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Board of Management Members' Qualifications and Quality Financial Management in Public Secondary Schools in Nandi Central Sub-County, Nandi County, Kenya

By

Monicah Ongachi Buchichi, Sr Lucy Achieng and Frederick Mvumbi

Abstract

This study sought to assess the influence of Board of Management members' qualifications on quality Financial Management in public secondary schools in Nandi central sub-county, Kenya. The study research objectives were; To establish influence of level of education by BOM, professional qualification and previous experience as BOM on quality of Financial Management in public secondary schools in Nandi Central Sub-County. This study adopted a descriptive survey research study design. The target population of this study comprised of 34 secondary schools, 352 BOM members, 34 school principals and 1 Nandi Central sub county secondary school auditor. The sample size of the study was be 94 BOM members, 10 secondary school principals and 1 Nandi Central sub county secondary school auditor. The BOM members were selected through simple random sampling, while principals and the sub county secondary school auditor was purposively selected. Likert scale questionnaires were administered to BOM members while school principals, and sub county secondary school auditor were interviewed using respective interview schedules for qualitative data. Pilot study was conducted in the same study area, but on schools that did not feature in the actual data collection. Content validity of the instrument was ascertained through expert judgment. The reliability of the study was tested using Cronbach's Alpha Reliability. Quantitative data was analyzed using descriptive statistics where findings given in frequencies and percentages were presented in tables and charts. Qualitative data was analyzed using thematic analysis and were presented in a table. In the findings, 75% of BOMs acknowledged that high academic qualification enhanced quality Financial Management. In document analysis observation, only three out of ten schools had submitted monthly trial balances for audit. In another case, 75% of BOM indicated that they did not have professional qualification on either accounting, finance, procurement, or supplies; based on this, all this population, did not comply with Kenyan constitutional requirement of chapter six and were not members of any professional bodies. Further, 79% of the BOM did not have related previous working experience as BOG, which influenced their competence on enhancing quality Financial Management. Over 80% of the BOM observed longer previous working experience meant quality Financial Management. It was recommended that, the academic requirements for appointment as a BOM should be reviewed upwards. The ministry of education should take over and regulate the conduct of BOM in terms of appointment and termination of contract. The ministry should review the policies on submission of financial records to ensure timely submission of reports and implementation of recommendations.

Key word: Kenya; Board of Management; Quality Financial Management; Public Secondary Schools; Nandi Central Sub-County; Nandi County

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Introduction

Background of the Study

According to the United Kingdom (2009) Financial Management can be defined as a system by which the resources of an organization's business are directed and organized to support the organization's goals. A good Financial Management is an essential element of strong corporate governance and forms part of the foundations of an organization, underpinning service quality and improvement, and is the basis of accountability to stakeholders for the stewardship and use of resources (United Kingdom, 2009). The Macmillan English Dictionary for advanced learners (2007) defines competence as the ability to do something in a satisfactory or effective way. It can be viewed as a person's range of skills or knowledge for doing a particular job or task school Financial Management is the process of planning and utilization of school funds in an effective manner and in accordance with regulations and procedures. Prudent Financial Management is usually a pre- condition of a good school, since the way school funds are managed largely determines the overall school performance (Wango, 2009).

According to the organization of economic cooperation and development (OECD. 2008) schools' managers across the world have a demanding set of roles which include financial and Human Resource Management. In the United States of America, school councils are mainly responsible for the control of school budgets. These bodies have delegated budgeting powers as a way of increasing the involvement of stakeholders in management. Nombasa (2004) argues that in addition to power, these councils need certain competencies such as drafting of budgets, accounts and expenditure control.

The Basic education Act 2013 replaced the Kenya education Act cap 21 of 1968. The new act indicates that all basic Education Institutions and middle level colleges will be managed by Boards of management (BOM) unlike before, where secondary schools and colleges were under a Board of Governors and Primary schools were under school management committee. The act empowers the county Education Board (CEB) to appoint the BOMs. It would comprise of 6 persons representing parents from local community, 1 CEB nominee, 1 teacher representative, 3 representatives of the sponsored, One person representing special interest groups in the community, 1 representative of persons with special needs and 1 representative of the students' council who shall be an ex official members. The BOM may co-opt 3 members who possess skills and experience useful to the school during their inaugural meeting. The BOM's main responsibilities will include promotion of quality education, provision of physical facilities, administration and management of the institutional and Financial Management.

Modern challenges in school management demands that BOM develop competencies in order to deal with their responsibilities effectively. Such competencies include communication, delegation, team building, project management, critical thinking coordination, directing, innovation, budget analysis and monitoring of expenditure. Studies

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done have shown that some of the ways of determining the level of competency include: formal education on the job training and experience, others hold that personal characteristics hold the key to effective work behavior.

International (2011) show that numerous secondary schools in the sub-county fail to meet their goals in terms of provision of physical learning facilities and teaching and learning resources even though the government through free tuition secondary education and other stakeholders such as parents, NGOs and donors allocate billions of shillings to provide the same. Nandi Central Sub County is one of the sub counties in Nandi County which is purportedly the largest sub county. It is in a rural-urban setting and host to several communities and lies in a rich agricultural setting where we have tea farming and large scale maize farming and dairy farming too. We have all categories of schools in Nandi Central sub-County namely: Public Boys & Girls, Boarding, Day schools, mixed and private schools. The BOMs manage over two million annually, sourced from the government funding of the Day secondary Education and parents pay for boarding facilities in boarding schools. This is according to the sub county audit report of 2016.

From the reports of Quality standards and assurance office and that from the audit section Nandi central sub county for the year 2011 to 2016, there have been profound indicators of mismanagement of public funds in various secondary schools in Nandi Central Sub County. The sub county quality assurance officer states that over the five years, he has had to be sent for assessment in seven schools on average every year after complaints from public and at least demonstrations in at least 3 schools per term for poor educational standards and poor KCSE results. These demonstrations begin with students complaining of poor living standards and lack of infrastructure and resource materials for learning.

In 4 out of the seven cases on average, have been delegations by BOM members seeking removal of the affected principals with claims of mismanagement of funds hence deterioration in student achievement academically. From the findings by the quality assurance standards, it was discovered that in most schools, the students did not have enough text books, revision materials and had an acute shortage of teachers as a result of high turnover owing to poor or nonpayment of salaries. In the year 2016, it was reported that there were 3 schools in one of the zones which had started a boarding section at a market centre near the school and parents were being charged boarding fees despite the security danger that came with that kind of residence.

From another report at the quality assurance office Nandi Central Sub County it was also noted that in most of the schools, charges for remedial lessons were high and teachers missed the normal teaching but scrambled for the remedial lessons which attracted some payment. These extra lessons bombarded the learners with so much work and fatigued them and the end results were poor (MOE, 2016). From the Audit Nandi central sub county there were issues that recurred over the five-year period 2011 to 2016 which were regarded as indicators of financial mismanagement and misappropriation of funds. At least in 10 schools there were stalled projects. Some schools had up to 4 stalled projects at ago. The BOM are in charge of planning and executing their developments plans basing on their financial capability (MOE, 2015). This raised questions on their knowledge and skills on budgeting.

From minutes of BOM meetings where budgeting was discussed, it was noted that the principals read through the budget to the BOM and they ratified them without questioning. One could easily note from a few samples that prices of some commodities were exaggerated yet no one questioned. It was also noted that over 5 years budgets in most schools were

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similar yet in the auditor's reports, there were engagements in new projects that had not been catered for in the budgets. This would eventually bring about deficits in the budget causing a rift between the principals and the BOM hence protests, demonstrations by the same BOM who are entrusted to manage school funds by the parents and the ministry of education at large. From the staffing office (TSC) in 2012 at least 10 principals had been either transferred or dropped from the headship as a result of financial mismanagement.

Another report from the ministry of education quality assurance files for AGM (Annual General Meetings) indicated that in the last 4 years 2011 to 2014 only 45% of the total number of schools in Nandi Central Sub County held the AGM where budgets are presented to parents, discussed and adopted. Most of the budgets had been poorly done and priorities not satisfactory. Some schools bought schools buses yet had a very low enrollment; some had not enough classrooms and dormitories but had a huge bus with huge bank loans burdening parents to pay for years and abandoning the major arrears of investment for academic excellence. Such schools were characteristics of poor results in the national exams as students had been noted to be consistently on the roads to collect school fees arrears and parents complained of exorbitant school fees charged.

In one of the meetings held by the county director of education to interact with chairmen BOM and principals, most chairmen cried foul of the principals not availing audited reports and always claiming that they had not been returned from the National audit (Secretary's report on 10th May 2015) at a meeting held in Kapsabet Boys). In yet another meeting of the principals held on 9th September 2016, in which the researcher was a participant, the sub county auditor in his speech lamented that submission of trial balances and books of accounts in general was quite poor in the sub county. He said that in 2012, 26 public secondary schools out of 56 were prompt in the submission of their books of accounts for the annual audit, 20 schools delayed and 10 failed completely. In 2013, 38 public secondary schools submitted their books of accounts on the time while 18 delayed to submit; while 2015, only 26 public secondary schools had submitted their books for annual audit by June (Nandi Central Sub County audit report 2015).

The audit further indicated that many schools (56%) delayed to submit their trial balances to the audit office. He noted that most schools had a habit of submitting their financial documents in arrears and these created a backlog at the audit unit. This also affected the effective running of schools as the audit reports were meant to rectify any anomalies in good time but as a result of the delayed misappropriation was enhanced and heightened suspicion. Corrective measures failed to take place appropriately hence a lag in proper infrastructure and provision of essential resources which eventually end up in poor academic performance.

All these attests to inefficiencies in Financial Management of most public secondary schools in the county, hence causing a decline in quality of education. While there may be various attributes of the BOM members that may influence their commitment and effective Financial Management in secondary schools, their qualifications based on level of education, professional qualification and years of experience as BOM members have not been given much attention by most of the researchers. The present study therefore, seeks to investigate influence of Board of Management members' qualifications on quality Financial Management in public secondary schools in Nandi central sub-county, Nandi County, Kenya

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You need some more empirical studies on the relationship between the qualification of management boards and quality Financial Management. These will help you to come up with knowledge gap in stating the problem.

Statement of the Problem

Most public secondary schools face a multiplicity of Financial Management challenges during budgeting and Financial Management, these challenges are directly linked to the financial qualifications of the board members qualification, competency and the level of education. It should be noted that qualification, experience and professionalism of an employee determines productivity largely (Ikiungu, 2014). Most of the BOM only had secondary school qualification, had no experience in management and approved plans and budgets without interrogating them. For this reason, most secondary schools especially those that Principals had been transferred had huge financial debts according to the 2016 reports from auditors from the ministry of education. This has seen a rise of issues such as inadequate staff in schools, lack of enough infrastructures, late payments and accumulation of non-staffs pay and a hike of the students' school fees due to other illegal charges imposed by school heads which is an extra burden to parents.

On the other hand, endless fights between public school heads and the board of management who are always conflicting due to conflicts of interests associated with financial allocation, budgeting and planning. According to the 2016 reports from auditors from the Ministry of Education, most schools delay with submission of financial records, submit incomplete or inaccurate records. During a meeting, which the researcher was a participant, held at the County level and chaired by the Nandi County Director, Ministry of Education, in 2016 indicated that most BOM's especially in Nandi central were not qualified to be members of the Boards managing the affairs of schools. If the Financial Management issues are left unsolved, academic performance of most public secondary schools in Nandi central sub county as well as other counties in Kenya will be wanting; moreover, cases of students' arson attacks and school fires will be on the rise. Further, the government will lose a lot of taxpayers' money through embezzlement and misappropriation. No study has been conducted in Nandi county to determine how qualification of BOM influence quality Financial Management and yet problems associated with BOM and Financial Management have lasted long. It is for this reason that this research study will establish how BOM qualification influence quality Financial Management of public secondary schools in Nandi Central Sub-County.

Research Objectives

- i. To evaluate the influence of BOM level of education on quality Financial Management in public secondary schools in Nandi central sub-county.
- ii. To establish the influence of BOM professional qualification on quality Financial Management in public secondary schools in Nandi central sub- county
- iii. To determine the influence of BOM's previous experience as a BOG on the quality Financial Management in public secondary schools in Nandi central sub- county

Research Methodology

Study Area

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The study was conducted in public Secondary schools in Nandi Central Sub County. The sub-county lies between *latitudes* of 380 05/ E & 380 25/ E and *longitudes* of 20 00/ N. The sub-county occupies an area of 386 square Kilometers most of which is rural-urban setting whose host communities' practice large scale tea, maize and dairy farming. Nandi sub-county had all categories of school; public Boys & Girls, Boarding. Day school, Mixed and Private Schools.

Research Design

This study adopted a mixed research design where both survey and descriptive research designs were adopted. This was chosen because it was used to determine reasons or causes for the status of the phenomenon under study and, it did not allow manipulation of the variables (Patton, 2002). The design was also used because it helped to obtain information concerning the current phenomenon and wherever possible to draw valid general conclusions from facts discussed.

Target Population

The target population of this study comprised of 34 secondary schools, 352 BOM members, the 34 school principals and Nandi Central sub county school auditor. School principals and BOM members involved because they are in charge management of school resources including finance, hence would provide adequate and informative response on how qualification of Board of Management members influence the quality of Financial Management in public secondary schools.

Sample size and sampling procedure

This study considered 10 public secondary schools, 94 BOM members, 10 principals and one sub county secondary school auditor in Nandi central sub-county. The 10 schools were selected proportionately from the entire 34 public secondary schools in the sub county. This made a reasonable representation as based on Mugenda and Mugenda (2003) who assert that when the population is known, then 10-30% is suitable for the study. In this study, stratified sampling, simple random sampling and purposive sampling technique were employed. Schools and participants were selected as follows.

The study considered 10 public secondary schools which were selected through stratified sampling technique based on the school types. This was done to ensure representativeness regarding sex and the type of school. Schools were stratified as: mixed, single sex, boarding day schools. There are 3 boarding girls' schools, 2 boarding boys' schools and 29 mixed day and boarding secondary schools, totaling to 34 secondary schools. Therefore, the researcher considered all 3 girls' boarding schools, all the 2 boys' boarding schools and from the 29 mixed day/boarding, the researcher randomly selected 5 schools which were a representation of the general area.

In selecting the BOM members, Slovin's equation as cited in Mugenda and Mugenda (2003) was used to calculate the sample size of the BOM members. The equation is as shown below;

$$n = \frac{N}{1 + N(e^2)}$$

Where n= sample size, N= the size of the population and e= the margin error or level of precision which in this study, was 5% (0.05)

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From the 10 selected schools, there are a total of 123 BOM members (Nandi Sub-County Director of Education, 2016).

Using the above formula, the sample size of the BOM members will be calculated as follows;

$$n = \frac{N}{1 + N(e^2)}$$

$$n = \frac{123}{1 + 123(0.05^2)}$$

$$n = \frac{123}{1.3075}$$

n = 94 (BOM members from 10 schools)

This implies that 9 BOM members were selected from each school.

In selecting the 9 BOM members per school, purposive sampling technique was used; a total of 90 BOM members. All principals of the selected 10 public secondary schools was automatically involved in this study through purposive sampling technique. Three research instruments were used in this study, namely the questionnaire for BOM, interview guide to obtain qualitative and in-depth information from the school principals and document analysis of the financial records of the school and the demographic information of the BOM members. Descriptions of each instrument was as follows:

Research Instruments

A questionnaire was used to collect quantitative data from the BOM members. The semi-structured questions was asked together with some open-ended questions. It was necessary to combine the closed and a few open-ended response items. Most of the items adopted a Likert scale (1-Strongly disagree, 2-disagree, 3-undecided, 4- Agree, 5-strongly agree). The open-ended format allowed more spontaneity of response and provides opportunities for self-expression (Jwan, 2010). This tool was economically convenient in terms of time. Interview was administered to principles; this method of data collection gives room for collection of views, opinions, ideas and in-depth information on the related topic

Document analysis was used to capture the relevant information on financial performance of different secondary schools. It also captured the practices of BOM in the management of finances. This instrument was important because it gave factual nature of information without favors or alteration and saved time since the intended information was directly picked from financial records e.g. trial balance.

Data Collection Procedure

Quantitative data was collected administering structured questionnaires to school BOMs. They responded to the questions and return the duly filled questionnaires to the researcher. The researcher held a face to face interview with sub-county auditors and school principals to get an insight on the situation and other views related to the research question. Sub-county auditors provided financial information on the document analysis related to each school to establish the quality of Financial Management.

Data Analysis Techniques

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Quantitative data analysis provides quantifiable and easy to understand results. The data was analyzed in different ways. The researcher used statistical package for social sciences (SPSS) version 22 to organize the data collected from participants into manageable form that is understandable. The data analysis was then performed to generate frequencies and percentages. To test the relationship between the BOM member qualifications (level of education, experience and professional qualification) and quality Financial Management in secondary schools, descriptive statistics in each case (objectives) was conducted and responses from BOM's was analyzed and discussed relative to the research questions.

Results and Discussion

Level of education of BOM and quality Financial Management

Table 1: BOM with High Academic Qualification are Competent in Ensuring Quality Financial Management

	Frequency	Percent
strongly agree	64	68.1
Agree	15	16.0
Disagree	13	13.8
strongly disagree	2	2.1
Total	94	100.0

Over 75% of the BOM acknowledge that high level of academic qualification largely influences quality Financial Management; however, according to the findings in document analysis, only three schools had submitted financial records for auditing, further, school principals and BOM were noted failing to check regularly financial records with the school accounts clerk paving way for embezzlement of funds. In the interviews, all school principals stated that, majority of BOM could not make sound Financial Management decisions, could not analyze and interrogate financial statements because of low level of academic qualifications, which influenced quality Financial Management.

Professional Qualification and Quality Financial Management

Table 2: Undergone a Training on Financial Management of More Than 4 Weeks

	Frequency	Percent
Yes	23	24.5
No	71	75.5
Total	94	100.0

From the findings, averagely 75% of the BOM did not have any professional training course on finance, accounting, procurement or supplies management, which meant that averagely only 25% were members of professional bodies.

Table 3: Field of Training Undergone

	Frequency	Percent
accounting and finance	19	20.2
procurement and supplies	4	4.3
Total	23	24.5

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Missing	System	71	75.5
Total		94	100.0

The failure to be members of professional bodies meant that most of them were not tax compliant, their integrity and credit status had not been determined by relevant authority. In the findings, it was noted that over 89% of the BOM were not able to make developmental plans, conduct oversight, analyze and interrogate financial records thereby contributed to failure of schools to ensure quality Financial Management.

BOMs' Previous Experience and Quality of Financial Management

Table 4: Ever Worked in a Similar Position before?

	Frequency	Percent
yes	19	20.2
no	75	79.8
Total	94	100.0

According to the findings, 79% of the BOM did not have any related previous working experience as BOG, which largely influenced their competency and ability to ensure quality Financial Management in the schools they managed.

Table 5: BOM Previous Level of Experience

	Frequency	Percent
None	75	79.8
less than 1 year	12	12.8
1-4 years	7	7.4
Total	94	100.0

BOM who had related previous working experience indicated that they worked between 1-4 years. In another case, 91 of the BOM stated that previous experience determined quality Financial Management. Over 80% of the BOM observed that longer working experience meant quality Financial Management.

Conclusion

Most secondary schools accumulate huge financial debts because of the incompetency of BOM; they cannot detect fraudulent activities either from the accounts clerk or the school principals. However, there is a possibility that most of the BOM were interested in allowances paid, oversight, control and management of public funds was not a priority. BOM lacked training on public funds management, which exposed school funds to misappropriation and embezzlement. The failure to have previous related working experience was largely contributed by weak legal provisions, political interference and sponsors interest, which allowed incompetent BOM to be appointed.

School auditors from the Sub-County to the national level were not thorough in executing their roles; they seem to collude with rogue school principals in defrauding public funds, which BOM failed to control and manage.

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Recommendations

The legislature should amend the Basic Education act number 14 of 2013 to raise the requirement and qualification necessary for one to become a BOM in a public secondary school. The ministry representatives (Sub-County Director of Education) should be given powers regulate the conduct and practice of BOM as they execute their roles. They should have powers to terminate the contract of BOM who fail to attend two consecutive meetings or those with gross misconduct. There should be gender-based considerations during appointment to avoid situations where more than three thirds are men or are of the same gender to enhance quality Financial Management.

There is the need to re-train BOM at the Kenya School of Government or any other recognized institution where they can acquire knowledge to control and manage public funds; learn how to conduct oversight, and analyze financial records. Before appointment of a BOM, the appointing authority should ensure that only BOM with previous related experience are appointed regardless of their political and religious affiliations.

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