Participatory Decision-Making and Financial Management in Public Secondary Schools in Kericho County

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Abstract

Prudent financial management entails deterrence of mismanagement, squandering and misappropriation of institutional funds. To ensure prudent financial management in public secondary schools, measures such as establishment of committees to manage finances and enhance financial accountability have been put in place. However, despite these measures, public secondary schools have continued to report financial mismanagement. The aim of this study was to assess the impact of involving stakeholders in financial management decision-making processes within public secondary schools in Kericho County, Kenya. The study was underpinned by participatory leadership theory. Concurrent nested research design, and mixed methods were adopted in the study. 239 public secondary schools were targeted, out of which a sample of 289 participants was selected. The sampling group consisted of 72 principals, 72 bursars, 72 student presidents, 72 chairpersons of the Board of Management (BOM), and 1 County School Auditor. Stratified proportionate sampling technique and purposive sampling method were utilized. Data was collected using questionnaires and interview schedules. The reliability of the research instruments was ascertained by subjecting them to Cronbach alpha test. Content validity was checked using expert. Descriptive analysis was employed to analyze the questionnaires, while thematic analysis was conducted to analyze the qualitative data. Results were presented in tables. The findings indicated that government high schools demonstrated a moderate level of stakeholder engagement in financial decision-making activities, with 69% of principals taking sole responsibility. Students' council presidents experienced the least involvement in BOM meetings on school finance matters. Consequently, the study recommends that principals prioritize involvement of all stakeholders in the fiscal decision-making processes. The study contributed to knowledge on stakeholders' role in prevention of misappropriation of finances in public schools through participation in decision making activities.

Keywords: *Participatory decision-making, financial management, stakeholders' involvement, public secondary schools*

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1.0 Introduction

Financial management is key to the success of the education sector. Education quality, operational efficiency, infrastructural development, effective implementation of educational policies and attainment of academic performance are dependent on prudent financial management (Myende et al., 2018; Myende et al., 2020; United Nations Educational, Scientific and Cultural Organization [UNESCO], 2017; Yunus, 2014). Financial management involves the rightful utilization of financial information, financial skills, tactics and methodologies to maximally exploit the organizational resources; thereby adding value to overall performance of an education institution (Kahavizakiriza, 2015; Yizengaw & Agegnehu, 2021). Elaborate financial management is therefore significant in underpinning institutional accountability, financial stewardship and quality service delivery (Mohamad & Ibrahim, 2017; Yizengaw & Agegnehu, 2021). Prudent financial management in secondary schools is also necessitated by a huge disbursement of funds by the Ministry of Education Science and Technology (MoEST), the school fees paid by parents, and other income generated by school projects.

Therefore, proper planning, monitoring and controlling systems are essential in ensuring efficient utilization of organizations' financial resources. In order to accomplish this, a financial oversight committee is usually established. In secondary schools, Board of Management (BoM) is expected to establish control systems that would deter mismanagement and squandering of Institutional funds. This is usually achieved by instituting financial controls, budgetary management measures, financial reporting systems, proper documentation systems, and auditing practices (Kahavizakiriza, 2015; Messy & Monticone, 2016; Xiao, 2020). Establishment of such systems enhances stewardship and financial accountability among principals due to participatory decision-making in BoM meetings (Messy & Monticone, 2016; Xiao, 2020).

Across the globe, there is evidence that governments fund public secondary schools' education through national treasuries (Lang, 2021; Verger, 2019; Yunus, 2014). Many countries; for example, United States, Germany, United Kingdom, and Malaysia have put up measures to promote financial accountability in educational institutions. These measures include establishment of Parent-Teacher Councils (PTC), school administrative committees and the school management boards (BoM). These bodies are expected to collaboratively form main policy agencies responsible for financial management, expenditure control and disbursement through participative decision-making (Fan, 2015; Rupavijetra et al., 2019). They are therefore expected to embrace financial governance practices that are aimed at promoting effective delivery of education services (Organization for Economic Cooperation and Development [OECD], 2017; UNESCO, 2016,). Good governance practices involve full acknowledgement and observance of human rights and stakeholder's involvement in decision-making (Cassano, 2017).

In Africa, implementation of financial management practices is a challenge in secondary schools, as noted in South Africa, Uganda, Lesotho, Zimbabwe and Malawi (Amos & Africanus, 2021;Boma, 2018; Ephrahem & Bhoke-Africanus, 2021; Myende et al., 2018; Myende et al., 2020; Yizengwa et al., 2021). Studies show that in most African countries, prudent fiscal management is hampered by limited professionalism in handling money among principals and BoM members, financial negligence, and unclear training frameworks (Myende et al., 2018; Kunene, 2018; Myende et al., 2020; Rangongo et al., 2016).

> *"Proper planning, monitoring and controlling systems are essential in ensuring efficient utilization of organizations' financial resources"*

In Kenya, efforts to attain financial management have been made, including introduction of regulations by the Ministry of Education on qualifications of BoM, their appointment procedures and termination of their tenures (Munge et al., 2016). Undoubtedly, elaborate regulations such as management policy, inventory management and financial management policies are in place (Munge et al., 2016; Omollo et al., 2016). Despite these elaborate measures, mismanagement, squandering and misappropriation of education funds is still evident. They are characterized by deficiencies in communication, inferior project management skills, poor budget analysis and weak systems for monitoring expenditures (Alio et al., 2019; Buchichi et al., 2018; Kahavizakiriza et al., 2015; Said, 2016). Against this background, the study sought to examine the impact of participatory decision-making on financial management practices within public secondary schools in Kericho County, Kenya.

Statement of the Problem

Prudence in financial management is key to the attainment of good performance, educational quality, infrastructural development and fiscal accountability in public secondary schools (Gomes & Valle, 2014; Munge et al., 2016). Clear policies and guidelines direct how school funds ought to be utilized, accounted for and managed by prescribed officers (The Basic Education Act, 2013; Munge et al., 2016). Despite the presence of the above elaborate measures, imprudence in financial management, underdevelopment of schools, inconsistencies in financial accounting, among others have been reported in government high schools (Ann, 2018; Munge et al. 2016).

There are various studies that correlate corporate governance and financial management (Ann, 2018; Midialo, 2017; Munge et al., 2016). However, research gaps on literature that explores the relationship between governance practices, such as participatory decision making and financial management practices still exist. The current study which seeks to assess the impact of involving stakeholders in decision-making processes on the financial management practices within government high schools located in Kericho County aims to address this research gap.

Research Objective

To assess the impact of involving stakeholders in decision-making processes on the financial management practices within government high schools in Kericho County, Kenya.

Research Question

Does participatory decision-making have an influence on the financial management of public secondary schools in Kericho County, Kenya?

Literature Review

Participatory decision making is a creative process that allows the entire members of an institution to take ownership of decisions via identifying effective options that everyone can live with. Consequently, there is need to understand participatory decision making in the context of financial management in government high schools. In exploring this construct, the research was guided by participative leadership theory (PLT) as proposed by Yukl (1998). The theory acknowledges proactive management based on three principles; namely, consultation, awareness, and empowerment.

The theory basically assumes that stakeholders involved in implementation of a decision had also taken part in the making of the same decision. The implementation of the theory reduces conflict and competition among the stakeholders. However, PLT has a disadvantage of not working if the people being consulted lack necessary understanding of the matter when making key decisions. This forces the leaders to conceal sensitive information and get feedback from other stakeholders on necessary matters only.

A study was conducted by Watson (2013) on the rationale for financial decisions in four Auckland secondary schools in New Zealand. The findings indicated that financial decision making was a collective responsibility of all stakeholders, and this led to remarkable schools' success. In another study, Tangidy and Rini (2020) noted that decision making was more effective when done collaboratively. In Tanzania, Ngusa and Gabriel (2017) found out that when teachers participated in decision making, they were more devoted, and quick to adopt decisions made through consultative participation. In Nakuru County, Kenya Munge et al., (2016) argued that effective management of school finances results from collaborative participation of all stakeholders in budgetary process.

2.0 Materials and Methods

The study was carried in public high schools in Kericho County, Kenya. Concurrent nested research design and mixed methods design were adopted. The study population was 239 schools in Kericho County. To obtain the necessary sample, simple random proportionate sampling technique was employed, where principals, bursars, BOM chairs and student leadership presidents were selected. Further, purposive sampling technique was utilized in selecting one County School Auditor in the Ministry of Education. As recommended by Kothari (2011), the study adopted 30 percent of the target population as the study sample. The sample comprised 72 schools and the respondents comprising of 72 principals, 72 bursars, 72 BOM chairpersons, 72 student council presidents, and 1 County School Auditor.

The tools for collecting data included questionnaires (for principals, bursars and student presidents), interview schedule (for BOM chairpersons and County School Auditor), analysis of documents and observation. The reliability of research instruments was checked by subjecting them to Cronbach alpha test analysis. A Cronbach's coefficient greater than 0.7% was termed as acceptable (Bryman & Bell, 2011). The data collected was subjected to analysis using SPSS. The quantitative data underwent descriptive analysis, including calculations of mean and standard deviation, and was visually presented in tables and figures. Meanwhile, qualitative data underwent thematic analysis.

3.0 Results and Discussion

An overall response rate of 88.4% (213) was achieved. It comprised of 68 principals (94.4%), 57 bursars (79.1%), 68 students' council presidents (94.4%), 57 BOM chairpersons (79.1%) and 1 County School Auditor (100%). This response rate was regarded adequate for analysis as recommended by Creswell (2014), Kothari (2011), and Mugenda and Mugenda (2003). The high response rate was attributable to effective planning and implementation of fieldwork, as well as the cooperative nature of the respondents.

Background Information of Respondents

The background information of different categories of respondents was analysed under aspects such as gender, academic qualifications, work experience and categorization of schools where a respondent worked.

Demographic Characteristics of Principals

The findings from the demographic characteristics of principals were presented in Table 1.

Table 1

Demographic Characteristics of Principals

	Description	Frequency	Percent
Gender	Female	18	26.5
	Male	50	73.5
	Total	68	100.0
Highest education qualification	Diploma education	2	2.9
	Undergraduate degree	44	64.7
	Undergraduate degree with a post graduate diploma	3	4.4
	Master's degree	17	25.0
	PhD	2	2.9

	Total	68	100.0
Working experience in the current school	less than a year	5	7.4
	Between 1-5 years	45	66.2
	Between 6-10 years	11	16.2
	Between 11-15 years	1	1.5
	Between 16-20 years	4	5.9
	Over 20 years	2	2.9

The findings in Table 1 indicate that the number of male principals, 50 (73.5%), exceeded the number of female principals, 18 (26.5%). This implies a gender imbalance in leadership of public secondary schools in Kericho County. Similarly, the findings from BOM chairpersons, bursars, and students' council presidents also reported gender imbalance. This finding is corroborated by Akinyi (2013) in government high schools in Siaya County where most principals were male.

The study further indicated that 44 (64.7%) of the principals had undergraduate degree, 17 (25.0%) had master's degree, while 2 (2.9%) had doctorate degree. This indicates that principals had requisite knowledgeable in informing the study on financial matters. The principals were moderately experienced with majority having 4-10 years' experience which was regarded essential in championing pro-activeness, and promptness in influencing prudence financial management in secondary schools (Migwi, 2018; Mutindi et al., 2016). BOM chairpersons had 1-5 years' experience. However, regardless of one's experience, the BOM chair was expected to ensure prudence in the management of finances. Adequate experience among BOM chairs was also described as having direct influence on prudent financial management (Buchichi et al., 2018). The bursars were moderately educated. This was regarded critical in ensuring efficient decision making and problem solving processes (Phiri, 2020). The results further indicate that there are more girls' than boys' boarding schools in Kericho County, while mixed day and boarding secondary schools are the least in number.

Results on Financial Management in Public Secondary Schools in Kericho County, Kenya

Regarding the variable, financial management in public secondary schools in Kericho County, Kenya, various statements were posed to the principals requiring them to indicate their opinion in a 5-level Likert rating scale; where, SA = strongly agree (5), A= agree (4), N= Neutral (3) D = disagree (2) and SD= strongly disagree (1).

Table 2
Principals' descriptive results on financial management

Principals' statements regarding financial management (N = 68)	SD	D	N	A	SA	Mean	Std.
1. Investment in financial employee training and development in public secondary schools banks contributes to the achievement of financial management	0	0	10(14.7%)	44(64.7%)	14(20.6%)	4.06	.596
2. Financial control among secondary schools possesses influence on financial management	0	0	10(14.7%)	41(60.3%)	17(25%)	4.10	.626
3. Engagement of employees performing financial oriented tasks in the school of contributes to improved financial management	2(2.9%)	0	3(4.4%)	47(69.1%)	16(23.5%)	4.10	.736
4. Strong and adequate governance documentation possesses positive effect on financial management	0	1(1.5%)	2(2.9%)	45(66.2%)	20(29.4%)	4.24	.576
5. Enacted and implementation of appropriate legislation accounting policies and standards possess positive influence on school financial management	0	2(2.9%)	5(7.4%)	43(63.2%)	18(26.5%)	4.13	.667
6. Supportive leadership influence school financial management	7(10.3%)	27(39.7%)	8(11.8%)	11(16.2%)	15(22.1%)	3.00	1.371
7. Educated and well exposed B0M members possess the potential to influence the school financial control, decision-making, documentation and reporting practices	1(1.5%)	1(1.5%)	3(4.4%)	36(52.9%)	27(39.7%)	4.28	.750
8. Regular auditing have impact on the school financial management	2(2.9%)	17(25%)	3(4.4%)	17(25%)	29(42.6%)	3.79	1.311
9. Adequate financial record keeping practises have influence on the financial management of public secondary schools	1(1.5%)	0	1(1.5%)	46(67.6%)	20(29.4%)	4.24	.626
10. Financial transparency and accountability achieved through stakeholder participation on both decision-making and availing financial communication possesses no impact on school financial management	15(22.1%)	1(1.5%)	3(4.4%)	35(51.5%)	14(20.6%)	3.47	1.430
KMO measure of sampling adequacy = .696							

The findings presented in Table 2 show that Kaiser–Meyer–Olkin (KMO) was 0.696 for all aspects of financial management. This indicates that the sampling technique and indicators used were adequate in establishing the desired measure (KMO >0.6) as suggested by Shrestha (2021). The results further show that principals reported high agreement on the need to have educated and well exposed BOM members (mean = 4.28), adequate governance documentation (mean = 4.24), good financial record keeping practices (mean = 4.24), financial control measures (mean = 4.10) and engagement of employees performing financial oriented tasks (mean = 4.10). All these aspects were considered most essential aspects in influencing financial management of public secondary schools. However, half of principals, 34 (50%) felt that supportive leadership was not influential to school financial management; only 26 (38.3%) felt that it mattered.

Results on Participatory Decision-Making in Public Secondary Schools in Kericho County, Kenya

The assessment of participatory decision making was conducted by presenting to respondents several statements ranked in 5 point Likert scale; where, SA = strongly agree (5), A= agree (4), N= Neutral (3) D = disagree (2) and SD= strongly disagree (1). Summary of the responses from principals is presented in Table 3.

Table 3

Principals' descriptive results on participatory decision-making

Principals' statements on participatory decision-making (N = 68)	SD	D	N	A	SA	Mean	Std.
• The principal delegates financial responsibilities and obligations	10(14.7%)	6(8.8%)	12(17.6%)	34(50%)	6(8.8%)	3.29	1.210
• Many decisions pertaining school funds are made by the principal	6(8.8%)	7(10.3%)	13(17.6%)	30(44.1%)	17(25%)	3.43	1.083
• We involve all stakeholders when making financial decisions	1(1.5%)	0	4(8.8%)	31(45.6%)	32(47.1%)	4.37	.731
• I am actively involved in planning, controlling, implementing financial plan	0	0	2(2.9%)	37(54.4%)	29(42.6%)	4.40	.550
• We normally outsource for accounting experts	10(14.7%)	16(23.5%)	9(13.2%)	27(39.7%)	6(8.8%)	3.04	1.263
• Stakeholders are aware of how the school funds are utilized	0	4(5.9%)	12(17.6%)	39(57.4%)	13(19.1%)	3.90	.775
• Each stakeholder has been assigned a financial duty in the decision making process	10(14.7%)	12(17.6%)	9(13.2%)	34(50%)	3(4.4%)	3.12	1.204
• We have written policies and procedures regarding decision-making	0	0	5(7.4%)	50(73.5%)	13(19.1%)	4.12	.505
KMO measure of sampling adequacy = .677							

From the findings presented in Table 3, KMO was 0.677 for all aspects on participatory decision making based on responses from principals. The findings indicate that the principals agreed that they seek consensus from stakeholders in planning, control, and implementation of school financial plan; where 39 (54.4%) agreed and 29 (42.6%) strongly agreed. The results from principals also indicated that they involved all the stakeholders when making financial decisions, where 31 (45.6%) agreed and 32 (47.1%) strongly agreed.

The findings from principals corroborated with those from bursars. The bursars agreed that principals and financial committees usually consult them before a financial decision is made. The bursars also indicated that they were allowed to speak up, contribute ideas and opinions regarding school finances during BOM meetings.The findings from student leaders also indicated a significant level of agreement on the level of their involvement, participation of parents and other stakeholders in making financial decisions. However, the findings indicated that students' leaders were passive in BOM meetings since majority of them indicated that they were not allowed to speak up, or contribute ideas and opinions regarding school finances.

They also lacked the freedom to see the school financial records and minutes of BOM meetings on financial matters of the school. They however agreed that the school discloses to them and the parents how tuition fees and project fees were utilized. This indicated that the level of student leaders' involvement in financial decisions in schools was limited.

Results from interview schedules with BOM chairs and Kericho County School Auditor was also presented. The study aimed to assess the views of BOM chairs and County School Auditor on the effect of involving stakeholders in decision-making processes on financial management practices within public secondary schools. Several effects were noted , which included: promoting collaborations from parents, students and other stakeholders; fostering collective results; reducing financial management risks; minimizing conflicts of interests; ensuring unity of purpose; improving service delivery; encouraging transparency and accountability; promoting stakeholders' trust on BOM members; and ensuring continuous team morale.

Studies by Tangidy and Rini (2020) and Nowlin (2017) concurred with these findings, and provided several benefits arising from participatory decision-making among stakeholders in secondary school, including improved acceptance of decision, transparency, accountability and promotion of trust. The study further assessed how BOM dealt with participatory decision-making scenarios and inconsistencies to ensure good financial management of schools. The responses from BOM chairs noted that most BOM were allowing members, teachers, parents' representatives and other stakeholders to ask questions and seek clarification during meetings.

A correlation analysis was carried out to respond to the study's research question, "to what extent does participatory decision-making influence the school financial management in public secondary schools in Kericho County?" Table 4 displayed the outcomes of this construct.

Table 4

Correlations analysis of participatory decision-making and financial management

Respondents	Dependent variable	Statistics (Spearman's rho)	X1
Principals' data	Y	Correlation Coefficient	.064
		Sig. (2-tailed)	.044
		N	68
School bursars' data	Y	Correlation Coefficient	.310*
		Sig. (2-tailed)	.019
		N	57
Students presidents' data	Y	Correlation Coefficient	.377**
		Sig. (2-tailed)	.002
		N	68

**. Correlation is significant at the 0.01 level (2-tailed).
*. Correlation is significant at the 0.05 level (2-tailed).

Based on the results presented in Table 4, a significant positive correlation was observed between participatory decision-making and financial management, r =.064, p= 0.044 for principals' data; r =.310, p= 0.019 for school bursars' data, and r =.377, p= 0.002 for students' presidents' data respectively. This led to the conclusion that participatory decision-making is statistically significant in influencing financial management in public schools in Kericho County, Kenya. These results were consistent with Nowlin (2017) and Ngusa and Gabriel (2017) who noted that regular involvement of stakeholders in decision-making improved acceptance, transparency and accountability of finances in private and public schools. Therefore, school principals play a key role in enhancing stakeholders' participatory fiscal decision making.

4.0 Conclusions

The findings of this study indicated that participation of all stakeholders in financial matters in the school was moderate. The study determined that participatory decision-making effectively impacted financial management practices within public secondary schools. It enhances wide acceptance of decisions made, and further promotes transparency and accountability in financial management in schools.

5.0 Recommendations

The limited engagement of stakeholders emphasized the importance for principals to include all relevant parties in the financial management decision-making processes in public secondary schools. Collaborative involvement indicates the need to define clear roles and responsibilities by principals and BoM for all school stakeholders in order to achieve effective financial management. The findings indicate the need to revise policies and procedures on participatory financial decision-making in schools. They also indicate the need for capacity building for all stakeholders aimed to sensitize them on contributory role in financial management in public secondary schools.

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