



Research article

IMPACT OF FINANCIAL MANAGEMENT IN MIGORI COUNTY PUBLIC PRIMARY SCHOOLS ON PUPILS' ACADEMIC ACHIEVEMENT IN KENYA CERTIFICATE OF PRIMARY EDUCATION

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ABSTRACT

Primary education is the first stage of compulsory education. It comes between the early childhood education and secondary school. Studies have revealed that teacher qualification has an influence on pupil's academic performance. Migori County public primary schools on average have been performing poorly in the Kenya Certificate of Primary Education examinations. Looking at the examination results of Migori County 2010 to 2014 the average mean score is 240.6 lower than those of neighbouring counties of Homa-Bay 247.3 and Kisumu 260.3. This could be an indicator that there are challenges in the provision of quality basic education in public primary schools. The purpose of this study was to determine the impact of financial management on the performance by Migori County public primary pupils in Kenya Certificate of Primary Education. The objective of the study was to determine the extent to financial management in schools affects pupils' academic achievement in public primary schools in Migori County. A conceptual framework was used to guide the study and attempt to establish a correlation between financial management and pupils' academic achievement in public primary schools in Migori County. The study adopted descriptive survey and inferential statistics design. The study population consisted of 723 head-teachers and 16 QASO officials in Migori County. Simple random sampling procedure was used to pick 251 head teachers and saturated sampling to pick 16 QASO officers. The instruments of data collection were questionnaires and interview schedules. They were piloted by use of test retest method to determine workability research instruments and research questions. The data was analyzed using frequency counts, percentages, standard deviations, means and t-score analysis where appropriate. The data was calculated to 95% confidence level. The study's finding was that the head teachers who are the financial managers in the schools have not been adequately trained to manage the finances of schools. Another



finding was that the amount of funds disbursed by government is inadequate and its disbursement is also irregular. The study recommended that the government should increase the amount money disbursed per child significantly in order to enable schools have adequate funds to acquire teaching and learning resources. The findings of this study may be significant in providing information that can be used by education practitioners and stakeholders on ways of improving academic achievement of pupils in rural public primary schools.

Keywords: Financial Management, Academic Achievement, Public Primary, Primary Education, Quality Education.

ABBREVIATIONS AND ACRONYMS

E.F.A. – Education for All

F.P.E. – Free Primary Education

K.E.M.I. – Kenya Education Management Institute

K.C.P.E. - Kenya Certificate of Primary Education

K.C.S.E. - Kenya Certificate of Secondary Education

M.O.E.S.T. – Ministry of Education, Science and Technology

P.T.A. - Parents and Teachers Association

UNICEF- United Nations Children’s Rights and Emergency Relief Organization

UNESCO- United Nations Educational, Scientific and Cultural Organization

QASO- Quality Assurance and Standards Officers

1.1 Introduction

Education is a key component of human quality essential for generating high incomes and sustainable socio-economic development. It is characterized as an essential ingredient in poverty eradication as described by Ogawa (2010). According to UNESCO (2007), education was formally recognized as a human right since the adoption of the Universal Declaration of Human Rights in 1948. The Dakar Framework for Action (2000) declared that access to quality education was the right of every child. It affirmed that quality was at the heart of education. According to Samoff (2007) (as cited in Ogawa (2010)) the mastery of curriculum is measured by national examination and the best indicator of high quality education is a high score on the national examination.

According to France and Utting (2003), good quality early education is essential for educational efficiency. Children acquire the basic skills, concepts and attitudes required for successful learning and development prior to entering formal education system thus reducing the chances of failure and lay a foundation of life-long learning. The Australia education policy framework (2013) states that children must enjoy best possible conditions in their early educational and developmental years. The world conference on education for all (EFA) that took place in Jomtien, Thailand, in March (1990) articulated the significance of early years as the



foundation of life of an individual. To reap the most form these early years of development the early childhood development education centres should ensure quality standards of education.

Quality of education as defined by Myers (2006) in an article ‘Quality in Program of Early Childhood Care and Education’, states that; although there is no single definition of quality there are two principles that characterize most attempts to define quality in education; first is the learner’s cognitive development as the major explicit objective of all educational systems, the success with which systems achieve this is their quality; the second emphasis is on educational role in promoting values and attitudes of responsible citizenship and in nurturing creative and emotional development. The achievement of these objectives is difficult to assess and compare across countries. In this study quality is the pupil’s cognitive development as reflected in the Kenya Certificate of Primary Education of pupils in public primary schools in Migori County.

Primary education or elementary education is first stage of compulsory education. It comes between the early childhood education and secondary school. Universal basic education is one of the millennium development goals. The United Nations Millennium Development Goal 2 was to achieve universal primary education by the year 2015, it was assumed that by this time all children everywhere, regardless of race or gender will be able to complete primary schooling. To achieve quality primary education the schools’ finances must be well managed.

Financial management in schools is a factor that may affect pupil’s academic achievement because it is important for effective implementation of the curriculum in schools (Okumbe 1998).The head teacher is the financial controller as well as the accounting officer of the school; the head teacher is responsible for all the revenue and expenditure made on behalf of the school.Management of the resources of a learning institution shall be the responsibility of the head of that institution. Head teachers are expected to have knowledge of finance, accounting, construction and maintenance of physical facilities (Sisungu, 2002). A study by UNESCO (2005) noted that the FPE grants disbursements were not done on time as most schools started receiving the funds either in second or third term of 2003, implying most pupils had limited access to textbooks in first term due to inadequate and irregular funding.The above studies point out that financial management impacts greatly on availability of these teaching and learning materials which in turn affects academic achievement. This study sought to establish statistically the impact of financial management on pupil academic achievement in public primary schools in Migori County.

Primary education is an integral part of the education system without which a student cannot proceed to the next level of education. The improvement in pupil performance at primary level will allow greater transition of pupils into secondary schools which helps in meeting one of the objectives of Vision 2030, which is Education for All (EFA). Table 1.1 shows the performance of pupils in Migori County; Kisumu County; and Homa-Bay county. The figures show that Migori County has not been doing well in KCPE for the last 5 years. A comparison of results across two neighbouring counties of Kisumu and Homa-Bay highlights that performance in this region has not reached the required performance standard. From the KCPE results review it is evident over the last three years only Kisumu County has been performing well with average mean score of 256.6over the last five years. This study uses Migori County on the basis that it has the lowest mean score compared to the other two.

Table 1.1 KCPE Performances over Years

| County | Mean score over the years | | | | | Average mean |
|----------|---------------------------|------|------|------|------|--------------|
| | 2010 | 2011 | 2012 | 2013 | 2014 | |
| Homa-bay | 232 | 243 | 251 | 258 | 253 | 247.3 |
| Kisumu | 245 | 254 | 259 | 263 | 262 | 256.6 |
| Migori | 231 | 242 | 241 | 246 | 243 | 240.6 |



This study investigated the impact of financial management in schools on academic achievement of pupils in public primary schools of Migori County with a view to making recommendations for a holistic education and improving academic standards in Migori County.

Against this background the study investigated the impact of financial management on academic achievement of public primary school pupils as reflected in Kenya Certificate of Primary Education in Migori County.

1.2 Statement of the problem

Migori county public primary schools on average have been performing poorly in KCPE. Looking at the examination results of Migori County 2010 to 2014 the average mean score is 240.6 over possible score of 500 lower than those of neighbouring counties of Homa-Bay 247.3 and Kisumu 256.6. A survey of pupils in class seven in the rural areas of Western and North Eastern Kenya by Non-Governmental education monitor, Twaweza East Africa aired by royal media services in Kenya on 26th May 2016, indicated that a big percentage of pupils in standard seven in rural schools could not read fluently, had challenges in writing and speaking in English, which is the language of instruction. They also had challenges in carrying out basic mathematical problems. This has been reflected in the Kenya Certificate of Primary Education examinations results in Migori County. In the last five years, Migori County KCPE result has not indicated any student performing in the top ten nationwide in any subject in KCPE. This could mean that there are challenges or irregularities in the provision of quality basic education in rural public primary schools and this eventually affects their performance in KCPE. Empirical literature review has revealed that financial management has an influence on pupils' academic achievement. National examination plays a significant role in Kenyan education systems, learners who perform well are perceived to have received high quality education essential for sustainable socio-economic development and poverty eradication as opposed to those who perform poorly according to Abagi et al, (2000).

This study attempts to link the KCPE performance of pupils in public primary schools in Migori County, to financial management in schools. There is need for a holistic approach to the learning process addressing all needs of children, that is; cognitive, emotional, social and physical. Consequently school factors such as financial management which affects availability of relevant teaching and learning materials in public Primary education centres must be taken into consideration. This study is therefore investigated the impact of financial management in schools on academic achievement of pupils in public primary schools of Migori County with a view to making recommendations for a holistic education.

1.3 Objective of the Study

The objective of this study relating to public primary schools in Migori County was to;

Establish the extent to which financial management in schools affects pupils' academic achievement.

1.4 Research Hypothesis

The study was guided by the following research hypothesis:

There is no statistically significant relationship between financial management in schools and pupil academic achievement in Migori County.

1.5 Significance of the Study

The findings of this study may provide information that can be used by Teachers, Head teachers, Parents Teachers' associations, Board of Governors on ways of improving academic achievement of pupils in rural primary schools. The other beneficiary of study findings is the Ministry of Education and in particular the



Directorate of Quality Assurance and Standards which is a professional arm of the Ministry responsible for controlling the quality of education in Kenya.

The study attempts to provide information to educational practitioners and stake holders on factors that contribute to educational achievement of pupils in rural public primary schools.

1.6 Scope and Limitations of the Study

This study will be limited to public primary schools in Migori County. The results may therefore not be generalized to reflect all the public primary schools in Kenya. Due to limitation of physical resources and time, the researcher will be limited to study only one variable that may affect provision of quality education and therefore impact academic achievement of pupils in public primary schools during period of 2010-2014. Respondents will include the teachers, class eight pupils, Quality Assurance and Standard Officers and the head teachers in the primary schools.

1.7 Assumptions of the study

The study was carried out on the basis of the following research assumptions

- a. The Kenya National Examination Council is a reliable body that gives reliable examination results.
- b. All pupils when exposed to the right conditions while learning will produce results with minimum deviation between top and bottom student

1.8 Operational Definition of Terms

The following terms are defined in the context of this study

Primary Education: This is primary level of education that is from Standard/Grade one to Standard/Grade eight.

Academic Achievement: Good performance in Kenya Certificate of Primary Education

Public Primary: This is a school funded and managed by the national government

Quality Education: Education that leads to learner cognitive development and learner's overall creative and emotional development

Financial Management- the acquisition, use and accounting of funds disbursed by government to public primary schools and other stakeholders

1.9 Theoretical Framework

This study will rely on the supervision theory developed by Robinson (1968). According to the theory, supervision in the education sector is necessary in order to ensure that there are adequate number of teachers, good orientation programmes, prudent financial management and provision of adequate supplies and equipment.

From this theory there are five important functions of supervision on provision of quality education, supervision ensures; proper teaching Methods, Relevant Teaching Material, Sound Learning Environment, Effective School Management and Effective Administration of Funds. This study will therefore sought to find out how with effective supervision of financial management in schools can influence academic achievement of pupils in public primary schools.



1.10 Conceptual Framework

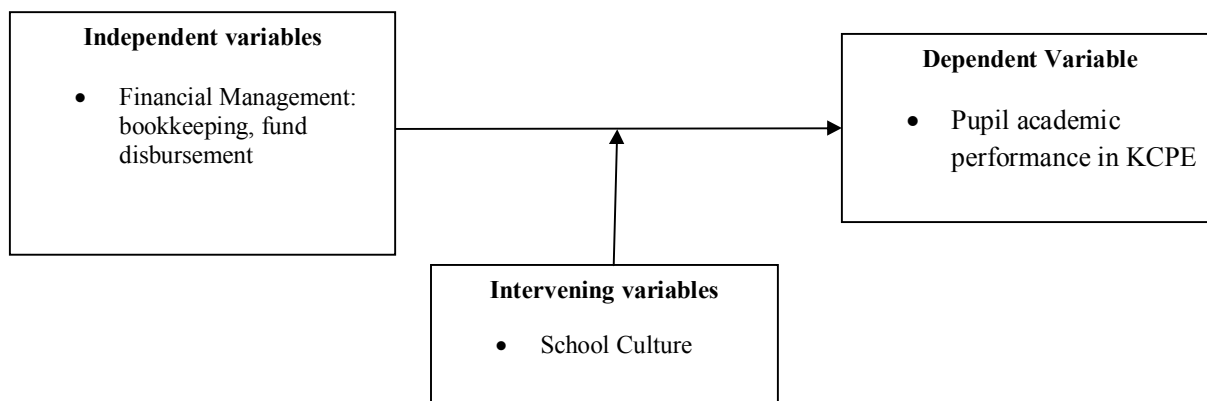


Fig 1.1 Conceptual Framework – self conceptualized 2016

The study has designed a conceptual framework that shows the independent variable, intervening variables and the dependent variables. The model is based on the assumption that for effective curriculum implementation financial management should be at the expected levels. Effective curriculum implementation will lead to a learner being able to develop social, psychomotor and cognitive skills such as Reading, Writing and Arithmetic skills and therefore ensure academic achievement through good performance in K.C.P.E.

2.1 Impact of Financial Management on Academic Achievement

The head teacher is the financial controller as well as the accounting officer of the school; the head teacher is responsible for all the revenue and expenditure made on behalf of the school (Investor in People, 2004). Management of the resources of a learning institution shall be the responsibility of the head of that institution. In discharging this responsibility, the head teacher may delegate to teaching or support staff as appropriate in writing. The School Management Committee (SMC), the PTA or other stakeholder group may lend their support to the head teacher of the institution in respect of resources management but that support does not constitute a change to the primary responsibility of the head teacher (MOEST, 2003). Head teachers are expected to have knowledge of finance, accounting, construction and maintenance of physical facilities (Sisungu, 2002).

The institution is expected to print its own receipt books, the serialized receipt books, accompanied by the requisition, deliveries and printer certificates that should be taken to District Education Office for registration and rubber stamping (MOEST, 2003). Head teachers are required to ensure that a Trial Balance is extracted every month, and properly filed for record purposes. Four copies of the Trial Balance must be submitted monthly, not later than 15th of the ensuing month, together with bank reconciliation statements, a list of imprest holders, Return to Drawer (RD) cheque drawers, and cash-on hand certificates, as at the date of Trial Balance. These copies should be distributed as follows: a copy each to District School Auditor, Provincial School Auditor, Teachers Service Commission, and a copy retained by the institution (MOEST, 2006).

Head teachers are required to submit their school books of accounts and financial statements, and other necessary documents to their District Schools Audit by the 31st of January of the ensuing year to enable the Audit Unit of the Ministry of Education to carry out the Audit. Other educational institutions with different financial years are required to submit their accounts within three months of the close of the financial year. The heads of the institutions, as accounting and supervising officers, are fully responsible for all transactions, and the preparation of financial statements at the institution, as well any irregular accounting, which in some cases is not deliberately or otherwise brought to the notice of the auditors. The audit file to be submitted should hold the Trial Balance and finances statements for audit purpose (MOEST, 2006).



A study by UNESCO (2005) in collaboration with Kenya's Ministry of Education, Science and Technology (MOEST) carried out in Kenya with the objective of finding challenges in implementing free primary education found that provision of instructional materials including textbooks was identified as one of the major achievements of the FPE programme, particularly through reducing the cost burden of education on parents and thus leading to an influx of pupils to school. However, it was noted that the FPE grants disbursements were not done on time as most schools started receiving the funds either in second or third term of 2003, implying most pupils had limited access to textbooks in first term.

Kipkoech and Kyalo (2010) in a study of management challenges facing implementation of free primary education in Kenya established that although the head teacher is the chief accounting officer in the school, they face a lot of difficulties in financial management despite their best efforts to be transparent and accountable on the use of school funds. This eventually affects availability of funds for co-curricular activities and provision of teaching materials. This poses a big challenge to provision of quality education.

The studies above are in agreement that teaching and learning materials are an important aspect in attaining educational outcomes of pupils especially under Primary education. The studies also point out that financial management impacts greatly on availability of these teaching and learning materials. The present study tried to relate availability teaching and learning materials to academic achievement of pupils in public primary schools and by extension also look at financial management in public primary schools of Migori County. The studies point out that financial management impacts greatly on availability of these teaching and learning materials which in turn affects academic achievement. This study was carried out to find out the state of financial management in public primary schools in Migori County and its impact on academic achievement of pupils.

3.0 RESEARCH METHODOLOGY

3.1 Research Design

The study adopted both descriptive survey and inferential statistics research design. The purpose of inferential statistics is to reduce bias and increase reliability; it also permits drawing inferences about causality (Kothari 2004). The purpose of this descriptive survey research design was to obtain pertinent and precise information concerning the current status of phenomenon and whenever possible to draw valid general conclusions from facts discovered. Descriptive survey is the means through which opinion, attitude and suggestions for improvement of educational practices and instructions and other data can be obtained (Gall et al, 2007). In addition, they are of immense value in solving problems in school organization, supervision and administration (Koul, 2004). The descriptive survey research design was suitable for this study for four reasons. First it allowed the researcher to adopt a holistic approach in the study; secondly it made it easy to use research tools like questionnaires and interview schedules. Thirdly this design allowed for collection of data from a large number of respondents in a relatively short period. Fourthly the design enabled the obtaining of information from a sample rather than the entire population. A survey is an attempt to collect data from members of a population in order to determine the current status of a population with respect to one or more variables. A survey is therefore a self report study which requires the collection of quantifiable information from the sample. Descriptive studies of survey are for description and to determine the relationship between variables at the time of study (Babbie, 1990). Survey research seeks to obtain information that describes existing phenomena by asking individuals about their perceptions, and attitudes. Variables in a given point in time Surveys can be used for explaining or exploring the existing status of two or more. Surveys are also used to collect original data measure characteristics of a population which is too large to observe directly.

3.2 Area of Study

The study will be carried out in Migori County, Kenya. This is a region in former Nyanza Province in south-western Kenya. The county borders Homa-Bay to the North, Kisii to the North-East, Narok to the East and



South-East, Tanzania to the South and South-West and Lake Victoria to the West. The major economic activities include agriculture, fishing, manufacturing and mining.

3.3 Study Population

Migori County has 723 Head teachers representing the number of public primary schools. The County also has 16 Quality Assurance and Standard Officers (QASO) (Migori County school data base). The study will target head teachers since they are the custodians of school records and implementer’s of policy. QASO officials will be important in providing information as the supervisors of public education.

3.4 Sampling Size and Sampling Techniques

It is necessary to sample the population involved in this study i.e. head teachers, teachers and students (Kothari 2014). The sample size for each stratum will be determined by use of fishers’ et al method (1998). The standard statistical formula was used to obtain the size as follows;

$$nf = \frac{n}{1 + \frac{n}{N}}$$

Where;

nf = desired sample size when population is less than 10000

n = 384

N= the population

Table 3.1 Sampling Frame

| | Population | Sampling Technique | Sample |
|---------------|-------------------|---------------------------|---------------|
| Head Teachers | 723 | Simple Random | 251 |
| QASO officers | 16 | Saturated | 16 |
| TOTAL | 739 | | 267 |

3.6 Instruments of Data Collection

The study used questionnaires and interview schedules as the main instruments of data collection. Berdie et al (1974) observed that questionnaires give detailed answers to complex problems and therefore, are most effective. The use of questionnaires is also a popular method for data collection in deduction because of the relative ease and cost-effectiveness with which they are constructed and administered. Questionnaires give a relatively objective data and endear themselves well design. There will be four questionnaires in this study: head teachers questionnaire and primary teachers’ questionnaire students’ questionnaires and QASO questionnaires. All the four questionnaires will have the same format. Part (A) of the questionnaire contained the demographic information of the respondents including gender, educational and professional qualifications. Part (B) of the questionnaire sought to provide information on the financial management impact on quality education and academic achievement. Some items in the questionnaire will be closed-ended while others were open-ended.

Documentary analysis was also appropriate to gather information on the impact of financial management on academic achievement of pupils in public primary schools as per the common examination done by the public primary schools in Migori County and developmental progress records they kept.



3.7 Validity of Research Instruments

Face Validity refers to the extent to which the instrument appears to measure what it is supposed to measure. (Gall et al, 2007). Face validity was done by experts in research methodology from the Department of Educational Management and Foundations of Maseno University whose suggestions were incorporated in the research instruments. Validity is the degree to which results obtained from the analysis of the data actually represents the phenomenon under study (Mugenda, 1999). If such data is accurate reflection of the variables then inferences made on such data will be accurate.

3.8 Reliability of Research Instruments

Reliability is a measure of the degree to which research instrument yields consistent results or data after repeated trials (Gall et al, 2007). A pilot study using test re-test method will be done using 5% of population not in the study sample. The test- retest was done by exposing the persons who will not be respondents to the questionnaire, then after two weeks exposing them again to the same questionnaire and the responses compared to see if the questions were understood and answered in a consistent manner a will be considered reliable(Mugenda, 2008).

3.9 Data collection procedures

Permission was sought from the National Council of Science and Technology through the School of Graduate Studies (S.G.S) and Department of Educational Management and Foundation, Faculty of Education. The involved were informed and notified two weeks before the date of data collection. The researcher visited the sampled education centres to make appointments and develop rapport after getting a letter of introduction from Maseno University. On the appointed date the researcher administered the questionnaires and interview schedules.

3.10 Methods of Data Analysis

The data collected was entered into the Statistical Package for Social Sciences and analysed using descriptive and inferential statistics. The data was cleaned and only complete questionnaires were analysed. All questionnaires which were incomplete were to be treated as no response. An important statistical test that was used in this study was the independent t-test at p- value of 0.05. The data was presented using tables, percentages, standard deviations, means and inferential statistics where appropriate.

The questionnaires and interviews schedules yielded both quantitative and qualitative raw data. Quantitative data was analysed and summarized using descriptive statistics in form of means, percentages and frequencies. Qualitative data was recorded then transcribed and organized into categories as they emerged from the study (Mugenda, 2008).

3.11 Ethical Standards

The researcher upheld the dignity of the respondent, confidentiality was priority number one. Pseudo names were used to hide the identification of the respondents and information sought was used purely for academic purpose. The finding of the study upon request is available to the respondents and other stake-holders.

4.1 EMPIRICAL FINDINGS

4.2 Descriptive Analysis of Data

4.2.1 Questionnaire and Interview Schedule Response Rate



The questionnaires were administered to randomly selected head teachers; interview schedules were also randomly administered across Migori County to QASO officers. The findings of the response rate are presented in Table 4.1.

Table 4.1 Questionnaire Response Rate

| Total Dispatched | Total Returned | Returned | Percentage |
|----------------------------------|-----------------------|-----------------|-------------------|
| H/Teachers Questionnaires | 251 | 251 | 100% |
| QASO Interview Schedule | 16 | 16 | 100% |
| Total | 267 | 267 | 100% |

From the findings in Table 4.1, it is evident that of the 267 questionnaires administered, 267 of them were returned making the response rate 100%. At the same time a total of 16 interview schedules were administered, with a response rate of 100%.

4.2.2 Characteristics of Respondents

The demographic profile and general characteristics of the respondents who took part in the study was established. These included gender, teacher designation, teacher qualification, age profile, duration of service and class level assigned to teach.

Table 4.2: Head-Teacher's Gender

| Gender | Frequency | Percentage |
|---------------|------------------|-------------------|
| Male | 176 | 70.1% |
| Female | 75 | 29.9% |

Table 4.3 QASO officers

| Gender | Frequency | Percentage |
|---------------|------------------|-------------------|
| Male | 10 | 62.5% |
| Female | 6 | 35.5% |

From Table 4.2 and Figure 4.1 below it is evident that majority of the head-teachers and therefore public primary schools in Migori County are headed by men at 70.1%, while 29.9% are headed by women. Table 4.3 above shows the QASO respondents were 62.5% and 37.5% male and female respectively.

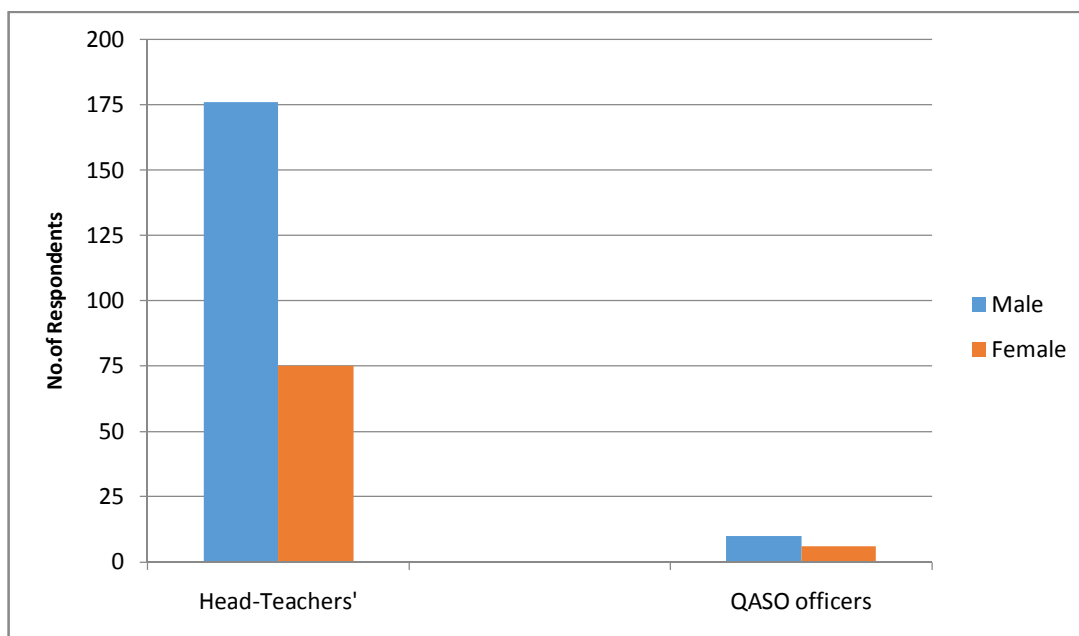


Fig 4.1 Graphical Distribution of Respondent's Gender

Further, the study sought to establish the age profile of the respondents.

Table 4.4: Age Bracket of Head-Teachers

| Age in years | Frequency | Percentage |
|--------------|------------|-------------|
| 18-25 | - | - |
| 26-35 | 25 | 9.9% |
| 36-45 | 25 | 9.9% |
| 46-54 | 101 | 40.2% |
| 55-60 | 100 | 40% |
| Total | 251 | 100% |

From the findings in Table 4.4, it is evident that majority of the public primary school head-teachers in the county are headed by persons aged between 46-54 years at 40.2% while public primary schools headed by head-teachers 45 years and below are the least and form a combined total of 19.8%.

Further, the study sought to establish the teacher designation of the head teacher respondents. These findings are presented in Table 4.5: From this table, it is evident that majority of the public primary schools' head teachers in the county of Migori based on respondents are teachers of designation GAT I at 40% while those of designation Senior GAT are the least at 0.4%.



Table 4.5 Designation of Head Teachers

| Teacher Designation | Frequency | Percentage |
|----------------------------|------------------|-------------------|
| P1 | - | - |
| ATS IV | 25 | 9.9% |
| GAT III | 50 | 19.8% |
| GAT II | 75 | 29.9% |
| GAT I | 100 | 40% |
| Senior GAT | 1 | 0.4% |
| Principal GAT II | - | - |
| Principal GTA I | - | - |
| Senior Principal | - | - |
| Chief Principal | - | - |
| Total | 251 | 100% |

Further, the study also sought to establish the qualification based level of education for the head teacher, and QASO respondents. These findings are presented in Table 4.6 and Table 4.7:

Table 4.6 Level of Education of Head Teachers

| Head Teacher's Level of Education | Frequency | Percentage |
|--|------------------|-------------------|
| Certificate | 13 | 5.2% |
| Diploma | 104 | 41.4% |
| Bachelor degree | 108 | 43% |
| Masters | 26 | 10.4% |
| Doctor of philosophy(PHD) | - | - |
| Total | 251 | 100% |

From the findings in Table 4.6 above, the study found out that the level of education of majority of the public primary school head teachers in the county of Migori based on respondents is Bachelor's Degree at 43% followed closely by Diploma at 41.4% while those who their level of education is Master's Degree are the least at 10.4%.

Table 4.7 Level of Education of QASO officers

| Level of education of QASO officials | Frequency | Percentage |
|---|------------------|-------------------|
| Certificate | - | - |
| Diploma | - | - |
| Bachelor degree | 5 | 31.3% |
| Masters | 10 | 62.4% |
| Phd-doctor of philosophy | 1 | 6.3% |
| Total | 251 | 100% |

From the findings in Table 4.7 above, the study found out that the level of education of majority of the QASO officers in the county of Migori based on respondents is Master's Degree at 62.4% followed closely by Bachelor's Degree at 31.3% while those who their level of education is Doctor of Philosophy are the least at 6.3%.

The study also looked into the duration of service that the head teachers had served in their career to gauge their experience. The findings were as follows;

Table 4.8: Duration of Service of Head Teachers.

| Duration of service | Frequency | Percentage |
|----------------------------|------------------|-------------------|
| Less than 5 years | - | - |
| 5-10 years | - | - |
| Over 10 years | 251 | 100% |
| Total | 251 | 100% |

From the findings in Table 4.8 above, the study found out that all the head teachers of public primary schools in the county of Migori based on respondents had been in the service for over 10 years at a response rate of 100%.

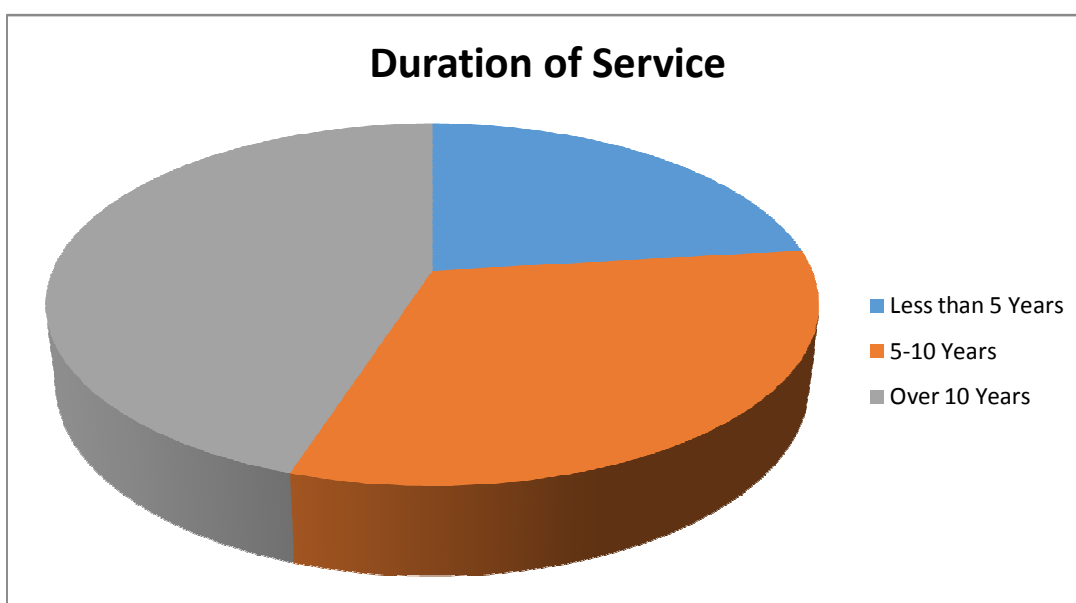


Fig 4.2 Duration of Service of Teacher

4.2.3 Financial Management

Another aspect that this study sought to investigate was the Financial Management in Public Primary Schools of Migori County. The respondents in this aspect were head teachers as they are the financial managers in their schools. The findings were as follows;

The study inquired on financial management training of head teachers;

Table 4.9 Head Teacher Financial Management Training

| Financial management Training | Frequency | Percentage |
|--------------------------------------|------------------|-------------------|
| H/Teacher with training | 176 | 70% |
| H/Teacher without training | 75 | 30% |
| Total | 251 | 100% |

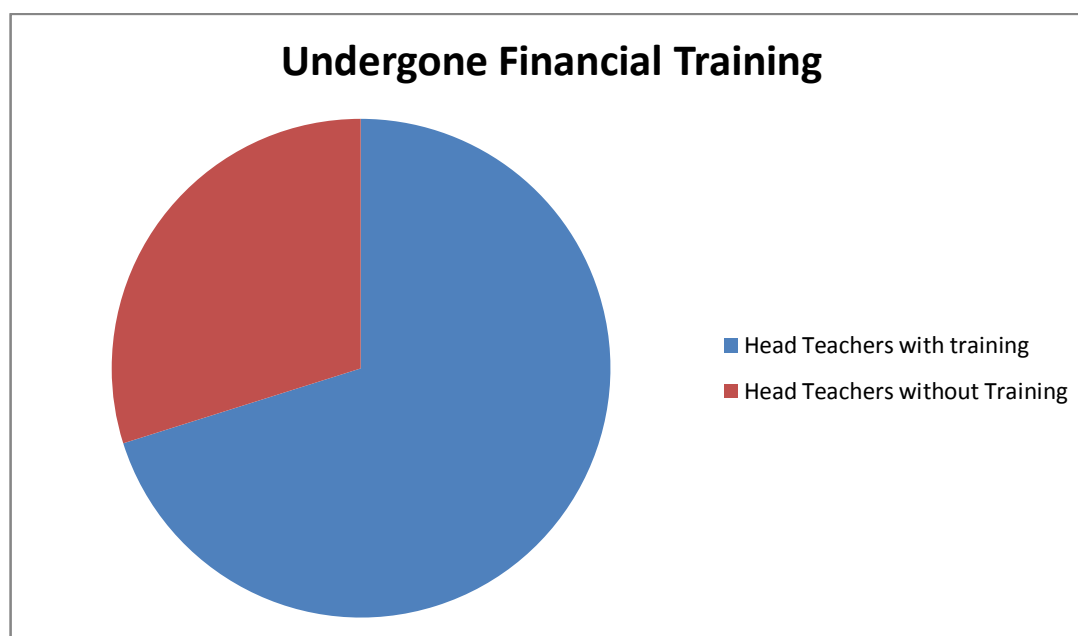


Fig 4.3 Head Teacher Financial Management Training

The study noted that the Ministry of Education now offers training to head teachers through the KEMI training. From the findings in Table 4.9 and Fig 4.3 above, the study reveals 70% of head teachers in public primary schools of Migori County have been trained on financial management.

The study also found out that on average the head teachers had undergone training *2 times*.

Other findings on financial management were as follows;

Table 4.10 Adequacy of Funds Disbursed by Government

| Money/fund disbursed by government | Frequency | Percentage |
|------------------------------------|------------|-------------|
| Money Disbursed is adequate | - | - |
| Money Disbursed is Inadequate | 251 | 100% |
| Total | 251 | 100% |

Table 4.11 Time of Money Disbursement

| Time of Money disbursement | Frequency | Percentage |
|-------------------------------|------------|-------------|
| Money is disbursed on time | - | - |
| Money Disbursement is delayed | 251 | 100% |
| Total | 251 | 100% |

Table 4.12 Budget Preparation

| School Budget | Frequency | Percentage |
|----------------------------------|------------|-------------|
| Schools that prepare Budget | 251 | 100% |
| School that don't prepare Budget | - | - |
| Total | 251 | 100% |



Table 4.13 Financial Audit in Schools

| Financial Audit | Frequency | Percentage |
|--|------------|-------------|
| Schools that undergo regular financial Audit | 76 | 30.4% |
| Schools without regular financial Audit | 75 | 69.6% |
| Total | 251 | 100% |

Table 4.14 Nature of Procurement

| Nature of Procurement | Frequency | Percentage |
|------------------------|------------|-------------|
| Open procurement | 251 | 100% |
| Restricted procurement | - | - |
| Total | 251 | 100% |

From Table 4.10 and Table 4.11, it is clear that all the respondents were of the view money disbursed by Government is neither adequate nor is it disbursed on time. The findings in Table 4.12 reveal that all the public primary schools in Migori County that were considered for this study prepare budgets. The study also revealed on average the Government disbursed *Ksh.593024 per School*. The interval of disbursement was *3times a year* making planning difficult.

From Table 4.13, it is evident only 30.4% of public primary schools undergo regular financial audit, the study noted that schools were subjected to financial audits on average of *0.5times a year*, while Table 4.14 shows that all the public primary schools of Migori County that were considered for this study practice open procurement.

The study found out the following as sources of funds other than Government for most public primary schools of Migori County.

Table 4.15 Sources of Funds

| Source of funds | Frequency | Percentage |
|-----------------|------------|-------------|
| Local community | 104 | 41.4% |
| Church | 38 | 15.1% |
| NGOs | 33 | 13.2% |
| CDF | 76 | 30.3% |
| Total | 251 | 100% |

From Table 4.15 above, it is evident that most schools get their funds from local community efforts with that accounting for 41.4% of respondents while Non-Governmental Organizations form the least group of contributors of funds to schools at 13.2%.

The study also found out the following regarding financial records kept by the schools:

Table 4.16 Financial Records

| Financial records | Frequency | Percentage |
|-------------------|-----------|------------|
| Cash book | 251 | 100% |
| General ledger | 251 | 100% |
| Receipt books | 251 | 100% |
| Trial balance | 251 | 100% |
| Payment Vouchers | 56 | 22.3% |



The Table 4.16 above shows that all public primary schools of Migori County based on the respondents keep cashbooks, general ledger, receipt books and trial balance sheets as basic financial records. Only 22.3% of schools kept payment vouchers.

To establish the extent to which financial management affects pupils’ academic achievement.

This was tested using the hypothesis that there is no statistically significant relationship between financial management and pupil academic achievement in Migori County. The data was analysed as follows;

Table 4.17 Impact of Financial Management in schools on academic achievement of pupils

| N | Mean | Hypothesis Mean | Standard Deviation | Standard Error | Degree Of freedom | P -Value | T-STAT |
|-----|------|-----------------|--------------------|----------------|-------------------|-----------|---------|
| 267 | 3.2 | 1 | 1.398 | 0.086 | 265 | 2.995E-74 | 25.7065 |

From Table 4.17, it is clear that the impact attributed to financial management is high with a standing mean of 3.2 with a degree of freedom of 265; it is evident that majority of the respondents were of the view that financial management has an impact on academic achievement of pupils. There is little variation in the responses by the respondents with no standard deviation reaching 2 which is a testimony to the homogeneity of the responses. The findings in the above table show that there is statistically significant relationship between financial management and pupil academic achievement in Migori County since all the P-Values are less than significance level of 0.05. Using a 1 tailed test, it is therefore possible to reject a hypothesis that there is no statistically significant relationship between financial management in schools and pupil academic achievement in Migori County.

5.1 SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.2 Summary of the Findings

This section presents the summary of the findings based on the analysis done. The analysis was both qualitative and quantitative, and presents the characteristics of the respondents as well as the analysis of the independent variables against the dependent variable. Understanding the profiles of the respondents is critical considering that the interpretation of the findings regarding other variables is made in light of these profiles.

5.2.1 Characteristics of Respondents

The study found out the following characteristics about respondents used in the study. It was evident majority of the head-teachers and therefore public primary schools in Migori County are headed by men at 70.1%, while 29.9% are headed by women. On the other hand, the QASO respondents were 62.5% and 37.5% male and female respectively. From the findings it is evident that majority of the public primary school head-teachers in the county are headed by persons aged between 46-54 years at 40.2% while public primary schools headed by head-teachers 45 years and below are the least and form a combined total of 19.8%.

5.2.2 Head Teacher Designation

Majority of the public primary school head teachers in the county of Migori based on respondents are teachers of designation GAT I at 40% while those of designation Senior GAT are the least at 0.4%.



5.2.3 Head Teacher and QASO Officers Qualification

The study found out that the level of education of majority of the public primary school head teachers in the county of Migori based on respondents is Bachelor's Degree at 43% followed closely by Diploma at 41.4% while those who their level of education is Master's Degree are the least at 10.4%. While the level of education of majority of the QASO officers in the county of Migori based on respondents is Master's Degree at 62.4% followed closely by Bachelor's Degree at 31.3% while those who their level of education is Doctor of Philosophy are the least at 6.3%.

5.2.4 Teaching Experience of Head Teachers

The study found out that all the head teachers of public primary schools in the county of Migori based on respondents had been in the service for over 10 years at a response rate of 100%.

5.2.5 Head Teacher Financial Management Training

The study noted that the Ministry of Education now offers training to head teachers through the KEMI training. The study also found out that 70% of head teachers in public primary schools of Migori County had been trained on financial management. The study found out that on average the head teachers had undergone training 2 times during duration of service.

5.2.6 Sources of Funds for Public Primary Schools other than Government

From the findings it was evident that most schools got their funds from local community efforts with that accounting for 41.4% of respondents while Non-Governmental Organizations form the least group of contributors of funds to schools at 13.2%.

5.2.7 Financial Records kept by Public Primary Schools

The study found out that all public primary schools of Migori County based on the respondents keep cashbooks, general ledger, receipt books and trial balance sheets as basic financial records. Only 22.3% of schools kept payment vouchers.

5.2.8 Other Findings on Financial Management

The study findings based on the respondents made it clear that all the respondents were of the view money disbursed by Government was neither adequate nor was it disbursed on time. The findings also revealed that all the public primary schools in Migori County that were considered for this study prepared budgets. The study findings show that on average the Government disbursed Ksh.593024 per School. The interval of disbursement was 3 times a year making planning difficult.

From the findings it was also evident that only 30.4% of public primary schools undergo regular financial audit, the study noted that schools were subjected to financial audits on average of 0.5 times a year, the study also found out that all the public primary schools of Migori County that were considered for this study practice open procurement.

5.2.8 Impact of financial management in schools on academic achievement of pupils

The findings showed that there is statistically significant relationship between financial management in schools and pupil academic achievement in Migori County. This made it possible to reject a hypothesis that there is no statistically significant relationship between financial management in schools and pupil academic achievement in Migori County.



5.3. Discussion of the Findings of the Study

The following discussion is presented based on the objective of the study.

The study revealed that while most head teachers had undergone basic training on financial management they had not been adequately trained. While most schools kept the required financial records the management of these records and book-keeping was poor due inadequate skills in making entries. The amount of money disbursed by Government is inadequate considering the nature of teaching and learning materials required to make learning conducive in schools. There was a general complaint from respondent on the irregular nature of government disbursements that made planning difficult. The findings revealed that very few schools were regularly audited, majority of schools in Migori County have not undergone regular audits with some reporting not to have been audited for the last four years. Auditing is necessary to ensure prudent management of funds in schools. The findings showed that there is statistically significant relationship between financial management in schools and pupil academic achievement meaning with prudent financial management schools are able to plan and acquire relevant teaching and learning resources that will aid in providing conducive learning environment and thus enhancing performance of pupils.

5.4. Conclusions of the Study

The following conclusions were made from the study; the head teachers who are the financial managers in the schools have not been adequately trained to manage the finances of schools. The amount of funds disbursed by government is inadequate and irregular in disbursement. The study also reaches the conclusion that public primary schools in Migori County are not regularly audited exposing them to mismanagement.

5.5. Recommendations

The following recommendations were made from the study:

1. The government should increase the amount money disbursed per child significantly in order to enable schools have adequate funds to acquire teaching and learning resources.
2. The Government should hire independent qualified financial managers to manage school finances so that head teachers can concentrate on academic and administrative issues.
3. The study recommends that financial audits in schools be carried regularly to enhance accountability.

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