often does your committee discuss school finances in a year?

a) Once

b) Twice

c) Thrice

d) Any other(s) Please specify -----

11. Have you, as the Chair person, and any other member(s) of your committee attended workshops on schools management?

Yes

No

12. If the answer to (11) above is yes, please specify the workshop attended? -----

13. List any problems that make adherence to financial procedures difficult or impossible -----

4. How do you rate the financial management of your school? -----

5. Does your committee have a budget for the school? -----

Yes

No

Are the schools properly utilizing whatever resources they have? -----

No

7. In your view, what role(s) can locational development committee play in the management of school resources? -----

APPENDIX 3

QUESTIONNAIRE SCHEDULE

**TO CHIEFS (CHAIRPERSONS) OF LOCATIONAL DEVELOPMENT COMMITTEES ON
THEIR ROLE AND PROBLEMS THEY FACE IN ASSISTING PRIMARY SCHOOLS
FINANCIALLY.**

**(PLEASE ANSWER THE FOLLOWING QUESTIONS BY FILLING THE SPACES PROVIDED
OR TICKING THE CORRECT ANSWERS)**

Name of the Location -----

1. How many public primary schools do you have in your location? -----

2. Has your committee extended any financial assistance to the primary schools in the location?

Yes No

3. How has your committee assisted the primary schools in view of the inadequate resources? -----

4. How do you organize priorities for assistance? -----

5. Does your committee follow up the assistance given to schools?

Yes No

6. Are the schools properly utilizing whatever you assist them with?

Yes No

7. In your view, what role(s) can locational development committee play in the provision and
maintenance of school resources? -----

8. Which economic problems affect education in your area? -----

9. Which problems has your committee experienced with aids disbursed to schools? -----

10. Where do you get the resources that you use in aiding the schools?

i)

ii)

iii)

iv)

v)

11. As the Chairperson of locational development committee, have you taken any course or attended workshop on schools management?

Yes

No

12. If the answer to (11) above is yes, please specify? -----

APPENDIX 4**OBSERVATION CHECKLIST FOR SCHOOL RESOURCES**

ITEMS	ADEQUATE	INADEQUATE	CONDITION
CLASSROOMS			
DESKS			
TEXT BOOKS			
CHALK BOARDS			
STAFF ROOM			
STAFF ROOM FURNITURE			
SCHOOL LAND			
TEACHERS HOUSES			
BOOK STORE			
TOILETS FOR PUPILS			
TOILETS FOR TEACHERS			

APPENDIX 5

OBSERVATION CHECKLIST FOR ADHERENCE TO FINANCIAL PROCEDURES

PROCEDURE	ADHERENCE	
	YES	NO
1. OPERATING BANK ACCOUNT		
2. BANKING CASH COLLECTED		
3. CASH BOOK BALANCING		
4. BUDGET APPROVED BY THE MANAGEMENT COMMITTEE		
5. CASH COLLECTION RECEIPTED		
6. EXPENDITURE SUPPORTED BY RECEIPTS AND VOUCHERS		
7. RECORDS KEPT OF BANK STATEMENTS		
8. FINANCIAL REPORTS GIVEN TO PARENTS' COMMITTEE		
9. RECORDS KEPT OF CREDITORS AND DEBTORS		
10. CONTROLLED AMOUNTS OF CASH AT HAND		

WORK SCHEDULE

LITERATURE REVIEW	-	FEBRUARY – JUNE 2001
PROPOSAL WRITING	-	JULY – AUGUST 2001
DESIGN OF INSTRUMENTS	-	SEPTEMBER 2001
PILOT STUDY	-	OCTOBER 2001
DATA COLLECTION	-	NOVEMBER – DECEMBER 2001
DATA ANALYSIS	-	JANUARY 2002
COMPILING REPORT	-	FEBRUARY – MARCH 2002
HANDING IN	-	APRIL 2002

TOTAL

20 FEBRUARY 2002

KENYA UNIVERSITY LIBRARY

APPENDIX 7

RESEARCH BUDGET

TRAVEL AND SUBSISTANCE	-	9,000.00
STATIONERY	-	2,500.00
COMPUTER WORK	-	4,000.00
SECRETARIAL	-	3,000.00
<u>OVERHEADS</u>		
TELEPHONE	-	1,500.00
PHOTOCOPYING	-	<u>2,000.00</u>
TOTAL		<u>KSHS. 22,000.00</u>

KENYATTA UNIVERSITY LIBRARY