



INFLUENCE OF MANAGEMENT SUPPORT ON BUDGETING SYSTEM EFFICIENCY IN PUBLIC SECONDARY SCHOOLS NAKURU COUNTY, KENYA

PATRICK WAITITU MBA Finalist, Kenya Methodist University

DR. DOREEN NJEJE, PHD School of Business and Economics Kenya Methodist University

DR. EUNICE KIRIMI, PHD School of Business and Economics Kenya Methodist University

ABSTRACT

Management skills are considered key factor in the management of finances. Failure to manage finances well can lead to long term consequences not only at a personal level but also for an enterprise or society. Management of finances in public secondary schools in Kenya remains the core duty of the Bursars and Accounts clerks but it is the responsibility of the principal to ensure that resources are managed well. However, while several studies have been done on the budget processes, the budgeting environment and specifically the management support on the budgeting system has seldom received research attention in the context of public secondary schools in the country. The present study, therefore, sought to establish the influence of management support on budgeting system efficiency in public secondary schools in Nakuru County, Kenya. The study was conducted using descriptive survey design and targeted 240 public secondary schools from which 84 participated in the actual study. The accessible population were the 240 school bursars from which a sample size of 95 respondents was selected using purposive sampling. Questionnaires were used to collect data after pilot testing them in two public secondary schools in the neighboring Kericho County. The data was analyzed using both descriptive and inferential statistical methods. The findings revealed that management support does significantly influence budgeting system efficiency in public secondary schools in Nakuru County. The study recommends that the top managements both at the local education office and at the school level to provide more support for the budgeting process so as to ensure that all aspects of the budget are well catered for and allow for different techniques of budgeting to be implemented so as to maximize the gains from these techniques.

INTRODUCTION

1.1 Background of the Study

A public learning institution has a social responsibility to the country to improve level of education and enhancement of opportunities of those inside and outside the institution. The institution gets support from the government by getting allocation of funds to operate its activities. It is then understood the purpose is to serve society through government support (Nyaga, 2016). In Kenya the introduction of the subsidized secondary education



program launched in 2008 was lauded as a milestone in education access in the country and remarkably improved the transition rates from primary school to secondary school. These developments have had a significant impact on the state and management of the public secondary schools in the country characterized by the stretching of available facilities and other resources to accommodate the rising number of students and the day to day management of the schools (Maronga, Weda&Kengere, 2013). Evidently, sound financial management practices are very important if the schools are to provide quality education to the learners, and also putting into consideration the state of the economy. Thus, practices such as proper budgeting and implementation can considerably improve the efficiency of the management process. However, quality service in public schools is influenced and limited by the financial allocation.

Management skills are considered key factor in the management of finances. Many definitions are given with regard to this concept. According to Joo (2009), effective financial management skills should improve financial well-being in a positive way and failure to manage finances well can lead to long term negative social consequences. The author further stated that financial management is mainly concerned with the good management skills. Failure to manage finances well can lead to long term consequences not only at a personal level but also for an enterprise or society, hence management skills has received increasing concern of researchers in recent years. Management of finances in public secondary schools in Kenya remains the core duty of the Bursars and Accounts clerks but it is the responsibility of the principal to ensure that resources are managed well. The principal must have a basic understanding of financial management so as to give the necessary instructions, as the head of the school. According to Sibande et al (2017), the financial Managers skills, competence and the trust that persons establishes with the head teacher are invaluable.

In the context of public secondary schools in Kenya, school managers consist of the Board of Management. The Board of management have a legal mandate in both developed and developing countries and especially within the last thirty years there has been a growing move through legislation to involve parents in the education of their children through school governing bodies. The move resulted in the transfer of powers and responsibilities from local authorities to individual schools. Therefore, through legislative reforms, school



governors received a legal backing. Decision making was devolved to school governing bodies (Field, 2013). Through legislative reforms the governors received statutory responsibilities (Wilson, 2011) and became part of the schools' leadership (Earley, 2013). The Secondary schools in Kenya are governed by Board of Management. The composition and responsibilities were enacted in the Education Act of 1968. The Act gave Board of management the power to carry out management activities in all public secondary schools in line with legal framework provided in the Act. Therefore, it is evident that the BOM plays a very important role in the management of school resources and their support is, thus, critical in the budgeting processes.

1.2 Statement of the Problem

The Government of Kenya has for the last decades made a remarkable stride in public sector reforms that have begun bearing fruit in terms of improved fiscal responsibilities and public investments among the notable investments being the subsidized secondary education program. However, the government still has to contend with a host of challenges in delivering quality secondary education to its citizens. The challenges mainly revolve around the budget management of the schools. According to the FSE policy in Kenya, the government is expected to meet the tuition fees of KES 22,244 per student, while the parents are responsible for provision of uniforms, boarding fees, school meals and transport of their children. Nevertheless, despite the fact that public secondary schools receive funding from the government and from parents, there has been a persistent challenge of availing adequate resources to the extent that schools continue to increase other levies which are against the ministry of education guidelines in order to take care of the purported shortfall (Mito & Simatwa, 2012; Nyaga, 2016).

However, even with these levies, there are notable disparities with the management of the school's finances. For example, while some of the schools do not have enough resources and they operate under poor environment, in other areas schools have been able to utilize the same amounts of money successfully. Therefore, it is evident that the problem is associated with financial management skills that can be traced to the schools budgeting processes and environment. However, while several studies have been done on the budget processes, the budgeting environment and specifically the management support on the



budgeting system has seldom received research attention in the context of public secondary schools in the country. This motivated the study to examine the influence of management support on budgeting system efficiency in public secondary schools in Kenya focusing on Nakuru County

1.3 Objectives of the Study

- i. To assess the influence of management support on budgeting system efficiency in public secondary schools in Nakuru County, Kenya

1.4 Hypothesis

HO₄: Management support does not significantly influence budgeting system efficiency in public secondary schools in Nakuru County, Kenya

LITERATURE REVIEW

2.1 Management Support and Incremental Budgeting Public Secondary Schools

One of the most important factors affecting budget effectiveness according to the literature is the support by the top management. The manner in which senior management demonstrate their support likely provides an important signal of the role and value of budget performance throughout the organization. Mihret and Yismaw (2007) argue that there is a positive relationship between top management support and budget performance effectiveness. Management support is also considered as the main determinant of budget preparation according to Cohen and Sayag (2010) a view shared by Alzeban and Gwilliam (2014). According to OECD (2002) corporate governance is the manner in which the power of a corporation is exercised in the stewardship of a corporation's total portfolio of assets and resources with the objective of maintaining and increasing shareholder value and satisfaction of other stakeholders in the context of its corporate mission. The Board of Directors (BoD) is appointed to run and manage the corporation's affairs on behalf of shareholders and managers are employed to pursue the firm's objectives in utmost good faith to achieve sustainable development and profitability. Corporate governance practices determine how an organization is directed, controlled and held to account its revenue collection activities. The existence of corporate governance challenges in many organizations is determined by board composition, leadership styles, top management



support, organizational structure, organization policies and transparency and accountability (Baurer, 2005).

Previous studies cite support from top management as critical to the success of budget function. Ahmad et al. (2009) found that management support was the second most important determinant of IAE within the Malaysian public sector, after sufficiency of the auditing staff. They indicated that with support from management, budget audit recommendations would likely be implemented and the budget staff would be well-resourced in terms of number of staff and budget. Reporting on the Ethiopian public sector, Mihret and Yismaw (2007) found the absence of management support negatively affected the budget function by creating a poor attitude towards that function by auditees, who perceived it as unimportant because it appeared not to be high on the agenda of senior management.

Zinyama and Nhema (2016) focused on budget performance in the public sector in four countries: Kenya, Uganda, Malawi, and Ethiopia. Their results indicated that to be effective, budgetary staff need management's acceptance and appreciation of the contribution and value that their work can add to organizations. Baltci and Yilmaz (2006) note that IAE would be enhanced by giving the department the right to allocate its overall budget. Without such empowerment, senior management might reduce resourcing when it feels threatened. Management support might also be lacking if management fails to implement the recommendations of the budget audit; such indifference could greatly reduce the effectiveness of the function (Van Gansberghe, 2005). Implementation of internal audit recommendations is considered a strong indicator of effectiveness (Van Gansberghe, 2005). However, all this depended on the top management's understanding of the budget function.

It is observed that the management of school funds has been a challenge in Zimbabwe. The school principals and school development committees have failed to properly manage funds and coordinate activities in schools. This is ascribed to poor or no training by the ministry of education (Caldwell, 2014). Indeed, it is noted that school heads in Mashonaland East province have had cases of mismanagement of funds (Chatiza, 2011) and abuse of teacher incentives (Furman, 2012). In their analysis of basic management and financial skills by school development committees in Zimbabwe, Wushe, Ndlovu and Shenje (2014)



maintained that concerted efforts by school principals, school development committees and other stakeholders such as community are required for proper decision making and proper use of school resources. The authors noted that administrators in secondary schools in Harare lacked financial skills needed for prudent management of school funds

Kahariza (2013), in his study revealed that most board members do not understand the financial reports presented to them, this makes them make poorly informed choices or make them make poorly informed choices or make delayed decisions indefinitely. According to Rosalid and Downs 2004, few school board members are able to learn about the school financial values and processes due to limited education or lack of time to dedicate to these matters. They further noted that in England, a few members of the governing committee too interest in the technical details of financial management presented to them. Kibua et al (2008), found out that the abnormal high cost of secondary education is partly due to poor governance of schools.

Mobegi (2012), maintained that even though there are scarce literature and documentation on week secondary school governance, observation and experience show clearly that there is no clear defined governance framework and financial management systems. This has in turn resulted to corruption especially at the administration and board level with regard to procurement of school equipment, consumables, learning materials and hiring of both teaching and non-teaching staff. Mbogi et al (2012), in his study found out that ignorant BOG was one of the factors contributing to financial mismanagement in public schools. They stated that majority of BOM were illiterate and not conversant with accounting procedures. The study also showed that selection of board members was predetermined by the area member of parliament who choose people of their own interest.

The studies, however, failed to link management support to budgeting system performance in public secondary schools in the country

METHODOLOGY

3.1 Research Design

This study was conducted using descriptive survey design(Nardi, 2018) which was the most appropriate since the present study was concerned with the influence of management



support on budgeting system efficiency in public secondary schools Nakuru County from the perspective of various budget actors in the school system, the descriptive survey research design.

3.2 Target Population

Nakuru County has 240 public secondary schools (Nakuru County Ministry of Education, 2017). The schools vary in size and composition in terms of gender of the students. They are also categorized as either day or boarding schools. Therefore, the study targeted 240 public secondary schools in the county from which the accessible population were the schools' bursars.

3.3 Sample Size and Sampling Techniques

Since the accessible population is large enough to warrant the use of simple random sampling, the study adopted the formula proposed by Nassiuma (2000) to calculate the required sample size thus;

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

Where n = sample size, N = population size, c = coefficient of variation ($\leq 50\%$), and e = error margin ($\leq 5\%$). In this study c was taken as 50% , e to be 4% and $N = 240$, therefore, fitting this into the formula:

$$n = \frac{240 * (0.5)^2}{(0.5)^2 + (240 - 1) * (0.04)^2} = 94.877 \approx 95$$

The right sample size for the study, therefore, was 95 respondents. This formula enabled the minimization of error and enhance stability of the estimates (Nassiuma, 2000). Purposive sampling was used to sample the school bursars. The use of the sampling method as opposed to other sampling designs was informed by the need for respondent specificity and also the need for introducing randomness (Walliman, 2017).

3.4 Research instruments

Questionnaires were used in this study to collect data. They are preferred because of their ability to reach a wide population such as those normally encountered in survey studies easily and conveniently.



3.5 Piloting

The study used the questionnaire after pilot testing it for correctness and accuracy on 10 non-participatory respondent sample in two public secondary schools in Kericho County which also has similar characteristics to Nakuru County. To ascertain validity, the instrument was assessed for content and construct validity and, as such, was subjected to analysis by the researchers supervisors at the university. They enhance reliability of the instrument. In order to improve the reliability of the instrument, the research employ the internal consistency method. This was done by calculating the Cronbach's alpha coefficient for the questionnaire from the results of the pilot study.

3.6 Data Analysis Techniques

Data analysis was done using simple descriptive statistical measures such as, mean, standard deviation and variance to give glimpse of the general trend. In addition, correlation analysis was used to determine the nature of the relationship between variables at a generally accepted conventional significant level of $P \leq 0.05$ (Sekaran&Bougie, 2016). In addition beta values from the Multiple regression analysis was employed to test the hypotheses. The Statistical Package for Social Scientists (SPSS) was used for the analysis.

RESULTS AND DISCUSSION

4.1 Introduction

The findings of the study are presented in this chapter. The results are interpreted and also discussed according to pertinent literature. The purpose of the study was to analyze determinants of budgeting system performance in public secondary schools in Nakuru County. The study focused on four independent variables; disbursement framework, budget policies influence, personnel competence and management support.

4.2 Reliability Statistics

Before proceeding with data analysis, the study carried out a fitness of data, that is, the reliability test by computing the Cronbach's Alpha value for each variable under consideration in the study. The results are in Table 1.



Table: 1

Reliability Statistics

	Cronbach's Alpha	N of Items
Management Support	.799	7
Budgeting System Performance	.911	7

N = 84

The results in Table 1 shows that there was high fitness of data on the basis of the Cronbach's Alpha value for each variable which were all above the recommended coefficient of 0.7. This indicated there was high internal consistency in the instruments making it reliable for the study following the recommendations of Bhattacharjee (2012). Therefore, the instrument was deemed acceptable for the study purposes.

4.3 Response Rate

Table 4.2 shows the response rate of the questionnaires.

Table 4.2: Response Rate

Target No. of respondents	No. of questionnaires Returned	Response Rate (%)
95	84	88

The high questionnaire response rate (88%) shown in Table 2 resulted from the method of administration of the instrument, which was in this case self-administered. This was acceptable according to Mugenda and Mugenda (2003).

4.4 Management Support and Budgeting System Performance in Public Secondary Schools

The fourth objective of this study was to determine the influence of management support on budgeting system efficiency in public secondary schools Nakuru County. The status of this variable was described in terms of Staffing, Incentives and Environment. The results are presented in Table 3.



Table 3: Management Support and Budgeting System Performance in Secondary Schools

Statement	SA	A	N	D	SD	Mean	Std. Dev
	Freq(%)	Freq(%)	Freq(%)	Freq(%)	Freq(%)		
The school issues budget guidelines to all departments prior to preparing budgets	5(6)	70(83)	4(5)	4(5)	1(1)	3.88	0.629
All staff participates in budget preparation and discussion within their department	9(11)	45(54)	5(6)	17(20)	8(9)	3.60	0.576
Planning is important to the success of budget implementation	8(23)	15(43)	5(14)	4(11)	3(9)	3.38	0.774
There is proper communication during the process of budget preparation	9(11)	52(62)	7(8)	14(17)	2(2)	3.81	0.535
Leadership provided to the subordinate managers during budget execution is effective	5(6)	28(33)	17(20)	32(38)	3(3)	2.96	0.946
Coordination among the various departments during budget execution is achieved	14(17)	17(20)	2(2)	48(57)	3(4)	2.43	0.838
The management can be able to overcome the challenges of budget implementation	26(31)	41(49)	14(17)	1(1)	0	4.04	0.831
Aggregate						3.549	0.696

According to the findings in Table 3, management support had a moderate influence on budgeting system efficiency in public secondary schools Nakuru County as indicated by most of the respondents were of influence of the schools issued budget guidelines prior to preparing budgets (mean = 3.88). All staff participates in budget preparation and discussion within their department (mean = 3.60). most of the respondents were of the view that planning was important to the success of budget implementation (mean = 3.38). In most schools, there was proper communication during the process of budget preparation (mean = 3.81). However, the leadership provided to the subordinate managers during budget execution was not effective (mean = 2.96). In addition, the coordination among the various



departments during budget execution was not well achieved in most schools (mean = 2.43). Most of the respondents also strongly agreed that the management can be able to overcome the challenges of budget implementation (mean = 4.01).

The results generally indicate that the schools management support had a moderate influence on budgeting system efficiency in public secondary schools Nakuru County and this was instrumental in realizing the goals of the schools' budget. According to Mihret and Yismaw (2007), there is a positive relationship between top management support and budget performance effectiveness. Management support is also considered as the main determinant of budget preparation according to Cohen and Sayag (2010) and Alzeban and Gwilliam (2014). The findings that the leadership provided to the subordinate managers during budget execution was not effective and that most of the respondents also strongly agreed that the management can be able to overcome the challenges of budget implementation agree with Van Gansberghe (2005) who pointed out that leadership was a very important aspect of budget implementation. Specifically, Van Gansberghe (2005) observed that management support might also be lacking if management fails to implement the recommendations of the budget audit; such indifference could greatly reduce the effectiveness of the function.

4.5 Budgeting System Performance in Public Secondary Schools

Finally, the study sought to determine the status of Budgeting System Performance in Public Secondary Schools in Nakuru County. This was the dependent variable and the status of this variable was described in terms of planned and variances, liabilities and adequacy of funds for programs. These results are presented in Table 4.



Table 4: Budgeting System Performance in Public Secondary Schools

Statement	SA	A	N	D	SD	Std.	
	Freq(%)	Freq(%)	Freq(%)	Freq(%)	Freq(%)	Mean	Dev
There is adequate allocation of resources for all activities in our school	9(11)	18(21)	2(2)	46(55)	9(11)	2.62	0.859
Projects are completed in time according to the planned budget	14(17)	19(23)	2(2)	47(56)	2(2)	2.84	0.824
Our school has accrued less debts in the last 2 years compared to the past	12(14)	18(21)	0	50(59)	5(6)	2.81	0.752
There are fewer incidences of misappropriation of funds in our school	9(11)	9(11)	17(20)	43(51)	6(7)	2.68	0.814
We experience fewer budget variances due to our strong implementation policies	1(1)	41(49)	16(19)	26(31)	0	4.10	0.738
We ensure accurate valuation of vote heads for cost effective procurement of learning materials and equipment	4(5)	49(58)	13(16)	18(21)	0	3.95	0.752
We only purchase correct pre-prescribed learning materials and equipment thus availing the true items required during procurement of school materials and equipment	5(6)	38(45)	23(27)	13(15)	6(7)	3.28	0.834
Aggregate						3.497	0.769

Looking at the results in Table 4, it is evident that of Budgeting System Performance in Public Secondary Schools in Nakuru County was moderately rated by majority of the respondents (Aggregate mean score = 3.497; S. Dev. = 0.769). The findings also indicate that there was inadequate allocation of resources for all activities in most schools (mean = 2.62). Most schools did not have their projects completed in time according to their planned budgets (mean = 2.84). Further, most schools had accrued less debts in the last 2 years compared to the past (mean = 2.81) and majority experienced incidences of misappropriation of funds (mean = 2.68). Most schools also reported experience fewer budget variances due to our strong implementation policies (mean = 4.10). The schools budget officials ensured accurate valuation of vote heads for cost effective procurement of



learning materials and equipment (mean = 3.95). Most schools only purchased correct pre-prescribed learning materials and equipment thus availing the true item required during procurement of school materials and equipment (mean = 3.28).

It is evident from these findings that the schools were not adequately funded and as such they were at times experiencing resource constraints. According to Hawkesworth and Klepsvik (2013), the funding level from the government was grossly understated over the years. As a result over the years, public institutions in Kenya have operated on a deficit budgets. This has forced the learning institutions to reduce the allocation to the user department and, thus, the implementation of the budget has been a challenge to the public institution. The accrued debts and variances reported could be also be as a result of the incompetency of the schools budget officials and lack of an proper internal auditing system. According to the Ministry of Education, the Boards of Management of secondary schools are accountable for the standards of education provided and for balancing cost and effectiveness (GoK, 2013). However, their incompetency in financial matters especially in the areas of budgeting has not been well addressed in the past. Kahaviza, Kisiangani and Kukubo (2015) also 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.

The findings that majority of the schools had experienced incidences of misappropriation of funds resonates with Mobegi et al (2012) who maintained that lack of clearly defined governance framework and financial management systems had resulted to corruption especially at the administration and board level with regard to procurement of school equipment, consumables, learning materials and hiring of both teaching and non-teaching staff. Indeed, these findings also agreed with Chatiza (2011) that school heads had cases of mismanagement of funds. Mbogi et al (2012), however, attributed financial mismanagement in public schools to ignorant BOG was one of the factors contributing to. They stated that majority of BOM were illiterate and not conversant with accounting procedures. The study also showed that selection of board members was predetermined by the area member of parliament who choose people of their own interest.



4.6 Inferential Statistics

Bivariate regression analysis was carried out to evaluate the relationships between the dependent and independent variable. The results were then used to test the corresponding hypothesis stated for the study. The decision rule was to accept the hypotheses if the corresponding p-values was greater than $p > 0.05$. The findings are summarized in Table 5.

Table 5: Regression Analysis

Model Summary		Adjusted R Square		Std. Error of the Estimate		
R	.443	R Square	0.1962	Square	0.1747	6.9428
ANOVA		Sum of Squares	df	Mean Square	F	Sig.
	Regression	910.557	1	910.557	18.889	.000
	Residual	3952.673	82	48.203		
	Total	4863.23	83			
Model Coefficients		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
	(Constant)	9.676	2.013		4.807	0.000
	Management Support	0.578	0.185	0.443	3.124	0.000

a Dependent Variable: Budget System Performance

Table 5 shows that the overall model adjusted R^2 is 0.1747 which suggests that the model could explain up to 17.5% (Adjusted R-Square) of the variations in the dependent variable the rest of the variation being explained by the variables not fitted in the model. The F-statistic in the ANOVA is 18.889 with a P value of $0.000 < p = 0.05$ which implies that the explanatory variable (Management Support) is significant in explaining variations in the dependent variable. In addition, the findings on the model coefficients suggest that Management Support had a significant and positive relationship with Budget System Performance in public secondary schools Nakuru County, Kenya ($\beta = 0.443$; $p \leq 0.05$). This shows that a unit increase in Management Support will lead to a + 0.443 increase in standard deviations in variations of Budget System Performance in public secondary schools Nakuru County, Kenya. Consequently, the null hypothesis tested under;



HO₄: Management support does not significantly influence budgeting system efficiency in public secondary schools in Nakuru County, Kenya

was rejected on the basis of the results from the regression analysis indicating that there was indeed a significant relationship between the two variables ($\beta = 0.443$, $p < 0.05$). Subsequently, the view that management support does significantly influence budgeting system efficiency in public secondary schools Nakuru County was adopted. The findings agree with Mihret and Yismaw (2007) who established that there is a positive relationship between top management support and budget performance effectiveness. According to Kibua et al (2008), the abnormal high cost of secondary education is partly due to poor governance of schools.

CONCLUSIONS AND RECOMMENDATIONS

5.1 Conclusions

According to the findings on this objective, management support had a moderate influence on budgeting system efficiency in public secondary schools Nakuru County. It was also revealed that most of the schools issued budget guidelines prior to preparing budgets. All staff participates in budget preparation and discussion within their department. most of the respondents were of the view that planning was important to the success of budget implementation. In most schools, there was proper communication during the process of budget preparation. However, the leadership provided to the subordinate managers during budget execution was not effective. In addition, the coordination among the various departments during budget execution was not well achieved in most schools. Most of the respondents also strongly agreed that the management can be able to overcome the challenges of budget implementation. Both correlation analysis and multiple regression analysis results revealed that management support does significantly influence budgeting system efficiency in public secondary schools in Nakuru County.

5.2 Recommendations

The following recommendations are drawn with regard to the study findings. First, the study recommends that the top managements both at the local education office and at the school level to provide more support for the budgeting process so as to ensure that all aspects of



the budget are well catered for and allow for different techniques of budgeting to be implemented so as to maximize the gains from these techniques. The study also recommends that future studies should analyze the budgeting techniques being used in the public secondary schools in the country and their effect on the budget system performance. Another area observed that needed future studies was the area of leadership in budget preparation and implementation.

REFERENCES

- Alzeban, A., &Gwilliam, D. (2014). Factors affecting the internal audit effectiveness: A survey of the Saudi public sector. *Journal of International Accounting, Auditing and Taxation*, 23(2), 74-86.
- Baltaci, M. & Yilmaz, S. (2006). *Keeping an eye on subnational governments : internal control and audit at local levels (English)*. WBI working paper series. Washington, DC: World Bank
- Bhattacharjee, A. (2012). *Social science research: Principles, methods, and practices*.
- Caldwell, J. R. (2014). *U.S. Patent Application No. 13/507,601*.
- Chatiza, J. C. (2011). *Introduction to Education Promoting Equality in Primary Schools. London: Casel*.
- Cohen, A., &Sayag, G. (2010). The effectiveness of internal auditing: an empirical examination of its determinants in Israeli organisations. *Australian Accounting Review*, 20(3), 296-307.
- Earley, P. (2013). *Exploring the school leadership landscape: Changing demands, changing realities*. A&C Black.
- Field, A. (2013). *Discovering statistics using IBM SPSS statistics*. sage.



Furman, G. (Ed.). (2012). *School as community: From promise to practice*. SUNY Press.

Hawkesworth, I., & Klepsvik, K. (2013). Budgeting levers, strategic agility and the use of performance budgeting in 2011/12. *OECD Journal on Budgeting*, 13(1), 105-140.

Kahaviza, R.K., Kisiangani, B.W., Kukubo, D.W. (2015). Financial Management in Public Secondary Schools In Kenya: A Case Study Of Lurambi Sub County Kakamega County. *International Journal of Scientific & Technology Research*, 4(9), 45 -57

Kibua, T., Akoten, J., Riechi, A. Burasa, T., Oyugi, L., Omolo, J., Muthama T. & Mukasa, G. (2008). Making public secondary Education in Kenya Affordable. Nairobi: IPAR

Maronga, E., Weda, C. W., & Kengere, D. O. (2013). An investigation on the influence of government financial management on Kenyan public secondary schools: A case of Sameta Division. *International Journal of Scientific & Technology Research*, 2(9), 96-101.

Mihret, D. G. & Yismaw, A. W. (2007). Internal audit effectiveness: An Ethiopian public sector case study. *Managerial Auditing Journal*, 22(5), 470-484

Ministry of Education (2007). *Education Sector Governance and Accountability Action Plan*. Government Printer

Mito, E.A., & Simatwa E.M.W (2012). Challenges faced by newly appointed principals in the management of public secondary schools in Bondo district, Kenya: An analytical study.

Educational Research, 3(4), 388 – 401

Mobegi, F. (2012). Factors contributing to financial mismanagement and misappropriation in Public Secondary Schools in Gucha District, Kenya.



- Mugenda, O.M &Mugenda, A. (2003). *Research methods: quantitative and Qualitative Approaches*, Nairobi: Acts press
- Nardi, P. M. (2018). *Doing survey research: A guide to quantitative methods*. Routledge.
- Nassiuma, D. K. (2000). *Survey sampling. Theory and methods*. Egerton University Press
- Nyaga, L. W. (2016). *Factors Affecting Financial Management Practices In Public Secondary Schools: A Case Of Schools In Embu West Sub-county, Kenya* (Doctoral dissertation, KCA University).
- Sekaran, U., &Bougie, R. (2016). *Research methods for business: A skill building approach*. John Wiley & Sons.
- Sibande, S., Ojwan'g, Millicent, A., &Allida, D. (2017). Evaluation of Principals' Financial Management Performance In Seventh-Day Adventist Secondary Schools In Northern Malawi.*Baraton Interdisciplinary Research Journal*, 7, 1-10
- Van Gansberghe, C. N. (2005). Internal auditing in the public sector: a consultative forum in Nairobi, Kenya, shores up best practices for government audit professionals in developing nations. *Internal Auditor*, 62(4), 69-74.
- Walliman, N. (2017). *Research methods: The basics*. Routledge.
- Wushe, T., Ndlovu, D., &Shenje, J. (2014). An analysis of basic management and financial skills by school development committees (SDC) in selected Harare schools. *International Journal of Innovative Research in Advanced Engineering*, 1(10), 378-386.
- Zinyama, T., &Nhema, A. G. (2016). Modernization, dependency and structural adjustment development theories and Africa: a critical appraisal. *International journal of social science research*, 4(1), 151-166.
-