

**INVESTIGATION INTO TRAINING NEEDS OF PRIMARY  
HEADTEACHERS IN FINANCIAL MANAGEMENT. A CASE OF  
CENTRAL DIVISION, MACHAKOS DISTRICT, KENYA**

**BY**

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**A RESEARCH PROJECT IN PARTIAL FULFILMENT FOR THE  
DEGREE OF MASTER OF EDUCATION IN EDUCATIONAL  
ADMINISTRATION.**

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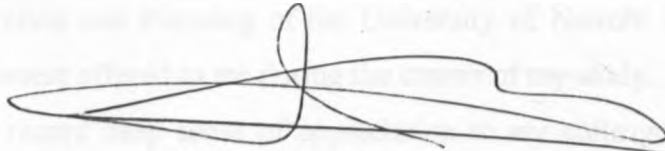


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## DECLARATION

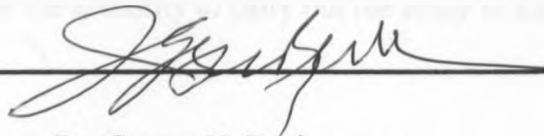
This research proposal is my original work and has not been presented for a degree in any other university.



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This research project has been submitted for examination with my approval as the University supervisor.



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## **DEDICATION**

This work is dedicated to my children, Mutua and Lokko Matheka whose support, prayers and patience boosted my morale.

## ABSTRACT

The study focussed on the training needs of headteachers in Financial Management in Central Division of Machakos District, Eastern Province. Financial Management was understood to encompass the spending of funds disbursed to all schools in an objective manner to achieve the educational objectives.

The income considered was the grants remitted to public primary schools after Free Primary Education was launched in Kenya in 2003.

The purpose of the study was to investigate the problems headteachers faced in performing the task of financial management, which may have been related to inadequate preparedness.

The available literature suggested that financial management is an essential and involving administrative task; it interacts with human, financial, time and physical resources, which calls for continuous and thorough training.

Data was collected using one questionnaire and a guided interview. Part A of the questionnaire touched on personal data, Part B dealt with training of headteachers in financial management, and Part C was on problems encountered and recommendations given. To establish whether the instruments would collect the relevant data, a pilot study was carried out. The results from the pilot study were used to make the modifications on the instruments. The population consisted of 72 headteachers. Stratified sampling was used to select a sample of 14 headteachers. The return rate was 100 percent.

The District Auditor was interviewed to gather in-depth data on the problems discovered while auditing of accounts prepared by headteachers.

Data analysis was done using the Statistical Package for Social Sciences (SPSS). The descriptive statistics were presented in the form of frequencies and percentages.

The research revealed that most headteachers were male. Majority of the headteachers were at the prime of their career and were qualified to be in the position of headship. Most headteachers attended training on financial management after appointment to headship.

Less than 50 percent of headteachers attended courses on financial management after introduction of FPE.

The training on financial management for headteachers was declared inadequate by all headteachers interviewed. Training needs of headteachers were revealed to emanate from inappropriate training methods. The needs were summarized as; writing of trial balances, bookkeeping, general financial reporting, and cashbook maintenance and extracting balance sheets.

The study revealed that causes of poor financial management were brought about by lack of accounts clerks, technical language in the Instructional Manual, inadequate training, lack of experience, hostile relationship between heads and School Management Committee (SMC) members and insufficient time for the financial management task.

The research recommended more gender balance in headship, more friendly approach in training, more exposure to the accounting skills before headship, training to be pegged on 'needs' and to be available to all stakeholders. It was recommended that SMC should have Form Four Education. Further research on training needs in the primary schools and in the non-formal sectors was recommended to enable policy makers come up with goals and objectives of training in financial management.

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## LIST OF ABBREVIATIONS

|            |   |  |
|------------|---|--|
| BOG        | – | Board of Governors   |
| CDF        | – | Constituency Development Fund  |
| DEO        | – | District Education Officer   |
| EFA        | – | Education for All  |
| FPE        | – | Free Primary Education   |
| FPESP      | – | Free Primary Education Support Programme                               |
| HIV / AIDS | – | Human Immuno-deficiency Virus / Acquired Immune<br>Deficiency Syndrome |
| KESI       | – | Kenya Education Staff Institute  |
| KESSP      | – | Kenya School Support Programme   |
| KNUT       | – | Kenya National Union of Teachers                                       |
| KRT        | – | Key Resource Teachers  |
| MOE        | – | Ministry of Education  |
| MOEST      | – | Ministry of Education Science and Technology                           |
| PDE        | – | Provincial Director of Education                                       |
| PRISM      | – | Primary School Management  |
| PTE        | – | Primary Teacher Education  |
| SEP        | – | School Empowerment Programme   |
| SIMBA      | – | School Instructional Materials Book Account                            |
| SIMSC      | – | School Instructional Materials Selection Committee                     |
| SMC        | – | School Management Committee  |
| TSC        | – | Teachers Service Commission  |
| UPE        | – | Universal Primary Education  |

## CHAPTER ONE

### INTRODUCTION

#### Background to the Problem

Education is an effective process to address ignorance, poverty and diseases, which are the root causes of restlessness throughout the world. In 1960, many African leaders met in Addis Ababa and formulated African people's ideas and aspiration for education into concrete proposals and set short and long term targets for Educational Development at all levels. Universal Primary Education (UPE) was planned as the long term objective. (Ferguson, 1999:20)

It was in 1963 when the Government of Kenya pledged to provide U.P.E. for seven years after UNESCO influenced her to consider education as a human right as stipulated in the Article 26 of the Universal Declaration that, "*Every one has the right to an education*" (UN. 1973). In 1974, the Kenyan Government declared free education from standard one to standard four. The implementation process began with the removal of tuition fees, increased government grants, expansion of learning facilities, hiring of untrained teachers and building more teacher training colleges. In 1974, the Presidential Directives was issued for introduction of free primary education in grades one to four as reported by Olembo et al (1992:27). Successive directives raised grades year after year until the cycle was completed in 1985. All the pupils from grade one to eight enjoyed free and universal education. Unfortunately Structural Adjustment Programmes (SAPs) introduced cost-sharing policy as per the Sessional Paper No. 6 of 1988 which required parents and community to provide learning and teaching resources, physical facilities and other amenities that are necessary for running the school effectively, (Republic of Kenya, 1999:42). Many pupils withdrew from schools due to the financial constraints.

It was not until January 2003 when the New Kenya Government declared Free Primary Education (FPE). Following the declaration the country has experienced unprecedented influx of learners to schools.

In 2000, Kenya Parliament enacted the Children's Act Cap 586, which recognizes education as a basic right to all children. Kenya is a party signatory to the world

declaration on "*Education for All*" (EFA) accord, which was signed in Thailand, Jomtein (1990) and Dakar, Senegal (2000).

With the declaration of FPE in January 2003 the government accelerated its speed to meet one of the goals of EFA, of free and compulsory primary education. Following the declaration, schools were flooded with learners of all ages, sizes and backgrounds. Mr. Kimani Ng'an'ga Maruge an eighty five year old man was declared the world's oldest and "The best pupil". He was in standard two then at Kapkeduiywa Primary School in Eldoret as reported by the Nation Correspondent in the Daily Nation, September 17<sup>th</sup> 2005:3.

The current National Development Plan 2002 – 2008 indicates Government's goal to achieve and sustain U.P.E. by 2005 and raise transition rates from Primary to Secondary from current 40% to 70% by 2008. The Government is faced with shrinking resources but still committed to reconciling the aims of achieving universal access to primary education. Among the many challenges, the greatest challenge in implementing F.P.E. was the preparedness of headteachers and school managers to cope with the large number of pupils because of their limited administrative skills. The increase in enrolment in primary schools has not been followed by the increase in teachers and inspectors.

Table 1 shows the total number of primary schools in Kenya by Province.

The schools increased from 17,623 in 1999 to 19,643 in 2004, an increase of 11.4% as indicated in Table 1.



**Table 1 Number of Primary Schools by Province, 1999 - 2004**

| Province       | 1999          |            | 2000          |              | 2001          |              | 2002          |              | 2003          |              | 2004          |              |
|----------------|---------------|------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|
|                | Public        | Private    | Public        | Private      | Public        | Private      | Public        | Public       | Private       | Private      | Public        | Private      |
| Coast          | 1,022         | 82         | 1,052         | 143          | 1,039         | 131          | 1,032         | 143          | 1,035         | 120          | 1,039         | 138          |
| Central        | 1,721         | 84         | 1,772         | 152          | 1,787         | 216          | 1,779         | 253          | 1,766         | 471          | 1,774         | 460          |
| <b>Eastern</b> | <b>4,030</b>  | <b>96</b>  | <b>4,068</b>  | <b>123</b>   | <b>4,104</b>  | <b>130</b>   | <b>4,100</b>  | <b>134</b>   | <b>4,104</b>  | <b>285</b>   | <b>4,112</b>  | <b>215</b>   |
| Nairobi        | 250           | 58         | 250           | 185          | 192           | 178          | 195           | 182          | 195           | 94           | 189           | 141          |
| Rift Valley    | 4,645         | 106        | 4,630         | 170          | 4,687         | 206          | 4,799         | 225          | 4,807         | 464          | 4,889         | 446          |
| Western        | 1,757         | 16         | 1,907         | 29           | 1,943         | 31           | 1,976         | 30           | 1,976         | 92           | 1,985         | 53           |
| Nyanza         | 3,471         | 127        | 3,529         | 429          | 3,596         | 460          | 3,610         | 469          | 3,602         | 316          | 3,604         | 5372         |
| North Eastern  | 158           | -          | 173           | 5            | 196           | 5            | 212           | 5            | 212           | 15           | 212           | 14           |
| <b>Total</b>   | <b>17,054</b> | <b>569</b> | <b>17,381</b> | <b>1,236</b> | <b>17,544</b> | <b>1,357</b> | <b>17,683</b> | <b>1,441</b> | <b>17,697</b> | <b>1,857</b> | <b>17,804</b> | <b>1,839</b> |
| <b>TOTAL</b>   | <b>17,623</b> |            | <b>18,617</b> |              | <b>18,901</b> |              | <b>19,124</b> |              | <b>19,554</b> |              | <b>19,643</b> |              |

**SOURCE:** Statistics Section, MoE and TSC 2004

Enrolment in public primary schools increased from 5,874,776 in 2002 to 6,906,355 in 2003, an increase of 17.6% as indicated in Table 2. In 2004, the total enrolment was 7,122,407. This implies more responsibility for the same headteachers, hence more training in specific areas of needs.

**Table 2 Public Primary Enrolments by Province 1999 – 2004**

| Province       | 1999             | 2000             | 2001             | 2002             | 2003             | 2004             |
|----------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Coast          | 366,964          | 361,307          | 360,571          | 364,758          | 459,285          | 526,638          |
| Central        | 432,668          | 842,675          | 824,967          | 798,456          | 849,472          | 851,347          |
| <b>Eastern</b> | <b>1,103,429</b> | <b>1,086,077</b> | <b>1,099,781</b> | <b>1,146,519</b> | <b>1,288,678</b> | <b>1,348,938</b> |
| Nairobi        | 150,634          | 145,679          | 127,608          | 145,279          | 192,832          | 203,061          |
| Rift Valley    | 1,427,788        | 1,406,289        | 1,461,404        | 1,476,892        | 1,723,887        | 1,773,881        |
| Western        | 840,962          | 829,761          | 831,596          | 880,560          | 1,046,399        | 1,092,215        |
| Nyanza         | 1,013,468        | 1,012,414        | 994,151          | 1,014,078        | 1,281,364        | 1,258,890        |
| North Eastern  | 47,227           | 46,467           | 45,913           | 48,234           | 64,438           | 67,437           |
| <b>Total</b>   | <b>5,811,664</b> | <b>5,730,669</b> | <b>5,745,991</b> | <b>5,874,776</b> | <b>6,906,355</b> | <b>7,122,407</b> |
|                |                  |                  |                  |                  |                  |                  |

Source: Statistics Section, MoE and TSC, 2004

The education Sector faced numerous challenges, which include shortage of teaching and learning resources, physical facilities, teachers and lack of land for expansion (among others,) leading to the concern that the quality of teaching would be compromised. There was a great need for, in-servicing of teachers and particularly the headteachers.

The challenges facing the headteachers emerges from inadequate preparedness for headship, managing dwindling financial resources, managing diverse human resources of pupils, teachers and community with the aim of achieving the educational goals, managing enlightened pupils in the era of human rights awareness, and dealing with political forces which impact negatively or positively to the achievement of goals. However, the most noted challenge was financial management since majority of primary schools have no accounts clerks or bursars. The headteachers act as the accounting officers, procurement officers and internal auditors, yet they may not have adequate training in financial management. The study investigated areas headteachers needed training to face the aforementioned challenges posed by the 21<sup>st</sup> century reforms.

Hellunger and Heek, (1995) rates the principal as the most important and influential individual in any school. It is her/his managerial skills that set the benchmark, the direction, the tempo of the school, the climate for learning and the level of professionalism. She/he is pivoted for morale of teachers and sets the degree of concern for what the students may or may not become. If a school is vibrant, innovative, child centre place, if it has a reputation of excellence in teaching, if the students are performing to the best of their ability, one can always point to the principals' effective Management as the key to success. With such high expectations from the external world, the headteacher needs more in training to manage the finances with prioritization to school needs.

The headteacher experiences challenges of over-enrolment and understaffing. Other challenges are lack of clear guidelines on admission and consultation among teachers, parents and community. When there are delays in disbursement of funds the headteacher is placed in a dilemma. His/her roles have greatly been expanded from the teachers role

to a fund-raiser as well as a public relations expert (Griffins, 1995:19). School Management has become very technical and requires proper management of resources allocated as well as consideration of pupils' needs, interests and rights.

The Education Sector is faced by many problems, Anderson (1970) stresses that a head teacher could be dismissed for not complying with rules regarding accounts and the money that should be allocated for each vote, but no action seems to be taken at Institutions where there were consistently poor examination results. It is only constant training that can make headteachers be acquainted with accounting procedures.

The headteacher and the school committee have added responsibility with the introduction of F.P.E. Support Programme. They have to purchase a basic pack of school stationery for each pupil as per the given guidelines stipulated in the "*Procurement of Instructional Materials for Primary Education*", Suppliers Manual of December 2003. Unlike in the past when headteachers had the liberty to buy books which they felt were suitable for their schools, with F.P.E. the government introduced an "*Approved List of Primary School Textbooks and Other Instructional Materials*", (Orange Book) (April 2003), which contains text books and class reading books which have been put through the vetting process administered by Kenya Instituted of Education (KIE) to ensure that books are of appropriate quality and acceptable standard. Once the funds have been disbursed into the schools' bank account, it is the responsibility of the headteacher with the School Instructional Materials Selection Committee (SIMSC) to select the supplier for the teaching and learning materials through a vigorous competitive process.

The procurement procedure can be summarized into five steps, which include: Receipt of funds through the District Education Officer (DEO) into the 'School Instructional Materials Bank Account (SIMBA), Selection and ordering of books by the SIMCS, reception of books after they are delivered by the book seller, payment to the supplier through a cheque and management of the textbook stock.

When one visits the primary schools headteachers offices in Central Division of Machakos District, one observes untidy and dusty manila papers roughly displayed on the offices' walls containing financial transaction for the school within a given time. Preparation of Trial Balances can only be achieved through continuous training and regular exposure and interaction because the training offered to trainees in Primary Teachers Colleges in preparation for their two year Primary Teacher Education (PTE) Certificate course requires them to have achieved a mean grade of C in Kenya Certificate of Secondary Education ((KCSE) or a Division III in Kenya Certificate of Education (KCE) but not a C in Maths (P.T.E. Syllabus 2004). Studies done by Limboro, 2004:2 found out that the candidates' certificates indicated a low performance in the core subjects: Mathematics, English and Science.

Many teachers have been accused of poor performance because they could not cope with the 8-4-4 system since majority failed in Mathematics and Sciences, yet they are expected to teach the current curriculum which has a heavy component of practical subjects like Mathematics and Sciences (Republic of Kenya. 1999:161). Financial management is scientific in nature, but the P.T.E. Curriculum offers 55 hours of theoretical course in Education Studies as outlined in the P.T.E. Syllabus 2004 which include: basic principles of administration and management, legal provision in education, teaching as a profession, school records and finances, school development planning, organization of Ministry of Education and other institutions and programmes that support the development of education. The students are assessed during teaching practice for a total of 9 weeks but there is no practical assessment done to ensure that they have acquired and can practice administration in a school. Once they get employed as teachers and become heads they will find their P.T.E training inadequate to handle finances.

Porter (1973:4) argues that training of teachers can no longer be once for all exercise. For one thing, the corpus of knowledge itself is doubling every ten years and what is learned today may not be relevant tomorrow. Porter asserts that, "*the teacher must periodically re-charge his academic and professional batteries*".

After teachers graduate with PTE certificate, they become eligible for employment. After three years of teaching, they may be appointed as senior teachers, who then attend induction courses or seminars related to administrative issues. They can apply for the posts of deputy headteacher and attend more in-service courses where Kenya Education Staff Institute (KESI) materials are used to train them. Other courses offered for headteachers and deputies are on Management of FPE sponsored by the Ministry of Education (MOE), which cover courses on Financial Management. This is an ongoing training programme but it is threatened with financial shortcomings.

In Central Division of Machakos District, Kenya National Union of Teachers (KNUT) organizes short courses on administration twice a year. Other Non-Governmental Organizations (NGO), who sponsor Management Courses include: '*Mwana Mwendu Project*' and '*Plan International*'. The Government of Netherlands sponsored a workshop on Procurement Practices for headteachers on textbooks. All heads in Central Division attended it once in 1998. '*The Voluntary Service Organization*' (VSO) sponsors seminars on special education for a cross section of headteachers, deputies and senior teachers.

Primary School management (PRISM) project was funded jointly by the MOE and British Department for International Development (DfID) to train headteachers in Machakos District and elsewhere between 1997 and 2000 on School Management under five modules which include: school development planning, management of curriculum, management of resources, management of people and training of trainers and training skills.

The PRISM helped to make headteachers knowledgeable about Principles of Management and Practice and Good Management Skills under the above five competencies directed towards job performance which is the crucial factor in any management task as indicated in Ministry of Education and Human Resource Development Booklet (MOEHRM 1999:3). The project was managed by Centre for British Teachers (CfBT) in conjunction with MOEHRD then. Funding for the PRISM

project was discontinued in 2000, but its various activities continued to be coordinated by the Inspectorate working in liaison with KESI within the Ministry of Education Science and Technology. (MOEST) In-service Unit. In parts of Machakos, Ndithini, Yatta and Masinga divisions, the PRISM project continues with sponsorship by Plan International for training of both heads and deputies, but Central Division is left out, yet the schools within the division are situated in the urban centre where headteachers encounter many challenges.

A report on training (Republic of Kenya, 1972:11) shows that training is an integral part of the running and development of the organization and must be reviewed in the light of the managerial climate and philosophy of the organization. Financial management is hardly reviewed, that made the researcher investigate the training needs headteacher had so that seminars could be arranged to address their problems.

### **Statement of the Problem**

Mbiti, (1974:48) observed that, many teachers have been appointed as principals of institutions without any formal training. When a teacher is appointed to be a principal, he/she will find himself/herself in a difficult world altogether, with new responsibilities, commitments and new problems and in most cases, less time. Therefore there is need for adequate and systematic professional training as a pre-requisite for effective leadership.

Headteachers are leaders who are recognized, accepted and upheld as persons of high integrity, dignity and competence, therefore they require administrative training to enable them lay a sound foundation for the youth. Makau (1994:79) says: Parents and Society entrust their children to teachers in belief that the later possess the abilities and skills necessary for creating a climate conducive to the youth's cognitive, affective and physical growth. *"To achieve the educational goals, a headteacher must have frequent sound administrative and management training"*. The Commission of Enquiry into the Kenya Education System, Republic of Kenya (1999:226) recommended that:

The appointment of headteachers and other managers be based on Institutional management training and on proven competence and possession of appropriate qualifications and relevant experience. It also recommended regular in-service training programmes for managers, administrators, teachers and curriculum implementers.

One of the headteacher's roles is to manage institutional funds. A needs analysis was conducted before implementation of PRISM project by Altken and Brown (1994 ) whose findings indicated there was need to train headteachers in areas of management that would lead them to more effective management of schools (MOEST, 2000).The media has reported numerous complaints from stakeholders of education arising from mismanagement of FPE funds. In Kitui, parents were up in arms against misuse of funds meant for FPE by claiming that illegal levies were charged for unnecessary evaluation tests in Kathivo School as reported by Kura. (*"The Link"* Issue No.005 of August 2004:20.) In the same issue a former headmaster is alleged to have embezzled sh.200,000.00 from the FPE kitty.

Machakos District has twelve divisions and 796 schools. There are a total of 940 teachers in the district. The divisions in the District include: - Athi River, Kalama, Kangundo, Katangi, Masinga, Matungulu, Mwala, Ndithini, Yathui, Yatta, Central, and Kathiani. The Central Division has 72 primary schools. There are three zones; Muvuti, Mumbuni and Mutituni. The number of schools in each division and the headteachers' gender are shown in Table 3.



**Table 3: Number of Headteachers by Gender Distribution per Division in Machakos District.**

| Division          | Number of Schools | Headteachers |           |
|-------------------|-------------------|--------------|-----------|
|                   |                   | Male         | Female    |
| 1. Mwala          | 102               | 91           | 11        |
| 2. Masinga        | 97                | 90           | 7         |
| 3. Yathui         | 79                | 75           | 4         |
| 4. Matungulu      | 76                | 67           | 9         |
| <b>5. Central</b> | <b>72</b>         | <b>60</b>    | <b>12</b> |
| 6. Kathiani       | 71                | 65           | 6         |
| 7. Kangundo       | 66                | 56           | 10        |
| 8. Katangi        | 61                | 56           | 5         |
| 9. Yatta          | 60                | 56           | 4         |
| 10. Kalama        | 56                | 49           | 7         |
| 11. Ndithini      | 34                | 32           | 2         |
| 12. Athi River    | 22                | 20           | 2         |
| <b>Total</b>      | <b>796</b>        | <b>717</b>   | <b>79</b> |

**Source:** District Education Office, 28<sup>th</sup> June 2006.

Central Division hosts the District Headquarters, and all the Heads of Department, Non-Governmental Organizations and majority of industries. As an urban center in the center of authority, it has better infrastructure and super structures. The Divisions' centrality makes it possible to attract many pupils and female headteachers to the primary schools hence more funds from the government for Free Primary Education (FPE) whose allocation is pegged on enrolment. Here the headteachers need to know that the Government of Kenya has departed from the practice implicit in some promotion that; experience as a teacher or head of an institution of learning, coupled with appropriate on-the-job learning are sufficient conditions for success in next professional management and leadership position in the bureaucratic ladder (Republic of Kenya 1998:196). The

concentration of District department within the Central Division might influence the appointment of spouses of heads of departments to head schools without the required qualification and hence create a problem which can only be solved by training them. Table 4 shows Central Division with the highest enrolment in the District. As a result, Central Division makes an interesting focus of study which investigated if those headteachers needed additional courses to empower them in financial management.

### **Purpose of the Study**

The purpose of the study was designed to investigate the problems headteachers faced in performing the task of financial management and business, which may have been related to inadequate managerial preparation.

### **Objectives of the Study**

The study sought to fulfill the following specific objectives: -

- 1) To establish the type of professional training in educational administration the headteachers have undergone.
- 2) To find out the professional experience of headteachers.
- 3) To establish whether headteachers have attended any in-service training in management of financial resources.
- 4) To find out the problems faced by headteachers which are related to their management of finances and business.
- 5) To identify the causes of the problems headteachers encountered in financial management.
- 6) To identify some solutions to problems which affect the performance of headteachers in financial management.

## **Research Questions**

The researcher focused investigation on the following questions: -

- 1) What pre-service or in-service training in financial management have headteachers attended?
- 2) What problems do headteachers encounter while performing the financial management task?
- 3) What are the causes of financial management problems encountered by headteachers?
- 4) What recommendations can headteachers give to overcome the financial problems?

## **Significance of the Study**

The study on training needs of headteachers in financial management was deemed to be significant in the following ways: -

First, it was expected that the findings would enable education policy makers initiate a policy on methodology of training headteachers on financial management for effective implementation of this important administrative task.

Secondly, the findings of the study would help policy makers focus other training on training needs peculiar to headteachers so that needs are directly addressed.

Thirdly, the findings were expected to be of use in the formulation of the Primary Teachers Training Syllabus, so that the accounting skills topic would be included. It is from the teacher training institutions where the headteachers get their initial training in education.

Finally, the findings would stimulate interest for further research in the area of financial management with a view to improve the quality of educational management.

### **Justification of the Study**

The choice of Central Division in Machakos District for the study is because it is the division with the highest enrolment (34,039 pupils, 12.3 percent) as indicated in Table 4. This makes the division to have the highest financial allocation in line with the size of the schools. Being in the center of the administration, it attracts pupils from diversified backgrounds, ages and interests.

The study on training needs of headteachers in financial management was timely owing to the current changes in funding of primary schools after the government introduced FPE in 2003. Decentralization of funding directly to individual primary schools found the headteachers unaware and unprepared to handle and account for the funds. The study made an interesting focus on the training needs of headteachers of which if addressed, would empower them to manage finances.

Reports from the mass media and auditors highlighting the headteachers' inability to account for FPE funds initiated the researcher to investigate if the training for headteachers on financial management is focused on their needs. The inclusion of SMC and SIMSC members into the management of funds and instructional materials made a challenge to the headteachers considering that the members may not have had equal education or training, which also drew interest to the study.

### **Limitation of the Study**

Mugenda and Mugenda (1999), define limitation as an aspect of a research that may influence the results negatively but over which the researcher has no control.

The researcher could not control the attitudes of the respondents, which may affect the validity of their responses. In some cases the respondents may have given socially acceptable answers in order to avoid offending the researcher (Mulusa 1990).

Another limitation is the generalization of the findings, since the research was carried out in the sampled public primary schools in Central Division, the findings may not necessarily reflect the situation in whole of Machakos District, not even the whole of

Kenya. Conditions in the Division may be different from those of other divisions and district in Kenya, hence the need to generalize them with care and caution.

### **Delimitations of the Study**

Orodho (2004) defines delimitation of the study as the boundary limitation. Clarke and Clarke (1970) define delimitation as the boundary of the study which is often called the scope of the study that gives the reader a brief idea of the restriction imposed on such items as the number and kind of variables to be used, or the types of subjects employed. The research covered only headteachers, and the District Auditor, although stakeholders like teachers, committee members, parents, Parents and Teachers Association (PTA), donors and Ministry Officials are also involved in financial management, but they were not studied. Research only covered Central Division of Machakos District and no other school outside the division was studied. The study was focused on financial management and excluded other five major administrative tasks. \*

### **Assumptions of the Study**

The Study assumed that:

- 1) The headteachers went through a teacher-training course before being appointed.
- 2) The appointment of headteachers was done through interviews.
- 3) All headteachers have gone through in-service training.
- 4) The respondents are honest and able to assess the inadequacy or adequacy of their training and its implication in performing the task of financial management.
- 5) Financial management was not strictly practiced before the introduction of FPE.

### **Definitions of Significant Terms**

**Financial Management** refers to planning, designing, organizing and controlling of financial resources to achieve educational goals.

**Public Primary School** refers to any primary school that is put up and maintained by the government.

**Administration** refers to the process of acquiring and allocating resources for the purpose of achieving predetermined educational goals.

**Primary School** refers to a formal learning institution with classes ranging from Standards One to Eight, the first cycle of educational structure in Kenya.

**Free Primary Education (FPE)** refers to formal schooling that does not require payment of fees or levies by parents/guardians, but requires them to cater for uniform, transport to school and food eaten by the learner. The government provides other resources like textbooks, exercise books, pens, desks and teachers.

**Budget** refers to financial plan of a total annual estimate of revenue and expenditure aimed at implementing and translating organizational goals into a reality

**Auditing** refers to the investigation of the financial records of an education institution in order to ascertain the objectivity and accuracy of financial statement.

**School Finances** refers to all monies the school gets for development and recurrent expenditure.

**School Committee Members** refers to personnel appointed by local authority in the prescribed number and manner to serve as managers of primary schools.

**Division** refers to an administrative zone, which is controlled by a Divisional Officer.

**Headteacher** refers to the teacher with overall administrative responsibilities over the school, also referred to as the headmaster, headmistress or principal.

**Training** refers to pre-service and in-service training of teachers and headteachers in form of seminars, induction courses, conferences and workshop attendance.

## **Organization of the Study**

The study consists of five chapters. Chapter one is Introduction and its clarifying components. Chapter two consists of the Literature Review. The review includes: Challenges faced by public primary school administrators, overview of training in financial management in relation to global and Kenya situation, the Role of the headteacher in financial management, challenges facing financial management of F.P.E, and finally the Conceptual Framework. Chapter three entails the Research Methodology. The research methodology include: research design, target population, sample and sampling procedure, research instrument, validity of the instrument, reliability of the instrument, data collection procedures and data analysis techniques. Chapter four consists of Data Analysis and discussion of research findings. Chapter five includes Summary of Findings, Conclusion and Recommendations.

## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **Introduction**

This chapter contains literature review of the study. It is divided into the following: - Challenges faced by public school administrators, overview of training in financial management globally and in Kenya, the role of the headteacher in financial management, challenges facing financial management of FPE funds and the conceptual framework.

#### **Challenges Faced By Primary School Administrators.**

Most of the challenges are administrative in nature. Literature will be reviewed under enrolment, physical facilities, understaffing and management.

#### **Enrolment in primary schools**

In 1990, 1500 participants from 155 nations including Kenya reaffirmed education as a human right by adopting the World Declaration on Education For All. Article One of this declaration stated that every person, whether child, youth or adult would benefit from education opportunities which are designed to meet their basic learning needs. The Article further clarified that the learning needs comprised of learning tools such as literacy, oral expression, numeric and problem solving skills. The learners would be equipped with knowledge, skills, values and attitudes required by human beings for survival, personal development, and ability to live and work in dignity. The Article stated that the content acquired would empower learners to participate fully in development, improve quality of life, enable them make informed choices and be in a position to continue learning.

The declaration was positively implemented which saw enrolment in primary schools rising to higher levels. A review of Education Sector of Mozambique by UNESCO (2002) revealed that after the country attained independence in 1975 about 93% of its



population had not attended any formal schooling. School doors were opened to large segment of the population. There was what was called education boom. In the first three years, enrolment rose drastically and by 1981, the gross enrolment rate in primary education was approximately 98%. In 1992 a new National Education System was approved and introduction of compulsory and universal schooling of seven years and public access to professional training were realized.

In Uganda, the government embarked on provision of FPE in 1996. It announced that its formerly fee-based primary schools would become tuition free in 1996 as reported in World Bank First-Ever Combination Grant-Credit Will Support Uganda Education – (Internet 1998). Since then World Bank and USA have continued to support education in Uganda. A later survey in 2004 noted that the system of UPE instituted by the government in 1996 has created great opportunities for Ugandans' children to attend primary schools by offering free and compulsory education for up to two girls and two boys in each family.

Before independence, education in Kenya reflected a racial pattern, which was characteristic of colonial mode of development. Sifuna (1990) noted that good schools concentrated in white settlements and urban areas. After independence, the Ominde Commission (Republic of Kenya 1964) was appointed to survey the existing resources of Kenya and to advise the implementation of National Policies for Education. The Commission noted that the colonial system was designed to maintain the different racial groups in separate schools. Education after independence was aimed at uniting different racial and ethnic groups making up the nation. The Commission endorsed a valid education objective, which was the provision of FPE.

In addition the 4-year Primary and Intermediate courses were abolished in favour of the 7-year system. Sifuna (1990) adds that the move was important because the Competitive Entrance Examination at Standard Four was a colonial devise to block 80% of primary children from continuing with formed education. As a result Upper Primary Schools shot up and many pupils completed the 7<sup>th</sup> grade. The Presidential directive for FPE from 1974 resulted on enormous enrolment. Sifuna (opt. cit) noted that radical change was

seen between 1973 – 1974 period, but thereafter, the situation reverted to what it was before.

Research studies done by Masai (1984) on Free Education (FE) in Kenya on The Effects of Abolition of School Fees in Machakos District revealed that abolition of primary school fees led to increased enrolments in primary schools, but FPE had failed to solve problems of pre-mature withdrawals, absenteeism and repetition. He used questionnaires and interview guide for data collection. Out of 300 respondents, 96% felt that education was not free. Out of 112 pupils interviewed, 90.7% recorded that failure to pay fees in time made pupils to prematurely withdraw from the system, showing that there were some hidden costs, which parents had to meet. Since they were hidden there was no accountability, and headteachers did not need to be trained in financial management.

In 2003, the Kenya Government introduced FPE with no hidden costs. As enrolment increased, as indicated in Table 2, headteachers faced unique challenges. A 84 year- old man, Kimani Maruge was enrolled in Standard One in Eldoret in 2003. In another area a 64-year-old Mrs. Limo and a 27-year-old George Ouma had to cope with ridicule from teachers and younger children as they provided source of amazement and amusement to the classmates according to the Standard team in East African Standard, (May 2003:18.) In Manza Primary School in Central Division of Machakos District, an older boy proved to be a source of great indiscipline according to sources from the Area Education Office, when he threatened to beat pupils.

Enrolment in Machakos Central Division increased by 6,224 in 2006 as shown in Table 4. With fluctuation in enrolment the study will find out the additional training the headteachers need in order to cater for the pupils financially.

**Table 4. Summary of Pupils Enrolment in Machakos District from 2002 to 2006**

|    | <b>Divisions</b> | <b>2002</b>    | <b>2003</b>    | <b>2004</b>    | <b>2005</b>    | <b>2006</b>    |
|----|------------------|----------------|----------------|----------------|----------------|----------------|
| 1. | Kalama           | 5654           | 7878           | 6860           | 6776           | 6878           |
| 2. | Ndithini         | 6201           | 12503          | 12400          | 12302          | 12403          |
| 3  | Athi River       | 7330           | 10660          | 9600           | 9559           | 9660           |
| 4  | Yatta            | 16315          | 23539          | 23409          | 28380          | 23439          |
| 5  | Yathui           | 16771          | 24002          | 23002          | 2300           | 23002          |
| 6. | Kangundo         | 17110          | 24333          | 24203          | 24233          | 24233          |
| 7  | Masinga          | 20236          | 27460          | 27301          | 27260          | 27361          |
| 8  | Katangi          | 20258          | 27482          | 26402          | 26580          | 26482          |
| 9  | Mwala            | 22675          | 29899          | 28809          | 28775          | 28899          |
| 10 | Kathiani         | 23211          | 30435          | 29430          | 29335          | 29435          |
| 11 | Matungulu        | 23476          | 30699          | 30609          | 30600          | 30699          |
| 12 | <b>Central</b>   | <b>27815</b>   | <b>35039</b>   | <b>34035</b>   | <b>34020</b>   | <b>34039</b>   |
|    | <b>Total</b>     | <b>207,059</b> | <b>283,929</b> | <b>276,060</b> | <b>275,820</b> | <b>276,550</b> |

Source: DEO, Machakos. July 2006.

### **Physical Facilities in Primary Schools**

Mwamwenda and Mwamwenda (1987) carried a study on effects of schools' physical facilities on performance of Standard 7 pupils in examinations in Botswana. The study established that availability of facilities had a direct link with performance of pupils in examinations.

A study by Heyneman (1984) that evaluated the impact of availability of textbooks in teaching Mathematics and Sciences in Philippines also found a positive relationship in academic performance. Eshiwani (1993) concurred with the view when he pointed out that schools that had best facilities were among the high achieving schools and those with inadequate facilities performed poorly in Kenya Certificate of Education (KCE) examination in Western Province of Kenya.

A survey conducted by the Ministry of Education in 2003, was reported in *The Standard* of Thursday April 14<sup>th</sup> 2005:14 showing that up to 104 pupils shared one toilet, and that 1/3 of boys' toilets were in fact urinals. This was contrary to the Ministry of Health requirements ratio of 25:1 toilets for girls and 30:1 for boys. Lack of clean water was the cause of the pathetic situation in most schools. It was reported that few pupils wash their hands after visiting toilets. Ninety five percent of primary schools in rural Kenya do not have safe water and a simple hand washing facility as reported by "*The Network For Water and Sanitation International*". The same reported that schools do not provide anal cleaning material and that pupils use papers torn from books, or collected from rubbish dumps, or leaves from trees some were reported to use fingers after defecation.

The MOE research found that pupils have additional burden of fetching water for maintenance and use at school from far and dangerous sources. Teachers' toilets however were found to be cleaner, safer, better used and cared for than the pupils'. The pupils' toilets were found to be a disaster; they were not properly built, were poorly maintained and in most schools were inadequate.

Literature reviewed on water indicates that in Kenya as a whole, 16 million people have no access to safer water and 13 million of them are in the rural areas. The headteachers need training to be more informed and knowledgeable on new low-cost and low-maintenance treatment technologies for the purposes of ensuring that the water taken by pupils in schools is safe so that diarrhea diseases which kill 4 million children each year globally could be prevented.

By May 2005, enrolment had increased by 2 million as reported by Education Secretary in *The Standard* (May, 2005: 5). UNESCO (1986) findings indicated that physical facilities have direct bearing on good performance among students in Developing Countries. Conditions in those countries are generally poor, Instructional Materials are in short supply and facilities are inadequate and poorly maintained. In urban areas more than 55 pupils are often crammed into rooms built for half that number. Such conditions are demoralizing for teachers and discourage professional Commitment, the UNESCO report concluded.

### **Understaffing of Primary Schools**

Understaffing is a challenge headteachers have very little control over. Schools in the rural areas in Machakos District experience drastic shortages due to the infrastructure beyond the control of headteachers. *The East African Standard* of (May 27<sup>th</sup> 2004:6) in a special report in *“School and Career”*, reports that rural schools are slumped by fresh graduates who opt to teach in the urban centers where they have better facilities including tapped water and electricity. A teacher by the name Ms Maggie Kioko 25 says: *“You do not expect me to stay in a school in the bush where good life is non-existent”*. A teacher from Kyaume Primary School in Kangundo Division of Machakos District laments that lack of enough teachers and heavy workload has demoralized teachers.

### **Management of primary schools**

Davis and Ellizon, (1994) stresses on the need for effective headteachers to have new skills, because most of today's headteachers have received a lot of professional development in areas of curriculum and they expect the role of headteachers to be that of curriculum leader. Since the introduction of FPE, there has been a realization of the

changing nature of a more administrative role, which deals with financial returns, contracts for ground maintenance, procurement and others. So there must be a change if schools have to make the best use of inadequate resources to prepare pupils for the future by offering them quality education.

In World Bank Education Sector Policy Paper (1980), Wadi D. Hadded says that the success of the MOE in producing the right kind of knowledge and skills largely depends on the quality of their management. The need for well-trained school principals is urgent. This is because administration involves the basic tasks associated with handling payrolls, accounting and inventories, distributing teaching materials, maintaining buildings and implementing education decisions.

Change in a society is inevitable and headteachers deal with former street children, aged pupils and enlightened children from various backgrounds. There is need to expose headteachers to all sorts of human environment to enable them cope with challenges.

Steers and Black (1994:19) outlines five roles the 21<sup>st</sup> century chief executive needs to play because the future holds considerable excitement and promise for future managers and executives who are properly prepared to meet the challenges. One study suggested that the manager of the future must be able to fill in at least four roles. The first role is of a **Global Strategist**; here the executives of the future must understand world markets and thinks internationally. They must have a capacity to identify unique business opportunities and then move quickly to exploit them. The second role is of a **Master of Technology**, here the executives and managers of the future must be able to get the most out of emerging technologies, whether these technologies are in manufacturing, communications or marketing. The third role is that one of **Politician per Excellence** where the successful executive of the future will understand how to cut through red tape to get a job done, how to build bridges with key people from highly divergent backgrounds and points of view, and how to make coalitions and joint ventures work. The fourth role is that of a **Leader Motivator**, The executive of tomorrow must understand group dynamics and how to counsel, coach and command work teams and individuals so they perform at their best. Future organizations will place greater

emphasis on teams and coordinated efforts, requiring managers to understand participative management techniques. Finally, the role of **Great Communicator** who must be able to communicate effectively with an increasingly diverse set of employees as well as customers, suppliers, community and government leaders.

The headteachers need to play these roles but they need exposure and training so that they can successfully deal with pupils, teachers, support staff, business people, donors and persons needing guidance and counseling. They also need to market their schools outside for their pupils to get sponsorship at any level of learning. This study brought out the training needs of headteachers to successfully cope with challenges needing finances in the FPE era.

Griffins (1983), writes that administration has direct bearing in achievement of learners. He contends that many school headteachers have been brought down by poor management. He further states that the head today is both a fund-raiser and Public Relations Expert. He says that sponsorship (of a pupil or a project) is always accompanied by response from the head who, should be meticulous in sending the sponsor receipts and reports on the pupils' progress, while ensuring that the child also writes to show appreciation and if that is done the sponsor would be encouraged and it is very probable that he will talk about his experience in his Local Rotary Club, or church for more sponsorship.

Griffins warns that the first impressions are important and the head should present a good face to the world. He writes that if a headteacher wants his Board of Governors to authorize release of funds, or parents to contribute willingly to a fundraising drive or a potential donor to respond generously, he is unlikely to succeed if the school's signboard is unreadable, the gate is half off its hinges, the drive is flanked by long grass and ragged bushes and if his office is dusty and untidy. Such things are eloquent of an inefficient manager, probably incapable of making sound use of extra funds. The researcher investigated the specific areas the training should focus on so that it can be relevant as brought out by Griffins.

## **Overview of Training in Financial Management In Relation To Global and Kenyan Situation**

Kenya is experiencing very rapid societal change, as society changes so does its needs and aspiration. These often impinge on education system. Schools are therefore expected to be prepared to initiate educational change in relation to changing needs of society. Schools can accomplish this if teachers are professionally trained and continuously in-serviced to improve their knowledge, pedagogical skills and competence.

Training is one of the methods that could lead to better performance of headteachers. Training refers to pre-service and in-service training of teachers and headteachers in the form of seminars, induction courses, conferences or workshop attendance. A study committee which wrote the report of the review into Kenya Institute of Administration (Republic of Kenya, 1978) noted that educational administrators were originally trained for teaching and not necessarily for administration. The report made it possible to establish Kenya Education Staff Institute (KESI) which started operating in 1981 but was legally established in 1988 under Legal Notice No. 565/1988. It is charged with the responsibility of organizing and conducting training for both primary and secondary schools aimed at improving performance for the practicing principals. The study focused on which areas headteachers needed to be trained to perform their roles effectively.

Globally, preparation for headteachers differs from one country to another.

Nicholson (1989) says that British government emphasis on-the-job training as the most formative learning experience for headship. Those appointed to headship must have acquired skills as heads of departments, house teachers, and served as deputy for five years and must be between 40 – 45 years of age. In addition to having first or second degrees, they should have managerial training leading to the following competencies: knowledge of education policy, problem analysis, organizational ability, decisiveness, leadership and oral and written communication.



Literature reviewed by Iravo, (2002:34) shows that France differs in the sense that teachers who become principals are trained before appointment. This pre-service training started as a 2-day seminar in 1971 then was expanded to 3 months in 1974. The training is aimed at developing technical, human and conceptual skills in management. There's emphasis on on-the-job training as those appointed as principals must have been teachers for at least 5 years and be over 30 years old. In-service training has been in existence longer than pre-service. Other countries like Canada, USA, Ghana and Nigeria show that those who aspire to be principals must have managerial training before appointment (Mutunga, 1978, Overrd, 1966).

In Nigeria, according to Nwagwu (1991) preparation of school managers has three patterns; one year professional training given to holders of first degree in different subject disciplines leading to a Post Graduate Diploma in Education (PGDE), a composite first degree course, which concurrently incorporates education courses and subject discipline courses and Masters Degree in Educational Planning and Administration. There are also sandwich programmes for serving principals offered by all universities in Nigeria, which enable them to upgrade their professional qualifications. Those programmes are compulsory and offered through in-service training and it is possible for one to attain a masters degree in Educational Administration and Planning or a P.G.D.E.

Mbamba (1992:2) asserted the following regarding the need to train educational administrators in Africa. -

“Viewed as a profession or discipline, educational management is relatively young on the African continent. Professional educators have for long time managed the education system, but they have very much depended by and large in their educational background and on the job experience out of which they are expected to acquire knowledge, skills and attitude needed to manage the education system effectively and efficiently. Available evidence shows that it is lack of formal or other training in managerial skills which has been largely responsible for the great deal of inefficiency or ineffectiveness observed in performance of many educational systems in Africa.”

Majority of studies, (published and un-published) indicate that headteachers are appointed without training in administration and management and as a result they face problems. The Ominde Commission (Republic of Kenya 1964) made it clear that it was certainly quite unsafe to assume that a promoted school headteacher could automatically make a good supervisor. The report of commission of inquiry into public service structure and remuneration (The Ndengwa commission, 1970) concluded that training was a necessary component of any effort aimed at raising the efficiency and productivity of public service.

In her study on Administrative Problems Encountered by Teachers in Bondo Division of Siaya District, Obonyo (1984) found out that education leaders are still appointed without formal training with an underlying assumption that school leadership is a matter of common sense and experience. She concluded that though principals performed their tasks and spent time on them, they were not equipped with the right approaches in decision making, guiding the personnel, instructional supervision, establishing good rapport with community and financial management. This study will establish if lack of training creates a gap in administration.

KESI started training headteachers mainly in secondary schools in 1981 and most of primary school headteachers were trained in educational management through PRISM from 1996. In 1999 the MOE issued a circular 1/99 which emphasized on the need to train school heads. It informed teachers that they have to pass accounts and management course before they are promoted to school heads. Serving heads were to sit accounts and management examination if they wanted to retain their jobs. That was found in the 1999 National Policy on Selection, Appointment and Deployment of School Administrators and Managers in Kenya.

Report by Presidential Working Party on Education and Manpower Training for Next Decade and beyond (Republic of Kenya 1988) emphasized that principal were central to successful management of educational institutions. They were appointed from

among serving teachers; most of whom had no prior training in institutional management, lack of training adversely affected management of educational institutions and maintenance of quality and high standards of education. It recommended the following which was adopted in Sessional Paper No. 6 (1988:46).

In view of the crucial role of heads of institutions, the government will ensure that those appointed as heads of educational institutions have appropriate academic qualification, experience, ability, competence, integrity and initiative and that KESI be expanded to provide in-service training to all heads of educational institution so that they gain the necessary competencies.

The Koech Commission, ( Republic of Kenya,1999) recommended that headteachers should be properly prepared and equipped with necessary institutional and financial managerial skills to enable them manage schools more effectively and efficiently. Since the Government of Kenya is spending 40% of the recurrent budget on education and training, the commission recommended that the MOE strengthens the supervision of management of funds in the schools through measures such as annual audits and impromptu audit inspection exercises to ensure efficiency and cost effectiveness in the use of resources.

It also recommended that inspectors be recruited competitively from professionals who have additional qualifications beyond their initial training, preferably masters degree. Promotion of teachers on merit was scrapped and the commission recommended promotion be based on evidence of passing academic and professional examination, competence, integrity of character and achievement.

Demands on teachers change considerably during their careers, Olembo et al (1992), says that in view of the continuous renovation and development of teaching knowledge and of the constant change taking place within the educational systems, it does not seem possible to equip the teacher trainee during the short years of pre-service training with all the knowledge and skills required for an entire professional

life. The training of teachers need renewal in such a way to enable them to face the challenge of changing needs. In-service education, often referred as “refresher courses”, orientation courses, updating courses, induction courses or crash programmes (Up-grading Programme Committee, 1978) may take place at any time, as a full or part-time study during a continuous professional life of a teacher.

Harries, (1969:2) defined in-service teacher education as all those planned courses and activities in which a serving teacher, headteacher, school inspector or educational administrator may participate for the purpose of improving his / her instructional or professional knowledge, interest or skills. Therefore a single pre-service course can no longer suffice in the face of many major changes takings place in education.

The purpose of in-service education is preparing teachers for new roles as headteachers, inspectors, counselors or education administrators. The courses offered are purely professional in nature. The course for headteachers is designed to help them become more effective in the organization and management of their schools. Areas such as management of school finances, school resources; staff and pupil personnel are usually given a lot of emphasis in trainings. The researcher was interested in checking if the training heads received touched on their problematic areas.

Financial management is a skill which needs to be enhanced constantly through training. New technologies the world over have impact on management methods in organizations, and managers need to keep abreast with them through training. It has been said that leaders may be born but managers are made.

UNESCO (1992) adds that training of educational personnel should be a continuous process, which should encompass preservice and in-service training, short term seminars and workshops. These help in updating workers skills and thus improving their performance.

Findings by Wachira (1996) in her unpublished study on Preparation of Secondary School Headteachers and Implications on their Administrative Performance show that headteachers face problems in finance and business management due to lack of financial management skills as a result of inadequate training during pre-service, inservice and on-the-job training. She recommended training in technical skills such as budgeting, accounting, bookkeeping and auditing.

Muchelle (1996) in his study on Attitude of Secondary School Teachers Towards Involvement of Students in School Administration in Vihiga District concluded that the in serviced headteachers had a more positive attitude towards work compared to those who had not been in serviced. He also found that the teacher pre-service training is insufficient to arm headteacher with administrative skills needed to run a school.

Iravo (2002) in his Study on Preparation of School Principals and Implications on their Administrative Performance in Vihiga District, found that principals faced problems in performing the administrative tasks due to lack of technical skills, public relations and conceptual skills. Technical skills like budgeting, accounting, bookkeeping, auditing and expenditure control were wanting. The public relations skills needed in handling pupils, parents, teachers, school, community, MOE personnel, authorities, Teachers Service Commission (TSC) Kenya National Examination Council (KNEC) personnel, members of the board of governors and of PTA and sponsors were not readily noticed. They also lacked conceptual skills which is the ability to relate the school to the environment so that each school is integrated internally among its departments and externally with its environment. (Okumbe, 1999).

Kamunde (2002) in his study on The Impact of PRISM Course in School Management in Chuka Division, Meru South District recommended constant training for primary school managers. Although PRISM targeted primary school chairpersons and headteachers, he suggested that the senior teachers, deputy headteachers

...all committee members should be in-serviced for effective school management. In addition he recommended an integration of the Primary School Management Course into the teacher training college syllabus to equip the pre-service teachers with this important course at college level.

After conducting a study on Management Problems Hindering Effective Implementation of FPE in Abogeta Division, Meru Central District, Murithi (2004) established that 70 percent of headteachers had attended courses in educational administration organized by MOE but his findings reveal that headteachers encountered administrative problems because of: - understaffing, headteachers being over worked, inadequate finances and delays in finances getting to the schools. He recommended regular and continuous training for both school management committee (SMS) and headteachers during each school holiday for a week on topics within school administration so that they can cope with the current problems and changes. This shows that the needs of headteachers are not adequately met. The study identified them and recommended specific areas for training.

### **Consequences of Inadequate Training**

Training makes headteacher aware of the value of knowledge attained and at the same time be conscious of the consequences involved for failure to follow the guidelines due to ignorance.

The headteacher is the efficient financial controller and must keep the school afloat. Funds obtained have to be utilized as per the budget. Nwagwu (1978) talks about importance of proper financial management and emphasizes that the main purpose of school business administration is to ensure that maximum educational use is made of all funds invested in the school system.

The editor of the Daily Nation (June 7<sup>th</sup>, 2004:8) revealed a syndicate reported by the Kenya Book Sellers and Stationers Association that MOE was loosing millions of shillings through fraud in the procurement of materials for FPE programme. Primary headteachers, ministry officials, School Management Committees (SMS) are allegedly colluding with unscrupulous businessmen to defraud the government of the money.

Particularly involved are the “briefcase” booksellers and stationers who have mushroomed since the programme was launched in 2003, they bribe headteachers to gain tenders to supply them with books and other materials contrary to the stipulated purchasing regulations. Legally, schools are supposed to buy reading and writing materials from established book sellers and stationers, who must have been in the business for not less than three years. There have been cases where heads ignore this rule and collude with booksellers, sometimes paying for non-existence materials. In some instance the headteachers demand a portion of the cost of the tender before paying the suppliers.

Many primary school managers gained managerial skills after undergoing PRISM training between 1996 and 2000. PRISM training modules included financial management where aspects like preparing budget estimates, strategies for fund-raising, cost-sharing policy, managing funds, developing transparent financial systems and personnel emoluments for support staff are discussed. Headteachers were also trained on proper financial recording and using funds for the purposes intended for.

### **Training For FPE Funds Management**

In Kenya, MOE has no policy for principals of public primary schools to undergo training in management like the provincial administrators who undergo an administrative course at the Kenya Institute of Administration (KIA) before deployment or promotion. As a result scholars and planners keep calling for training of headteachers and education managers.

After FPE was introduced in 2003, a 10 member taskforce on education was formed under the Chairmanship of Dr. Eddah Gachukia. After several sittings, they recommended the funds needed to implement the FPE. From a total expenditure of Kshs. 7,910,992,947 in 2003, Kshs. 500,000,000 was set aside for training (see Table 5), this was increased to Kshs. 1,500,000,000 out of a budget of Kshs. 10,538,955,522 in the fiscal year 2003 / 2004. This indicates the seriousness the government attaches to training of educational managers.

**Table 5: Free Primary Education Financial Estimates: 2003-2004**

| <b>AREA</b>                             | <b>KSHS. UPTO<br/>JUNE 2003</b> | <b>KSHS. FISCAL<br/>YEAR 2003/2004</b> |
|---|---------------------------------|--|
| Curriculum                              | 5,483,471,825                   | 5,219,394,900                          |
| Special needs Education curriculum      | 413,989,372                     | 413,989,372                            |
| Physical facilities                     | 5,000,000                       | 2,998,998,500                          |
| Needs of disadvantaged groups           | 1,249,489,750                   | 149,489,750                            |
| Media desk                              | 2,542,000                       | 1,093,000                              |
| <b>In-service training</b>              | <b>500,000,000</b>              | <b>1,500,000,000</b>                   |
| Inspectorate vehicles, and motor cycles | 256,500,000                     | 256,000,000                            |
| <b>TOTAL</b>                            | <b>7,910,992,947</b>            | <b>10,538,955,522</b>                  |

**Source: Report of the Task Force on FPE, 2003, pxii**

The National Action Plan (NAP) was formulated with objectives to domesticate the 6 EFA goals as articulated in the Jomtiem conference of 1990 and reiterated during the Dakar World Conference of EFA in 2000. This study is interested in the second EFA goal which states that by 2015, all children and particularly girls, children in difficult circumstances and those belonging to ethnic minorities will have access to and complete free and compulsory education of good quality. For the goal to be attained, the government of Kenya in Republic of Kenya, (2003:51) is already aware that high cost of education has been a major cause of low enrolment, retention and participation in the primary school sub-sector. One of the contributory factors to the high cost has been poor management skills among headteachers, inadequate mechanisms for enforcing accountability and transparency in the mobilization and utilization of resources at school level. The government has already taken various steps including training headteachers in PRISM and revitalizing schools' audit scheme. The government will also encourage involvement and participation of local government authorities, school committees and



PTAs management in school finances by empowering them through sensitization and trading in effective school governance, their roles and responsibilities and in enforcing accountability and transparency in management of schools.

Funding for primary education comes from government, non-governmental organizations, and development partners and it is estimated at Kshs. 14,641,081,650 per year .With such colossal sum, the government intends to implement the national action plan by in-servicing teachers on management, effective administrative skills and financial management, among other areas. The implementation period stretches from 2003 to 2008. This study will find out if the headteachers are relevantly trained to administer the resources provided and find out the problem areas.

Training is necessary with the flow of money to the primary schools nation wide. In Machakos District 796 headteachers were trained in financial management in April, 2003. The topics covered included: planning and budgeting, executing and recording and recording of goods and services, payments, recording and execution of petty cash, general ledger update, bank reconciliation, financial reports and school audit. (MOEST, 2003).

In the primary school, financial management system comprises of four components:-

- i) Authorization
- ii) Executive or recording
- iii) Reporting
- iv) Financial statements

The four components are summarized as listed herein:-

- i) Planning and expenditure authorization. The institution determines its expenditure priorities through their own established procedure. The priorities are approved by SMC. Then the budget is prepared showing the recurrent and development expenditure plan analyzed in Vote Heads. The institution shows

the income plan which includes grants from the government, donors, and others in accordance with the approved budget.

- ii) Execution and recording of transactions. All funds raised or received must be recorded in receipt books and cash books. Funds for the institution are spent only for budgeted and authorized purposes and should be approved by the SMC. Expenditure must be completely and accurately recorded in accounting records. The institutions management shall procure goods and services using procedures that ensure transparency and value for money.

Assets shall be appropriately safeguarded and used only for the authorized purposes. All financial transactions are recorded in the accounting documents like receipt books, cash books, payment vouchers, fees registry, journals, local purchase and service orders etc.

- iii) Reporting. This refers to the monthly trial balances, and submitting the books of accounts at the end of the year. Annual financial statements, accounting for the institutions resources and their utilization are prepared, audited and presented to the stakeholders (School Management Committee, Board of Governors, and District Educational Officer.).

- iv) Financial statements. The headteacher must ensure the following financial statements are prepared.

- a) Institutions annual budget showing recurrent and development expenditure estimates.
- b) A statement of cash receipts and payments.
- c) A balanced sheet.
- d) Statement of assets and unpaid obligations.

More studies have indicated that headteachers need constant in-servicing in financial management (Murithi, 2004, Kamunde (2002), Irova (2002) and Republic of Kenya

(1999). During a training on Financial Management Support for the Purpose of Sensitization of the Education Field Officers; DEO, District Inspector of Schools (DIS) Primary Schools Deputy DIS, the provincial inspector of schools) and FPE officers held at KIE on 16<sup>th</sup> – 18<sup>th</sup> November, 2004. Problems encountered in FPE financial management were discussed. The school level issues raised by the education field officers indicated that headteachers do not appear to have mastered financial management and bookkeeping; they had difficulties with book keeping routines such as posting of cash books, closing of books, bank reconciliation, and extracting trial balances. They also indicated cases of misappropriation, abuse and misuse of FPE funds.

It was noted that bookkeeping remains a challenge partly because of lack of skills and due to the unfamiliarity on the part of headteachers with accounting procedures. Problems reported by the DEO, inspectors, auditors and headteachers during the MOEST Free Primary Education Support Project Training in Jan 2005 indicated that;

Headteachers have problems posting entries in the cashbook and sometimes forget to post them after incurring expenditure. They have problems in balancing the cashbook because of arithmetic incompetence. Most heads were unable to maintain accounting records like posting of transactions, or maintaining the ledgers, some maintained cash in the office or at home, hence delaying bank statements from reaching the schools promptly. It was also reported that schools were not able to prepare balance sheets. Due to understaffing; headteachers took heavy teaching loads and failed to get sufficient time to maintain accounting records. The language used in the financial manual was found to be too difficult. As a result heads hired clerks and bookkeepers yet they could not pay them. (Unpublished Report MOEST, October 2004:1)

The initial training by MOEST for all headteachers in 2003 was found to be too short, and auditors complained that heads had not acquired accounting skills which was evidenced in the manner they kept their books of accounts. Problems related to financial management are made worse (according to the report) by delayed funds because of wrong accounts, or problems with banks using the wrong code and sometimes due to

illiterate committee members signing different signatures from the ones in the bank therefore making the cheques to be rejected.

Lack of sufficient personnel like field officers interfered with financial supervision. Machakos District has 41 zones, but there are only 19 zonal inspectors of schools (ZIS). Central Division has three zones; (Muvuti, Mumbuni and Mutituni) and there is only one inspector of schools. The same report indicated that 60% of headteachers kept cash books but their areas of difficult was in extraction of trial balances and final accounts. This was attributed to lack of adequate training on preparation of accounts and book keeping. Most heads have pre-conceived idea that book keeping is work of auditors. Another factor is age, headteachers whose age was over 50 years had attitudes that bookkeeping is difficult and they closed their minds and thus training became difficult.

As a result of the afore mentioned difficulties, which affected Machakos headteachers, the MOE organized another training in financial management for all headteachers in Machakos and Kenya in August 2005. It was facilitated by the **Quality Assurance and Standards Officers and Auditors**. It covered topics on issues based on FPE financial management, responsibility and accountability, financial management system, planning school activities, executing and recording transactions and managing cash and bank accounts.

The need to train headteachers more frequently was seen as a priority. The MOEST went further to revise and simplify both The Handbook on Financial Management Instructions for Primary Schools (Republic of Kenya 2005) , and The Training Manual. The books are designed to facilitate promotion of good governance, accountability and transparency in dealing with public funds in primary schools. Emphasis has been given to the role of the headteacher working with SMC in financial management of their institutions and to ensure that the resources under their stewardship are used efficiently and effectively. Aims of the training manual among others is to enhance understanding by headteachers and SMC of financial management responsibilities and their accountability to stakeholders like Parents Association, the government or donors. It also provides

guidelines to assist in establishing a system of internal accounting and administration controls. The capacity of primary school managers, that is the DEO, PDE and MOE, is enhanced so that they are able to make an effective prompt check on financial control and rate of expenditure.

Before 2003, the primary schools were not supplied with instructional materials but with FPE each pupil is allocated adequate stationery which includes exercise books, pencils, pens, erasers, sharpeners and rulers. In addition the upper primary classes are allocated mathematical instruments. It is the responsibility of headteacher and SMC to ensure they are bought. The government's guidebook (Orange Book, 2003), contain the textbooks to be purchased for the pupils. The allocation depends on the enrollment. Each school is entitled to chalk, teachers' guide books, class readers, atlases, dictionaries, wall maps, teachers' preparation books, six core textbooks, "Kamusi", supplementary reading materials for Kiswahili and English and attendance registers. All orders must compile with the guidelines in the Orange Book.

Headteachers need training to comprehend and implement the textbook and other instructional materials guidelines. The schools get the funds after opening a SIMBA account and they are expected to adhere to the following guidelines on "FPE Support Programme Finance" (FPESP):

- i) S.I.M.S.C selects its own supplier who must have a bank account, a trade licence and premises within the district; he / she must have been continuously selling books for three years. The supplier must have at least 3 publishers who can supply books regularly, he / she must provide stock of samples and be able to allow SIMSC to inspect books in their shops and finally must be helpful , fast, and efficient in responding to school's questions and needs and should give the school a discount.
- ii) MOEST credits funds to the schools SIMBA account. The grants are calculated on the basis of a common per capital sum multiplied by the confirmed roll numbers of each individual school. Ordering of materials starts after crediting and the whole process must be completed within one month.

### **iii) Selection process**

Orders to the supplier must contain the enrolment, total amount of textbook allocation and the location of the school. The school is expected to give orders to 3 different booksellers and get competitive quotations via pro-forma 'offer' letter from the 3 different potential suppliers. The quotations are to be filed in the school file. The selected supplier must bear the qualification mentioned above.

### **iv) Procurement of instructional materials**

Procurement is the process of obtaining instructional materials. Procurement in the past has been criticized for allowing loop holes, this has made it necessary for the government to enact the public procurement and disposal bill which will have in-built checks. The bill seeks to promote integrity and fairness, transparency and accountability and increase public confidence in those procedures. In the public primary schools, the procurement procedure calls for the orders to be made (Republic of Kenya, MOEST, 2003) from the Orange Book list, to the booksellers by SIMSC and not by headteachers alone (Republic of Kenya, MOEST, 2003). Four copies of orders are made on the official order forms following the recommended prices and distributed to the DEO, Zonal Inspector, book seller and school file, only after SIMSC has met and minuted proceedings. Once the orders are made to the selected supplier, he / she deliver the books (without additional delivery cost on the school) and the delivery note is signed by the headteacher.

Payment is done by cheque after delivery. As soon as books are received in the school, they are stamped, dated, numbered and recorded in Stock Receipt and Issue Register. The Textbook Register must include the date of receipt, invoice number, name of supplier, quantity received, the unit and total cost. After they are issued the quantity issued and quantity missing are also indicated. The books are then covered and issued to the pupils. The procedure is long and tedious and since it involves a chain of people, the headteacher needs thorough and continuous training.

## **Role of the Headteacher in Financial Management**

The headteacher's role in financial management is involving as well as risky, any mistakes or mismanagement of funds could jeopardize the headteachers's job as stated by Anderson (1970) when he writes that: a headteacher could be dismissed for not complying with rules regarding accounts and the amount of money that should be allocated for each vote, but no action seems to be taken at institutions where there were consistently poor exam results. The handbook on Financial Management Instructions for Education Institution (2003) states very clearly that the primary responsibility for management of primary school resources rests with the headteacher. He / she is supported by other stakeholders, including Parents Teachers Association (PTA) SMC, teaching and non-teaching staff in managing the resources but delegation does not change the headteacher's overall responsibility for schools resources.

Management of educational institutions shall be accountable to parents, students, government, donors and other stakeholders. The head must demonstrate this through properly maintained financial records and statements. The headteacher must prepare books of accounts for auditing once every year in accordance with Education Act, Cap 211, non-compliance with financial management guidelines and instructions constitutes a breach of duty and those responsible shall be liable for disciplinary action under the provision of T.S.C. Act Cap 212 and Code of Regulation for teachers.

The Education Act Cap 211 further specifies that the headteacher is responsible for overall management, control and maintenance of standards in the school. The Act outlines that good record keeping and inventories should show how all the physical resources in the possession of the school are acquired, utilized, registered, maintained and expended, without such records, the headteacher will not provide any documentary proof of any transaction relating to management of school resources. (Republic of Kenya 1980, Revised).

The Government set aside shs: 87 billion for education in the next financial year up from shs: 81.4 in the previous year as reported by Mwaniki in Daily Nation of May 17<sup>th</sup> 2005:1. The funds are supposed to trickle down to the school level where the actual implementation of F.P.E programme is taking place. Considering the colossal sums of money being invested in education by government of Kenya and stakeholders, it will only be prudent to have sound financial management principles at school level. Glatter (1989) says that emphasis should be placed on the need for school to be more accountable to the taxpayers and be responsible for their own internal efficiency and effectiveness. It is therefore the responsibility of the headteacher who is the accounting officer to ensure that.

The government released a total of Kshs. 17.4 billion since January, 2003 for the country's 19,000 primary schools. The school's allocation is pegged on the enrolment. The funds are intended for recurrent expenditure divided in vote heads per pupil. It is the responsibility of the headteacher to spend as per the allocation indicated in MOEST circular of 29<sup>th</sup> April, 2004 which analysis the details of expenditure per pupil as listed below:

Tuition Account I (SIMBA)

|  |               |
|--|---------------|
| Textbook (per pupil)                             | 360.00        |
| Exercise books                                   | 210.00        |
| Supplementary readers and<br>Reference materials | 55.00         |
| Pencils  | 1 5.00        |
| Dusters, chalk, register                         | 5.00          |
| Charts and wall maps                             | <u>5.00</u>   |
| Total Tuition                                    | <u>650.00</u> |



Account II (General Purpose)

|  |               |
|--|---------------|
| Support staff wages per pupil          | 112.00        |
| Repair, Maintenance and Improvement    | 127.00        |
| Activity                               | 43.00         |
| Quality Assurance                      | 29.00         |
| Local Travel and Transport (LT&T)      | 21.00         |
| Electricity, Water & Conservancy (EWC) | 10.00         |
| Postage, box rental, telephone         | 22.00         |
| Contingencies                          | <u>6.00</u>   |
| Total for Account II                   | <u>370.00</u> |

**GRAND TOTAL** **1,020.00**

Nwangu (1978) stresses the importance of proper administration of school funds, he says that the purpose of school business administration is to ensure that maximum education use is made of all funds invested in school system. Wastefulness or unnecessary expenditure of school funds is frowned upon by the public, which in the final analysis pays for the education service. Therefore headteachers should know financial management principles. Poor management techniques have made heads fall short of grace maybe due to their limited knowledge of keeping books of accounts.

Financial management in education is concerned with cost of education, sources of income, meeting costs of education and spending of income in an objective manner in order to achieve the objectives of education (Okumbe 1999:196). The responsibility of collecting and accounting for the money lies with the SMC. The headteacher is the secretary of the committee and the chief accounting officer of the school. (Republic of Kenya (ROK) 1999 and Olembo (1992) further corroborates by saying that the SMC should be conversant with principles governing sound management of finances and their legal implications.

The headteachers is the financial manager, he / she is concerned with three main processes of financial management which are budgeting, accounting and auditing. A budget is a carefully outlined plan for financial desired activities of a school. The head plans and directs the school activities and actively gets involved in mobilizing and acquiring financial resources. Everand, (1988:5), says responsibilities of the headteacher extend beyond the control of expenditure; they are involved in sourcing for activities and equipment for which no capital is allocated by the government.

Reeder (1946) and Campbell, Corbally and Ramdeyer (1968) agree that in drawing a budget, one shows three basic plans; the educational, the expenditure and income plans. The **educational plan** shows the purpose, aims and objectives of the school, it identifies and costs the necessary programmes, activities, services, personnel and facilities needed for realization of education goals. The **expenditure plan** translates educational programmes into costs under various vote heads like salaries, tuition, school equipment and stores, repair, maintenance and improvement among others. The **income plan** identifies sources of income like fees, grants, donations. It is the responsibility of the principle to control expenditure through proper maintenance of accounts, bookkeeping and auditing. Findings by Iravo (2002) indicate that principals faced problems in the six administrative areas but the most problematic task was finance and business management.

The revised handbook of Financial Management Instructions for Educational Institutions (2003) calls for preparation of the budget by adhering to the vote heads. It is prepared after activities based on institution's "mission" and plans are identified by the stakeholders. It involves the staff and heads of departments whose requirements are discussed, rationalized and consolidated into the final budget. The budget is approved by the SMC, and PTA at an Annual General Meeting after which it is submitted to the District Education Board (DEB) for approval a month before the end of the year. The budget acts as a management guide for decision making which must be consulted constantly

Compbell, et al (1983) supports the roles of headteachers in financial management. They outline several functions of administration, one of them related to financial management states that the administrator should procure and manage the resources needed. Implicit in this function are the processes of budgeting; the projection of expenditures and revenues and of accounting which is keeping track of where monies have gone. It involves sourcing for the money and outlining the programmes of expenditure.

**Accounting** provides a means for a headteacher to monitor, supervise and control the school funds in close liaison with the school treasurer. The system should provide a complete history of all the transactions to the school committee and provide the information necessary for the management operation of the school. Effective accounting procedures call for the headteacher to keep safely various books of accounts like receipt books, payment vouchers, cash books, log books, financial ledgers, monthly statements and cash analysis. (MOEHRD, 1999:45)

Ngaywa (1984) in her research found that inadequate accounting knowledge among primary school heads complicates the issue of finances. Out of the 20 headteachers, Ngaywa sampled from a population of 93, her findings revealed that headteachers have financial problems in their schools which included preparation of annual budgets, keeping petty cash and cash account books and collecting funds from parents (parents used to pay levies for tuition then). She adds that efficiency in handling school funds require keeping an adequate system of records for all receipts and monies collected, and those funds should be authorized, and financial records reconciled and audited periodically. The primary headteacher is responsible in setting up such a procedure and unless he / she know his / her budget, and keeping proper records, he / she will be in problems. She concluded that, the problem that constituted the greatest difficulty to the primary school headteacher lay in the area of finance.

When inadequate procedures are taken for the money collected in schools, the outcome is similar to what Elsbree (1967) describe as; financial chaos, careless and unbusiness- like method of book keeping, squandered or misappropriated funds.

**Auditing** is an important final stage of managing school finances. Books of accounts should be presented to the auditors at the end of every financial year. Internal auditing should be conducted by SMC members. The audited report is useful in establishing the financial standing of the school, credibility of accounting records and helps to detect errors and prevent their future occurrence. (Olembo, 1992)

Mbiti (1984) asserts that the headteacher is regarded as the chief executive officer in a school. He / she is both policy maker and policy executive, both education manager and administrator. He / she makes the school purpose clear to everyone, ensures that the necessary equipment and monetary resources are available for use and motivates the staff, pupils, and parents to produce a lively school spirit as well as excellence in work performance. He adds that the financial records (cash books, receipt books, bank account books, cheque books, accounts ledgers, invoices and receipt books should be updated and ready any time the educational authorities demand them. He states clearly that he / she is finally accountable to the public and the MOE for the way the school accounts are kept.

Kochhar (1988) adds that the principle duties of headteacher are supervision of instruction, curriculum development and improvement of co-curricula programme, registration work, managing school plant, and equipment, he / she is also in charge of school business and office. He adds that she / he prepares the school calendar, purchases necessary equipment, books and suppliers and distributes the teaching load.

Ozigi (1977) more comprehensively defines the headteachers operational areas as (among others) the finances, school community relationship, equipment and physical facilities and record keeping. Dean, (1995:105) describes the headteacher as both the administrative leader as well as the education leader whose tasks among others is to manage school finances.

Olembo et al (1992) calls the head a public relations officer because he / she communicate the schools programmes to parents, donors, pupils, education officers and the public in general. He adds that the head's role is to manage and control finances. As

a financial controller he / she must ensure proper budgeting and accounting is done with help of the school bursar or accounts clerk (unfortunately in most primary schools there are no bursars or accounts clerks). The head is accountable for expenditure and must ensure that books of accounts are kept up to date and are audited professionally. He / she has to approve and purchase equipment and stores in good time to avoid conflicts with the staff and students, therefore with such a sensitive role, he / she must be conversant with accounting instructions.

The headteacher's role can be summarized as seen in the seven administrative functions developed by Gullick and Urwick (Okumbe,, 1992:23) as planning, organizing, staffing, directing, coordinating, reporting and budgeting 'POSOCORB'. These processes are applied in the management of resources in the schools. The roles mentioned by different writers indicate that headteachers need constant training to sharpen their financial management skills. This study will determine the type of training needed for effective accomplishment of educational goals.

### **Challenges in Managing Free Primary Education Funds**

Most schools in Machakos are situated in areas where headteachers interact with members of the community who also double as parents in their schools. This makes headteachers vulnerable and easily exploited by the stakeholder. Phillip and Weigner (1972) wrote that the school is the most conspicuous and locally controlled institution in our society, it often receives the brunt of criticism from anyone dissatisfied in anyway with life around him, not only do parents converge on teachers and principals, but various members of the society from time to time try to take a hand at rectifying the schools' ills by recommending a sweeping return to the good old days. As a result, schools have suffered at the hands of politicians and community leaders who have differed with headteachers on policy matters.

Financial management is a very sensitive administrative task. The headteachers face problems due to their inadequate financial management skills and the insufficient funds provided. In her study Wachira (1994) found that headteachers lack financial

management skills as a result of inadequate training during pre-service, in-service and on-the-job, and that their training is geared towards classroom management.

Mbiti (1974:48-49) also observed that many teachers were given principal-ship without any formal training. He adds that when a teacher is picked to be a principal he / she will find himself / herself in a different world altogether, with new responsibilities, new commitments and new problems. His / her major task is to make the schools purpose clear to everyone; to see that the necessary equipment and monetary resources are available for school use.

Many organizations outside the school systems have technical support staff, like accounts clerks, financial controllers or secretaries but most primary schools do not have such establishment. The MOEST (2003:19) states that in the case of primary schools without the posts of accounts clerks, bursar or finance officer, a responsible officer or senior teacher should collect and receipt the revenue and then hand over to the headteacher who should then keep records of all funds received. These records should be availed on demand, as indicated in the handbook.

In addition to holding the authority to incur expenditure (A.I.E) headteachers in some schools double as clerks, teachers and public relations officers. Mbiti (op.cit) regards him / her as the chief co-coordinator which involves bringing an appropriate relationship between the people and things for the institution to achieve the school's purpose.

The headteacher is trained to teach, but the Education Act Cap 211 (1968) states categorically that he / she is accountable for all what happens in the school, findings show that she / he is supposed to collect funds, bank money, purchase necessary items, pay non-teaching staff, account for the money, audit and do book keeping. Where there are accounts clerks or bursars he / she monitor their activities.

Financial management is both challenging and sensitive. Wachira J. N. (1994) (op. cit) noted that parents, pupils, community and MOE all want to know how funds are spent. Auditors want an explanation from the headteachers at the end of the year. Efficiency in

financial management demands that headteachers be competent in technical skills such as budgeting, accounting, bookkeeping auditing and expenditure control. Majority of headteachers face problems in this area.

Another challenge revolves around the Ksh. 1,020 allocated to each pupil by the government. For the funds to be received by an institution, it is mandatory for the school to open two bank accounts, School Instructional Materials Book Account (SIMBA) and General purpose accounts. Parents are supposed to be involved in monitoring the use of the funds. In some cases the government takes too long to disburse the funds to some primary schools.

Although the headteacher is the chief accounting officer, he / she cannot make financial decision without the approval of the School Management Committee (S.M.C.). Some of the members are signatories so they must be involved in business and financial transactions. A study by Murithi (2004) on Management Problems Hindering Implementation of FPE in Abogera Division of Meru indicate that half of the SMC members have only primary education while some were found to be semi-literate. About 45 % of the committee chairpersons have attended some training on school management. They all expressed need for further training in procurement, financial management, public relations, role of committees, government policy, support and goals of FPE. Due to the problems headteachers experience in their interaction with members of SMC, he recommended training of school managers on regular and continuous basis and that the serving headteacher should attend in-service on school administration courses a week or two during holidays. He also recommended that certificates should be issued on completion.

Kioko (2004) in his survey of the Administrative Problems Encountered by Public Primary Headteachers in Mbooni Division of Makueni District, found that problems that constituted the greatest difficult for the headteacher lay in the area of finance and business management. This is due to the failure of the grant-in-aid given by MOE to reach the school in time. Other areas are lack of accounting skills, keeping of all cash

books in order and preparing proper budget. It was also found that the money allocated was inadequate to finance all the school's programmes. The issue of finance as a problem comprised of 70% of the problems encountered. In his recommendation, he called for intensification of seminars, workshops, and refresher courses in financial management for headteachers and their deputies.

The headteacher faces challenges from politicians, parents, teachers and the public when it comes to handling money, probably because he /she is not adequately empowered to successfully carry out the financial responsibility. As a result, complaints reaching the Commission of Inquiry (Republic of Kenya 1999) indicate that it is only in educational institutions where huge amounts of money is managed by people with no financial experience. Many headteachers are not acquainted with elementary financial practice, they have no skills in project management and yet in many instances, they are charged with planning and implementing expensive projects which fail to be completed due to poor supervision and misappropriation of funds.

Most teachers are picked from classroom to head schools, Mbiti (1974) implies that a headteachers' pre-service training is inadequate for administration, he argues that when young trained teachers are appointed as headmasters they are expected to employ the theories of school organization and management they learnt in college, but because of the shallow knowledge given during training, many school headmasters, both in primary and secondary have failed to run their schools properly.

The trainers who train headteachers in financial management are mainly auditors who possess inadequate teaching skills and their teaching methods do not motivate headteachers to create interest in the subject. Lack of right approach and pedagogical skills make the subject appear difficult and as a result headteachers do not understand accounting skills.

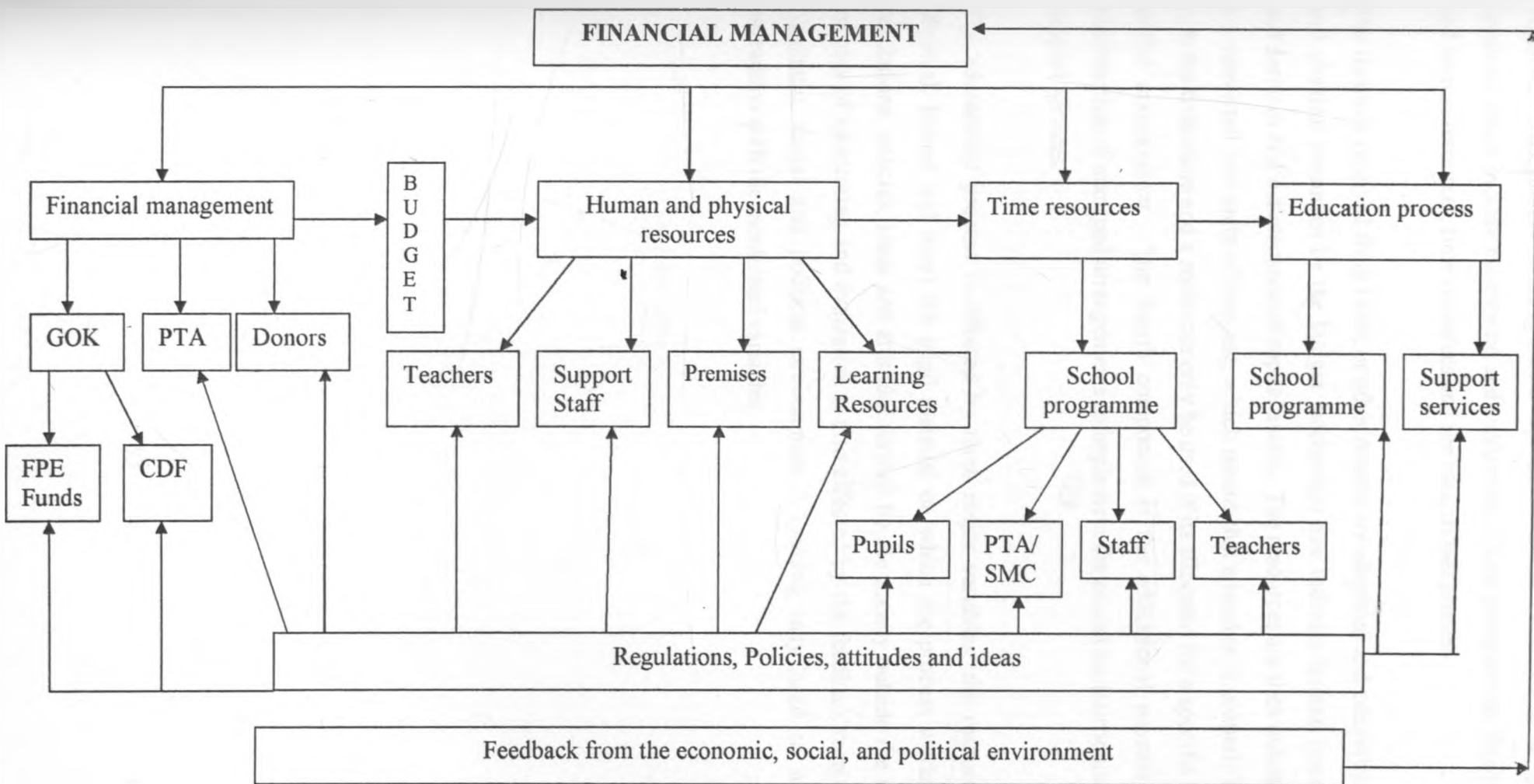


To address the problem of facilitators Wachira (1994) (op. cit) recommended that there should be variety of trainers to handle various relevant need areas, for example trainers from successful experienced headteachers, medical doctors, psychologists, accountants, or personnel managers, to train headteachers on pre-service teachers programme. She also recommended headteachers to be trained in technical skills such as budgeting, accounting, bookkeeping, auditing and expenditure control during pre-service and on-the-job training programme

Circulars released by the MOE emphasized on accountability and transparency. The Minister for Education urges SMC to be vigilant in monitoring use of funds and report to the ministry of any suspected mismanagement. Parents are reminded to demand full disclose and accountability from the SMC. Such statements pose challenges to the headteachers, they imply that the headteachers are bad managers and suspected “thieves” so they have to work very hard to prove on the contrary. Such insinuations create a defensive attitude on the part of the headteacher, and energy which could have been used to manage the schools is used to create an impression to the public. Training touching on their needs would enhance their confidence, hence the necessity of this study.

Conceptual Framework in Figure 1 shows Financial Management as an interaction of variables within and outside the education process.

**Figure 1: CONCEPTUAL FRAMEWORK**



**Financial management concept adopted from Knight (1993:2)**

Financial management training needs spring from the relationship of the variables involved which include monitoring and evaluation of four components; finances, physical and human resources, time resources and the educational process.

The finances received from GOK or other donors are allocated and converted into human and physical resources by the budget mechanism and includes human resources, goods and services and maintenance of capital assets. The resources are then utilized when they are converted into units of time use, which means that a teacher is properly utilized if he is in the time-table and a room can only be used if its allocated for a specific time through skilful management. The fourth component is the educational process which is a combination of managed arrangements to implement the education (curriculum) by use of support services.

The educational process is affected by three major variables, the resources (finance, physical, human and time) the pupil material on which the process works, finally the regulations, policies, ideas and attitudes formed by the society outside the system. The process of monitoring and evaluation is also affected by the feedback received from the economic, social and political environment. Training may need to involve more interaction with the mentioned variables.

## **CHAPTER THREE**

### **RESEARCH METHODOLOGY**

#### **Introduction**

This chapter discusses the research design, target population, sample and sampling procedure and research instrument. Pre-testing of research instrument and data analysis technique is also discussed in this chapter.

#### **Research Design**

A research design is the plan, structure and strategy of investigation conceived so as to obtain answers to research questions (Ogula 1995). The research was conducted as an ex-post factor study. This design deals with variables that have already occurred and hence cannot be deliberately arranged and manipulated through intervention of the research, Best and Kahn (1989). The researcher examined headteachers in their primary schools.

#### **Target population**

The target population of the study comprised of headteachers of public primary schools in Central Division, Machakos District. The target population was 72 primary schools headteachers. There were 60 male and 12 female headteachers.

#### **Sampling techniques and Sample size**

In order to obtain a sample for this study, a list of the primary schools in Central Division was obtained from the Area Education Officer. From the list the names of schools were written on small pieces of paper, the schools stratified according to the gender of headteachers, the researcher randomly picked the categories.

Stratified random sampling is preferred when the random sample turns out to be unrepresentative of the population or where there is no homogeneity of the characteristics. Every member of the population has a chance of being selected in relation to their proportion within the total population, Mugenda and Mugenda (1991). Sampling

caters for various data in the population so that each is included in the sample in sufficient number and thus responses can be divided into statements on the basis of such variables as age, sex, level of education or experience. Stratification uses the researcher's knowledge of population in order to increase the representatives of a sample. In descriptive research, a sample of 10-20 percent of the population is often used. (Dalen. 1979:130). The study used fourteen headteachers, a 20 percent of the population.

### **Research instruments**

The study had one three- part questionnaire and guided interview. Questionnaires are used to obtain important information about a population (Mugenda and Mugenda 1999) the instruments were arrived at after extensive review of literature on educational management. The three parts of the questionnaire include Part A which was designed to elicit responses on the background information of headteachers, Part B was designed to draw responses on the headteachers' training in financial management and Part C was designed to gather information on the problems headteachers experienced and their causes. Recommendations were sought from the respondents in part C. The questionnaire comprised of both closed and open-ended questions.

The guided interview was designed to seek in-depth data for the training needs and problems headteachers experienced. Recommendations from the interview were sought. The district auditor was interviewed, he is the officer who audits primary school books of accounts presented by the headteachers at the end of each year, and therefore he is in a better position to identify the problems.

### **Instrument validity**

According to Best and Khan (1998:281), validity refers to the degree to which a test measures what it purports to measure. To enhance the validity of the questionnaire a pre-test (pilot study) was conducted on a population similar to the target population (Mulusa 1990). The pilot study was conducted to cover one headteacher from each zone. After the pilot exercise, some items were revised to address the objectives of the study. The

researcher then re-framed the items, which appeared vague and inserted more items to improve the quality of the instrument. That reduced the possibility of misinterpretation of the items and enabled the researcher to get what was intended

Respondents conducted during the pre-test of piloting phase were deliberately excluded during the final administration of the instrument. This helped to control the extraneous influence of the research finding due to their prior knowledge of the information required by the instrument.

### **Instrument Reliability**

Reliability is the measure of the degree to which a reach instrument yields consistent results or data after repeated trials. It is always influenced by random error in that if random error increases, reliability decreases, Mugenda and Mugenda (1999)

The researcher used split –half method to eliminate chance error due to differing test conditions. This technique of assessing reliability require only one testing session. The steps involved in the techniques were that sample item from domain of indicators, that measure the variable were noted, as total test is administered on an appropriate group, odd-numbered items and even-numbered items were grouped differently. The scores of the two groups are calculated and correlated. To obtain the reliability of the instrument, The Pearson Product Moment Correlation was used. The correlation obtained was 0.669 hence fairly reliable.

### **Data collection procedures**

The researcher sought permission and authority from MOEST Nairobi to conduct research in Machakos District. A research permit and a letter of permission were granted. The researcher visited both the DEO and the District Commissioner for information and necessary action as instructed in the letter. The distribution of questionnaires and collection of raw data took two weeks. The questionnaires were distributed accompanied with an introductory letter requesting the respondents to fill them. The researcher conducted the research in the presence of the respondents and classified areas which were not clear to some, clarity ensured that irrelevance did not appear in the responses.

Research ethics were closely observed and the subjects were assured of strict confidentiality as part of the instruction.

### **Data Analysis Techniques**

The purpose of this section was to give evidence relevant to the research objectives as indicated to the introductory section.

The researcher applied the statistical package for Social Sciences (SPSS) to summarize the results and make generalization of the population. The researcher presented the descriptive statistics in the form of frequencies and percentages.

## CHAPTER FOUR

### DATA ANALYSIS AND DISCUSSION OF RESEARCH FINDINGS

This section outlines the questionnaire return rate by the respondents, and demographic characteristics of the respondents. It also includes the results of the interviewer of the District Auditor. The chapter also addresses problems faced by the headteachers in financial management, their causes are also addressed. Recommendations given by both headteachers and the District Auditor are analyzed together to establish the training needs of headteachers.

#### **Questionnaire Return Rate**

Fourteen questionnaires were distributed to the headteachers. The overall rate stood at 100 percent, which was an excellent return rate of questionnaires, which indicated the topic was relevant to them and they anticipated positive changes in financial management.

#### **The Demographic Characteristics of Respondents**

The researcher was interested in finding out the sex, age, professional qualification, administrative experience and length of service in their current stations. Headteachers' sex classification findings showed 90 percent males and 10 percent females, that indicates a great gender imbalance. Although the researcher's choice was purposively balanced, there is need to have equal representation of gender in administration.

#### **Headteachers Chronological Age in Years**

Headteachers could be classified into two categories according to their age. The age cohorts included 36 - 40 years (7.1 percent) and 41 and above years (92.9 percent). No headteacher studied was below 36 years. Certain pertinent information could be deduced from the findings. That the fraternity of heads fall within mature, responsible and busy administrators, who would perform very good work, but there's fear that such heads could be too busy to face the challenges of modernity, which involves getting "the most out of emerging technologies" (Steers and Black 1994 :19)

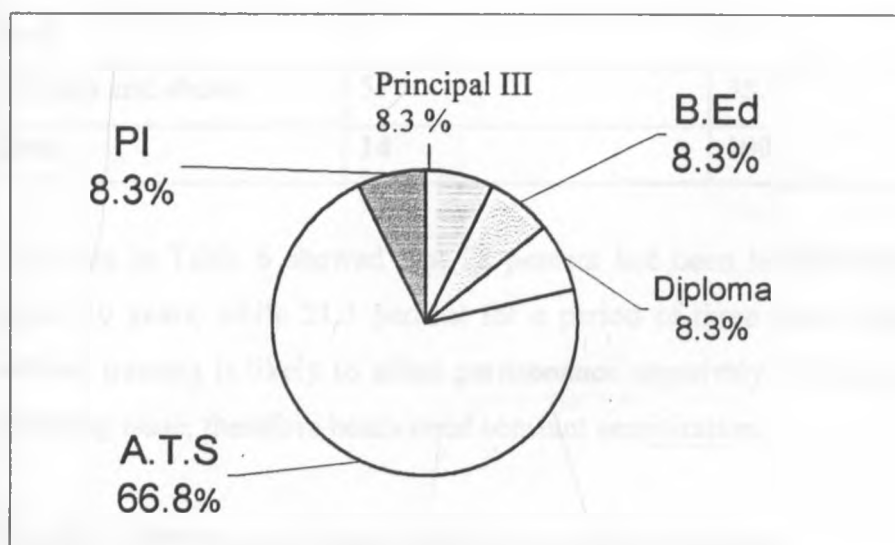


### Headteachers' Professional Qualifications.

Primary school headteachers in Machakos Central Division could be classified into 6 categories according to their professional qualifications.

Figure 2 summarizes the distribution of this sample.

**Figure 2: Highest Professional Qualification**



The data in figure 2 shows that Principal III had 8.3 percent, Bachelor of Education, 8.3 percent, Diploma 8.3 percent, Approved Teachers Scale (ATS) 66.8 percent and PI was 8.3 percent.

The data indicates that all the headteachers had the basic requirement for management of primary schools that is ATS, a grade above the PI scale. This implies that probably due to their age, majorities have not gone for degrees in education, so they may have problems in financial training.

### Years of administrative experience

Data collected indicates headteachers' variation in their administrative experience as demonstrated in Table 6.

**Table 6: Years of Administrative Experience**

| <b>Years of Experience</b> | <b>Frequency</b> | <b>Percentage</b> |
|----------------------------|------------------|-------------------|
| Less than 1 year           | 1                | 7.1               |
| 1 – 3                      | 1                | 7.1               |
| 4 – 5                      | 1                | 7.1               |
| 6 – 7                      | 3                | 22                |
| 8 – 9                      | 3                | 22                |
| 10 years and above         | 5                | <b>35.7</b>       |
| <b>Total</b>               | <b>14</b>        | <b>100</b>        |

The data in Table 6 showed that 78 percent had been headteachers for six years and above 10 years, while 21.3 percent for a period of three years and below. Experience without training is likely to affect performance negatively. Financial management is an emerging issue, therefore heads need constant sensitization.

**Length of Service as a Headteacher in the current School**

Data collected showed varied length of service in one station, 28.6 percent served for four years in one school, 14.3 percent served for five years while another 14.3 percent for 10 months. 7.1 percent of headteachers served between six years and nine years as indicated in Table 7.

**Table 7: Headteachers' Length of Service in their current schools**

| <b>Years Spent as Headteacher in one School</b> | <b>Frequency</b> | <b>Valid percent</b> |
|---|------------------|----------------------|
| 10 Months                                       | 2                | 14.3                 |
| 1 Year  | 1                | 7.1                  |
| 2 Years   | 1                | 7.1                  |
| 3 Years   | 1                | 7.1                  |
| 4 Years   | 4                | 28.6                 |
| 5 Years   | 2                | 14.3                 |
| 6 Years   | 1                | 7.1                  |
| 7 Years   | 1                | 7.1                  |
| 9 Years   | 1                | 7.1                  |
| <b>Total</b>                                    | <b>14</b>        | <b>100.00</b>        |

Data in Table 7 indicates that transfers of headteachers are minimal, which gives on e humble time to improve performance. Headteachers have advantage of seeking training in specific areas of weakness arising from their experience in the particular school.

### **Data Analysis**

The data was analyzed to answer the research questions and to achieve the objective of the study.

### **In service training in financial management attended by the headteachers.**

Training is the process of providing employees with specific knowledge and skills to enable them perform specific work tasks. (Okumbe,1999: 251). The study sought to know if the headteachers received in-service training on financial management since 2003, and the headteachers indicated how often they attended the courses in a given year. Attending in-service training on educational management before or after appointment prepares headteachers for new roles to enable them become more effective in the

organization and management. Table 8 shows that 85.7 percent attended in-service training in Educational Management after appointment, 14.3 percent before appointment.

**Table 8: When Heqadteachers Attended In-service Training in Educational Management.**

| <b>When Headteachers Attended Education Management Course</b> | <b>Frequency</b> | <b>Valid Percentage</b> |
|---|------------------|-------------------------|
| Before appointment as headteacher                             | 2                | 14.3                    |
| After appointment as headteacher                              | 12               | 85.7                    |
| <b>Total</b>  | <b>14</b>        | <b>100.00</b>           |

Findings in Table 8 leads one to the theme that training in Educational Management is encouraged before appointment as headteacher, to enlighten him / her and prepare him / her for administrative tasks ahead and be in a position to support the administrators from knowledgeable point of view.

**Professional Seminars Attended Before Appointment as Headteachers.**

The study sought to know the professional seminars attended before appointment. Findings in Table 9 show that 27.8 percent was on guidance and counseling, 16.7 percent was on HIV / AIDS, 5.6 percent was on Educational Management Skills, 11.1 percent was on Financial Management, 5.6 percent on F.P.E, 11.1 percent on PRISM and 11.1 percent on School Empowerment Programme (SEP).

**Table 9: Professional Seminars Attended Before Appointment as Headteachers**

| <b>Seminars Attended Before Appointment</b> | <b>Frequency</b> | <b>Percentage</b> |
|---|------------------|-------------------|
| Kenya Support Sector Programme (KESSP)      | 1                | 5.6               |
| Educational Management Skills               | 1                | 5.6               |
| Empowerment Programme                       | 1                | 5.6               |
| FPE   | 1                | 5.6               |
| School Empowerment Programme (SEP)          | 2                | 11.1              |
| PRISM                                       | 2                | 11.1              |
| Financial Management                        | 2                | 11.1              |
| HIV/AIDS                                    | 3                | 16.7              |
| Guidance and Counseling                     | 5                | 27.8              |
| <b>Total Responses</b>                      | <b>18</b>        | <b>100.0</b>      |

Data shows that finance / related topics took little prominence before teachers were appointed. The inclusion of Financial Management topics in seminars would build a stable foundation for headship; teachers handle money in different areas related to their profession.

#### **Topics Trained in After Introduction of FPE**

The introduction of Government grants caught headteachers unprepared to head and account for funds in primary schools. A series of Financial Management courses were scheduled. The study sought to know the topics headteachers were trained in between 2003 and 2006. The summary of topics is found in Table 10

**Table 10: Topics Trained in After Introduction of FPE.****Years**

|    | <b>Topics</b>             | <b>2003</b> | <b>2004</b> | <b>2005</b> | <b>2006</b> |
|----|---------------------------|-------------|-------------|-------------|-------------|
| 1. | Role of Committees        | 9.1         | -           | -           | -           |
| 2. | FPE Management of funds   | 9.1         | 40.0        | 12.5        | 25.0        |
| 3. | Key Resource Teachers     | 9.1         | -           | -           | -           |
| 4. | Accounting                | 9.1         | -           | 12.5        | -           |
| 5. | Formation of SMC          | 9.1         | -           | -           | -           |
| 6. | Procurement and Budgeting | 9.1         | -           | -           | -           |
| 7. | KESSP                     | -           | -           | 12.5        | 50.0        |
| 8. | Financial Management      | 45.4        | 60.0        | 62.5        | 25.0        |
|    | <b>Total</b>              | <b>100</b>  | <b>100</b>  | <b>100</b>  | <b>100</b>  |

Financial Management and FPE Management of funds are more prominent. This shows the importance the government of Kenya attaches to the topics. The grants given must be properly utilized and accounted for by the headteachers, who must have sound knowledge of Financial Management.

The study sought to know if headteachers wished to be trained in specific topics to improve their management of school funds. 85.7 percent indicated in the affirmative while, 14.3 percent did not wish to be trained.

Those not wishing to be trained must be those who have diploma and bachelor of education and seem to understand the courses in financial management.

Those wishing to be trained gave specific topics, which are indicated in Table 11. The prominent ones are financially oriented, which include; budgeting (13.3 percent), financial reporting (11.1 percent), management (9 percent) cashbook maintenance (7 percent) and accounting (4.4 percent).

This indicates that financial management has not been mastered and therefore needs continuous training.

**Table 11: Headteachers Training Needs**

| <b>Training Needs</b>                | <b>Frequency</b> | <b>Percentage</b> |
|--------------------------------------|------------------|-------------------|
| Auditing Procedures                  | 1                | 2.2               |
| Virement Process                     | 1                | 2.2               |
| Instructional Materials Recording    | 1                | 2.2               |
| Order and Purchase                   | 1                | 2.2               |
| Filing System                        | 1                | 2.2               |
| Public Relations                     | 1                | 2.2               |
| Leadership                           | 1                | 2.2               |
| Capacity Building                    | 1                | 2.2               |
| Planning                             | 1                | 2.2               |
| Allocation of Funds in to Vote heads | 1                | 2.2               |
| Accounting                           | 2                | 4.4               |
| Cashbook Maintenance                 | 3                | 7.0               |
| Balance Sheet                        | 3                | 6.6               |
| Management                           | 4                | 9                 |
| Financial Recording                  | 5                | 11.1              |
| Book keeping                         | 6                | 13.3              |
| Trial balance                        | 6                | 13.3              |
| Budgeting                            | 6                | 13.3              |
| <b>Total Responses</b>               | <b>45</b>        | <b>100</b>        |

Findings from the District Auditor hinted that headteachers were weak in cashbook maintenance, extracting trial balance and book keeping. That explains why they need training in the bookkeeping (13.3 percent), trial balance (13.3 percent), budgeting (13.3 percent) and financial reporting (11.1 percent). All those areas showed the highest needs.

Findings on the current training for headteachers held nationally on financial management showed 64.3% of headteachers declaring it as inadequate as shown on Table

12. It also explains why the current training on financial management was found to be inadequate by 92.9 percent of headteachers.

**Table 12: Current Training on Financial Management**

| What headteachers think about the financial management training | Frequency | Percent |
|---|-----------|---------|
| Adequate  | 1         | 7.7     |
| Somehow adequate  | 3         | 23.1    |
| Inadequate  | 9         | 69.2    |
| Total   | 13        | 100.0   |
| Missing system  | 1         |         |
| Total   | 14        |         |

While commenting on the training, the district auditor found the content sufficient and appropriate but the methodology used by trainers was inappropriate and ineffective, hence the need for training.

He reported that the headteachers found the language in the training manual too complicated. He found that time was too short for meaningful comprehension.

This concludes that headteachers have training needs, which need to be addressed using simplified and down to earth approach for effective comprehension.

### **Problems Headteachers Encounter While Performing the Financial Management Task**

The study sought to know if headteachers encountered problems in drawing the budget, implementing the procurement process, getting funding from the government, supervising and controlling expenditure, financial recording of materials in the receipt and issue registers and maintenance of instructional materials.



### **a) Drawing the budget**

Budgeting helps a headteacher to share resources well in the school

Drawing the budget following the government's guidelines was found to be a problem by 78.6% while 14.3% had no problems. This is evidenced in Table 13

#### **Problem areas**

Budgetary areas headteachers had problems in and need further training include, Prioritizing educational activities (57.1 percent) and allocating funds to all vote heads (50 percent). Both areas indicate that headteachers have not grasped the concept of budgeting and they need further training.

Supervising and controlling expenditure is critical, because the head is the accounting officer, who is answerable to the government and the parents, only 61.7 percent found it manageable, while 23.1 percent had problems, one had no problems (15.4 percent) more knowledge is required through training to empower 100 percent of headteachers to supervise the funds under their control.

### **b) Procurement**

Procurement is the process of obtaining instructional materials. On procurement headteachers were required to indicate if they experienced problems, in the process of procuring goods and services. They were also expected to specify the nature of the problems.

Table 15 shows the problems headteachers encountered in implementing the procurement process.

Prioritizing the educational activities which need funding was found to be manageable by 35.7% while 35.7% found it less difficult, however a 21.4% found it very difficult and 7.1% was missing system as summarized in Table 13

**Table13: Problems In Implementing The Procurement Process**

| Problems encountered in Procurement       | Frequency | Percent      |
|---|-----------|--------------|
| Inconsistency in allocation               | 2         | 15.4         |
| Suppliers not willing to supply on credit | 2         | 15.4         |
| Lack of time for implementation           | 2         | 15.4         |
| Inadequate funds                          | 3         | 23.1         |
| Delays in releasing funds                 | 4         | 30.8         |
| <b>Total</b>                              | <b>13</b> | <b>100.0</b> |

The above results show that 30.8 percent of the problems were attributed to the government's delay in releasing funds, and 23.1 percent to releasing inadequate funds to meet the educational goals. The work of the headteachers is also affected by other variables from external sources like the government and suppliers so the heads need training to empower them deal with such forces.

#### **Inadequate funds**

The researcher sought to know if headteachers experienced problems in times of shortages. Literature reviewed in this study indicated that funds released by the government were not sufficient to meet all the educational goals. The researcher sought to know the effect of this problem. Findings indicate that 78.6 percent experienced a lot of problems working with inadequate funds.

Headteachers have no authority to request for revenue from parents, so they just watch the situation helplessly. The district auditor confirmed that the government remitted insufficient funds for local travel and transport, electricity water and conservancy, personal emolument and quality assurance vote heads.

#### **c) Members who assist the Headteachers in Management**

The headteacher manages the school by incorporating representatives from the parent's body, and the deputy headteacher.

The researcher sought to know if headteachers experienced problems working with members of SMC to manage the schools. Table 14 shows the results.

**Table 14: How Headteachers Perceived Members of SMCs**

| How Headteachers found SMC Members | Frequency | Percent |
|------------------------------------|-----------|---------|
| Very difficult                     | 3         | 23.1    |
| Manageable                         | 7         | 53.8    |
| Less difficult                     | 3         | 23.1    |
| Total                              | 13        | 100.0   |

Findings in Table 14 show that 50% of headteachers found it manageable 21.4% found it very difficult, 21.4 percent found it less difficult, and 7.1 percent did not comment.

Findings from interviewing the district auditor indicate that low education level of some SMC prevented them from grasping the educational and financial matters. This may have led to misunderstanding between them and the headteachers, thus creating a hostile relationship. Knowledge gained through training could shade some light for both parties.

#### **Advising SMC on financial matters**

The researcher sought to know if headteachers experienced problems while advising SMC on financial management. Headteachers needed to communicate the governments guidelines on expenditure and the funds received. Table 15 has the findings.

**Table 15; Advising the SMCs on financial matters**

| Problems Encountered While Advising SMC | Frequency | percent |
|---|-----------|---------|
| None                                    | 1         | 7.7     |
| Very little                             | 5         | 38.5    |
| Manageable                              | 3         | 23.1    |
| A lot                                   | 4         | 30.8    |
| Total                                   | 13        | 100.0   |

The foregone results indicate that 64.3 percent of headteachers found problems advising the SMC, while 21.4 percent found it manageable, only 7.1 percent had no problems. Findings from the district auditor through interview confirmed that there were conflicting

interests where in some cases the SMC members would demand traveling and sitting allowance which was not budgeted for. Headteachers encounter problems while communicating important details so both need training so that bad blood is not created between them.

### **Deputy Headteacher**

Deputy Headteachers stands in for the headteachers in their absence and assist in management of the school. Since a school is a complex organization authority and responsibility will have to be delegated, the school head cannot possibly do anything alone (Ozigi, 1977:6). The study sought to know if deputy headteachers who are not trained in financial management posed any problems to them. Table 16 has the findings.

**Table 16: Dealing with untrained deputy headteacher on financial management**

| Problems posed by untrained deputies | Frequency | Valid percent |
|--------------------------------------|-----------|---------------|
| Very little                          | 1         | 7.1           |
| None                                 | 3         | 21.4          |
| Manageable                           | 3         | 21.4          |
| A lot                                | 7         | 50.0          |
| <b>Total</b>                         | <b>14</b> | <b>100.0</b>  |

The foregoing results indicate that 50% of headteachers experienced a lot of problems working with untrained deputies, 21.4 percent had no problems. Only 21.4 percent found it manageable. Half of headteachers would like to have their deputies trained, so that they can assist in financial management, this would prepare them for headship.

### **d) Financial recording**

Financial accounting assists the school management to spend funds in accordance with the spending plan shown in the budget (Olembo 1992:48).

The study sought to know if the teachers had problems in keeping up-to-date financial records, recording instructional materials, balancing cash books, internal auditing and managing without accounts clerks.

### **Keeping up-to-date financial records.**

Recording the financial transactions of a school as they occur avoids forgetting or overlooking them. (Olembo 1992:49)

Table 17 shows the problems headteachers had in keeping financial records.

**Table17: Keeping up-to-date financial Records**

| Difficulties in Updating Financial Records | Frequency | Percent      |
|--|-----------|--------------|
| None                                       | 2         | 14.3         |
| Very little                                | 2         | 14.3         |
| A lot                                      | 3         | 21.4         |
| Manageable                                 | 7         | 50.0         |
| <b>Total</b>                               | <b>14</b> | <b>100.0</b> |

From the findings in Table17, 50 percent found keeping financial records manageable, 21.4 percent had a lot of problems, 14.3 percent had some problems and 14.3 percent had none. Results of the interview with district auditor showed that headteachers experienced problems in financial recording. Those who had no accounts clerks engaged unscrupulous bookkeepers that performed shoddy work and demanded hefty payments, which were not budgeted for. Headteachers were unable to manage accounting records in ledgers. He also found them experiencing delays in making bank reconciliation. He attributed this to delays by the banks to send the monthly bank statements, which made it impossible to know the financial position of the school.

### **Recording instructional material**

The researcher sought to know if headteachers had problems in recording instructional materials in the registers. Mbiti (1974:70) says that stores ledgers, if properly kept, form the best way of ascertaining what the school possesses, they are the only way of proving how the school spend the money given.

The researcher sought to know if that was a problem for headteachers. The rating of the problems is summarized in Table 18

**Table 18: Recording instructional materials in the receipt / issue registers.**

| How headteachers Rated the problem | Frequency | Percent      |
|------------------------------------|-----------|--------------|
| Very little                        | 2         | 14.3         |
| A lot                              | 2         | 14.3         |
| None                               | 4         | 28.6         |
| Manageable                         | 6         | 42.9         |
| <b>Total</b>                       | <b>14</b> | <b>100.0</b> |

Table 18 shows that 42.9 percent found it manageable, 14.3 percent found few problems 28.6 percent found none, but 14.3 percent found a lot of problems.

The low percentage shows that headteachers have not mastered the task, and therefore need further training. The district auditor cited frequent delays in recording the materials in the receipt and issue registers, he attributed that to the fact that headteachers had not mastered financial management skills.

#### **Balancing cash books**

The study sought to know if headteachers experienced any problems in balancing cashbooks, the activity would enable headteachers know how they have spent the cash at hand or in the bank. Table 19 summarizes the findings.

**Table19: Problems in balancing cashbooks**

| How headteachers found the problem of Balancing Cashbook | Frequency | Percent      |
|--|-----------|--------------|
| None   | 2         | 14.3         |
| Very little  | 2         | 14.3         |
| Manageable   | 3         | 21.4         |
| A lot  | 7         | 50.0         |
| <b>Total</b>   | <b>14</b> | <b>100.0</b> |

Table 19 shows that headteachers who had no accounts clerks, experienced more problems in balancing cash books, a total of 64.3 percent found the task problematic while 14.3 percent had no problems and 21.4 percent found it manageable.

This is an important task, which summarizes the effect of all transactions on the school account. Cash needs to be balanced daily to ensure accountability. Headteachers need clerks to do the clerical work.

### **Internal auditing**

Internal auditing involves giving advanced approval to requisitions, purchase orders, contracts, or other transactions that result in committing the school to a financial obligation. It also involves careful checking of all original documents before approval of payment. (Olembo 1992:52)

The study investigated if headteachers had problems in doing the internal auditing. Table 20 shows the results

**Table20: Problems in internal auditing**

| Problems in internal auditing | Frequency | Percent |
|-------------------------------|-----------|---------|
| None                          | 2         | 15.4    |
| Very little                   | 2         | 15.4    |
| A lot                         | 2         | 15.4    |
| Manageable                    | 7         | 53.8    |
| Total                         | 13        | 100.0   |
| Missing system                | 1         |         |
| Total                         | 14        |         |

Findings from Table 20 show that 50 percent found the exercise manageable, while 28.6 percent found it problematic, this could be attributed to lack of training or problems dealing with members of SMC who should be involved in internal auditing.

### **Lack of accounts clerks**

From the literature review, many schools did not have accounts clerks. Headteachers were requested to indicate if their absence posed any problems in their financial management. Table 21 shows the findings.

**Table 21: lack of accounts Clerks**

| Problems working without accounts clerks | Frequency | percent |
|--|-----------|---------|
| Very little                              | 1         | 7.7     |
| None                                     | 2         | 15.4    |
| A lot                                    | 10        | 76.9    |
| Total                                    | 13        | 100.0   |
| Missing system                           | 1         |         |
| Total                                    | 14        |         |

From Table 21 above, 76.9 percent found a lot of problems working without account clerks, only 15.4 percent had no problems because they had that establishment.

Findings from the district auditor indicate that due to understaffing in the Central Division, headteachers have heavy teaching loads, which give them limited time for accounting purposes. This forces them to engage clerks from other institutions to write their books of accounts. From the results it can be conclude that a post of accounts clerk is mandatory in all primary schools.

### **Causes of Financial Management Problems**

This section sought to establish causes of the problems in financial management.

In this section items required Yes/ No response; they were analyzed and recorded in a tally Table from which frequencies and percentages were computed. Items in 'Other' and the district auditor's interview, which need free expression of the respondent's opinion, were analyzed in terms of discussions.

Causes of the problems which were looked at are: inadequate training in financial management, inexperienced headteachers, hostile relationship between headteachers and SMC, complex language used in the financial instruction manual, insufficient time and lack of accounts clerks. Headteachers were asked to indicate the most serious cause of poor financial management.



### **Inadequate training in financial management**

The researcher wanted to find out if inadequate training in financial management was a cause of poor financial management.

Results show that 100 percent of headteachers agreed that inadequate training in financial management was the cause of poor financial management. The district auditor concurred when he said that headteachers had not mastered the financial management skills and that training period should be extended to cover three weeks instead of one. He also said the approach and the methodology used to train teachers were not appropriate. Those findings makes this study significant in pointing to the needs so that future training courses could be based on their needs.

### **Inexperienced headteachers**

Table 22 shows how inexperienced teachers can cause problems in financial management.

**Table 22: Lack of Experience in Headship**

| Do you consider inexperience a problem? | Frequency | Percent |
|---|-----------|---------|
| No                                      | 1         | 7.1     |
| Yes                                     | 13        | 92.9    |
| Total                                   | 14        | 100.0   |

Table 22 shows 92.9 percent of headteachers rating inexperienced headteacher as a cause of poor financial management. Administrative exposure contributes in building confidence. The results imply that headteachers have not been exposed to capacity building courses that would help them manage finances. It also shows that training before headship would lessen the burden in financial management.

### **Hostile relationship between headteachers and members of SMCs**

Headteachers work together with representatives from parents who are not necessarily trained or educated. The researcher wanted to find out if hostile relationship was a cause of poor financial management. Table 23 shows the results.

**Table 23: Hostile Relationship between Headteachers and SMC**

| Is hostile relationship a cause of poor financial management | Frequency | Percent |
|--|-----------|---------|
| No   | 5         | 35.7    |
| Yes  | 9         | 64.3    |
| Total  | 14        | 100     |

The result show 64.3 percent of headteachers found hostile relationship a cause of poor financial management. The district auditor's interview revealed that some members of SMC were suspicious and thought headteachers embezzled money, but due to some illiteracy they could not prove it. There was also conflict of interest between SMC and headteachers where the former demanded sitting and traveling allowance, which was not provided by the government. Mbiti (1974:14) warns that suspicions and backbiting among people in an organization can only breed friction and misunderstanding. Training for both SMC and headteachers can eliminate the misunderstanding

#### **Complex language used in financial instruction**

From the reviewed literature in this study the financial instruction manual was found to be too technical. This study sought to know if it was a major cause of poor management. Table 24 shows the results.

**Table 24: Complex language used in the financial instruction manual**

| Did Headteachers Have Problems With the Language in the manual? | Frequency | Percent |
|---|-----------|---------|
| No  | 2         | 14.3    |
| Yes   | 12        | 85.7    |
| Total   | 14        | 100     |

The finding show that 85.7 percent of headteachers found the language in the manual a cause of problem, if they did not understand the instructions, they could not follow them. The interview with the district auditor confirms that the language was too complex for teachers. Only 14.3 percent found it manageable. Among the headteachers, there was a

diploma and a B.Ed holder, this shows that further education enlightens one in financial management, so further education is encouraged.

#### **Insufficient time for headteachers to teach and perform administrative duties**

Understaffing is a national problem, the study investigated if lack of time to perform administrative duties could be a cause for poor financial management.

**Table 25: Insufficient time for administrative duties**

| Was Time a Cause of Poor Financial Management? | Frequency | Percent |
|--|-----------|---------|
| No   | 1         | 7.1     |
| Yes  | 13        | 92.9    |
| Total  | 14        | 100.0   |

Table 25 above shows that 92.9 percent of headteachers found insufficient time for administrative duties as one of the causes of poor financial management. Understaffing needs to be addressed so that the teaching load for headteachers is reduced, to create time for administrative matters.

#### **Lack of accounts clerk**

Headteachers need personnel to help them perform their administrative tasks, an accounts clerk assists in financial recording. The researcher investigated if lack of such a person caused problems in financial management. The findings in this study have affirmed that lack of an accounts clerk is a problem and it is a major cause of poor financial management as rated by 92.9 percent of headteachers.

### Other causes of poor management

Table 26 shows other specified causes of poor financial management

**Table 26: Other causes of poor financial management**

| Other Causes of Poor Financial Management           | Frequency | Percent |
|---|-----------|---------|
| Lack of support staff                               | 1         | 20      |
| Insecurity  | 1         | 20      |
| Lack of intensified inspection of books of accounts | 1         | 20      |
| Understaffing                                       | 2         | 40      |
| Total responses                                     | 5         | 100     |

From Table 26 above, understaffing is a major cause (40 percent). The headteacher teaches a full load and is also required to attend to financial matters. Lack of support staff takes 20 percent of responses, support staff would assist the administrators to perform the clerical duties. Insecurity (20 percent), interview with district auditor\_percent). The district auditor indicated that the quality assurance and standards officers gave information which conflicted with that given by the auditors, he commended that inspectors were not trained adequately to inspect and advise headteachers on financial management. Conflicting information confuses the headteachers in recording financial transactions.

### Serious cause of poor financial management

Headteachers were required to state the most serious cause of poor financial management. Table 27 summarizes the findings.

**Table27: The most serious causes of poor financial management**

| Causes of Poor Financial Management | frequency | Percent |
|-------------------------------------|-----------|---------|
| Misappropriation of funds           | 1         | 8.3     |
| Lack of knowledge                   | 1         | 8.3     |
| Insufficient time                   | 3         | 25.0    |
| Inadequate training                 | 7         | 58.3    |
| Total responses                     | 12        | 100.0   |

From the findings in Table 27 above, 63.6 percent indicated that inadequate training was found to be the most serious cause of financial mismanagement followed by insufficient time at 27.3 percent, while misappropriation of funds and lack of knowledge had 9.1 percent. The district auditor’s findings indicated that headteachers, who had school debts before FPE emerged, misappropriated funds to pay for debts with approval of the SMC. He also added that some headteachers embezzled school funds therefore creating shortages in the school.

He also noted that some headteachers feared to spend the money allocated while others were arithmetically challenged. He was concerned with headteachers who had a negative attitude towards training because they were about to retire. 92.9 percent headteachers studied were 41 years and above, they considered themselves too old to learn new skills. This concludes that training for headteachers on financial management is a continuous requirement; their training needs are shown in this chapter.

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### **Recommendation Given by Headteachers to Overcome the Financial Problems**

One of the objectives of the study was to seek recommendations. Recommendations were sought from headteachers and district auditor. The responses were free expression of headteachers opinion. Table 28 gives the recommendation from headteachers to help solve the problems. Recommendations were given as free expression of the headteachers' opinions.

**Table28: Recommendation to improve financial management**

| Suggested solutions                     | Frequency | Percent |
|---|-----------|---------|
| Revive school equipment scheme          | 1         | 2.6     |
| Creating a positive attitude            | 1         | 2.6     |
| Regular inspection                      | 3         | 7.9     |
| Educating stakeholders                  | 3         | 7.9     |
| Increase responsibility allowance       | 4         | 10.5    |
| Reduce teaching burden for headteachers | 5         | 13.2    |
| Provide accounts clerk                  | 8         | 21      |
| Train all headteachers and deputies     | 13        | 34.2    |
| Total responses                         | 38        | 100.0   |

The foregoing results indicate the prominent areas where action needs to be taken to improve financial management which include; training all headteachers and deputies (34.2 percent), employment of accounts clerk (21.1percent), headteachers' teaching burden to be reduced (13.2 percent), increase responsibility allowance for headteachers (10.5 percent).

### Recommendation to solve some areas of difficulties

Recommendations were sought on how areas of difficulties could be solved. Table 29 has the results.

**Table 29: Suggested solutions to solve areas of difficulties**

| Areas of Difficulties                 | Recommendations                                  | Frequency | Percent |
|---------------------------------------|--|-----------|---------|
| Problems With SMC                     | Financial management should be under BOG         | 1         | 1.8     |
| Misunderstanding and Hostility        | Train all stakeholders on financial management   | 3         | 5.5     |
| Congested Activities for Headteachers | Train senior teachers on financial management    | 3         | 5.5     |
| Budgeting                             | Set a day for budgeting with staff members       | 3         | 5.5     |
| Dealing With SMC                      | Training of SMC in financial management          | 10        | 18.2    |
| Financial Recording                   | Increasing supervision of accounting procedures  | 11        | 20.0    |
| Lack of Accounts Clerk                | Employment of accounts clerks in primary schools | 12        | 21.8    |
| Dealing With Untrained Deputies       | Training deputies on financial management        | 12        | 21.8    |
|                                       | Total responses                                  | 55        | 100.0   |

Findings in Table 29 above show that, training deputies on financial management and employment of accounts clerks had each 21.8 percent, increasing supervision of accounting procedures had 20. Percent, training of SMC in financial management had 18.2 percent. Setting a day for budget writing with staff members, training of senior



teachers and all stakeholders in financial management had 5.5 percent each while financial management should be under BOG had 1.8 percent.

### Summary

Majority of headteachers were 41 years and above. All headteachers were PI graduates and the highest qualification held was a B.ED (7.1%), majority of them had administrative experience of 6-10 years. 50% of them had served as headteachers in their current station between 4-6 years. 78.6 percent of headteachers had attended in-service training in educational management after appointment as headteachers. Only 57.1 percent attended financial management course after appointment to headship. All headteachers attended the primary teachers' course necessary for one to teach in a primary school. 64.3 percent of headteachers rated the current training held nationally in financial management as inadequate and the methodology used to train headteachers was found to be inappropriate.

It was found that headteachers needed training in the following topics:

Budgeting by 13.3 percent, Bookkeeping 13.3 percent, financial recording 11.1 percent, Management 8.8 percent, Cashbook maintenance, 7 percent and Accounting 4.4 percent. Headteachers experienced problems in budgeting (78.6%) procurement process (50%) cash book maintenance (74.3%) advising the SMC members on financial matters (69.3%) and performing accounting skills without accounts clerk (78.5%). They also found a lot of problems working with a deputy headteachers who were not trained in financial management (57.1%).

Other problems occurred due to delays in remission of funds (85.7%) which in most cases were inadequate (78.6%). Heavy teaching load affected their performance in financial management (33.3%). The language used in the financial instruction book was too technical for the 85.7% of them. Recording instructional materials in the ledgers and internal auditing was found manageable by only 42.9% and 50% respectively.

Causes of poor financial management was attributed to inadequate training (100%), inexperienced headteachers (92.9%), hostile relationship between SMC and headteachers (64.3%), complex language in the instructional manual (85.7%), inadequate time for

headteachers to teach and attend to financial matters (92.9%) and lack of accounts clerks (92.9%).

Other causes emanated from the inappropriate methodology used to train heads, insecurity, attitudes of headteachers due to their advanced age, lack of regular inspection of books of accounts, lack of confidence, misappropriation of funds, lack of arithmetic competence and banks' delay in remitting bank statements.

Majority of headteachers recommended further training for all headteachers and deputies (34.2 percent) , provision of accounts clerks (21 percent), reduction of teaching burden for headteachers (13.2 percent) and increasing of responsibility allowance for headteachers (10.5 percent). Training of SMC and all stakeholders was recommended by a total of 100 percent. In total there was a very loud cry for further training in financial management.

## CHAPTER FIVE

### SUMMARY, CONCLUSION AND RECOMMENDATIONS

In this chapter a summary of the entire study is given, the main findings are summarized and salient conclusions drawn. Recommendations and areas of further research are also pinpointed.

#### **Summary of the study**

The current research set out to investigate the training needs of primary school after the introduction of FPE in Central Division of Machakos district. Enrolment in primary schools in central division rose from 27,815 in 2002 to 35,039 in 2003. The government decentralized financial management to individual schools, which made the headteachers abruptly face overcrowded classrooms, pupils from different backgrounds and ages, members of SMC, parents and colossal amount of money, which has to be accounted for and audited annually.

The study looked at the type of training headteachers went through before and after appointment to headship. The study sought to know the professional experience of headteachers and the problems they faced related to management of finances. It also aimed to establish if pre-service training in financial management was necessary before appointment to hardship. The research sought to establish whether headteachers had attended any in- service training in management of financial resources.

The purpose of the study was to investigate problems headteachers faced in financial management and their causes. It also sought recommendations for the problems.

In terms of methodology, an ex-post facto study was conducted. This is because the variables, which were studied, could not be deliberately arranged or manipulated. The target population consisted of 72 primary school headteachers in Central Division of Machakos District. The researcher used 14 headteachers for the main study and 3 for pilot study. Stratified sampling was used for the selection.

A questionnaire was developed to collect data. It was divided into 3 parts. Part A consisted of items concerning demographic variables, Part B consisted of questions

concerning training of headteachers in financial management and Part C consisted of both closed and open- ended questions seeking information on problems encountered by headteachers and their recommendations.

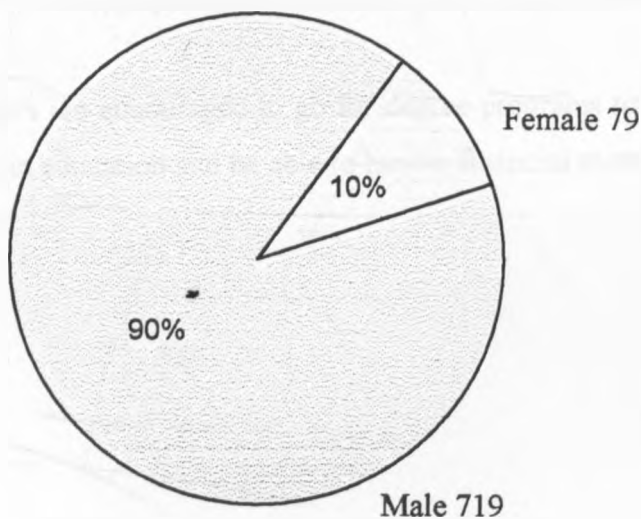
A guided interview with the District Auditor was conducted to gather in -depth data on the problems experienced by headteachers on financial management.

The reliability of the instrument was tested through a pilot study. The analysis of the pilot study revealed that the instrument was reliable (0.666). After the instrument was proved to be reliable, it was administered to 14 headteachers. Questionnaire return was 100 percent. The data was analyzed in frequencies and percentages. The result was discussed and a summary of the findings made.

### Summary of the research findings

Three quarters of primary schools were headed by male headteachers as shown in figure 2. Both sexes faced similar problems, nothing was found to be peculiar to any gender.

**Figure 3: Headteachers' Gender**

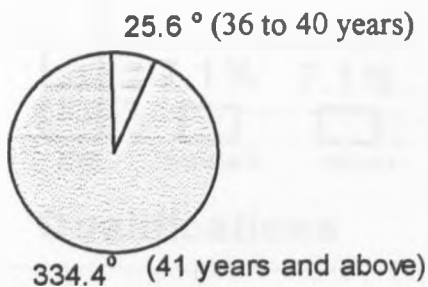


Findings on headteachers chronological age in years showed that most headteachers fall between 41 years and above, as shown in figure 4

Younger headteachers seemed to cope more with changes while the older ones were arithmetically challenged. Those who were 41 years and above experienced problems in

balancing cash books (64.3%), found the language in the instructional manual too technical (50%), had problems working with untrained deputy headteachers in financial management (57.1%) and they could not find the time to teach and attend to financial matters (92.9%), they also found problems in drawing the budget.

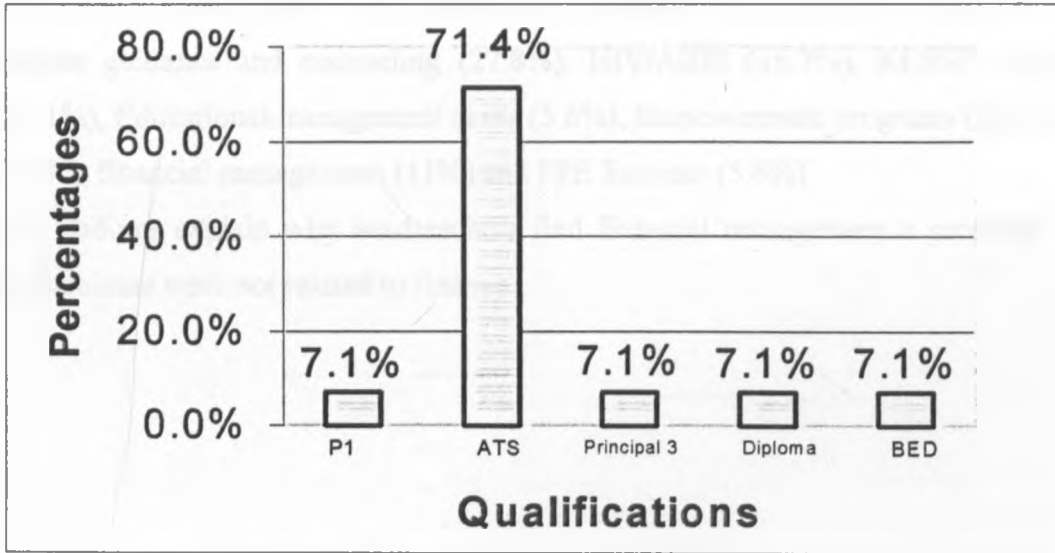
**Figure 4: Headteachers' chronological age in years.**



Most head teachers were ATS, which is basically P1 graduates promoted on merit (71.4%), P1 (7.1%), Diploma (7.1%), BED (7.1%) and principal III (7.1%) as illustrated in figure 5.

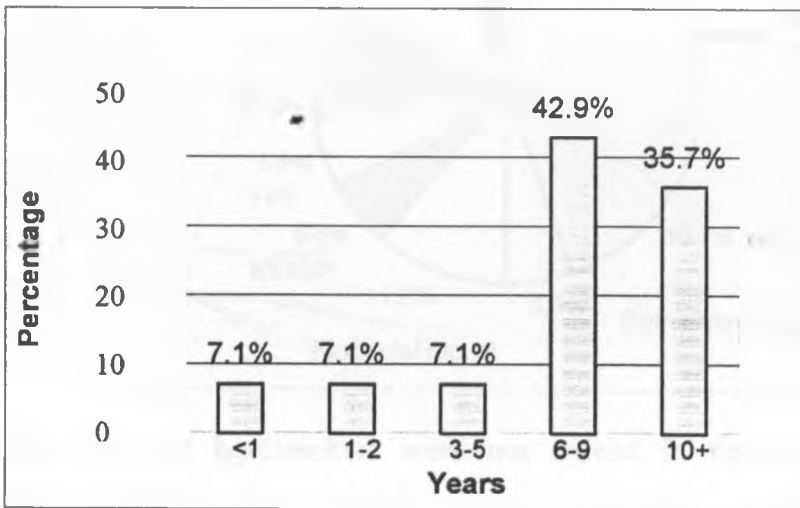
Head teachers are encouraged to go for degree programs to be empowered to encounter the changes in education and be able to handle financial matters.

**Figure 5: Headteachers' Professional Qualifications**



Most headteachers had experience of 6 to 10 years and above as shown in figure 6.

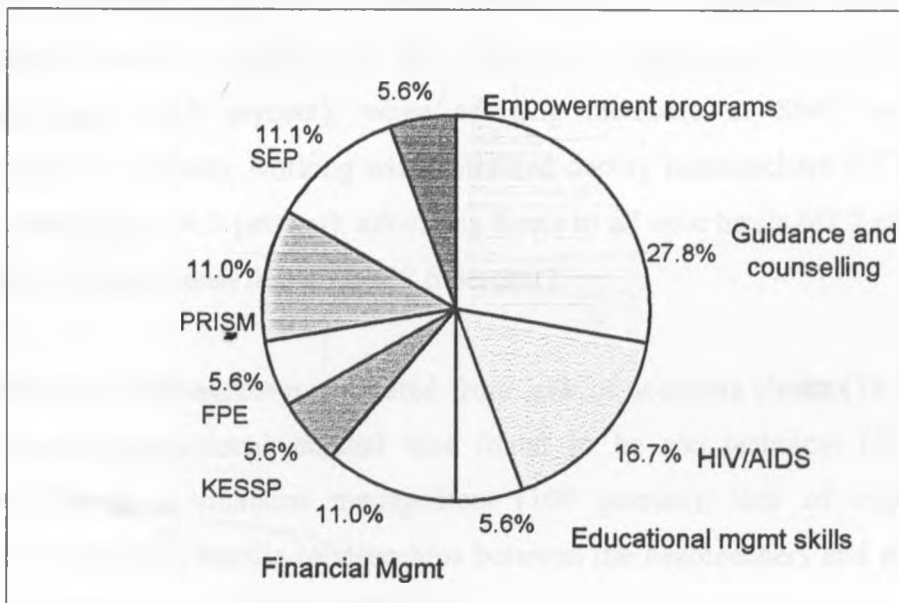
**Figure 6: Years of Administrative Experience**



Seminars attended before appointment to headship are illustrated in figure 7, which include guidance and counseling (27.8%), HIV/AIDS (16.7%), KESSP (5.6%), SEP (11.1%), Educational management skills (5.6%), Empowerment programs (5.6%) PRISM (11%), financial management (11%) and FPE Seminar (5.6%)

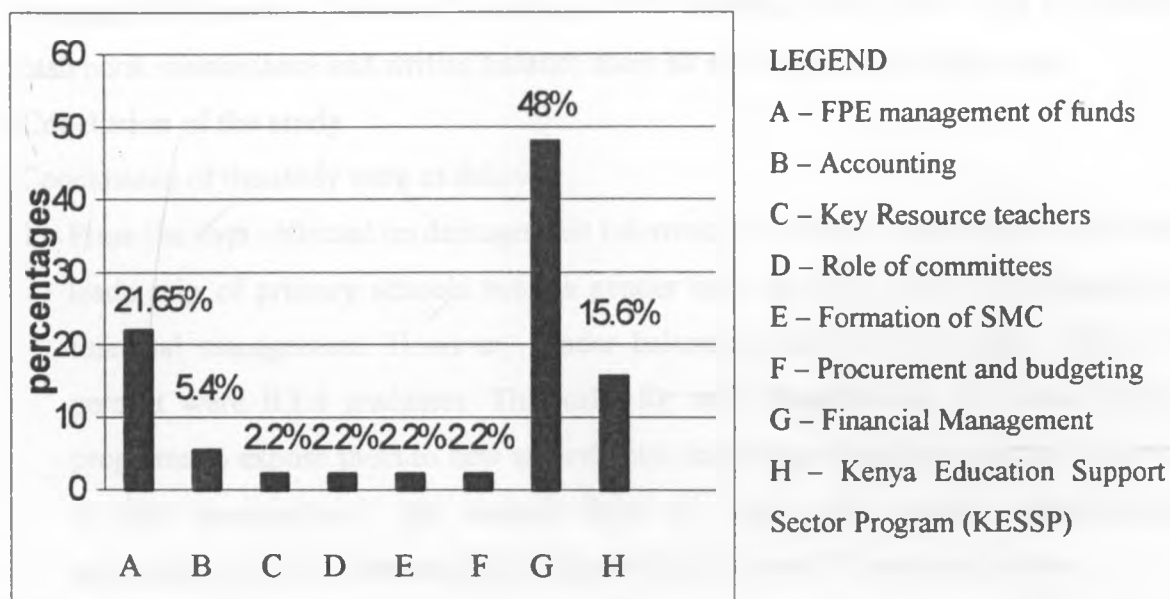
The findings explain why headteachers find financial management a problem, because the seminars were not related to finance.

**Figure 7: Seminars Attended Before Appointment to Headship**



Less than 50% of headteachers were not trained in financial management after introduction of FPE. This anomaly calls for mandatory requirement for 100% of headteachers to undergo the course. Figure 8 summarizes the topics headteachers trained in between 2003 and 2006.

**Figure 8: Topics Headteachers Trained in from 2003 to 2006**



Due to the inadequate training in financial management experienced by 64.3 percent, the headteachers encountered problems in the following areas; budgeting (78.6 percent), delayed funds from the government (85.7 percent), inadequate funds to meet the educational needs (92.9 percent), when advising members of SMC on financial management (64.3 percent), working with untrained deputy headteachers (57.1 percent), balancing cash books (64.3 percent), allocating funds to all vote heads (42.2 percent) and procurement of instructional materials (28.6 percent).

Causes of financial management emanated from lack of accounts clerks (78.5 percent), language in the instructional manual was found to be too technical (50 percent), inadequate training in financial management (100 percent), lack of experience in headship (92.9 percent), hostile relationships between the headteachers and members of SMC (64.3 percent) and finally insufficient time for the headteachers to teach and perform the financial management task (92.9 percent).

From the aforementioned problems headteachers thought the current training on financial management was inadequate (64.3 percent), it did not prepare them to meet the



challenges of managing funds, pupils and parents. They specified areas they need immediate training: budgeting (42.9 percent), trial balance (42.9 percent), book keeping(42.9 percent), financial reporting (35.7 percent), management (28.6 percent), cash book maintenance and writing balance sheet all at 21.4 percent of the cases.

### **Conclusion of the study**

Conclusions of the study were as follows:

1. From the data collected on demographic information, the male headteachers dominate leadership of primary schools but the gender issue does not affect performance in financial management. However, gender balance should be encouraged. Only 7.1 percent were B.Ed graduates. This calls for more headteachers to pursue degree programs to expose them to new and relevant knowledge in administration. Majority of the headteachers' age ranged from 41 years and above. Headteachers administrative experience ranged between 6 years to over 10 years and above.
2. Less than 50 percent of teachers attended courses on educational management before appointment, as headteachers they were only exposed to life skill courses which did not prepare them to manage funds.
3. After appointment into headship, only less than 50 percent were invited to attend courses relevant to financial management. The current training on financial management was perceived as inadequate by 100 percent of headteachers.
4. Headteachers experienced problems in financial management which were related to budgeting, delayed insufficient fund, allocations of funds into vote heads, cashbooks maintenance, procurement and working with SMC and deputy headteachers who are unprepared in financial management.
5. Causes of poor financial management emerged from lack of accounts clerks, technical language used in instructional manual, inadequate training, overloaded headteachers and managing inadequate funds.
6. Headteachers felt inadequately prepared and wished to be trained in areas of budgeting, bookkeeping, financial reporting, cashbook maintenance and trial balances.

### **Recommendation of the study**

In view of the foregoing discussions the following recommendations arose from the study:

1. Female teachers should be encouraged to apply for headship.
2. Younger teachers should be appointed into headship to help cope with emerging issues of financial management, diverse education system, modern technology and challenges of the 21<sup>st</sup> century.
3. Accounting skills course should be introduced the Primary Teacher Training Courses to introduce trainers to financial management.
4. A credit 'C' in Kenya Certificate of Secondary Education (K.C.S.E) should be a requirement as for those wishing to join Primary Teacher Training Colleges.
5. Problem of understaffing should be addressed to lessen the headteachers' teaching load so that more time is left for administration.
6. Training period in financial management should be increased from one week to three weeks.
7. The language in any financial instructions manual should be simplified.
8. The training methodology should be made more appropriate and learner centered.
9. Needs Assessment should be conducted before any training is carried out.
10. Experts should be the ones to advise headteachers on financial matters.
11. Before Quality Assurance and Standards officers advise or supervise headteachers they should undergo a course on financial management
12. SMC should be persons who have a form four education and who are ready to be trained continuously.
13. Peer educators should be trained to help colleagues cope with financial management

### **Suggestion for further studies**

The following are suggestions for further research arising from the findings and conclusions of the study that need to be looked into.

1. Many headteachers are found to be advanced in years, they do not seem to be excited about new knowledge and research because they assume retirement is an end to

learning, a study should be done to investigate how age affects performance in financial management in primary schools.

2. Financial management appears to be a new chapter in the lives of primary school administrators, a study should establish the source of fear in handling finances and how it could be tackled by primary school headteachers.
3. Financial management starts when one starts handling money, a study to establish the training needs of social groups in the informal sector on financial management, should be done to compare with the formal sector.

This study should be replicated with a sample drawn from the rural primary schools set-up to compare the results.

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REPUBLIC OF KENYA

JOGOO HOUSE "B"  
HARAMBEE AVENUE  
P.O. Box 60209-00200  
NAIROBI  
KENYA

7<sup>th</sup> June 2006

Joyce Wanza Nguta Matheka  
Nairobi University  
P.O. Box 30917  
NAIROBI

Dear Madam

## RE: RESEARCH AUTHORIZATION

Following your application for authority to carry out research on *'Investigation into Training Needs of Primary Head teachers in Financial Management: A Case of Central Division, Machakos District'*

I am pleased to inform you that you have been authorized to carry out research in Machakos District for a period ending 30<sup>th</sup> September 2006.

You are advised to report to the District Commissioner and the District Education Officer Machakos District before commencing your research project.

On completion of your research, you are expected to submit two copies of your research report to this office.

Yours faithfully



B.O. ADEWA

FOR: PERMANENT SECRETARY

### Copy to:

The District Commissioner - Machakos District  
The District Education Officer - Machakos District

**APPENDIX II**  
**LETTER OF INTRODUCTION**

Joyce W. N. Matheka

P.O. Box 124

**MACHAKOS**

4<sup>th</sup> July 2006

The Respondents,

Dear Sir / Madam,

**RE: A QUESTIONNAIRE ON INVESTIGATING THE TRAINING NEEDS OF  
HEADTEACHERS IN FINANCIAL MANAGEMENT**

I am a postgraduate student on the University of Nairobi pursuing a Master of Education Degree in Educational Administration and Planning. I am carrying out a research to establish the training needs of headteachers of primary schools in financial management. Your response will go a long way in shedding light to the study.

You are kindly requested to respond to all items as truthfully as possible and to the best of your knowledge.

The information you provide will be used only for the purposes of research and will be held in strict confidence. Please do not write your name or the name of your school in the questionnaire.

Thank you in advance.

Yours faithfully.

**J.W.N. Matheka**

**APPENDIX III**

**HEADTEACHERS QUESTIONNAIRE**

**PART A**

**Instructions**

Please fill in the blank spaces where applicable or tick [ ] in the blank boxes to indicate the right choice where options are given.

1. Please indicate your gender. Male [ ] Female [ ]
2. Please indicate your age bracket  
21 -25 [ ]  
26 -30 [ ]  
31 - 35 [ ]  
36 - 40 [ ]  
41 and above [ ]
3. What is your highest professional qualification?  
B.ED [ ]  
Diploma [ ]  
A.T.S [ ]  
P.1 [ ]  
P. 2 [ ]
4. Please indicate the years of your administrative experience  
Less than one year [ ]  
1---3 years [ ]  
4----5 years [ ]  
6----7 years [ ]  
8----9 [ ]  
10 years and above [ ]
5. Please indicate when you were appointed to the posts indicated.  
Senior teacher \_\_\_\_\_  
Deputy headteacher \_\_\_\_\_  
Headteacher \_\_\_\_\_ Other (Please specify) \_\_\_\_\_

6. How long have you served as a headteacher in this school?

\_\_\_\_\_

7. When did you attend in-service training in Educational Management?

Before appointment as headteacher [ ]

After appointment as headteacher [ ]

**PART B**

1. Please indicate the professional seminars or courses attended before you were appointed headteacher.

(a ) \_\_\_\_\_ (b) \_\_\_\_\_

(c) \_\_\_\_\_ (d) \_\_\_\_\_

(c) \_\_\_\_\_ (f) \_\_\_\_\_

2. Please indicate the professional seminars or courses attended after appointments as a headteacher.

(a ) \_\_\_\_\_ (b) \_\_\_\_\_

(c) \_\_\_\_\_ (d) \_\_\_\_\_

(c) \_\_\_\_\_ (f) \_\_\_\_\_

3. Did you attend any training on financial management before you became a headteacher?

Yes [ ]

No [ ]

If yes, indicate the title or type of training received.

a) \_\_\_\_\_ (c) \_\_\_\_\_

(b) \_\_\_\_\_ (d) \_\_\_\_\_

4. As a Headteacher, please indicate how many times you have attended seminars on financial management since 2003 in the Table shown.

| <u>Year</u> | <u>Topics trained in</u> | <u>Number of times attended</u> |
|-------------|--------------------------|---------------------------------|
| 2003        |                          |                                 |
| 2004        |                          |                                 |
| 2005        |                          |                                 |
| 2006        |                          |                                 |

5. In your experience as a headteacher, are there topics/ areas you wish to be trained in to help you in managing school funds?

Yes [ ] No [ ]

If yes, please list them below.

- (1) \_\_\_\_\_ (2) \_\_\_\_\_  
 (3) \_\_\_\_\_ (4) \_\_\_\_\_  
 (5) \_\_\_\_\_

6. What do you think about the current training on financial management for Primary school headteachers.

Adequate [ ] Somehow Adequate [ ] Inadequate [ ]

**PART C**

1. Do you encounter **problems** in drawing the budget? Yes [ ] No [ ]

(a) If Yes, please rate the problems using the given weighted scale:

1 - Very difficult      2 - Manageable      3 - Less difficult

| Problems  | 1 | 2 | 3 |
|---|---|---|---|
| 1. Prioritising the educational activities which need funding |   |   |   |
| 2. Working with members of the School Management Committee    |   |   |   |
| 3. Allocating funds to all the voteheads                      |   |   |   |
| 4. Supervising expenditure                                    |   |   |   |
| 5. Other (please specify )<br>_____                           |   |   |   |

(b) Below are recommendations to help solve mentioned areas of difficulties. Please tick or cross to show your approval or disapproval in the spaces provided.



| Problems  |  |
|---|--|
| 1. Set a day for writing the budget with members of staff                           |  |
| 2. All members of SMC should be trained in financial management.                    |  |
| 3. Inspectors should be increased to supervise accounting procedures in all schools |  |
| 4. Accounts clerks should be employed in primary schools.                           |  |
| 5. The Deputy Headteachers should be trained in financial management                |  |
| 6. Other (please specify) _____   |  |

2. Do you find any problems in implementing the procurement process?

Yes [ ]          No [ ]

(a) If Yes, please specify the problems

- (1) \_\_\_\_\_ (2) \_\_\_\_\_  
(3) \_\_\_\_\_ (4) \_\_\_\_\_  
(5) \_\_\_\_\_

(b) In your opinion, how can the mentioned problems be solved? Please answer by ticking using the weighted scale

1 - Agree      2 - Strongly agree      3 - Disagree

|  | 1 | 2 | 3 |
|--|---|---|---|
| 1. The Ministry of Education should supply learning materials to all schools |   |   |   |
| 2. More time should be spent in administration or teaching                   |   |   |   |

|   |  |  |  |
|---|--|--|--|
| 3. The SMC should be concerned with the affairs of learners instead of finances |  |  |  |
| 4. Delays in disbursement should be minimised                                   |  |  |  |
| 5. Other (please specify)<br>_____  |  |  |  |

3. Listed are some problems encountered in financial management. Please read each item carefully and indicate how serious the problem is by ticking using the given weighted scale.

1 - None,      2 - Very little      3 - Manageable.      4. - A lot

|     |  | 1 | 2 | 3 | 4 |
|-----|--|---|---|---|---|
| 1.  | Drawing out the annual school budget using government outlines     |   |   |   |   |
| 2.  | Delayed funds from the government                                  |   |   |   |   |
| 3.  | Inadequate funding for different vote heads                        |   |   |   |   |
| 4.  | Supervising and controlling expenditure                            |   |   |   |   |
| 5.  | Keeping up-to-date financial records                               |   |   |   |   |
| 6.  | Auditing books of accounts internally                              |   |   |   |   |
| 7.  | Advising the S.M.C on financial management                         |   |   |   |   |
| 8.  | Procurement of instructional materials                             |   |   |   |   |
| 9.  | Lack of accounts clerk   |   |   |   |   |
| 10. | Balancing cash books   |   |   |   |   |
| 11. | Language used in the financial management manual                   |   |   |   |   |
| 12. | Dealing with untrained deputy headteacher on financial management  |   |   |   |   |
| 13. | Recording Instructional materials in the receipt / issue registers |   |   |   |   |

|     |                                     |  |  |  |  |
|-----|-------------------------------------|--|--|--|--|
| 14. | Maintaining instructional materials |  |  |  |  |
|-----|-------------------------------------|--|--|--|--|

4. a) Do you consider the following to be causes of poor financial management in primary schools?

|    |   | NO | YES |
|----|---|----|-----|
| 1. | Inadequate training in financial management                                     |    |     |
| 2. | Inexperienced headteachers  |    |     |
| 3. | Hostile relationship between headteacher and members of the SMC                 |    |     |
| 4. | Complex language used in the financial instruction                              |    |     |
| 5. | Insufficient time for the headteacher to teach and perform administrative tasks |    |     |
| 6. | Lack of accounts clerks   |    |     |
| 7. | Other (please specify) _____  |    |     |

b) Which do you consider the most serious cause of financial management?

---

5. What recommendations and / or solutions do you suggest for improving financial management for the primary school headteachers?

1. \_\_\_\_\_ 2. \_\_\_\_\_  
 3. \_\_\_\_\_ 4. \_\_\_\_\_  
 5. \_\_\_\_\_

**THANK YOU FOR YOUR CO-OPERATION**

## **APPENDIX IV**

### **INTERVIEW GUIDE**

This interview seeks your opinion on areas the public primary school heads need training to manage the school finances.

1. What do you think about the current training on financial management for headteachers in primary schools?
2. What problems do you think the headteachers face as they manage the FPE funds?
3. From your experience, what do you think are the causes of financial mismanagement in primary schools?
4. Which areas would you recommend that they get trained in?

**THANK YOU FOR YOUR COOPERATION**