

Factors contributing to financial mismanagement and misappropriation in Public Secondary Schools in Gucha District, KENYA

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Schools receive revenue from many sources including free secondary Education. It is essential that public funds be directed effectively and used for the purpose for which they are allocated. However, there have been a number of cases mainly reported through the local print and electronic media of mismanagement and misappropriation of finances in public secondary schools. Gucha is one such district that is experiencing many cases of financial mismanagement and misappropriation coupled with poor quality education as evidenced in poor KCSE results. From 2008-2009 Gucha District experienced 47 cases of mismanagement and misappropriation of funds. This study was therefore set to establish factors which contribute to financial mismanagement and misappropriation in secondary schools in Gucha District. The study employed descriptive survey design. The study population consisted of 126 head teachers, 126 heads of departments, 126 BOG chairpersons, 126 bursars, 1011 teachers, and 10 quality assurance officers. Stratified random sampling technique was used to select 5 boarding schools, 37 day schools, 42 head teachers, 42 Bursars, 42 heads of departments, 42 BOG chairpersons, 337 teachers while purposive sampling was used to select 10 quality assurance officers. Data was collected by the use of questionnaire, in-depth interviews, Focus group discussions and observation forms. Quantitative data collected through questionnaire and observation checklist were analyzed using descriptive and inferential statistics in form of means, frequency counts, percentages and correlation. Qualitative data collected through interviews, open-ended questions and Focused group discussions were transcribed, organized into themes and sub-themes as they emerged in an on-going process. The findings of the study showed that the level of financial mismanagement in secondary school was high and the major stakeholders involved were head teachers, BOGs, sponsors, auditors and school bursars /accountants. In schools there were major forms of financial mismanagement which included exaggerated travelling allowances, unauthorized purchases of personal gains, Board of governors visiting schools frequently and given allowances, exaggerated prices of repairs, contracts awarded to a related party, exaggerated prices of school items especially for stationeries and boarding, and exaggerated expenditure on co-curricular activities. Major factors which contributed to financial mismanagement included corrupt mode of promotion, lack financial training, weak board of governors, weak internal control mechanisms, irregular auditing, lack of qualified bursars and interferences from sponsors and the community. From the study it was concluded that all forms of mismanagement and misappropriation were as a result of stakeholders who did not understand their roles or ignored their roles. From the study it therefore emerged the need for financial training for all stakeholders involved in financial management directly and indirectly. School headteachers should set up financial advisory committee in schools to assist in budgeting, controlling and supervision; establish and implement sound internal financial control mechanisms in schools. The Government in consultation with stakeholders should review and reformulate guidelines on duties and responsibilities of secondary school board members. The school governing body should ensure that various tasks are delegated to different people who have the necessary knowledge and skills to perform these tasks efficiently. Financial management and reporting system for all public schools should be enhanced to minimize opportunities for embezzlement of funds and to improve transparency in the management of secondary schools. The Ministry of education needs to review the policy on sponsorship of public secondary schools and restructure the roles of the sponsor if possible reduce their powers so as to minimize their interferences to schools. The government should empowering quality assurance officer at the grass root to check on financial records in their areas of jurisdiction. This will reduce the workload of the few auditors at the district level and thus make financial auditing effective

KEY WORDS: Financial Mismanagement; Financial Misappropriation; Quality Education; Internal control mechanisms; budgeting; financial training

Background to the study

Literature shows that there are both internal and external factors conducive to the development of financial malpractices within the education sector. According to Hallak and Poisson (2001) internal and external factors include the following:

- The absence of clear norms and regulations in particular finance, allowances and area of public procurement
- Lack of transparency at each level of the administration ladder generates opportunity for financial malpractices for example the lack of supervision and disciplinary matters allow expansion of phenomena.
- Lack of professional norms: a few countries have developed norms for the education profession. Some have designed teachers' code of conduct, but often without setting up adequate enforcement mechanisms.
- Low salaries and weak incentive systems. Low salaries in the education profession combined with low incentives can lead to misbehavior of both educational administrators and teachers. Lack of opportunity for individual promotion and poor prospects after retirement are indeed demotivating factors
- Low management capacity. Good governance requires suitable accounting and auditing tools. Lack of supervision and control mechanisms create risks of financial mismanagement such as diversion or embezzlement of funds.

According to Knight (1993) the school management may produce plans for school, but such plans may be useless unless they are linked to the budget because it is through budgeting that a school can decide to allocate resources so as to achieve organizational goals. Ziebell (1991) maintains that the exercise of budget scrutiny at school level is important for minimizing opportunities for financial mismanagement and to monitor the actual performance of the school organization. On the other hand, there should be financial

control systems that determine how to use available resources optimally to produce quality results (Ayot & Briggs, 1992). According to Paisey (1992) the survival of an organization depends upon effective financial control. The author maintains that managers should adopt rules and regulations to prevent fraud, anticipated overspending and have a continuing and accurate knowledge of the overall finance position. Rosalind and Downes (2004) report that to prevent fraud in school finances, the head teacher school establish clear procedures and responsibilities e.g. in procurement procedures including separating staff duties, designating procurement authorization and also exercise effective supervision to ensure that all rules and procedures are followed.

Mestry (2006) revealed that in schools in South Africa, budgets were poorly compiled or non-existent and if budgets existed, then variance reports were never compiled, bank reconciliation statements were rarely compiled, signatories to the school fund account were questionable, finance policies and control measures were non-existent, cheque and cash payments were generally made in the absence of payment authority and supporting documents and procurement procedures were highly questionable

According to the World Bank (2001) education administrators need to be regularly informed of any new management techniques and changes that will make the programmes worthwhile. They need to be updated on the techniques of planning, organizing, controlling and directing human, financial and material resources for the goal set. Green (2005) stresses that, headteachers need advanced knowledge of high level financial management and strategies for handling funds in schools. Mestry (2006) maintained that there are many principals and Board members who lack the necessary financial knowledge and skills and are placed under tremendous pressure because they are unable to work out practical solutions to practical problems.

Waihenya (2000) maintained that the government audit department should keep track of the financial performance of the schools. According to Rosalind and Downes (2004) internal audit is not itself sufficient to prevent fraud by school personnel. Regular external auditing, either by the education authority or private auditors who are not employed by the school is also necessary. Kahavisa (2003) in her study found out that there were no proper internal auditing set up in schools and that government auditing, was irregular and therefore school funds could have been misappropriated.

Wakubwa noted that most school funds were misappropriated because most board members did not bother to verify expenditures. Kahavisa (2003) in her study also found that when board members did not understand the financial reports presented to them, they made poorly informed choices or made delayed decisions indefinitely. Rosalind and Downes (2004) made similar observation that a few school council members were able to learn about the school financial values and processes due to their limited education or lack of time to dedicate to these matters. They observed that in England, usually only a few members of the governing committee took interest in the technical details of financial records presented to them. Kibua et al (2008) suggested that irrational high cost of secondary education is partly due to poor governance of these schools. Although there is scanty literature and documentation showing weaknesses in the governance of secondary schools, observation and experience show that there is no clearly defined governance framework and financial management systems. As a result, there is rampant corruption particularly at the administration and board levels with regard to procurement of school equipment, consumables, learning materials and hiring of both teaching and non-teaching staff.

Siringi (2002) noted that it was at the secondary school level that huge amounts of money were subjected to little accounting procedures and there were no proper structures for making schools accountable. He felt this was because management of such schools was, in most cases undemocratic-with principals

and a few cronies making arbitrary decisions on expenditures while Kibooy (1998) indicated that the management of school finances is wanting due to several reasons: there was poor budgeting for school finance characterized by frequent requests for virulent and excesses of expenditure over income and audit reports portrayed negatively on the management of school finances were those related to the management structure.

Campbell (1996) in his study revealed that it was important that people within the school system be involved in preparing the budget because they were part of the system and shared in the operation of the programme. However, Hallack and Poission (2001) pointed out that in Brazil most teachers were not interested in the budget and in any case were not equipped to understand the budget data. From England, they found that teachers were universally reported to be too busy and had insufficient technical knowledge to be interested unless given a cost centre budget within the school to manage. It was noted that the vast majority of teachers remained uninterested in the technical details of education finances provided they had enough books with which to teach.

Kibooy (1998) found out that many schools in Nandi district had untrained bursars and accounts clerks. He also found out that there were a few schools which had trained accountants. However, where head teachers had no such training, the latter could not supervise the former; several schools lacked the complete range of books of account and internal control was found to be undermined by poor record keeping, absence of a well defined separation of duties and dishonesty. Hallack and Poission (2001) revealed that grand financial mismanagement involves high level officials and politicians, and distribution of finance, may attract embezzlement of funds by education officers at different levels of the administration hierarchy: central, regional, local and school level. However, this could be due to the fact the community members were not aware of their roles as pertaining to school administration and financial management.

Rosalind & Downs (2004) were of the view that it was almost impossible to find someone from the local community who understood the funding system and had an idea about the value received by the schools in Brazil, Poland and England. The same authors indicated that in Brazil, Poland and England very few parents participated in school administration. Usually, there were one or two parents' representatives on the school board probably those were the only parents who were aware of the sum received by the schools and its uses. Financial resource is considered fundamental in the provision of quality education at all levels. This is because it is used to acquire the required inputs in the provision of quality education. These include hiring of staff, purchasing teaching/learning resources, availing the required infrastructure and providing a conducive learning environment. Mismanagement and misappropriation of school finance definitely affects the quality of education in schools, yet this is the core function of all schools. Where mismanagement and misappropriation of funds is experienced, quality of education is

They found that it was almost impossible to find a parent who knew how funding was done and what criteria was applied in spending the money. As most parents had very little schooling, financial terms and procedures were not part of their vocabularies and common knowledge. This hindered parents control over school decisions.

Statement of the Problem

bound to decline. Gucha is one such district that is experiencing 47 cases of financial mismanagement and misappropriation coupled with poor quality education as evidenced in poor KCSE results for the last nine years (Table 1.1). Given that finance plays a major role in the provision of quality education, it is necessary to conduct a study to establish the factors contributing to financial mismanagement and misappropriation in public secondary schools in Gucha District.

Table 1.1Nyanza Province KCSE performance per district for the period 2001-2009

DISTRICT	Mean scores in Kenya Certificate of Secondary Examination								
	2001	2002	2003	2004	2005	2006	2007	2008	2009
Kisumu	5.241	5.212	5.293	5.257	5.246	5.300	5.432	5.851	5.824
Homa Bay	5.519	5.384	5.311	5.623	5.580	5.384	5.684	5.894	5.812
Kisii	4.182	4.123	4.119	4.391	4.362	4.208	4.483	4.352	4.498
Siaya	5.665	5.582	5.373	5.874	5.628	5.523	5.776	5.872	5.954
Nyamira	3.996	3.930	3.967	4.315	4.087	4.214	4.501	4.545	4.351
Migori	5.825	5.858	5.621	6.113	5.888	5.471	5.620	5.826	5.855
Suba	4.976	5.671	5.919	6.046	6.014	5.701	5.727	5.791	5.505
Rachuonyo	4.911	4.868	4.973	5.440	5.401	5.001	5.373	5.562	5.958
Gucha	4.958	3.958	3.798	4.160	4.077	3.977	4.277	4.267	3.970
Bondo			5.923	6.112	5.973	6.698	5.935	6.005	6.013
Nyando			5.367	5.846	5.817	5.415	5.626	6.025	6.017

Source: PDE'S office Kisumu (2010)

Research Methodology

Research design

The study explored the factors that contributed to financial mismanagement and misappropriation in public secondary schools in Gucha district. Descriptive survey research design was used. This design was found to be ideal as it enabled an in-depth study of the relevant variables to be made in order to establish existing conditions in the schools. Studies that are concerned with what people think and what they do, and different types of educational fact finding, can utilize this research design (Babbie,1979; Frankel and Wallen, 1993).

Area of study

This study was conducted in Gucha District in Nyanza Province in western Kenya. According to the 1999 national census, the district had a total population of 438,123 persons and a population density of about 1000 persons per km². The number of poor individuals in the district was estimated to be 269,252. This makes 61% of the population to be living below the poverty line. Poverty Index Range per division is between 51 - 69% (Republic of Kenya, 2003). The economic activities practiced in Gucha are crop farming, dairy farming, soapstone carvings, brick making and small scale businesses. There are few tea processing factories which offer employment to the people. The inhabitants of the area attach great importance to better quality education for their children but this has not been achieved.

Sample and sampling techniques

Stratified random sampling technique was used to select the schools and the category of respondents to be included in the sample. The schools were grouped into two categories as follows: Public Boarding and public Day schools. The sample constituted of 42 schools: 5 boarding schools and 37 day schools which account for 33% of the total public secondary schools. Purposive sampling was used to select teachers and quality assurance officers.

Instruments of data collection

Four instruments were used in data collection, namely questionnaires, In-depth interview schedule, Focus Group Discussions and direct observation schedule. Questionnaire was preferred for its suitability to this study. It was suitable as a method of data collection because it allowed the researcher to reach a large sample within limited time and ensured confidentiality of the information given by the respondents. We designed four sets of questionnaires for four categories of respondents who included headteachers, heads of departments, Board of governors' chairpersons and bursars/accounts clerks. The four questionnaires sought to solicit information on the factors contributing to financial mismanagement and misappropriation in public secondary schools.

Interview schedule

Saidman (1991) points out that interviewing is one of the best instruments for qualitative data generation. In-depth interview schedules consisted of unstructured items. Face to face interviews were administered to two quality assurance officers at the district office and eight field officers. The aim of the interviews was to get more information on the factors contributing to financial mismanagement and misappropriation in public secondary schools. Responses from interviews were recorded under headings emerging from interviews with interviewees.

Focus Group Discussions

Focus Group Discussions (FGDs) do not aim for a representative sample of a population; they try to generate talk that will extend the range of thinking about an issue, and this is done by recruiting groups that are defined in relation to the particular conceptual framework of the study (Saile et al, 2004). According to Cohen, et al (2007) focus groups are a form of group interview ... the reliance is on the interaction within the group who discuss the topic supplied by the researcher yielding a collective rather than an individual view – from the interaction of the group data may

emerge that will represent the views of the participants rather than the agenda of the interviewer. A total of 13 FGDs were held involving any 13 teachers. Teachers were considered to be useful in this case since they understood better the distribution of teaching/learning facilities in their respective schools. A focus group discussion guide with a few guiding items was prepared by the researcher.

Observation checklist

Direct observation of the school's physical facilities, classroom learning environment, and teaching facilities in general was carried out by the researcher. Particular attention was given to each school regarding the quality, adequacy and availability of school physical facilities, and instructional facilities. Other aspects which were considered included; gender of respondents, qualification of personnel involved in the study, age of the BOG chairpersons, Bursars, and Headteachers and finally literacy level of the same. The researcher prepared a checklist and administered it personally at the time of visiting each sampled school and proper writer-up made later. This observation helped to verify the responses to questionnaires and interviews.

Validity and reliability of research instruments

To ascertain the validity of the research instruments, the researchers presented questionnaires, interview schedule guide and observation checklist to three lecturers in the Department of Educational Management and Foundations at Maseno University who are authorities in the area for scrutiny, advice and verification. Validity and reliability were ascertained through piloting instruments of data collection.

Reliability of instruments was determined through a pilot study. Ten headteachers, heads of Departments ,accounts clerk/accountants/ bursars and board of governors' chairpersons from ten schools of the population that had not been sampled for the study was used in the piloting. Test-retest method was used to confirm the reliability of the instruments. The

instruments were administered to the same respondents twice within an interval of 2 weeks. The responses to the items were compiled and the Pearson product moment correlation coefficients calculated accordingly. The responses on the Four questionnaires were assigned numerical values. The scores of the responses from the sets of questionnaires that were administered on the two occasions were computed and the coefficients were calculated using Pearson Product Moment Coefficient. The correlations of the instruments used were high, that is +.905 for headteachers, +.922 for heads of Departments, +.917 for Board of Governors Chairpersons and +.860 for Bursars questionnaire.

Methods of data analysis

Quantitative data collected through questionnaire and observation checklist were analyzed using descriptive and inferential statistics whereby data was coded and tabulated after which means, frequency counts, percentages and correlation were worked out. Qualitative data from interviews, open-ended questions and Focus group discussions were transcribed, organized into themes and sub-themes in an on-going process as they emerged from data.

All statements favoring the subject under consideration were scored as follows:

Strongly agree=5
Agree =4
Neutral =3
Disagree =2
Strongly Disagree=1

For statements opposing the point of view, the items were scored in the opposed order as follows:

Strongly agree=1
Agree =2
Neutral =3
Disagree =4
Strongly Disagree=5

Results and discussion

The goal of the current study was to establish factors that contribute to financial mismanagement and misappropriation in public secondary schools in Gucha District.

The study established that there existed in public secondary schools several internal and external factors which contributed to financial mismanagement and misappropriation.

The survey asked respondents to give their views concerning the factors contributing to financial mismanagement in public schools. The information given is presented in Figure 3.

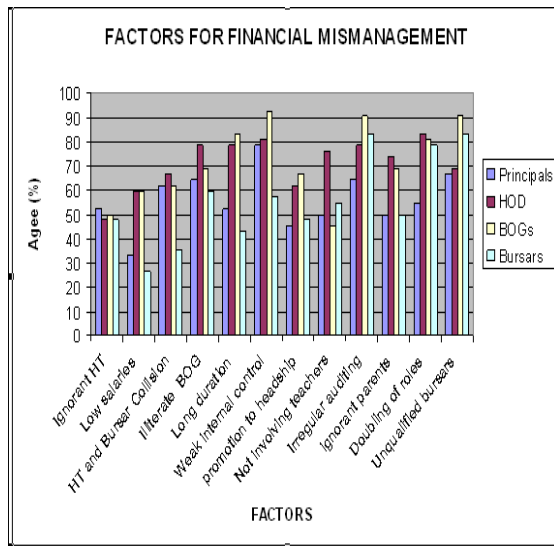


Figure 3 Showing factors which contribute to financial mismanagement and misappropriation in public secondary schools

Over thirty five percent of principals, HODs, BOG chairpersons and bursars involved in the study indicated that all the factors on Figure 3 contributed to financial mismanagement in public secondary schools.

Ignorance of headteachers on Financial Management Procedures and Lack of Accounting Skills

The findings of the study as indicated on Figure 3 revealed that headteachers’ ignorance on financial management procedures contributed to financial mismanagement as indicated by fifty two point four percent of principals, forty seven point six percent of HODs, fifty two point four percent of BOG chairpersons and forty seven point six percent of the bursars/accounts clerks. Over forty five percent of all respondents involved in the study indicated that the mode of promotion to headship also contributed to ignorance of headteacher. It was noted that due to corrupt modes of promotion, headteacher used school funds to be upgraded to higher positions. It was argued that classroom teachers were promoted to management positions without any training on financial accounting and management skills. The study further revealed that promotion to headship was not on merit as it also depended on the influence and support from the sponsors as reported by fifty two point six percent of the teachers involved in Focus group discussions. Two of the quality assurance officers involved in the study stated that high ambitions for acquiring more assets and need to make a difference between headteachers and their juniors tempted heads to mismanage school funds.

The study established through fifty percent of the QUASO and over sixty percent of teachers involved in the study that the majority of the headteachers had no financial management and accounting skills as they were just promoted to headship with TSC without prior training in the same area. It was further revealed that due to lack of financial training, majority of school headteachers took books of accounts to pseudo-accountants to update them to fit their interests. Over fifty nine percent of the teachers involved in FGDs were of the view that due to lack of financial management training, headteachers were not in position of identifying wrong entries and anomalies in financial records if done by the bursars/accounts clerks. Over fifty percent of the headteachers indicated that inadequate training in financial management skills was a challenge they faced in financial management. They reported that training workshops conducted were inadequate for they took short duration and the trainers were not conversant

with financial management. They indicated that financial training programmes offered by the Ministry of Education through Kenya Education Staff Institute were not able to take all managers for training and did not equip the few who attended such workshops with adequate financial and accounting skills. They argued that the manners in which such training workshops were conducted were haphazard and were not objective.

Low salaries and incentives given to headteachers

Sixty percent of the HODs and BOG chairpersons involved in the study were of the view that low salaries and incentives given to headteachers was a factor contributing to financial mismanagement as opposed to 35 percent of the principals and bursars involved in the study. During interviews, 30 percent of the teachers were of the opinion that salaries given to headteachers were not sufficient as the community viewed them as their local members of parliament who always were invited to be guest of honors for community fund raising. It was reported that a part from being teachers like any other, headteachers wanted to gain prestige over other teachers. This influenced them to use school monies to enrich themselves.

Nature of the Board of Governors

The findings of the study indicated that sixty four point three percent of the headteachers, fifty percent of the BOGs, seventy eight point six percent of the HODs and fifty seven point one percent of the bursar/accounts clerks involved in the study were of the view that illiterate and ignorant board of governors was one of the factors contributing to financial mismanagement in public secondary schools. From forty two schools involved, thirty five point seven percent of the bursars and twenty six point two percent of the BOGs indicated that majority of members of the board of their schools were illiterate, not conversant with accounting procedures. Seventy one point four percent of the BOG and seventy six point two percent of the bursar involved in the study indicated that majority of the board members were retiree from public service and teaching

profession while forty seven point six of the bursars revealed that majority of them were unable to interpret financial records and statements presented to them.

The study revealed that seventy one point one percent of the board of governors' chairpersons had chaired their current schools for more than seven years while fifty percent of the teachers involved in the FGDs indicated that in some cases one person served as a chairperson of BOG in five schools and for many years. They also revealed that in 12 out of 42 schools involved in the study BOG were viewed to be permanently there as their terms kept on being renewed. Four out of ten of the quality assurance officers interviewed revealed that majority of members of the board had no finance background and accounting skills and never contributed to financial management in schools. The study also revealed that selecting of members of the board was predetermined by the area member of parliament who chose people of their interest. This was revealed by seventy percent of the quality assurance officers from interviews and fifty percent of the teachers involved in FGDs.

The survey asked headteachers to identify challenges they faced in financial management. Sixty percent of the headteachers were of the opinion that BOG was a hindrance to prudent financial management as most of them did not assist headteachers in making financial work plans, were illiterate and did not understand expenditure procedures, visited schools frequently to be given allowances after the impromptu meetings.

Long duration of stay of headteachers in one school

In response to the duration of stay by headteachers in their current stations, the findings revealed that fifty percent of them had over-stayed in one station for between eight and sixteen years. One of the officers quoted said that "In some schools headteachers have turned them as their homes and forgotten professional ways of running school funds. They release school money as if they are giving their wives and their children without recording."

The study established that those headteachers who over-stay in one station learned the weakness of the BOG and the community and started manipulating them for their own interest. They even reached at a point of determining who should be the chairman for the board. This observation was made by fifty percent of the officers who also reported that this was one of the reasons why some people remained as chairpersons of the BOG for over 15 year. It was also noticed that due to the same reasons, headteachers could now do virement of schools funds without the authority of school board.

Weak internal control mechanisms

In responding to factors contributing to financial mismanagement, over fifty eight percent of BOG chairpersons, HODs, Bursars/accounts clerks and principals involved in the study were of the view that weak internal control mechanisms were major factors contributing to the same. The study found out that twenty six percent of the principals involved in the study rotated workers to check on anomalies, thirty eight point one percent of them bonded their workers, four point eight percent of principals gave impromptu leave to accounts clerks and bursars to enable them check on records and forty two point nine percent segregated duties of workers.

From FGDs, all teachers revealed that most bursars had not gone for leave for several years and there was nothing like segregation of duties as the typists were performing their duties together with receiving school money the work meant for accounts clerks and bursars. Over forty percent of the teachers involved in FGDs indicated that schools had no internal auditors and much of the auditing of funds awaited the external auditors from the district. They reported that receipting of school money had a problem as at times fees registers missed, schools had no trained storekeepers and school property was kept in deputy headteachers' offices. They lamented that this situation formed loopholes for mismanaging school finances.

Not involving teachers in financial management

From forty two HODs involved in the study, seventy one point four percent indicated that teachers were not involved in budget preparation and seventy eight point six percent revealed that HODs from various schools involved in the study were not aware of amount allocated to their departments. They further indicated that HODs and teachers were not involved in project identification and not consulted when making financial decisions. The findings further revealed HODs and teachers were not involved in financial planning as reported by sixty nine percent of the HODs.

Responses from sixty percent of the teachers involved in FGDs in the study noted that headteachers did that to keep them off from knowing how much money the schools had. They indicated that because of lack of transparency, teachers utilized any possible opportunity to benefit also from school funds. They cited incidents of exaggerated budget for co-curricular activities and traveling allowances so as to gain if possible.

Budgetary process

Findings obtained revealed that schools did the process of budgeting for the school funds. All teachers (100%) from FGDs, eighty one percent of the bursars/accounts clerks and seventy one point four percent of the HODs involved in the study indicated that there were tender committees available in schools though not open and transparent. However at the time of filling the questionnaire for the study twenty one percent of the bursars lamented that the budget was a document on paper and its actual implementation was a mystery. On the same point fifty percent of the accounts clerks reported that two projects ran co-currently i.e. school project verses Headteachers' personal projects.

They also stated that many school projects had remained stalled due to the fact that many projects were started at the same time. Over fifty four point eight of the entire respondents noted that the need to complete urgent projects affected proper budget implementation and even paved way for misappropriation.

Irregular auditing of school funds

The responses from sixty four point three percent of the headteachers, seventy eight point six percent of the HODs, ninth percent of the BOGs chairpersons and eighty three point three of the bursars/accounts clerks involved in the study revealed that irregular audit of school funds was a major factor that contributed to financial mismanagement. The findings from fifty four point eight percent of the bursars/accounts clerks and fifty seven point one percent of the HODs revealed that government auditors visited schools but at irregular intervals. They also reported that auditors were at times bribed by headteachers to cover up the anomalies in the records from different schools. They also revealed that at times the same auditors were used to balance books of accounts before the actual audit. Seventy eight point five percent of the bursars/account clerks revealed that auditors were not transparent as their audit findings were only shared among the executive BOG members and left out other stakeholders. These barred other stakeholders from knowing how school funds were used and act as checks on the same. All members of the QUASO made observation that the old Gucha District which at the time of this study had been split into 5 districts had 2 auditors only. The study established by over seventy percent of the QUASO that schools' books of accounts took many years to be audited and even at the time of auditing, government auditors and officers were bribed and blinded that everything was well. One of the QUASO officers explained that due to shortage of adequate auditors at the district level, few qualified accountants who were used by schools were also temporarily deployed as co-auditors. This gave room for a chain of personnel involved in mismanagement of school funds. It was also stated by three of the QUASO that headteachers with mismanagement queries were assisted by auditors to get cross-transfers so as cover up financial anomalies. The study also established that all the QUASO in the district had no accounting background and had no authority to check financial document at the zonal level as auditing was being done at the district level. Asked to identify challenges faced by headteachers in financial

management, fifty percent of headteacher involved in the study indicated that there was inadequate audit staff at the district and audit report took many years to be prepared.

Doubling of administrative and financial roles

Fifty four point eight percent of the headteachers, eighty three point three percent of the HODs, eight one percent of the BOG chairpersons and seventy eight point six percent of the bursars/accounts clerks were of the view that doubling of administrative, supervisory and financial roles by the headteachers gave a leeway for financial mismanagement. They argued that the TSC had bestowed much power to heads of institutions in terms of financial management. The finding obtained from fifty percent of the QUASO and over eighty percent of the teachers involved in the FGDs revealed that headteachers doubled administrative and financial accounting roles. This was because majority of schools that is ninth five percent made use of untrained financial personnel. Headteacher received the money, receipted it, deposited it in the bank account, withdrew it and did the procurement process. In some schools headteachers even purchased boarding facilities such as equipment, stationary and farm inputs as reported by sixty two point two percent of QUASO and fifty eight percent of teachers involved in FGDs. It was noted that this barred transparent and accountability of school funds hence giving the headteacher an upper hand of mismanaging and misappropriating school funds.

Unqualified bursars and accounts clerks

Sixty six point seven percent of principals, sixty nine percent of the HODs, ninth point five percent and eighty three point three percent of the bursars/accounts clerks were of the perception that unqualified bursars/accounts clerks contributed to financial mismanagement in secondary schools. The study established that sixty one percent of bursars/accounts clerks were typists and holders of short courses while those qualified in accounting made up to twenty nine percent. The findings of the study revealed that sixty nine percent of the bursars/accounts

clerks were women in the age bracket of twenty five to thirty years. It was also noted that forty five point two percent of the bursars/accounts clerk had stayed in their current stations for more than ten years. This was also supported by ninety percent of the teachers involved in FGDs in the study. They revealed that much of the work of balancing books of accounts was done by hired accountants who were paid highly. The study also established that bursars were poorly paid but handled a lot of money. They had no financial accounting background. One of the quality assurance officers said that “The work of the secretaries is to receive school money and write in exercise books which were handed over together with money to the headteachers at the end of the day after thorough scrutiny if it is the right amount of money collected. Such books are either misplaced or at times manipulated by the headteachers to fit their own interests”.

It was also established by forty percent of the teachers from FGDs that in some schools teachers doubled the work of teaching together with accounting due to the fact that before they joined the teaching profession, they had worked as untrained accounts clerks in some schools. Observation made by 40% percent of the QUASO revealed that wives, cousins, brothers to headteachers worked as accountants/bursars in the same schools.

Personal gains

Seventy two percent of the teachers involved in the FGDs in the study were of the opinion that the selfish nature of headteachers for personal gains contributed to financial mismanagement in secondary schools. They lamented that, headteachers were just like other teachers but after two years of headship, they led a luxurious life some driving very good vehicles, others with big businesses, and some with very nice houses constructed after a short time. They also reported that due to the need to be recognized, headteachers committed their payslips until they earned nothing and that made them vulnerable to mismanage school finances.

School Sponsors

Finding obtained revealed that the sponsors formed a fertile ground for financial

misappropriation and mismanagement of funds in schools. The study established through fifty percent of the Quality assurance officers that due to the powers endowed to the sponsors by the education Act, sponsors found themselves interfering with schools financial affairs. It was noticed that sometimes sponsors needed money for church business and even some percentage as tithes while there was no vote head to cater for the same. Over forty two percent of the teachers involved in FGDs noted that this was a common phenomenon in SDA, AIC and Catholic sponsored schools. The study also established that sponsors did not look at standards and qualifications when choosing who to head their schools. Instead they went in for one of their own and defended him/her even at the time finances had been misappropriated or mismanaged.

In some schools the chairpersons hand-picked through the sponsors influence colluded with the headteachers to mismanage school funds.

The role of the community

The study established that the community was one of the factors contributing to financial misappropriation and mismanagement of schools. Findings from interviews as reported by sixty percent of quality assurance officers and seventy percent of teachers involved in FGDs revealed that the community looked at the secondary schools under their jurisdiction as a project and had interest in them on how much to benefit from them. Finding obtained indicated that headteachers had no room to manage finances efficiently as the community members always wished to be awarded tenders. The study established that the community posed pressure that the headteachers must be “the sons of the soil” whether one had matured for leadership and financial management or not. Later the community demanded for financial assistance from the headteachers, failure to do so they chased them away. He or she had to seek for favors from the community members who will be ready to defend them in case of anything including financial mismanagement. Over forty seven point five of the headteachers indicated that they faced a challenge of pressure from District Education Office (DEO), pressure from members of parliament, and from the community.

Ignorant and illiterate parents

Responses from over seventy six percent of the HODs involved in the study revealed that parents were not consulted when making major financial decision. It was also noted that principals and BOG executive members were the major financial decision makers in the schools as indicated by seventy eight point six percent of the HODs involved in the study.

Fifty percent of quality assurance officers involved in interviews and teachers involved in the Focus group Discussions (FGDs) revealed that parents did not understand the financial documents e.g. financial statements presented to them at the annual general meeting as they lacked competences and skills of interpreting the same. This gave an opportunity to headteachers to manipulate the documents for their advantages. They were of the opinion that parents were used as a rubberstamp during approval of the budget for the following year. Parents never demanded for accountability of the money paid to schools.

Discussion

The study found out that majority of headteachers did not have financial management and accounting skills due to the nature of promotion to headship. Promotion modes did not consider merit as it was influenced by sponsors and other factors. The implication for this study was that headteachers started headship duties without accounting and financial managerial skills. This also influenced how the bursars and accounts clerks related to headteachers in terms of financial accounting. In this case tricky bursars would mismanage school finances and balance the books of accounts for their own interest without headteachers knowledge. This also implied that headteachers without accounting skills would not be in a position to discover any anomalies in financial management since they did not possess any training in financial management. This finding is similar to the views given by World Bank (2001) that education administrators need to be regularly informed of any new management techniques and changes that would make the programmes worthwhile. They need to be updated on the

techniques of planning, organizing, controlling and directing human, financial and material resources for the goal set. Green (2005) also supported this by stressing that headteachers needed advanced knowledge of high level financial management and strategies for handling funds in schools. This was also supported by the views of Mestry (2006) and Mestry (2000) training in financial management is fundamental in preparing and equipping school managers with financial skills to be responsible and accountable for funds and to make a contribution toward the improvement of the overall quality of teaching and learning of the school. Okumbe (1999) recommended that for purposes of effectiveness of school teachers, school managers, and curriculum implementers, an effective in-service training should be provided to them. He made this recommendation with the understanding that the appointment of head teachers had generally been done on the basis of teachers' experience in the work place, at the expense of considering whether they have undergone training to prepare them for their new roles, before assuming office. Mutai (2003) and Ogembo (2005) made observation that in Kenya, there are no set criteria enumerating the skills a person should possess to qualify for appointment as a head teacher.

The study established that headteachers' low salaries and incentives contributed to financial mismanagement. This implied that headteachers were at high demand to satisfy their needs and that of the community. Hallak and Poisson (2001) gave similar views to this finding that low salaries and weak incentive systems in education profession could lead to misbehavior of both educational administrators and teachers. Lack of opportunity for individual promotions and poor prospects after retirement are demotivating factors. However, this finding was against what is stipulated in the TSC Code of Ethics (2003) which stated that a public officer shall take all reasonable steps to ensure that property that is entrusted to his care is adequately protected and not misused or misappropriated.

The study found that board members in school were illiterate and lacked accounting skills and unable to interpret accounting documents presented to them. This gave headteachers room to manipulate the same documents for their own advantages. It also implied that BOG did not serve their duties as expected and did not understand their roles in school administration. Due to the nature of the BOGs, it also further implied that such BOG without accounting skills had no means of discovering financial anomalies in the books of accounts and were not in a position of interpreting if the trial balances and balance sheets presented to them were a true picture of income and expenditures for their schools. This therefore further implied that the members only acted as a rubber stamp for what headteachers said. The issue of selection of BOG was critical to how funds would be managed. However, the selection of retired public servants and teachers, illiterate peasants and businessmen meant that this was a category of persons who could be easily manipulated to fulfill headteachers interests in enriching themselves from school funds. This meant that such BOG could delay decision making process or don't contribute in way to prudent financial management in schools. This finding is similar to that of previous studies of Wakubwa (2003) who noted that most school funds were misappropriated because most board members did not bother to verify expenditures. Kahaviza (2003) in her study also found that when board members did not understand the financial reports presented to them, they made poorly informed choices or made delayed decisions indefinitely. It is also similar to Rosalind and Downs (2004) that the school council relied on the work of the principal to provide it with information on the budget allocation. In general, a few school council members were able to learn about the school financial values and processes due to their limited education or lack of time to dedicate to these matters. They observed that in England, usually only a few members of the governing committee took interest in the technical details of financial records presented to them. Kibua et al (2008) made observation irrational high cost of secondary education is partly due to poor governance of these schools. They indicated that observation and experience

show that there is no clearly defined governance framework and financial management systems. As a result, there is rampant corruption particularly at the administration and board levels with regard to procurement of school equipment, consumables, learning materials and hiring of both teaching and non-teaching staff.

Over-staying in one station by headteachers had an implication on financial management as headteachers got to learn on fishy means of gaining from school finances. It also gives them an opportunity to compromise other stakeholders such as BOGs, sponsors, the community, parents, government auditors and even teachers.

The study found that schools lacked balances and checks as headteachers doubled administrative and financial duties, no segregation of duties, poor book keeping and no internal auditing of funds. The percentage of responses given was an indication that in most schools internal control mechanisms were weak and different stakeholders involved in financial management could be tempted to mismanage school funds.

This was a further indication that the management of school funds fully lay in the hands of headteachers and the whole system lacked checks and balances. Siringi (2002) found similar results to this study and noted that it was at the secondary school level that huge amounts of money were subjected to little accounting procedures and there were no proper structures for making schools accountable. He felt this was because management of such schools was, in most cases undemocratic-with principals and a few cronies making arbitrary decisions on expenditures. This finding concurred with that of Kiboiy (1998) that the management of school finances is wanting due to several reasons: there was poor budgeting for school finance characterized by frequent requests for virulent and excesses of expenditure over income and audit reports portrayed negatively on the management of school finances were those related to the management structure. Mestry (2006) found similar findings to this study in schools in South Africa: bank reconciliation statements were rarely compiled,

signatories to the school fund account were questionable, finance policies and control measures were non-existent, cheque and cash payments were generally made in the absence of payment authority and supporting documents, procurement procedures were highly questionable, statutory reports were rarely filed, books of account were not maintained, the external auditor generally wrote up the books of account and thereafter conducted the audit, school fee registers were non-existent and school fees could not be tracked and stock registers were non-existent.

Not involving teachers in financial management meant that teachers were kept in darkness and gave an opportunity to headteachers to spend school finances as they wished. It also implied that teachers had little impact on financial management as a majority of them did not understand financial documents and possessed no accounting skills to discover any anomalies. It further implied that headteachers were not transparent and accountable for school funds to all stakeholders. This finding is similar to that of Rosalind and Downs (2004) that the school budget was available to teachers in Poland. However, they very rarely read it or discuss it. In most cases the school directors presented the budget to the teachers' team but received no response because they don't easily understand it. They also found that in Brazil most teachers were not interested in the budget and in any case were not equipped to understand the budget data. Dimmock in Hansraj (2003) explains accountability as the capacity of the school principal to work with others in order to demonstrate that the school has indeed been responsive to the needs of the students, the local community and society at large within the particular framework of responsibility of self-management, which applies, to the school. Campbell (1996) in his study revealed that it was important that people within the school system be involved in preparing the budget because they were part of the system and shared in the operation of the programme.

A situation where a budget did not exist meant that money would be spent anyhow. This gave headteachers a chance to spend school money as they wished and then accounted for the same. However, this was facilitated by irregular auditing of school finance from the side of Ministry of education. This therefore implied that where there were no budgets in schools, school funds were not properly managed and schools could not be able to weigh their performances. This finding is similar to that of Mestry (2006) who revealed that in schools in South Africa, budgets were poorly compiled or non-existent and if budgets existed, then variance reports were never compiled. Other authors have underscored the importance of school budget. For instance, according to Knight (1993) the school management may produce plans for school, but such plans may be useless unless they are linked to the budget because it is through budgeting that a school can decide to allocate resources so as to achieve organizational goals. The exercise of budget scrutiny at school level is important for minimizing opportunities for financial mismanagement and to monitor the actual performance of the school organization (Ziebell,1991). According to Macharia (2002) and Dean (1991) managers of secondary schools need to establish priorities and plan the activities of the school by implementing development plans that are less taxing on the parent and at the same time enhanced learning.

The study found that school funds were irregularly audited and at times auditors were bribed to carry out their duties. this was an indication that auditors were corrupt and lacked professionalism. Reasons for irregular auditing of school funds were due to a shortage of enough auditors at the district level and lack of transport to schools in the interior areas. This showed that only schools a long the road sides were to be audited. However, irregular auditing had an implication on the prudent management of school finances. It is when audit fails that the financial system is exposed to the possibility of accidental error or deliberate fraud and that headteachers can find themselves exposed to temptations and able to exploit loopholes for personal gains. Its absence meant that no advice was given to

school managers on how to manage school finances effectively, the status of school finances would not be established and ways of managing finances could not be revealed to the school stakeholders. It's also meant that headteachers and the BOGs had ample time of manipulating financial records for their own benefits. This further implied that auditors coming to schools after a long time could be compromised to accept the financial records presented to them. Therefore school funds could be managed well and reduce mismanagement if the school had instituted proper internal auditing. This finding concurred to that of Kahaviza (2003) who found out that there were no proper internal auditing set up in schools and that government auditing, through the auditors of the Ministry of Education, was irregular and therefore schools funds could have been misappropriated. Okumbe (1998) in his views also suggested that educational managers must institute proper administrative structures for internal auditing while Waihenya (2000) maintained that the government audit department should keep track of the financial performance of the schools. According to Rosalind and Downes (2004) internal audit is not itself sufficient to prevent fraud by school personnel. Regular external auditing, either by the education authority or private auditors who are not employed by the school is also necessary. They made observation that it is important that audit not only checks on the accuracy of financial records and that money has been spent for approved purposes but also ensures that the financial regulations are properly complied with.

Doubling of financial and administrative activities was common in majority of the schools. All these activities were made possible for the headteachers because schools had untrained bursars without accounting and financial managing skills. This could also be possible because headteachers did not trust other school workers and members of the teaching workforce. This resulted into no delegation of duties and responsibilities and allocation of funds to other stakeholders. This therefore, implied that headteachers could receive school funds, spend it, account for it, manipulate the figures and then present the

records to outside trained accountants to prepare them to fit their interests. This situation made it easy for headteachers to mismanage funds for they had the authority to incur expenditure and even did the activities which should have been done by the bursars. This also eventually created confusion on who should be responsible and accountable for any anomalies. This finding is similar to that of Mestry (2006) who reported that in South Africa schools, there are two roles played by the principal, as ex-officio member of the School Governing Board on the one hand and on the other, as employee of the Department of Education. However, the role of the school principals has been underscored by the Institute of Public Finance (2003) that while the Board of Governors must determine how the school's financial budget will be allocated for specific purposes the principal must ensure that full financial records are kept in relation to all school funds and that these records are presented regularly to the Board of Governors in keeping with the requirements of the guidance issued by the Funding Authority.

The situation in schools where unqualified bursars and accounts clerks handled school funds had a negative impact to prudent financial management. It implied that bursars received money but did not account for it. The work of balancing books of accounts was done by hired accountants. Poorly paid bursars who handled a lot of money would be tempted to steal school money or collude with headteachers and the school boards to mismanage school funds. This also had an implication that untrained bursar were unable to balance books of accounts giving a leeway for headteachers to mismanage school funds together with the hired pseudo-accountants. Unqualified bursars did not do the work of banking school money. This gave headteachers an opportunity to deposit school funds even in their private accounts to gain interests instead of the schools. In situations where schools had unqualified bursars, interpretation of school financial documents was done by either headteachers or BOG chairpersons who at least had some knowledge on accounting. This gave way for headteachers to collude with BOGs in mismanaging school funds. Employment of bursars on temporal

basis meant that they were not transferable and worked under the mercies of the school BOGs. This made them not to work independently and come out to report any cases of financial mismanagement in schools as they feared being laid off. Duration of bursars serving one station for more than ten years coupled with the many years of serving by headteachers in the stations meant that they could easily collude in mismanaging school funds. Majority of the bursars being women was an indication that they could easily be compromised with something little. At the age of the majority at 25-35 years meant that without any qualifications were desperate and could easily accept any pay without questioning headteachers in case of any mismanagement of finances. Unqualified bursars increased chances of poor accountability of school finances and poor book keeping. These findings are similar to that of Kiboiy (1998) many schools in Nandi district had untrained bursars and accounts clerks. He also found out that there were a few schools which had trained accountants. However, where head teachers had no such training, the later could not supervise the former; several schools lacked the complete range of books of account and internal control was found to be undermined by poor record keeping, absence of a well defined separation of duties and dishonesty.

Headteachers by committing their pay slips does not give them a chance to mismanage school funds. This is basically abuse of their offices and their duties. This finding agrees with the stipulation in the education Act (1980) that headteacher as accounting officer of the schools' finances should not abuse his/her office by mismanaging all that under his/her jurisdiction. If this happens then he/she should pay for the loss incurred (TSC,2003).

The role of the sponsor should be all round including effective management of school funds. However, in schools sponsors promote mismanagement of funds and hinder development. These findings agree with Olyula (2004) views that a church sponsor in Nyanza province withheld a secondary school donation for purchasing laboratory and carpentry equipment until the head teacher

was transferred. This was because the head teacher had refused to give some of the donation for a church camp in the school. The head teacher was transferred on defying the church order. The findings revealed that some sponsors nominate ineffective representation in the BOG who on several occasions do not attend meetings nor evaluate school project initiated by the PTA. This leads to some involvement in non-productive wrangles accusing the head teacher of gross mismanagement and embezzlement of funds. The findings agree with Mwanzia (2005), Cheruiyot (2005). According to Mwanzia, church sponsors insist that the chairperson of the BOG should be of their faith irrespective of their competence to perform. Cheruiyot (2005) argues that some nominated chairpersons do not provide adequate facilities in schools.

The study revealed that headteachers faced pressure from the community, education office and the area member of parliament. They indicated that all these pressure could be silenced through a collusion of headteachers and other stakeholders by both benefiting from the schools thus through spending school money for their interest. This finding was similar to that of Hallack and Poission (2001) who revealed that grand financial mismanagement involves high level officials and politicians, and distribution of finance, may attract embezzlement of funds by education officers at different levels of the administration hierarchy: However, this could be due to the fact the community members were not aware of their roles as pertaining to school administration and financial management. The finding is similar to the view that it was almost impossible to find someone from the local community who understood the funding system and had an idea about the value received by the schools in Brazil, Poland and England (Rosalind & Downs, 2004). The World Bank (2001) study revealed that if the school community was involved in monitoring and supervision, this could help reduce opportunities for corruption.

A situation where parents get interested with how school funds are utilized makes headteachers keen on how to manage the finances. However, reasons why parents get disinterested in school funds is due the fact that majority of them are illiterate and lack skills of interpreting financial records presented to them. This implied that headteachers could prepare books of accounts, manipulate them for their advantage and present them to parents for approval. This finding concurred with that of Rosalind and Downs (2004) who found out that in Brazil, Poland and England very few parents participated in school administration. They found that it was almost impossible to find a parent who knew how funding was done and what criteria was applied in spending the money. As most parents had very little schooling, financial terms and procedures were not part of their vocabularies and common knowledge. This hindered parents control over school decisions. Peter, Waithanji and Kiplangat (2009) found similar results to this study that principals and students perceived parental involvement in financial management as present to some degree in most schools. The results indicated that parental involvement had a positive influence on financial outcomes. Since schools' finance is critical in school management, they concluded that it is important for educational stakeholders to increase parental involvement for it affects financial transparency in schools.

Recommendations

Based on the findings of this study, it emerged the need to:

i. Teacher training colleges and universities should restructure their curriculum to include in-depth coverage of financial management and budgeting as a way of preparing the teachers for managerial duties.

ii. For those teachers already in headship position, the government through the Ministry of Education should plan for proper training in financial management. It should not be done in hurry or use of trainers who don't themselves have skills of financial management. Should use experts and well qualified people in the area of finance to equip headteachers with practical skills to financial management.

iii. Headteachers should spill over the effects of financial accountability to more people in their institutions by involving heads of departments and teachers in budgeting and procurement process. Involve teachers in identifying projects and also in implementation process. This will reduce overloading one person with financial management activities. This practice of financial delegation shall enable headteachers to have adequate time for monitoring and supervising other school activities to achieve the set objectives

iv. The BOG may delegate (in writing) the responsibility of managing the finances to the finance committee. The governing body may appoint people who are not members of the BOG to serve on these committees. Some of the most important functions of the finance committee are to develop and implement a finance policy, to construct a budget and keep control of it, monitor and approve all expenditure and ensure that all procurement is done through correct quotation and tendering procedures.

v. The headteachers should set up budgeting and financial advisory committees to enable him/her spend and control school finances. The finance committee should develop and put in place control mechanisms that will contribute effectively to the safe and accurate administration of funds.

vi. Headteachers should step up and improve on their internal control mechanisms by rotating school workers who are directly involved in financial management, segregate their duties so as make individuals responsible for any liability and occasionally give workers vacations to enable headteachers check on financial records and verify if there are any anomalies. Headteachers should improve on cash receipt and payment in order to have different people doing different duties as pertaining financial management.

vii. Although the Education Act makes no provision for internal auditing, it is vital that the school governing body has an internal auditing mechanism in place. They could appoint a team from the BOG or appoint

someone from the community to do regular checks of the school's finances, for example, once a month.

viii. The government should place an internal auditing system in individual schools which is independent of the headteachers to give checks and balances. This system may be created out of the employees already existing in the school

ix. The government should empowering quality assurance officer at the grassroot to check on financial records in their areas of jurisdiction. This will reduce the workload of the few auditors at the district level and thus make financial auditing effective.

x. Sponsors might need to revisit their initial role of developing and providing facilities and resources to their schools. They need to respond to the contemporary emerging issues in the society.

xi. The Government in consultation with stakeholders should review and re-formulate guidelines on duties and responsibilities of secondary school board members. These guidelines will assist public secondary school board members to make the right decisions in governing schools.

xii. To maintain high standards of effectiveness and efficiency in public secondary schools, boards of governors must establish a process and a set of criteria to periodically and systematically review the performance of the administration and their own performance and make available the report to the parents, the general public, and other stakeholders.

xiii. A government policy should be formulated defining clearly the number of years one should head a certain station. This will act as checks and balances for headteachers would like to have clean financial records as they leave one station to another.

xiv. The government should employ and post trained bursars/accounts clerks to school just like what is done in other public offices. The government will be in a position to pay them regularly and reasonable amount to avoid tempting them to steal school funds. This will enable bursars to work independently from headteachers' and BOG influences and thus minimize financial mismanagement and

misappropriation. This will also help schools to avoid spending extra funds on hiring outside accountants for accounting purposes.

xv. The Act should be reviewed to include the role of parents and the community on financial management. Awareness creation on their roles should be made and enable them guard against financial mismanagement in school. Parents should be trained to interpret the financial documents presented to them at annual meetings.

Suggested area of research

The areas for research suggested are:

i. The impact of government financial auditing programmes on financial management in secondary schools.

ii. The role of financial training programmes for school managers on financial management in secondary schools.

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