

**INFLUENCE OF INTERNAL CONTROL STRATEGIES ON FINANCIAL
MANAGEMENT OUTCOMES IN PUBLIC PRIMARY SCHOOLS IN HOMA-BAY
SUB COUNTY, KENYA.**

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DECLARATION AND APPROVAL

Declaration by the Student

This thesis is my original work and has not been presented for award of a degree in any other University or for any other award.

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DEDICATION

This work is dedicated to my loving wife Judith Mueni Jared and our two daughters
Victoria Pendo Jared and Virginia Wema Jared.



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The preparation of a thesis research is a demanding task that requires maximum dedication and co-operation from a number of people and institutions. I am thankful to my supervisors Dr. Ruth Thinguri and Dr. Mary Mugwe Chui who dedicated a lot of their time and endurance towards this thesis preparation. I thank them for their ever-positive instantaneous responses, guidance and encouragements that has enabled me to complete my thesis. I also thank Mount Kenya University as well for their commitment and good support and for giving me the chance to undertake a Master of Education in Administrations and Management course. I as well thank them for according me the necessary facilitation to enable my successful completion. I am grateful for all my respondents for their positive participation that has facilitated the successfulness of this thesis.

ABSTRACT

Claims of mismanagement of Free Primary Education (FPE) school funds in Public Primary Schools (PPS) is on the rise and the outcry of the loss of FPE funds through poor accountability by heads of various PPS and education officials. Purpose of this research was to assess the influence of internal control strategies on financial management outcomes (FMO) in PPS in Homa -Bay Sub County. Assess the influence of budget formulation, to establish the financial accounting, to a certain the monitory and evaluation, and finally to find out the influence of reporting on financial management outcomes in PPS in Homa-Bay Sub County, Kenya. System theory and Total quality management theory guided the study, mixed methodology and concurrent triangulation design was used. The target population was drawn from 70 PPS in Homa-Bay Sub County. They were drawn from the 70 Head teachers, 70 school BOM chairpersons and 70 BOM Parents representatives, and 4 Homa-Bay Sub County Auditors from the MoEST. A total of 214 participants were targeted in the study. The school head teachers, Board of Management (BOM) Chair persons & BOM Parents representatives were sampled through random sampling & purposive sampling. A total of 43 head teachers, 43 BOM Chair persons, and 43 BOM Parents representatives, 4 Auditors for Schools were also engaged. Sample size was 133 respondents. The data collection instruments used were questionnaire and interview schedules. The reliability of the instruments was determined using, spearman rank correlation, and piloting. Validity of the instruments was determined through consultative interaction from the supervisors and other lectures. Credibility was addressed by adoption qualitative and quantitative research methods. Quantitative data was presented as count, frequency and percentages inform of tables figures and narratives. Thematic analysis was used to enable credibility by supporting both qualitative and quantitative method used. Dependability was achieved through external audit by capturing the truth which was confirmed by the supervisors. Qualitative data collected from the conversations was deliberated on thematically and presented in narrative form. The study found out that the internal control strategies used in PPS adversely influence the FMO in most PPS since schools as a system is not adequately prepared on financial managements strategies. Findings shows that most PPS do not have regular Auditors at the school levels hence their books of accounts are not regularly audited. Most School administrators and BOM Members lack adequate skills on auditing, account reconciliation and book keeping records due to lack of enough training. Most PPS were depicted as disorganized in keeping inventory records. Majority of them did not maintain inventory records and policies according to inventory management and procedures. There was lack of proper training on inventory book keeping among the administrators. Executives lacked adequate kills on budgeting process and presentations. This study recommended the need for the GoK through MoEST to intensify the process of training of school heads and BOM members on accounting, reporting, monitoring and evaluation of the use of school funds in PPS, introduce FM courses in teachers training colleges and higher learning institutions.

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LIST OF ABBREVIATIONS AND ACRONYMS

ACCA	:	Association of Chartered Certified Accountant
AIA	:	American Institute of Accounting
APB	:	Auditing Practices Board
BED	:	Bachelor of Education
BOM	:	Board of Management
CDE	:	County Director of Education
COSO	:	Committee of Sponsoring Organizations
COSO	:	Committee of Sponsoring Organizations
CQASO	:	District Quality Assurance Officer
DED	:	Diploma in Education
EACC	:	Ethics and Anti-Corruption Commission
FMO	:	Financial management outcomes
FPE	:	Free Primary Education
GoK	:	Government of Kenya
IA	:	International Auditing
ICCS	:	Internal; Control capacity Systems
IIA	:	Institute of International Audit
INTOSAI	:	International Organization of Supreme Audit Institutions
M&E	:	Monitoring & Evaluation
MoEST	:	Ministry of Education Science and Technology
NAMIS	:	National Education Management Information System
NEMIS	:	National Education Management Information System

PPDA	:	Procurement and Disposal of Public Assets Authority
PPS	:	Public Primary School
PRISM	:	Primary School Management
SAS	:	Sub County Auditor for Schools
SPSS	:	Statistical Package for Social Sciences
TSC	:	Teachers Service Commission



CHAPTER ONE

INTRODUCTION

1.0. Introduction

The section highlights the following sub sequential subheadings; background to the study, statement of the problem, purpose of the study, research objectives, research questions, rationale of the study, significance of the study, scope of the study, limitations of the study, delimitations of the study, assumption of the study and the operational definition of key terms.

1.1 Background to the Study

Contextual and Components of Internal Controls strategies is a process applied by those charged with authority to administrate by planning to offer sensible guarantee about the realization of the organization's objectives. The organizations in this case the school set up, finance objectives fall into several unconnected but related categories. Internal Controls strategies is therefore aimed to maintain the schools' assets, examine the correctness and trustworthiness of its bookkeeping data, Encourage operating proficiency and reassuring observance to guidelines for accounting and financial controls (CUSO,1992). This description of internal control strategies implies the following essential ideas: Internal control is a practice. It is not one event, but a sequence of continuing engagements and deeds that transpire all the way through each institution's processes and should be a primary measure of each organization. People in this case stakeholders in a school are what make internal control work.

While the obligation for respectable internal control strategies finally rests with organizational leadership, all subdivision members play significant parts. School

internal control strategies in accounting and auditing are the activities meant to ensure the realization of an institutional goals in set value and effectiveness. They are trustworthy control systems endlessly built-in element of operations, influenced by persons that provide answerability to guarantee that. a body's purpose will be attained (Ramamoorti, 2003). The beginnings of auditing and Management Internal control strategies in general, are expounded on by accounting historian Brown, (1905) quotes Mautz and Sharaf (1961) as the commencement of auditing and internal control strategies which is said to should have on track to some extent back to times of accounting. As far away back as 4000 B.C. The term internal control was first amorphous by American Institute of Accounting (AIA, 1949) and afterwards elucidated in 1972 and 1980's. FMO is the final outcome obtained or the impact felt after putting into use the fundamental management skills and strategies to monitor resources of an organization

In accordance to historical acceptable report there are. Proper provided evidence that there is financial indignity which have been observed in Public Universities, PPS, corporation and in state parastatals, internationally, globally, on a national scale and in the neighborhood. For instance, investigation done in 2007 by the attorney general of the state of New York towards possible corrupt links between colleges and educational loans Industry as well as abuse of office by some financial officers proved that the students faked learning disabilities where they would be able to take tests at facilities where staff had been paid off. The study shows that parents lost between US \$15,000 to US\$ 75,000 to participate in the cheating scheme. Universities such as the University of South California and the university of Texas were involved. Same study indicated that college coaches illegally received bribes to recruit athletic applicants and they

received cash bribes to the tune of US\$25million (Field 2007). In Nigeria Obafemi Awolowo, education sector was blamed of unprofessional handling of Institutional finances by wasting, 3.5 billion Naira which was to be paid for boarding residences facelift and construction of new lecture auditoriums in a contravening of due procedures and transparency. (The Budget and Monitoring Committee, 2016). According to Chikowore2014), the rising complains of misappropriation and unprofessional handling of money by higher education governance in Nigerian were quite terrifying.

In Kenya several universities were locked in probe over US 30 million in questionable supplies as the country struggle with rising cases of impunities (Gilbert, 2019). For instance, Masai Mara university administrators in Kenya were also accused of embezzlement of college funds worth US\$ 1.6 million due to deliberate failure by finance department to record various transactions and chaque withdrawals (Kigotho, 2020). It's worth noting that Moi University was also implicated in the scandal of the scam that could amount to Ksh. 800million in fees fraud involving students and admission officers (Benjamin, 2014) According to Africa Media News (19, June, 2011) ElimuYetu Kenya complained of US \$46 Million that was detailed lost from the MoEST. Siringi (2002), study reports that it was the secondary high school level that large sums of money were exposed to little accounting procedures and there was no suitable arrangement for making schools accountable

This picture an illegal entrée to school finances by malevolent ill minded officials which may lead to poor monetary management in PPS (Kilonzo, 2007). Fact has been the missing of FPE money adding up to billions of shillings because of poor accountability that engage heads of various PPS and education officials. According to

Oduor ((26/5/2016) Standard Digital detailed report from Ethics and Anti-Corruption Commission was that 42 schools were sampled across the country and a total of 133 reports were received touching financial mismanagement of FPE money and a further 28 engaging Kenya Education Sector Support Projects. Gathui (2007) study posits that there is widespread mismanagement of school finances anticipated for FPE in numerous primary schools in Nyandarua District. A frightening tendency that needed an immediate action so as to prevent the possible crumple of FPE programs as a consequence of donors pulling out from the project according to Ndiang'ui (2012) study argued that Financial Management in Primary Schools in the Financial Year 2008 /2009 Ministry Of Finance Audit Report (2009) in Nyandarua District confirm that out of 70 serving school heads In Public Primary Schools, 12 had allegations of funds mismanagements in their schools.

Regionally the study in Nyanza region at Rachuonyo Sub County by Mwandia and Thinguri (2014) found out that a number of the schools heads have been interdicted , sacked and some demoted as a result of diverting the resources to personal use (Republic Of Kenya 2012/ UNESCO 1212 .According to Simatwa etal (2012 in January 2010 alone,11 schools heads in Public Primary schools were demoted in first term .Homa- Bay Sub County constitute of 70 PPS which have the same confront as others in the nation state. In line with Teachers Service Commission (TSC) Disciplinary Division, (2016) an entirety of 103 head teachers had been interdicted in consider to appropriation and misuse of FPE finances from July 2010 to June 2015. This is signal that financial management of PPS in the Republic of Kenya is not in good status. Financial management is therefore a worldwide challenge.

The researcher has demonstrated how worldwide this is a challenge by giving example by America universities in New York. An intercontinental example has been demonstrated within Nigeria Obafemi Awolowo University branch. Nationally the researcher has confirmed the big financial mismanagements. in Kenyan universities such as Masai Mara and Moi University and in education sector where PPS Heads steal Education Billions by issuing wrong figures, bribe and hide crucial audit documents among several financial fraudulent activities.

In line with TSC penalizing Division, (2016) entire 103 head teachers had been interdicted due to school funds misappropriation and regional example, of Homa Bay County TSC penalizing unit, information for finances misconduct in Homa Bay County and Rachuonyo Sub County. It is demonstrated by proof that the degree of head teachers in managing school funds is wanting in the whole republic of Kenya particularly in the present areas of study (Homa- Bay Sub County). Even though overtime, various books and guiding principle have been produced by the MoEST to safe guard that financial management in The Public Schools is honest and transparent. These among them are; Primary Schools Instruments Materials, Management Hand Book (July 2004); The School Improvement Grants Management Hand Book (August 2005); the Hand Book of Financial Management Institutions for Primary Schools (2005); The Hand Book of Financial Management (2006) and The Secondary Schools and Colleges Procurement Manual (2007). Despite of all these publications, the financial mismanagements In Public Primary Schools that leads to the interdiction of school heads still persist. An issue that if not urgently addressed more teachers would still be interdicted, sacked and demoted.

Several research studies have been deliberated upon, on internal control strategies globally and locally on the influence of internal control strategies on financial management outcomes. For instance, international studies by Abu – Musa (2004); Chunlan (2009) Witayapoom (2011) and regional Kakucha (2009) and Nyakundi and Nyamita (2014) have found out that there is relationship between effective internal control strategies and financial management outcome of the organizations. Though, best of these studies have been engaged the largest part on different activities while others have concentrated on a mix of listed commercial industries in their closest regions. The studies used diverse approaches hence such studies may not be generalized to the current study context. More research studies that have been conducted has also concentrated on the aspects of academic and financial management giving minimal attention to the aspects of control strategies and financial management. Locally a study carried out by Simiyu (2011), on effectiveness of internal control system on higher institutions of learning in Kenya disclosed that organizations of higher learning faces numeral of trials during internal controls in performance like liquidity hitches, financial reports are not organized in time, answerability for the financial resources is not to the agreeable and cheating and endorsement of institutional resources. It is for this reasons that this current study sort to find out the influence of internal control strategies on financial Management Outcomes in Public Primary Schools in Homa Bay Sub- County, Kenya.

Mohammed (2003) researched on Effect of the Internal Controls of Ethiopia Branch Office in Nairobi and a case study of internal controls of Nyayo Bus Services Co-operations in Nairobi Esmailjee; (1993); Chira (2009) researched on the Analysis of Internal Control Systems of Internal Controls Systems n Financial Institutions.

Ndiangui (2009) investigated On Assessment of Control System on School) Financial Management in Secondary Schools. It is therefore significant to carry out research at this level in Homa- Bay Sub County to answer the question if there is influence of international control strategies in financial out come in Public Schools. This would certain the cause of interdiction and address the plight of what need to be done on financial management in Public Primary schools in Homa- bay county where 8 head teachers had been interdicted because of mismanagement of school funds since 2013 July by the end of 2018. The researcher therefore believe that this research is necessary for it shall start the journey that will produce significant understandings into the influence of control strategies on FMO in PPS. Having five objectives makes it unique since all were considered to come up with research findings This study therefore stressed to seal the identified gaps by assessing if there is influence of internal control strategies on school financial management out come in Public Primary Schools in Homa –Bay Sub County, Kenya

1.2 Statement of the Problem.

Internal control strategies entail of constituents that are planned to help an organization such as schools to protect its resources, interlace the honesty and accurateness, encourage functioning proficiency, reassure adherence to policies for accounting and financial controls. It is a process not an event of ongoing actions and activities that take place in an organization. People as in school setting: stakeholders and school Board of management are the ones that facilitates the effectiveness of a control strategies together with good leadership from administrators. Despite the Government having good controls strategies in Public Primary Schools and qualified school heads as well as good Boards of management to govern the school, sector in Kenya there have been

embezzlement and mismanagement of Free Primary Education funds in PPS witnessed and reported. There are several evidences that prove that there is no prudent management of school funds in Public Primary Schools. The main problem being the massive loss of FPE finances sequentially adding up to billions of shillings because of poor responsibility, mismanagement and subornment involving heads of different PPS and education administrators. That leads to constant interdiction, demotion and sacking of school heads. According to Oduor ((26th /May/2016 Standard Digital), detailed report from Ethics and Anti-Corruption Commission was that, 42 schools were sampled across the country and a total of 133 reports were received touching financial mismanagement of FPE funds and another 28 touching on Kenya Education Sector Support Projects.

According TSC Homa - Bay County Disciplinary Unit (2018) a total of 8 Primary School heads had been interdicted for school financial mismanagement since July, 2013 while TSC disciplinary Division report from National headquarter (2016) revealed that 103 heads have suffered the same punishment. According to Simatwateal (2012), 11 school heads had been interdicted in Rachuonyo by January 2010 for fund mismanagement If this problem is not addressed urgently more school heads shall be interdicted and sacked and more unethical issues shall emerge in education sector. This in return will compromise the standards of education in the nation.

Several research studies have been deliberated upon, on interns control strategies globally and locally on the influence of internal control strategies on financial managements out comes. For instance, international studies by Abu – Musa (2004); Chunlan (2009) Witayapoom (2011) and regional Kakucha (2009) and Nyakundi and Nyamita (2014) have found out that there is relationship between effective internal

control strategies and financial management outcome of the organizations. However, best of these studies have been engrossed most on different activities while others have concentrated on a mix of listed commercial industries in their closest regions. The studies used diverse approaches hence such studies may not be generalized to the current study contest.

More research studies that have been conducted has also concentrated on the aspects academic and financial management giving minimal attention to the aspects of control strategies and financial management. Locally a study carried out by Simiyu (2011) on effectiveness of internal control system on higher institutions of learning in Kenya disclosed that organizations of higher learning faces numeral of trials during internal controls in performance like liquidity hitches, financial reports are not organized in time, answerability for the financial resources is not to the agreeable and cheating and endorsement of institutional resources. A gap realized was that most findings agreed that though strong internal control systems do exist in the banking industry but more concentration had been endowed to operational controls equated too their types of controls.

The other gap identified by this study is that even though research had been conducted in learning institutions, that certain that internal control system does exist in learning institutions, more weight has been given on effect of control system on academics than financial out comes. Therefore, emphasizing of research at this level (Homa - Bay Sub County) to focus on influence of school internal control strategies on financial management outcomes was found to be important in solving the PPS financial management Challenges that leads to interdiction, demotion and sacking of school heads. The current study for that reason stressed to seal the identified gap by taking into

account if there was influence of control strategies on school financial management Outcomes in Public Primary Schools in Homa - Bay Sub County, Kenya.

1.3 Purpose of the Study.

The study assessed the influence of internal control strategies on Financial Management Outcomes in Public Primary Schools in Homa - Bay Sub County, Kenya.

1.4 Research Objectives

The objectives of this study were;

- (i) To determine the influence of stakeholders' involvement on financial management outcomes in PPS in Homa- Bay Sub County, Kenya
- (ii) To assess the influence of budget formulation on financial management outcomes in PPS in Homa- Bay Sub County, Kenya
- (iii) To establish the financial accounting on financial management outcomes in PPS in Homa- Bay Sub County, Kenya
- (iv) To examine the influence of monitoring and evaluation on financial PPS in Homa -Bay Sub County, Kenya
- (v) To assess the influence of financial reporting on financial management outcomes in PPS in Homa - Bay Sub County, Kenya

1.5 Research Questions

The study was guided by the following research questions:

How does the budget formulation influence the financial management outcomes in Public Primary Schools in Homa - Bay Sub County, Kenya?

- (i) To what extent does the financial accounting influence the financial management outcomes in Public Primary Schools in Homa -Bay Sub County, Kenya?

(ii) How does monitoring and evaluation influence financial management outcomes in Public Primary Schools in Homa - Bay Sub County, Kenya?

(iii) To what extent do financial reporting influence the financial management outcomes in Public Primary

(iv) To what extent does stakeholders' involvement influence financial management outcomes in Public Primary Schools in Homa - Bay Sub County, Kenya?

1.6 Rationale of the Study

Kenya has confirmed to be steadfast to its legitimate duty to the realization of its vision 2030 and presently the Big 4 Agenda. In the spirit to achieve this the GoK has vested a great deal in its Education. It has shown its full support by make certain that essential basic education is free and available to all age school going children. The GoK has publicized its full willingness support by adapting international guiding principles such as the 1989 United Nation Convention on Right of the Child (CR's); the (1990) Jomson, World Conference on EFA, the World Education Forum (Dakar, Senegal); 2000 Millennium Development Goals by United Nation, international Children Emergency Fund (UNICEF) 1946 that promotes the ease of access of worth education for all. These meetings recognize the significance of Education towards the apprehension of their collective goal of education. To address financial disquiet in PPS the GoK has developed a number of guidelines such as educational act, 2013/ 20117, Legal Notice 1990/1978 and the school Standards and Frame Work act 1998 that campaign for attachment of parents through BOM to improve effectual school financial management in PPS. These strategies and seasonal papers are meant to improving the value of school FMO.

The degree to which policies requirements influence the efficiency and effectiveness of school FMO in PPS require an empirical study to assured the consequence of these guiding principles. Financial mismanagement if not addressed shall affect financial management of the public schools which will lead to more demotions and interdiction of school heads. Not only that but also cause conflicts in school settings thus shall affect the academic of the schools and other indecent matters.

1.7 Significance of the Study

The study investigated the influence of school internal control strategies on Finance management outcomes in PPS in Homa - Bay Sub County, Kenya. The research findings might be used by stakeholders such as MoEST to develop quality policies in PPS that address the FMO in schools. The curriculum developers could also address the need to develop curriculum that equip teachers' trainees with relevant knowledge on internal control strategies to improve their skills and knowledge on financial management outcomes of schools. The practicing teachers might also be inducted, trained and equipped fully with financial management skills through refresher courses and seminars. The stake holders such as school BoM might use the research findings to gain more knowledge on their roles as oversight authorities. Relevant policies might be adapted by the government to empower the external oversight authorities to play more oversight roles leading to general improvement on of financial mismanagement in PPS.

1.8 Scope of the Study

The study was carried between 2016- 2022. The researcher took a period of 6 months on proposal, from August 2017 to November 2018 and completed the research by August, 2019. The study was carried out in 70 PPS alone in Homa - Bay Sub County Kenya. It entailed the PPS heads, School BOM, chair persons and the Parents representatives as

the BOM signatory members, and 4 Homa- Bay Sub Counties Auditors for schools in the MoEST these are stakeholders and for any effectiveness of a control strategy people are the most vital part to make it work: The study took long due to the unavoidable circumstances such as; the emergence of covid-19 which shook and changed the calendar of education in the world. The study was carried in Homa-Bay Sub- County. In Homa- bay county Kenya. This was conducive since the researcher works within the environment and was acquainted to the regional set up of the Sub County hence guaranteed the security. Since the schools have homogeneous settings, the study findings were generalized. The study was guided by system theory and. Total Quality Management (TQM) theory by Williams Edward Deming. This is an eminence improvement body of methodologies that are client based and service orientated. This quality includes quality guarantee and its contemplations to be a process of putting together all the programs, functions and the undertakings within an institution to reach it continuous improvement and to ensure a maximum client satisfaction.

It used mixed methodologies and concurrent triangulation with descriptive. So that each methods design could provide a supportive, secondary role in the study based primarily on the other data type (Creswell, 2018). Also, to support both quantitative and qualitative data at one phase. It used structured: both open and closed ended questionnaires only in PPS in Homa- Bay Sub County, Kenya. According to several findings of different reports such as (Oduor (2016); standard digital news (2016); Ndiang'ui (2008); MOE (1999)) The crisis of financial Management in Republic of Kenya has recently increased, many school heads have been interdicted, demoted and sacked because of the claims of mismanagement of school funds including Homa - Bay sub county.

According to Simatwa et al (2012) 11 school heads had been interdicted in Rachuonyo by January 2010 for fund mismanagement and according to Ethics and Anti-Corruption Commission report. Was that 133 heads are under investigations for the same by 2016 (EACC 2016). If this problem is not addressed more school heads would still be interdicted demoted and sacked and more unethical issues shall merge in education sector. This in return will compromise the standards of education in the nation. The following internal control strategies; stakeholders' involvement, budget formulation, financial accounting, monitoring and evaluation and financial reporting strategies in all PPS need to be looked into to assess if there was effective and efficient implementations of these internal control strategies and their influence financial management outcomes. The head teachers in Homa - Bay Sub County too faces alike challenges. Not all are off the hook from the financial managing accusations. According TSC Homa- Bay County, (2018) a number of 8 Primary School heads had been interdicted for school financial misconduct since July, 2013 to November 2018. Since the Public-School administration is indistinguishable in the whole nation so their schools do not operate disjointedly from the rest.

1.9 Limitations of the Study

The following were the limitations of this study

- (i) The respondents were busy, nevertheless the researcher held prior engagement with them to appeal on their participations out of their tiring daily timetable which never had any consequence on data gathering
- (ii) The sensitivity of this research given that it handled the uprightness of the school heads as chief accountants, some respondents could not expansively act in response to all questions. Nonetheless the researcher held preceding dialogue

with them and established confidence in them and assured them that all the in turn would remain unidentified enough to offer privacy and safety measures they merit.

- (iii) The study was limited to Homa- Bay sub-county, Kenya. For more comprehensive out come all the 8 sub counties in Homa - Bay County would have been premeditated. This was not possible due to inadequate time factor and monetary source. In view of the fact that the schools are homogenous, generalization was done to arrive at the finishing finale. This justified that not all stakeholders were involved.

1.10 Delimitations of the Study

- (i) The study paced attention to influence of internal control strategies on financial management outcomes of PPS, excluding private schools since they maneuver under different course of action. Also Focused only on stakeholder's involvement, budget formation and majoring only on accounting M&E and how they influence FMO in PPS in Homa- Bay Sub County.
- (ii) Out of 47 Counties only one was considered and also out of 8 Sub Counties in Homa- Bay County only one was studied then overview was done to reflect the FMO in the entire country.
- (iii) The target population was drawn from only 70PPS in Homa - Bay Sub County. And a total of only 214 participants were targeted in the research study.

1.1.1 Assumptions of the Study

This study was carried out under the following assumptions:

- (i) The respondents would not personalize the research subject but would feel free to take part and collaborate in giving trust worthy precise in sequences relating

to the influence of the stakeholders' involvement strategies on FMO in their schools.

- (ii) The respondents might acknowledge the engagements, honor them and be open to release data and fully give necessary FMO in Public Primary Schools in Homa- Bay Sub County.
- (iii) The researcher implicit that the chosen respondents had dynamic oversight role on financial accounting strategies and would not have anything to conceal hence should collaborate to give approved in sequences on influence on accounting strategies on FMO in Public Primary Schools in Homa - Bay Sub Count
- (iv) The researcher assumed that school administration in Public Primary Schools was homogenous hence all the respondents could sincerely volunteer to give free and true information on the influence of monitoring and evaluation strategies on FMO in Public Primary Schools in Homa- Bay Sub County.

1.1.2 Operational Definition of Key Terms

Budget formulation : are all the steps and documentation in the budget process that are necessary that should be undertaken before acting on actual budget.

Control Environment : control environment is the customary of ethics, practices, and arrangements that gives the foundations, origins to practice the art of management internal control capacity in all over the organization.

Finance monitoring and Evaluation : Involve the composition of actual income, expenditure or cash flow against anticipated income expenditure in cash flow.

Financial management outcomes : it is a result or effect of putting into use broad fundamental management ideologies to monetary resources of the organization

Financial reporting in a school : Deals with schools' micro entry of nonprofit operations. That is majorly on records that schools accounting system must possess so that management can be effective through planning and budgeting in order to control internal and external operations of the school.

Internal control strategies : Internal control strategies are the basic fundamental guidelines that direct the internal controls to provide responsible sound assurance by reducing the possibility of mistakes occurrence and hence protecting the organization

resources

Internal Controls : This involves an established rules, strategies, and measures that guides an institution or an organization so as to provide reasonable assurance

Monitoring & Evaluation Activities : Continuous assessments, isolated appraisals, or some merger of the two meant to establish if each of the five machineries of internal control, including being able to put in place workable doctrines within each part.

Stakeholders : Stakeholders are everyone who share an authorized interest and contributes towards success of an institution



CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

The chapter highlighted the literature of the previous studies related to this study the researcher provided divergent views that authors who raised various versions related to the issue being assessed. This section gives the explanation of financial management, influence of stakeholder's involvement, influence of budget formation, financial accounting, monitoring and evaluation and influence of reporting on financial management outcomes in PPS in Homa- Bay Sub County Kenya. The study also provides theoretical frame work which guided the study and a summary of the literature showing the gaps identified during the review

2.1. Empirical Literature Review

The researcher gives the literature review on what other researchers had studied on internal control strategies and the financial management outcomes and the five objectives under the study as outlined in the introduction part.

2.1.1 Internal Control Strategies

Internal control strategies are the basic primary strategies that guide the internal controls to give accountable sound guarantee by reducing the likelihood of mistakes happening and therefore defending the institutional funds (COSO, 1992). The (University of Washington Financial Reporting, 2005). Define internal control as a section that consists of three major components that is preventive, detective and corrective. The preventive component is preordained to manage the possibility of a loss, the detective controls are meant to sense distrust functions and the corrective

controls are meant to correct the sensed errors by detective control. as a result, according to the researcher, internal control is an indispensable organizational utility that ensures that the coordination is absolutely functioning and workforce are carrying out their responsibilities as anticipated. Regardless of the dissimilar clarifications from unlike researchers that give diverse importance to internal control strategies all points have a related objective that is to warranty a successful and well-organized financial management, complying with laws and decision-making acts among the rest.

Internal control strategies are a process carried out by the management team and put in place to provide an agreeable assurance about the accomplishment of the organizational goals.

The control objective of an institution may be grounded into different perspectives but the major ones are to protect its property and check of the reliability of its accountancy information. Promote operational efficiency, encourage adherence to existing government policy for accounting and financial management. Internal control strategies are a number of continues actions and operations that occur in an organization and should be a daily routine in all the segment of organization people are the most important parts of internal control strategies for it is what make internal control work to duty to have a good control strategy in an organization such as school majorly depend on institutional leadership and management however all the subsection of such organization play a significant role.

There are five correlated part of internal control strategies: control environment, raised assessment, control activity, information and communication and monitoring. For efficient and effective function of internal control strategies in a school the must exit policies, procedures and tradition that govern its operational functions. Internal control

strategies are specific plan for what to be done when financial management process indicates the availability of special column this plans outlined the risking situation, its possible source, how to identify its source and the outcome of monitoring and evaluation. Implementing internal control strategies in a school require school administration and management to work as a team and know how to select right team players also management must create an evaluation system that evaluate the control at every stage of work within a school (Moahesia, 2007).

This research bring to a close by giving a universal explanation derivative from literature study that internal control strategies is able-bodied basic elementary device set to be in charge of a system or part of an organization that warranty the implementation of organization objectives, its efficient financial management, effectual control of work risks which lessen the potential of intentional and unintended mistakes to eradicate finance mismanagement in the practices undertaken by its delegate human resources(Wetmore,2018).

The current research study has constituted suitable control strategies at school level hence replaced the above five component of the control system to fit in the school set up. Control environment has been replaced with stakeholder involvement, raised assessment has been replaced with budget formulation while control activity has been replaced by accounting, information and communication has been replaced by repotting while monitoring has been maintained but put together as monitoring and evaluation. Emphasis and explanation have been given in the introduction of every specific objective of the study. Hence the five specific objective of this study are: To determine the influence of stakeholder involvement in financial management outcomes; to determine the influence of budget formulation on financial management outcomes; to

find out the influence of accounting on financial management outcome; to determine the influence of monitoring and evaluation and to find out the influence of financial reporting on financial management outcome in Public Primary Schools in Homa Bay Sub-County Kenya.

2.1.2 Financial management outcomes

Financial management is a process with several activities to be undertaken successfully that requires a keen planning assessing and controlling the school finances (Foskett and Lumbi (2003). According to Bush and Heystake (2003) financial management in a school is the process of planning organizing, directing and controlling of monetary activities of a school to enable efficient and effective financial management. Financial Management is a school enables manager to plan its financial allocations, assets and improve in the fund's operations. It helps school managers to undertake their decisions under three major divisions namely: investments decisions, financial and dividends decisions the public schools are funded by the government to invest in activities that edifies learners. Therefore, make investments decisions.

The school institution too makes financial decisions of the learner's priority, the quality and quantity of goods to be provide to the learners and cost analysis of goods to be provided in schools. According to Padilaetal (2012) effective financial management activities are important in calculating transparency, efficiency, accuracy and accountability which enable an organization to accomplish its planned goals. Handricksel (2005) posit that financial management entails keeping precise records of all financial transactions, aligning the budget to the organization strategic operational plans. In line with (CITATION rose 15/11033) financial management is a control system that is maximally able to use available resources hence providing good

agreeable results. Macharia (2002) drum support to the idea that effective financial management include proper planning and budgeting in order to attain maximum benefits towards set goals and objectives of an organization. Therefore, school financial management is the process of planning, directing coordinating and controlling monitoring and evaluation by managers by managers to be used sufficiently effectively and prudently. So as to achieve school objectives towards maximum benefits of the learners.

Financial management outcomes are vital conclusions that originate from sagacious financial management in a school. It is a subjective measure of how best a school has used its net revenue and existing funds. Financial management outcome are pointers that show the good of a school, the indication of a school to manage its finances responsibilities in a suitable manner that gratify its stakeholder. When there is good financial management outcome in a school the administrators and BOM members continuously connect with stakeholders to make imperative financial resolutions. Make available to stakeholders a perfect and reliable information that gives summary of school financial situation.

The school carry out transparency accountancy that allows independent account's audits, BOM approval of the budget and financial disclose to the public. In this case of the current study the desirable financial management outcome is: effective procurement in a school, policy compliancy, and improved accountability. Many school heads have been reported to have been interdicted and demoted due to failure to adhere to procurement procedures, abuse of office, corruption Mismanagement and embezzlement of free primary school funds an indicator of poor financial management outcome in public primary school. According to Otieno and Wahome (business 2016)

two hundred and seventy school heads were interdicted by the end of 2008 in an audit to ascertain how Free Primary Education funds were used in 2003. Reporting on the finding of (EACC 2016); Odiwuor (2016) in the standard reported that school heads illegally borrow a lot of money to different school and extend loan of free primary education money to parents serving in different committees are never recaptured. Transparency and accountability in the financial management enable accessibility to the public of the school funds expenditure that instill integrity and confidence in the school. Policy compliancy according to the existing government policy enable administrators to avoid legal implications hence good financial management finally result to positive financial outcome and vice versa.

Financial management outcomes in a school are actions of a product of schools 'guidelines and procedures in financial effectiveness, answerability and intelligibility and legislation compliancy. Effective of internal control strategies provide realistic reassurance concerning the accomplishment of customary goals. Financial management outcomes in an organization deal with successful and proficient use of either capital, borrowed money or any other organization finances and also making equitable conclusion towards profit making and additional of quality and value to the finance product (Kepher,2015; Petretorious,2009).Presumable hypothesis has been that with the existence of the Educational Reform act 1988, and the school Standards and Frame Work act 1998 and school financial regulation act 2012, a lot of resound financial management in PPS was expected. on the other hand, many investigations in the past decades have been conducted to establish the financial management inPPS and their conclusions have been the opposite indicating enormous loss of cash in PPS. A clear attestation that many PPS have financial management concerns.

in view of the fact that the beginning of FPE in 2003 to date the government has pumped a lot of money to be supervised by school head teachers. Many head teachers have been interdicted or demoted (Adoyo, & Kute, 2016). According to Hakijami, (2010) the audit report found out that 1 million US \$ was lost and another 26 million US\$ was misdirected from education funds. A lot of FPE school funds has been mismanaged. What could be the reason? This has remained a gap which has not been adequately researched on and so the need for the research. Seeing as detailed analysis from literature review has pointed toward that public primary schools across Kenya are besieged with financial mismanagement consequently resulting to undesirable financial management outcomes and interdiction as well as demotion of many school heads do persist. The current study is thus essential to establish the influence of internal control strategies on financial outcomes in Public Primary School in Homa Bay Sub County Kenya.

2.1.3 Influence of Stakeholders Involvement in Financial Management Outcomes in Public Primary Schools

CUSO (2016) outlines five intertwined components of an internal control network: these are risk environment, risk assessment, control activities, information and communication and monitoring. These are the fundamental basic guidelines against which internal control is evaluated. This current study has replaced the ‘‘what’’ by ‘‘who’’ instead of assessing the control environment it assesses who does the control therefore, replaced the control environment with stakeholders’ involvement in a school set up. The control environment is the key component of the internal control strategies in an organization which sets the pace of operation to the remaining other four components. It is the component that influences the effectiveness of internal control,

since it involves the active direct involvement of the employee of an organization: it provides ethics and moral values, structures and policies that guides an organization. For it involves the people, it ensures character and attitude towards internal control and control consciousness is kept and conserved by management and employees of an organization.

This study focuses on stakeholders in a school setting because they are the administrators, managers and their operation directly or indirectly affect the running of a school. Freeman (2010) define stakeholder as a group or individual who can affect or is affected by the achievement of an organization goals. Sharham Warsi (2018) argues that stakeholders are someone who is associated with the welfare and issues of a school and learners. According to education (ED CIF95) stakeholders in education is classified into major groups: internal and external stakeholder. Internal stakeholders involve the group within the school community such as learners, parents, teachers and school board of management. External components entail group or people or organization outside of school. They include society members, government bodies and agencies, NGOs, trainers and suppliers.

It is the style and supportive attitude, management policies as well as the competence ethical values and integrity that is administers by the stakeholders that plays a key role in the control environment and this is why this study focuses on the influence of the stakeholders' involvement in financial Management Outcomes in PPS in Homa Bay Sub-County. The key role in the control environment is organizational structure and accountability. How is school management constituted? Who are the internal stakeholders? Who are the external stakeholders? What fundamental part do they play? How is their influence to the financial management in the school? Is there transparency

and accountability from the administrators to the management, to the parents and from administrators, to BOM and the society the school serves? School structures and accountability relationship is the major component in the stakeholder's involvement that has replaced the control environment. The role played by the stakeholders at school in financial management in public primary school determine the financial outcome.

The study is determined to find out if Public Primary School in Homa Bay Sub- County indeed do demonstrate commitment to the integrity and ethical values by complying with the financial guidelines. Excise their oversight role that led to the effective procurement of school good and services in time at total low cost: thus, quality for value: institute formal policies and efficiently carrying out their lawful duties to encirclement accountability in their schools. Do they hold their commitment to competency and enforce accountability to realize prudent management of school funds and economy and efficiency of resources under their control? Stakeholders lead by school heads are empowered to have full control of financial resources of the school.

The school heads as chief administrators according to Education acts 2013 is the secretary to the Board of Management that makes final decision on school financial matters the carefulness and attitude of management towards financial management of school and leadership styles is what defenses the school properties and resources, patterned the accuracy and reliability of the financial accounting, financial records and logistical data and promote operational efficiency that encourages adherence to the government policies. The effectiveness of the internal control strategies directly relies on the leadership and roles played by every member involved in the running of the school undertakings that influences the financial management positively or negatively.

The key questions to ask are “Can stakeholders’ involvement in the financial management influence increase accountability at school level? Affect effective procurement of school goods and services? And affect the adherence to government policies at school settings?” Stakeholders have a role of supervision the implementation of the policies and help in making decision about their schools.

In Kenya the seasonal paper No. 6 of 1988 requires BOM to be appointed among people with qualities of commitment, competency and experience which help to enhance effective management and development to schools (MOEST,2007) they are empowered to be involved in decision making on financial matters (MOEST, 2005) However research findings indicates that in some school board, there is obvious breaking of guiding principle and training of the BOM members which is not given primacy as prerequisite by the guidelines Wawera etal (2020). In accordance to basic Education Act 2013 sub section 54 (7) the County Director of Education is authorized to co-ordinate capacity building and development for BOM but this has not been given a priority by MOE as required by law. The BOM are given sanctimonious orientation by County Education Officers (CEOs) on their obligations and duty during inauguration therefore making them to have poor knowledge and skills on their roles at schools. Magome etal (2020) when the school can have stakeholders who best play their roles, the organization will realize lowest total cost for goods and services purchased, have timely procurement of goods and services. The community they serve shall have public trust in their management of school funds due to transparency increased accountability and economy efficiency.

The school management shall be anchored on the basis of respectable financial ethics practices that control mismanagement of school funds and resources at school level.

There shall be commitment of competency by stakeholders that plays a key role in realizing positive financial outcomes in a school. According to Msila (2014) stakeholders are each one who share an approved interest and have a say towards accomplishment of an institution.

According to Machen, Wilson, & Nota (2005) for the schools to come up with better financial accountability there should be entire dedication from every stakeholder. According to Ndiang'ui (2012) many schools do not run a system of financial management that engage everyone. Gastic, Irby&Zdanis (2008) pointed out in their study that school require complete support of all stakeholders in order to make it in all manners of growth. while their study observed that in developing countries such as Kenya several stakeholders do not dynamically contribute to their level best on education matters. Machen et al. (2005) in their study renowned that even if important parental involvement is very significant in the education management, it is just but unrealized nightmare in several PPS.

The necessitate to engage all the stakeholders in school financial management has been approved with everyone. Stakeholders' involvement as a strategy that influence school financial management is a largely investigate on topic. internationally and in the neighborhood. Obongo (2019) investigated on Head teachers Preparedness in Managing Finances in Public Primary School in Rachuonyo North Sub County, Homa Bay County Kenya. The study investigated the knowledge and skills required in effective financial management, financial challenges Head teachers experiences and appropriate ways of addressing challenges faced by school heads in financial management. The study used concurrent mixed method and random sampling to select

20% of each participant. The research found out that most school heads were not well prepared for financial management.

Mwangi and Thinguri (2014) study on External School Supervision in Kenya: An Examination of its Effectiveness in Enhancing Financial Management in Public Secondary Schools in Kajiado North Sub County. The study concentrated on the management of school finances effectively of schools efficiently, and carefully. The study specifically investigated the supervision in ensuring that the school finances are managed in accordance to the policy plans. The study was guided by one theory: Total Quality Management theory (TQM), it used mixed method with triangulation design together with random sampling technique. The study found out that internal auditing is weak, principles come up with budgets which least involved all stakeholder hence poor participation and consultation.

Muhunyo (2015) study on effect of Internal Control System on Financial Performance of Public Institutions of Higher Learning in Nairobi City County Kenya. The study specifically investigated the effect of control activities, risk assessments control environment, information and communication and monitoring on financial performance of institutions of higher learning in Nairobi City County. The study used agency theory, stewardship theory and positive accounting theory. It used descriptive research design. The study found out that control environment, risk assessment, control activities and information and communication as component of internal control system. Has significant influence on influence on financial performance in the institution of higher learning. All these studies were carried out in different localities, institutions and used different research methodologies, designs, theories. They as well investigated different activities hence they could not be generalized to this specific objective of the current study

context. Hence therefore it is significant to carry out realistic research at this level to assess the influence of stakeholder's involvement on financial management out come in public primary school in Homa Bay Sub County, Homa Bay County-Kenya.

2.1.4 Influence of Budget Formulation on Financial Management Outcomes in Public Primary Schools

The second component of internal control component of an organization is risk assessment. Risk assessment is the process of identifying threats to achieve organizational goals. Risk activities that threaten educational goals in schools such as internal and external risk can be prevented accepted or reduced. The school management should strategize on how to deal with all types of risks to ensure that school financial management is comprehensive and far-sighted. The BOM must ensure each root of financial risk that May open doors for fund mismanagement in schools are assessed and dealt with. It is in the view of the researcher that this can be best done through proper and accurate planning and budgeting formulation in school.

Proper and accurate budgeting in a school would enhance prioritizing and specification of proper appropriate programs to be spent on. This study has replaced risk assessment with budget formulation. There is need to curb the risk of funds mismanagement by interrogating the causes within and outside the budget formulation the budget of the school. Finally what reviews and oversight needs to be involved during the budgeting process. According to the budget performance and programmed analysis Hand Book Volume III section 8(b) (2002) budget formulation are the procedural activities and formal commitments in the budget process that are required prior to the actual budgeting. This involves the protocol performance analysis that is done to determine where an activity stands at the present and where it is forecast to go.

The purpose of the budget formulation is to curb financial risks in an organization by giving satisfactory information basis for use by school administration and BOM in making decisions about the allocation of the school educational funds. Budget formulation enhances all the internal and external stake holders to own detailed, analyzed information that is necessary in making prudent financial decisions. The need to prevent financial risks in schools such as fund mismanagement and frauds require schools the management to govern the school funds prudently. The BOM need to acknowledge that there are claims of fund fraud and they need to reduce such malpractices by developing a good school plan and proper budget and avoid implementing any unbudgeted program.

Budget formulation is therefore defined as all steps and records in the budget progression that are required that should be carried out ahead of acting on actual budget. Budget work plays a key important role in ascertaining that accountability, public participation and transparency are upheld by managing board of institutions. According to Sebure (2002) budget plays fundamental role of accountability and efficiency in controlling the funds allocated to schools, this document helps the managers to have quality decisions. However according to Aruly (2000) there is need of proper budget formulation before actual budgeting. Aruly defines budget formulation as the practice that involves the provision of services, assets, plan evaluation and implementation. According to Obuya (2011) study revealed that inappropriate budget preparation made it difficult for school administrators to effectively manage school funds which caused misappropriation and enhancement of school funds.

According to MOE school heads are in charge of preparing a school budget in collaboration with the BOM and other stakeholders. Tucci (2022) defines a budget as

process of identifying, assessing and controlling threats of an organization capital and retributions. Budget consists of defining priorities and needs and receiving and spending funds over a given period of time (Bromelyetal 2012). According to Elizaveta etal2018) budget play a greater role such as helping organization to implement a financial plan, which help in facilitating the funding of all other school programs that profits all the learners in school programs that edifies all the learners in school. As a component of risks management, it enables the school management a review the past and the future budget to ensure that they meet various requirements such as statutes, policies and school traditions. Budget in a school helps to form a systematic outstanding plan for evaluating the quality and quantity of services rendered or required in a school. Budget well executed act as inspirational that instill authority to school management to source for more funds and spend it on approved expenditure. This reduces complain from internal and external stakeholders hence solving the risk of demoting of school heads because of financial mismanagement. According to Elizaveta (2018) there are four major types of budgets that a school can run but prefers the best two. There is current budget, long term budget, programmed budget and traditional budget. Current budget in a school setting is where the budget that focuses on only one. Particular program is school setting is called programmed budget. Financially there is traditional budget, a budget that does not stress on the purposes to be accomplished but on the issue of generating income and expenditure on different heads and it made in regards to the previous year's budget. It does not deviate from the budget of the previous years but follows the same foundations.

Though budget is agreed with as the most vital tool for controlling and planning the use of the inadequate resources in finance targeting at realizing the school goals,

Schick(1999) there are criticisms about the budget from early scholars like Argyris (1953) who argued that budget programmes is one of the unproductive way of controlling an institution resources since it may emanate from individuals that may want to attain their own individual interest as opposed to the organizational goals.(MC Nally, 2012) also had the same view that the budgets are not important in today's uncertain business environment. The budgeting formulation and process of budgeting is expensive and also time consuming and therefore by the time the budget is approved, the budget may not be 100% considered very important in an organization.

Even if, the budgeting in a school is a significant element in both financial risk management and planning in a school that cannot be done away with. It is important that the stakeholders should be involved to contribute in the practice of choosing how the institutional money will be used. Okumbe (1998) posits that the management of the budget is the principal duty of the head teacher on behalf of BOM and the head teacher should work jointly with the other stakeholders in the preparation of the budget. According to the (MOEST, 2004) the head teachers by law are recommended to involve BOM and parents in order to come up with a good budget. According to school Budget Planning Guide (BPG, 2013) the school BOM has the financial responsibility to endorse annual budget, set financial main concern and to authorize none budgeted expenditure of the school. Human Resource Management Act (2015) and MoES Basic Education (Amendment) Act 2017 need every one of the PPS to have annual budgets that are used to implement classroom programme.

The government requires the preparation and presentation and approval of the budget by the school BOM to be completed before the end of December of every year. MoEST

bestrode the accountability of production and explanation of the budget to the stakeholders upon the head teachers.

The MoEST additionally permit the acceptance of the budget by the head teacher only after the BOM shall have scrutinize and reviewed it and so approves it so that the ministry can as well verify it and approves it for adaption. According to MOEST (2003); Maite and Bett (2013) the obligation of assembling and accounting for school finances in the school belongs to the school BOM. Even though the school BOM through the head teacher must seek for approval from the district. Education Board, who frontwards the appeal to the County Director, who finally forward the demand to the MoEST headquarter. This is tedious practice to follow that is frequently a set back and has negative effect on financial planning and implementation in PPS

Research has been conducted by Wasi (2017) entitled Factors Affecting Budget Preparation: A Case Study of ISMU Africa that was guided by objectives to determine the external factors that influences budget preparation, determine what could be done to enhance the budget to enhance preparation. The study used descriptive survey method. Its findings were that, in order to enhance budget preparation, training of managers involved in budgeting process necessary. The study further realized that internal factors affecting budgeting process in lack of budgeting preparation skills and lack of training. The study recommended that organizations such as schools need to consider equipping its employees and management Board with budget preparation skills through giving necessary training in building preparation.

The study by Cliakwanemeka (2019) entitled Impact Budget Preparation and Implementations on Secondary Schools Administration in South East Nigeria States: Used descriptive survey research design and descriptive statistics to analyze the

collected data. The study found out that budget preparation process and implementations enhance good organizational administration. The study recommended that budget preparation procedures should embrace good collaborative corporation between all stakeholders during the process of budget preparation and implementation so as to support efficiency and effectiveness of teaching and learning process in a school. Lizelle De. Brain (2014) study entitled Budget control and Monitoring challenges governing bodies experience regarding the budget control and monitoring due to the fact that the budgeting control and monitoring are dimensional tools of financial management geared towards ensuring proper financial management and accountability. The study used social constructivism used a phenomenological pragmatic approach to collect data. The study findings were that school managements faces a lot of challenges in budget control and monitoring mostly in budget process, budget preparation and implementations. The study recommended that the schools needed based training in the financial budget management to school managers. There is need to carry out an empirical study to assess the influence of budget formulation on financial management outcomes in public primary schools in Homa Bay Sub County since all the above studies were carried at different localities and used different research methods, designs and investigated different aspects of budget hence cannot be generalized to the current study objectively.

2.1.5 Influence of Accounting on Financial Management Outcomes in Public Primary Schools

The third aspect of control strategy is the control activity. These are contraption which are both manual and automated meant to thwart and moderate risks that can obstruct accomplishment of instructional goals and operations. The control activities assist in

effectiveness of risk responses in an organization this include policies and guidelines, approvals, permissions, authentication, reconciliations, security over property and segregations of obligations. In a school set up, in order to reduce financial risks, the control activities must exist and be carried out at the accounting section. So, the current study replaces the control activities with accounting at the school level. Accounting is also known as accountancy. It is the measurement, processing and communication of financial and none financial information about business entities such as cooperation and sales firms. Accounting in a school is what shows a vivid picture of the school financial position. It informs the management whether there is loss of school funds or there is proper use of school finances, what the school accounts contains and which programme of the school generally generates revenue to the school.

As a control activity in the school setting, it is geared towards financial management. It has well defined segregated rolls played by different personnel supported by statutes and policies. School head teacher is delegated as supreme authority to be the chief school accountant who account for all the school funds. As a school chief accountant, the school head do the followings:

Analyze and record the transaction. He/she collects any invoice, bank or credit statement and receipts from the payment. He /she posts the payments entries to the ledger. Thus, as accounting officer he/she specify when the payment was done, for what purpose and the total amount received. The accounting officer prepares an analyzed trial balance at the end of reporting period. The principal who is accountant of the school prepares unadjusted entries at the end of the period and finally actualizes it to the adjusted trial balance. The school head teacher finally is delegated a duty to

prepare a financial statement by summarizing all the financial information into meaningful report for easy interpretation by stakeholders in the school.

According to American of Institute of Certified Public Accountants (AICPA), accounting is the art of recording, classifying and summarizing money transactions and events which are in part at least of financial oddity and reporting the outcome subsequently. Accountancy is the process of detecting, determining and passing the financial report to allow the making of informed decisions by the users of the information such as management (American Accounting Association). There are three financial statements that the school heads may choose to keep, balance sheet, income statement and cash flow statements. The purpose of all financial statement in a school is to inform the school management where the school funds is and how it got there. The use of automated software such as NAMIS at national level or computerized accounting system at school level can be helpful to the management to control financial frauds and come up with financial statement easily hence improving school financial management outcomes in public primary schools

Accounting helps the school to plan for expansion of its important objectives. Consolidating literature review of the meaning of accountancy it therefore means the process recording cash dealings regarding a firm which involves the summarization analyzation and recording the transaction to the oversight authorities in order to control the management of organizational funds. The government has further delegated duties to the BOM members to approve the school budget before being implemented at the school level to enable the school accountant managers and the school BOG members to spend the school fund prudently, the government has developed specific vote heads in public schools. For instance, in 2022 term three ministry of education released Kshs.

82.50 per pupil for account I which was meant to cater for text books, exercise, reference materials, station and assessment and examination (Opera new 2021).

The government further disbursed Kshs. 172.25 per learner in account II which was controlled by the following vote heads: Support staff salaries, renovation of learning areas, activities local transport and travelling, ICT infrastructures, contingencies, environment and sanitation, science and applied technology and capacity building and meetings. The amount channeled to school accounts then varies with the total enrolment of the learners at different schools. Before 2019 the school heads fed particular information manually to the computers to furnish the Ministry of Education with enrollment data. A fact that was blamed to be fueling the manipulation of data for individual gains.

According to Parliamentary watch dog (public Accounts committee – PAC 2017/ 2018) report reveal that there were four public institution that operated but never existed on the ground. These were Manduku Secondary School inKakamega (1188 learners), Belgut Kaptugen, Starehe Boys in Belgut Sub County, Kericho County (152 learners), Ikonge DEB in Kisii County (448 learners) and Doi Doi Boys in Laikipia North (64 learners). A blame that was put on the government for not fully operating to the digital platform of National Education Management Information System. Accounting in public Primary schools has been viewed to be very weak hence leading to massive loss of Free Primary Education Funds. According to Otieno and Thuku (February 4th 2010) more than 200 school head teachers were interdicted and sacked by the end of 2008 in audit of how Free Primary Education Funds were used since 2003. The same report revealed that749 school heads were under probe of how they used text book money and 270 were interdicted due to massive irregularities.

The United Kingdom states Department for International Development had to freeze Free Education Funds for Kenya to protest against mismanagement of Free Primary Education Funds a matter that was blamed on the competency of the school heads at school level who failed to comply with procurement laws and falsely awarding suppliers contrary to tendering rules and policies. According to EACC (2016) report shows that school heads provide wrong enrolment data, ignores procurement procedures, bribe and hide important audit report to enrich themselves from free education billions. The report further revealed that the school heads lend themselves hug sum of money by the use of unofficial receipt books and source the signature of the account signatories of different account to inflate cheque totals. The finding report also revealed that some heads compiled false records of non-existing project and cheated to be fully complete.

The EACC (2016) more so highlighted that a total of 256 reports related to the Ministry of Education (MoEST) and another 643 relating to schools on mismanagement of school funds of the Free Primary Education and another 28 touching on education sector support project were under investigation. Accounting in public Primary schools therefore is portrayed to be weak and is not performing the control measures as expected. Scrutinizing the (PAC 2017/ 2018) report on the examination of the Auditor – General’s reports Financial Statement for the Financial Year 2017 / 2018 it was reported that lack of accurate data on learners has led to paramount huge loss of Free Primary Education Funds through manipulation of data. For instance, an educational officer was interdicted for inflating data for 185 schools that yielded to overpayment of Kshs. 269,254,288. In another case in Kakamega County a clerical officer registered a non-existing school and received Kshs. 11,131,305.53.

The Minister of Education Prof. George Magoha reported that by 2019 the money lost yearly through manipulation of student roll sum up to Kshs. 752,594,740 and the Ministry also noted that the enrolment had been inflated by 529997. The report by EACC (2019) indicated that there was an existing investigation of the possible mismanagement of 10 billion from the Free Primary Education Programs. The report in its 2017/ 2018 (Enquiry No. EACC/F1/INQ/89/2017) the commission acknowledged the investigation of irregularities in procurement of text books for learners using free Primary Education Funds. The Audit by National Treasury (2011) supported the idea that there was massive corruption in the Free Primary Education where 42 billion was reported to have been lost since 2005.

Substantively through literature review there is firm ground to conclude that accounting influences the financial performance outcomes adversely in Public Primary Schools since there is minimal adherence to the procurement guidelines, poor accountability and non-compliance to the government policies.

Kaharisa (2003) in her study claims that proper auditing that has been recognized in public schools is not there and the government auditing is an uneven activity for this reason school funds are prone to mismanagement. Monegi, Ondigi, and Simatwa (2012) agrees in their study that greater part of head teachers who are the principal finance bosses in schools do not have sufficient trained financial management skills and accounting skills. Because of this fact they do hire other accountants to update the school books of accounts on their behalf at their own interest. Due to this a lot of school funds are misused. Ondigi, Mobegi et al. (2012) in their study puts it that pathetic accounting methods and strategies were major reasons leading to poor financial management in schools leading to financial misconduct and fraud of school funds.

The MoEST emphasizes on the careful use of public finances and persuade proper book keeping and auditing of the book of accounts. Conversely, according to Mapulisa (2014) states that 75% of head teachers did not have functioning finance committee to stick to the management policy of M&E. The study reports that MoEST accounts department too were not visiting schools regularly to monitor and guide the school heads on how to deal with the school funds. Wandu and Gatere (2012) study further apprehend that school fees and other finances are honestly received but receipting is not done that's why the finances could not be traced. Also, the study reports that the Government through the MoEST and TSC has recognized good guidelines on prudent use of public funds in PPS, The study further argues that implementation and meaningful follow up is minimal. There is always guess that disciplinary actions under the provision of constitution panel code of regulation of civil servants and TSC act public of Kenya will automatically be implemented to every management offender who mismanage school funds. According to Wango and Gatere (2016) actual implementation and meaningful follow-up of such relevant policies is very, minimal. Research studies has embarked on factors influencing Effectiveness of financial management but in Secondary Schools and very minimal in PPS.

Mutua (2015) conducted research study on factors influencing effectiveness of financial management in Secondary schools in Kitui District in Kenya. Maina (2016) also assessed factors influencing financial Management in Public Secondary Schools in Nakuru County. Magak (2000) study investigated on the Challenges Facing Head Teachers in Financial Management in Public Primary Schools in Kisumu East District-Kenya. The objectives were to identify the accounting challenges that the head teachers face in budgeting process. To find the professionalism, competence and auditing

knowledge amongst the school managers. The study came out with the findings that over spending and under spending, posting into books of accounts and in adequate knowhow by the school heads and BOM members on Audit skills are major challenges faced by the school heads in financial management.

The study recommended the urge to incorporate financial management courses at university and diploma levels to teachers' trainees in order to equip them with financial management skills prior their employment. Wamuyu (2010) assessed the Challenges Affecting Public Secondary Heads in the Management of School Projects in Madhira Constituency with the specific objectives of: Determining if the school heads in Madhira Constituency have adequate project management skills, the financial management challenges facing school heads in managing school projects and stake holders 'involvement challenges in management of the school projects. The study used is descriptive statistics to analyze the qualitative data. The study found out that even though school principals have been trained in project management, they still experience a lot of project management challenges.

Ndian'gui (2012) assessed at the Challenges in Management of Free Primary Education Funds in Public Primary Schools in Nyahururu, District, Laikipia County. The study investigated the level of training to the school heads in public primary schools in financial management skills. The level of awareness of financial management policies among the school managers and BOM Members. The role of BOM members in the financial management of public primary schools.

The study found out that Primary school heads and BOM members are not adequately trained or inducted on financial management. The study also supports that there was minimal auditing, inspection and evaluation of use of school funds at school level by

auditors of schools a weakness that facilitates corruption and mismanagement of public-school funds. The above research studies used different study techniques and research designs, assessed different aspect of accounting in schools, were grounded on different theories and carried out in different localities. These were not homogeneous in the current study. Therefore, cannot be generalized to this specific objective of current study. It follows therefore that there is need to carry out an empirical research study to ascertain if accounting strategy has influence on school financial performance outcome in public primary schools in Homa Bay Sub County Kenya

2.1.6 Influence of Monitoring and Evaluation on Financial Management Outcomes Primary Schools

Finance monitoring involves the composition of actual income, expenditure or cash flow against anticipated income expenditure in cash flow. The monitoring of school finances facilitates the school as an organization to pose facts of where cash are coming in from and knowing where money is going out. The government of Kenya through the MoES have policies that facilitate the monitoring of school funds. The department has education accounts and auditors who facilitate the monitoring of actual receipts payments against school budget estimates yearly by reviewing actual income and expenses. The auditors also examine details of funds spent during the year and the list of unpaid accounts. regularly the government audits the school books of account yearly to ensure that cash flow (the money received) or cash projections are always positive and actual receipts and payments are as per the budget and MoEST for Primary Education Grants circulars.

According to Internal Control for The School Department of Education and Training of Victoria (ICSDETV,2015) argues that for efficient monitoring and evaluation of school

funds, there should be separation of responsibilities to isolate the tasks or duties which if collectively handled would enable an individual one to process and record a complete operation. Such activities like recording, receipting approving and paying of goods.

The study further recommends that monitoring and evaluation should be done through proper structural through delegation, authorization and approval. All the transaction should be certified and permitted by responsible personnel who have acquaintance on the budget necessities. This study also stated that where receipting is done, either manually or electronically, the school should make sure that the receipting method used is confirmable and endorsable to facilitate accurate meting out and monitory process. Ballard etal (2010) define monitoring and evaluation as a process that aids the management to come up with in informed decision regarding the daily operation, services rendered and progress effectiveness using objective evidence.

It is an ongoing daily activity that entails daily routine of gathering data purposes to investigate if the school programme has met effective use of available resource and is on the track and to what extent the programme as achieved it objectives in terms of outcome. Williams (2000) posits that monitoring provides management and the stakeholders of an organization with indication extent of progress and accomplishment of expected outcome and progress with respect to the use of allocated resources. Monitoring is the fourth component of control strategy in an organization. Monitoring as a component on internal control strategy evaluates the effectiveness of the organization internal controls and is made to facilitate the internal controls to constantly operate effectively.

The effectiveness of monitoring evaluated against its operation to identify and correct of control system weakness before they literally affect the accomplishment of an

institutional goals. Monitoring in a school setup is the overlook of the school activities and transactions to assess the quality of performance over a given period and to find out whether the control is effective. Monitoring in a school setting is a continuous activity and intertwined with Evaluation. The monitoring activities communicate to evaluation. Evaluation findings should be communicated to the relevant stakeholders in time so as to make sound decisions and adjust the quality of services in a school.

The current specific objective of the component of the monitoring has been co-operated with evaluation hence the control strategies under investigation are monitoring and evaluation and their influence on financial management outcomes in public primary schools in Homa Bay sub-county. The government of Kenya is committed to its millennium goals and the 2030 vision. The millennium goals such as eradicating extreme poverty and hunger, achieving universal primary education, and promoting gender equality and improving the status of women among the eight goals can only be realized through access to education. The Kenyan vision 2030 of capitalizing on knowledge of science, technology, and innovation so as to work more effectively and improve social welfare for her citizens can only be realized through education too.

Kenya has invested a lot of budget expenditure on education. Kenya is not only one country that is investing in the education of her citizens. A comparative look at how other countries spend on the education of their citizens shows that other nations spend even more on the education of their people. According to Kenya Institute for Public Policy Research Analysis (KIPPRA 2019), the US has spent over seven hundred billion on its public education in 2017 alone. Portugal spent 8,700 per individual learner in 2015, Italy spent 9,100 per learner in 2015, France spent 10,100 per learner in 2015, and India spent 993 billion Rupees. Government spending in Kenya on education doubled in 2013/2014. The

budget was 65.77 from 251.2 billion in 2013 to 416 billion in 2017. Kenya spent 16.657 of its budgets in 2015 on education which increased to 26% (ksh. 473B) and 29.4% ksh. 497 B in 2019-2020 and also 2020-2021. This huge sum of money invested in education has specific objectives to help actualized the education goals, millennium goals and vision 2030. However there has been a lot of claims of mismanagement with many school heads and education officials being interdicted and sacked.

According to EACC (2016) report that was compiled due to several claims by different stakeholders on alleged misappropriation and mismanagement of funds on MOE and several schools indicated that 556 reports related to MOE and 643 another relating to schools were received and out of there reports 133 were specifically dwelling on the FPE funds. According to Taaliu (2017) in schools both primary and secondary there is a corruption and the employer of teachers TSC has a body was ranked as one of the most corrupt government agencies after Kenya police accumulative number of years. Due to these malpractices that face the management of school funds there is need for proper financial monitoring an evaluation in public primary school in Kenya so as to ensure there is well guidance procurement procedures transparency and accountability and policy compliancy finance monitoring is an ongoing process of which the organization such as school ensure that development and improvement plan is met in terms of its expenditure and income goals.

It is all about having frequent and current financial report to view the school plans towards objective progress and to make sound judgment. According to Humanitarian Academy Partner (2019) monitoring school financial performance outcomes creates more confidence and helps school management in making both short and long terms decision. This helps to archive positive financial outcome such as timely procurement,

adherence to procurement, specification, increase accountability and transparency, prudent financial management and instilling public confidence and promoting ethical practices such as honesty and integrity in a school. Monitoring and evaluation activities should be able to enable school top management to track and trace school spending and compare how the school is doing versus what the school receives from its source of income.

The activity of monitoring occurs as the school programmes run while the activity of evaluation is implemented after the end of a given specified period. Monitoring of a school funds is daily activities that involves internal and external stakeholders such as student, BOM members, teachers, parents, government bodies and agencies such as MOE and independent commission such as EACC, PAC, TAC and other NGOs evaluation is done at the end of every period of a program or at the end of every financial year. For successful financial management that can generate positive financial outcome in a school the management need to carry out process monitoring.

This is to determine what expectant is monitoring activities such as stakeholders' involvement, budget preparation and presentation is done in a school. Is there fare and independent involvement by all stakeholders through activity policy guideline in the all process of monitoring activities. The school management need to observe compliancy monitoring towards financial management in a school in this sphere the administrators ensure that the all finances in a school spend guided by the policy such procurement and disposal act (2015).

For financial monitoring the management needs to carry out beneficiary monitoring. The school funds are meant to benefit learners within a school set up therefore only money spent outside the defined objectives is considered as micro procreation. The

learners' community, teachers and government official should monitor the school finance in regard who benefit from the funds that has been spent from the school funds.

The government through the MOE officials on the ground should carry an organizational monitoring. Before they disburse school funds, they should have evidence to prove that the school exists on the ground with constituted management board and active stakeholders so that the FPEF should depend on non-existing institution. As indicted by PAC 2017/2018 which revealed that four schools existed factiously and could only be detected by publishers who could not trace them to supply them with books but they receive billion shares of free primary education funds.

The organizational setting that consists of a well constituted BOM members that work together with all stakeholders in necessary for good financial management in a school. Monitoring school finances should also be measured against results. What is the achievement with money that was budgeted for? Was the budget followed and if it was followed what was the result? Did it end in conflict due to mismanagement or it was given a green light by all stakeholders to ought to have borne a good result that is it fulfilled its set planned objective. Williams (2000) posits that monitoring provides management and the stakeholders of an organization with indication extent of progress and accomplishment of expected outcome and progress with respect to the use of allocated resources.

Monitoring allows BOM members of a school to determine what need to and is not working well in order to improve what is necessary along the way. It provides an ever straight to the planner to integrate what is practically happening versus what ought to have taken place. However according to World Bank (2005/2006) and Sharon (2011) study posits that in Africa, low degree of monitoring and evaluation process in schools

as follow up activity towards cartelization of school funds as led to complain by student in high school. Survey taken by Institute of Economic Affairs Kenya (IEAK) and Action Aid International Kenya (AAIK) (2016) entitled “Enhancing accountability in the provision of Free Primary Education” noted several observations concerning the M&E of school funds. The study claims that some PPS are not only charging illegal fees and leaves hence contravening basic education act, 2013.

The study further argues that for effective M&E in PPS the school head teachers should ensure that the receipts are provided for all payments made at school level by parents and guardians. Though according to Wangu and Gatere (2016), study argues that, contrary do happen as most school accounts who are head teachers, in Primary Schools unlike higher institutions of learning are not linked with banks so that their money can be deposited into bank accounts directly so that the stakeholders may use chaques deposits as a counter check at the bank.

The study posits that internal control and evaluation was part carried out by parents but the degree of their effectiveness majorly depends on the school management styles and administration in place. Nyonje and Jabuya (2016) investigated the influence of school administration. Monitoring and evaluation procedure utilization of education subsidy in public secondary school in Kisumu County, Kenya with the objective to establish the extent to which school administration monitoring procedure influence effective use of education fund. The study used decrepitude survey and correlation study design. Kinyua (2013) investigated the influence of monitoring and evaluation on teaching and learning among public primary school in Gatanga sub-county, Muranga county Kenya. With the objective to establish the influence of monitoring and evaluation of instructional policy and planning on teaching and learning. To identify the influence of

monitoring and evaluation of leadership, management and communication on teaching and learning in public primary school and came out with the result finding and recommendation.

2.1.7 Influence of Financial Reporting on Financial Management Outcomes in Public Primary Schools

The fifth component in internal control strategy is communication and information. This is the exchange of used information between and among stakeholders in an organization like school set up to support decisions and coordinate school activities. Information in the schools should flow from administration and management to other stakeholders who need it within the required relevant time that may help them carry out their duties. In this current study it's equated to financial reporting in the financial management of a school. The school administration and BOM members have an obligation to communicate the financial report to both internal and external stakeholders, the relevant information concerning the timely accurate expenditure of the school. Thus, there should be timely appropriate internal and external financial reporting in a school.

Timely financial reporting gives an overview to stakeholders on school financial position and integrity that helps them make a sound judgment on the running of the schools. Documentation is significant in a financial management of a school for it gives highlights on the urgent needy areas of spending. Oliver (2021) documented that financial reporting is the process of writing and communicating financial activities and performance over a given period of time either on quarterly basis or yearly basis so as to organize accounting data and give information on the current financial status of an organization. Financial reporting in a school is fundamental process that cannot be

challenged. Both profit making organization and nonprofit organization depends on analysis on financial documents to make decision. Schools rely on financial documentations to monitor is financial performance.

There are several basic financial reports kept in a school to aid in a cash flow, evaluate assets and liabilities, analyze income and expenditure in quality and quantify goods and services offered. Schools' top managers rely on financial data to come up with development decisions, plan budgets and monitor the financial performance in a school using well documented accurate financial statements improves accountability and encourages analysis of important financial data. There are numerous types of financial reports that needs to be kept in a school balance sheet. This facilitates the recording of the total assets, liabilities and equity the school currently poses there is income statement. This is a track sheet that the school used to record cash flow in the school for a period. It indicates all the programmes that generate the income in a school to support the running of the school.

It enables all the stakeholders to understand the efficiency of current practices, spending activities and income generations. Others are bank reconciliation, cash receipts, cash payment reports, cancelled receipt payments council payment reports, trial balance and bank statements among the rest.

According to Victoria department of education and training (2015) school administrators and BOM members need accurate and timely and financial report to govern the school current programmes and to plan the future needs of the school. It is in the view of the same study that financial reporting is one of the surest simplest ways by which schools carry out their accountability. It is imperative to ensure relevant stakeholders are given frequent financial report that are accurate timely and

meaningful. According to rose Walelaetal (2015) echoed the statement that accurate financial record keeping is a must for every school program effectiveness. The study argues that the document in financial recordings for the schools entails good financial marketing reporting that enables school BOM and top administration to trace individual and to by who as well as the source of the revenue that was dedicated for the expenses that facilitates good financial performance in a school.

In line with Kiriauki (2020) which stated that sound financial reporting activities, good management and accountability are important basic activities that facilitates improvement and better value for money in public organizations. The study argues that audit report of schools and legal implications such as compliancy to the policies in financial reporting indicates good financial performance in school. But the study recommended that for efficiency and quality finance reporting practices to be engaged successfully in public schools there should be involvement of all stakeholders.

Aduwi (2019) argues that most school head teachers have not undergone through financial management causes and BOM members require training on preparation of trial balance skills and knowledge. According to Chopkenga (2009) the study also concurred with the romanticism and argues that school heads are appointed from among the serving teachers of which most of them have no prior training on instructional measurement skills. Financial reporting in schools deal with schools' micro entry of nonprofit operations. That is majorly on records that schools accounting system must possess so that management can be effective through planning and budgeting in order to control internal and external operations of the school. Gekas (2002) explains that financial reporting involves informing the stakeholders in the education department on how the school grants received have been utilized. According

to Olouch (2005) Study findings notes that most financial statements for PPS were prepared within time though they do not have worth as per the requirement of the Financial Account Standard Board (2004) schools in Kenya are guided by Education Act to provide reporting. Professional Journal (2007) posits that for quality financial reporting, the information provided have to be relevant, reliable, neutral, comparable and of material importance.

Olouch (2005) study argues that majority of the school heads lack enough skills and reasonable knowledge to prepare sound financial reports. Ngata (2006) argued that not unless the school heads understand financial management training, they shall not understand the technical terms used. Study suggested that the head teacher needed training in financial management so that they could be fully conversant with accounting demands and procedures. Iraro (2002) in support of the idea also argued that head teachers face financial management challenges because they lack technical knowhow like budgeting, accounting, book keeping, reporting, preparation of trial balances and balancing books of accounts. Also, Kamatho (2008) agrees that most school head teachers lack the necessary basic management skills leading to poor financial management of PPS.

The auditors require an explanation from the head teacher of how every single cent was used from school heads. The study therefore argued that school head teachers should be competent on financial management skills such as budgeting, accounting, book keeping, auditing and expenditure control. Even though good financial reporting is paramount in public primary schools, most school heads and BOM members are not equal to the task according to most literature reviews

Studies have been carried out on influence of Head teachers' personal characteristics on their performance of administration tasks in Public Secondary Schools in Migori County (Elabu, 2013). Kiriaku (2010) study titled financial reporting practices in public primary schools in Kenya a case study in Igembe south district used a descriptive survey designed to investigate the financial reporting practices in public primary schools in Kenya. The study found out that financial reporting helps in decision making in the school setting and recommended for the involvement of all the stakeholders for efficient and successful financial reporting in public primary schools.

The study by Muhango (2018) by the title effect of internal control systems on financial performance of public institutions of higher learning in Nairobi City country Kenya investigated on the effect of performance in public institution of higher learning in Nairobi City Kenya. It used agency theory, Steward theory the study found at their control environment risk assessment control activities and information as indicator of control system have important influence on the financial performance of the higher institutions in Nairobi City Kenya. Study by Oluoch (2005) in financial reporting in public primary in Kenya and the Audit expectation. A survey of public primary Schools in Nairobi used random sampling techniques and found out that financial reporting had a lot of influence on audit expectation gap between the public auditors.

The study argued its findings that financial reporting done in public primary schools is still below the standard due to poor policies and steps involved in preparing the financial documents. The study by Otieno et al (2016) entitled effects of financial reporting practices on the performance of public secondary schools in Homa-Bay County Kenya found out that book keeping practices and financial disclosure practices are used to moderate extent by the public secondary schools in Homa-Bay County and

also noted that financial reporting practices in school like budgetary control practices highly influenced the financial performance of the schools. Wawira (2013) carried out a study on factors influencing head teacher's competency in management of finance in PPS in Mbere District, Kenya. There is no replicate empirical research that has been done in Home- Bay Sub County Kenya to establish the influence head teacher's competency on financial reporting skills and its influence on FMO in PPS. This is research gap which is addressed by this current study

2.2 Theoretical Literature Review

2.2.1 System Theory

Many research studies have tried to explain the origin of system theory such as Bogdanor, 1922, 1980, Von Bertalanffy, 1968, Lazzio 1996, Meadows 2008) are a few examples of research studies that has viewed the origin of system theory. According to Mele and Pele et al (2010) system theory is the study of interdependent components of a malty complex system. For instance, related groups of interrelated interdisciplinary parts that can be God made or artificial. A system according to Ng, Maull and Yip (2009) is an entity which is coherent whole such that demarcations seem to exist around it in order to differentiate its internal and external elements and to identify its inputs and output components.

System Theory was founded by a biologist Ludwing Von Bertalanffy in 1956 and furthered by Ross Ashby and George Bateson in 1968. They explained system theory as a study of interdisciplinary of systems that coexist harmoniously and relates to one another within a large more complex system. They posit that a change in one part or the whole system. The founder of the theory reasons that some system supports other parts, maintain other parts or prevent failure of other parts. The main assumption of system

theory is that a complex system is composed of multiple smaller systems and it is the interaction between these smaller systems that create a complete system as it is known. Katz and Kahn (1966) view a system as a component within put and output while Emery and Trist (1960) view a system as an organization that composed of a social aspect (people and technical aspect (technology and machines hence refers to it as a sociotechnical system. School is a system for it is an organization with a social technical system. Thus, it consists of people and machines to facilitate its daily running activities.

Machines such as computers and automated platforms of ministry of education MOE such as NEMIS do exist in a school set up to facilitate its objectives especially in financial management operations. School consists of internal and external stakeholder (people that work together, interact together and associate together under good relationships to manage school funds. The school heads are the principal Accountant in schools while the BOM members are the oversight authority that over sees the use of school funds.

The students, parents and Guidance are also people in school setup that play an oversight in school fund management. School is therefore a complex system that consist of a smaller system that interrelate, interact and work together to achieve its objectives. One component supports one another component to prevent the failure that may occur in a school. School administrators is supported by BOM members, parents, suppliers, government through the Ministry of education and Government agencies such TSC as different components of a school system that must work together in order to realize good financial outcome in a school. Management must involve stakeholders through meetings in order to make critical decisions on the use of school funds.

BOM members must be involved by administrators to come up with a budget, allowed to approve it before use and empowered to follow the procurement procedures through tendering committee to ensure there is no breach of procurement protocol. The school administrators must utilize school funds guided by the government policies to prevent fund mismanagement and embellishment. The learners through the student council and BOM members where they are represented plays a role of verifying the quality and quantity of goods and services offered before being paid.

The tendering committee appointed by the school heads and BOM members play an oversight authority to ensure that all the procurement procedures are followed to existing government policies. Failure of one part of one school system failure of BOM members to play an effective oversight may affect other system components such as students, parents and the government. Each component of a school as system supports one another for the realization school goals mission and vision. For good financial management performance in public primary schools in Homa Bay Sub County Kenya School heads must effectively interact and interrelate with stakeholders involve them in financial management of the school. Allow BOM members to initiate good budgets and oversee their implementation. School heads must keep good accounting records to facilitate honesty improve transparency and accountability which must be of high quality.

And allow auditing that has been certified by the ministry of education. The school heads must work together with BOM members to give timely financial reports that is accurate and evidently supported to all stakeholders, allow room for collaboration consultation and correction, expose detailed records expenses and income to the school users (other component of the school system such as parents and students to allow

interaction that facilitate good interrelations among component of a school. The government as a component of a school system must provide adequate funds in time in schools, carry out monitoring and evaluation to ascertain if the funds are appropriately used for intended purposes.

BOM members and immediate internal stake holders should also carry monitoring activities on a daily basis to ensure that management uses the school funds for the intended purpose as outlined by the government policies. Therefore, system theory is appropriate for the current study a school is viewed as an organization that has interdependent parts that coexists and depends on interrelationship and interactions between different components in order to achieve its educational goals. School heads (Administrators – policy implementers); teachers, BOM parents (oversight authority ;) MOE and state agencies, independent commission and NGOs (oversight authorities /evaluators) are all interrelated parts of a school system that depends on one another in order to realize school objectives, functions and good financial management outcome.

2.2.2 Total quality management (TQM) Theory

The study was guided by Total Quality Management (TQM) theory by Wiliams Edward Deming. This is a quality improvement body of methodologies that are customer based and service orientated. This quality involves quality assurance and it's weighed to be a process of putting together all the programs, functions and the doings within an institution to reach it continuous improvement and to ensure a maximum client satisfaction Sofoluwe et al (2012) argue that quality assurance drives fast especially when aimed at solving any problem. Daff and Marce 2006, defined TQM as an organization with wide commitment in that putting together quality in all activities of an organization through continuous improvement

Using the idea of TQM Theory, the school stakeholders such as learners, facilitators, parents and subordinate staffs together with BOM must be consulted by the administrators or school managers to monitor and supervise their school achievements to the satisfactions. In this regard all the school stakeholders should embrace the tradition of valuing all the three types of internal control strategies types. Thus, preventive and corrective QASOS at the MOE should try to ensure that they play their integral role of effective monitoring and evaluation of school financial management in order to safeguard the school funds. All the stakeholders especially the BOM should practice prudent financial management through collaborative consultation to stop poorly prioritized projects. The BOM as well should assist, advise, educate the parents as well as school heads on how to actualize their school set goals and objectives after they focus on constant regular improvement of their services to the customers.

TQM theory is more relevant to the current study since the main aim of FPE is to ensure that the government of Kenya provides funding to facilitate the operational programs of the school programs. Even though it must ensure there is thorough supervision and evaluation, strict implementation, effective budgeting, good reporting, effective stakeholders' involvement, effective financial reporting, competent accounting skills and prudent management for FPE funds by bring into board all the stakeholders in Homa-Bay Sub County and also embracing on improvement of every bit always.

This theory is relevant to the study because it urges the public sector managers both at profits firms and nonprofit organizations to embrace the management system that supports prudent management of public resources. It is also relevant to the study since

it advocates those in charge (such as school heads) of institution should own the necessary skills to effectively control the resources entrusted with them.

The TQM theory has several strengths that make it more suitable for this current study. This theory advocates for managers to create constancy of purpose for improving provided services. In this case the school heads should constantly improve on the services they give to the community through the money given by the government by embracing constitutive management by bringing all the stake holders on board. This theory helps the school heads to drop the new philosophies and policies brought in by regulation acts seasonal papers that may be tabled by the government at any given time. It is not strategic hence allows room for adjustment and improvement. The TQM theory is suitable for this study since it helps the school heads and BOM to end the practice of awarding the schools on price alone instead of organization such schools can therefore minimize the total cost by working with single supplier's theory is geared towards constant improvement of every process of planning productions and services in school set up it gears towards training on the job to managers to become good leaders that lead skillfully without fear . According to Obonyo (2019) the study entails head teachers preparedness in management in managing finances in public primary schools in Rachuonyo sub county it was realized that most schools heads assume financial management without sufficiently exposed to financial management matters for some are chosen without formal training

Chopkonga (2009) also found out that school heads are appointed from among serving teachers of which most have no prior training in institutional management. Being appointed school heads without prior knowledge is not bad, they need to learn on the job. Accordingly, why the TQM theory that advocate for training on the job mostly fits

this current study for effective e financial management out comes to be realized in Homa- Bay Sub County Public Primary Schools, there must be strict monitory and evaluation.

This theory advocate for all the stake holders to be put together to trace the progress of implementation of project in an organization this theory will require the government to improve its automated platforms which has been there to monitor the financial performance of schools yet the money is still being mismanaged such platforms such as; National Integrated Monitoring and Evaluation System (NEMES). E- Promise National Education Management Information System (NEMIS). after the assessment the government or the school shall be able to address the concerns such as; inadequate training to the human resources on managerial skills, un coordinated monitoring activities and weak utilization of the existed Platforms of M and E externally and departmental within the school set up. Finally, IQM is a theory that requires self-improvement for everyone in an organization such as schools toward together towards accomplishment of the organizational goals.

2.3 Theoretical frame work

The study was directed by two theories: system theory and total quality management theory. Using the idea of TQM Theory, the school stakeholders such as learners, facilitators, parents and subordinate staffs together with BOM must be consulted by the administrators or school managers to monitor and supervise their school achievements to the satisfactions. In this regard all the school stakeholders should embrace the tradition of valuing all the three types of internal control strategies types. Thus preventive, deductive and corrective. QASOS at the MOE should try to ensure that they play heir integral role of effective monitoring and evaluation of school financial

management in order to safeguard the school funds. All the stake holders especially the BOM should practice prudent financial management through collaborative consultation to stop poorly prioritized projects. The BOM as well should assist, advise, educate the parents as well as school heads on how to actualize their school set goals and objectives after they focus on constant regular improvement of their services to the customers (learners).

TQM theory is more relevant to the current study since the main aim of FPE is to ensure that the government of Kenya provides funding to facilitate the operational programs of the school programs. Even though it must ensure there is thorough supervision and evaluation, strict implementation, effective budgeting, good reporting, effective stakeholders' involvement, effective financial reporting, competent accounting skills and prudent management for FPE funds by bring into board all the stakeholders in Homa-Bay Sub County and also embracing on improvement of every bit always. This theory is relevant to the study because it urges the school to embrace the management system that supports prudent management of public resources.

It is also relevant to the study since it advocates that those in charge (such as school heads) of institution should own the necessary skills to effectively control the resources entrusted with them. The TQM theory has several strengths that make it more suitable for this current study. This theory advocates for managers to create constancy of purpose for improving provided services. In this case the school heads should constantly improve on the services they give to the community through the money given by the government by embracing consultative management by bringing all the stake holders on board. This theory helps the school heads to drop the new philosophies and policies brought in by regulation acts seasonal papers that may be tabled by the

government at any given time. It is not strategic hence allows room for adjustment and improvement. The TQM theory is suitable for this study since it helps the school heads and BOM to end the practice of awarding the schools on price alone instead of organization such schools can therefore minimize the total cost by working with single supplier's theory is geared towards constant improvement of every process of planning productions and services in school set up it gears towards training on the job to managers to become good leaders that lead skillfully without fear

System Theory was founded by a biologist Ludwing Von Bertalanffy in 1956 and furthered by Ross Ashby and George Bateson in 1968. They explained system theory as a study of interdisciplinary of systems that coexist harmoniously and relates to one another within a large more complex system. They posit that a change in one part or the whole system. The founder of the theory reasons that some system supports other parts, maintain other parts or prevent failure of other parts. The main assumption of system theory is that a complex system is composed of multiple smaller systems and it is the interaction between these smaller systems that create a complete system as it is known. Emery and Trist (1960) view a system as an organization that composed of a social aspect (people and technical aspect (technology and machines hence refers to it as a sociotechnical system. School is a system for it is an organization with a social technical system. Hence, it consists of people and machines to facilitate its daily running activities. Machines such as computers and automated platforms of ministry of education MOE such as NEMIS do exist in a school set up to facilitate its objectives especially in financial management operations. School consists of internal and external stakeholder (people that work together, interact together and associate together under good relationships to manage school funds.

The school heads are the principal Accountant in schools while the BOM members are the oversight authority that over sees the use of school funds. The students, parents and Guidance are also people in school setup that play an oversight in school fund management. School is therefore a complex system that consist of a smaller system that interrelate, interact and work together to achieve its objectives. One component supports one another component to prevent the failure that may occur in a school. School administrators is supported by BOM members, parents, suppliers, government through the Ministry of Education and Government agencies such TSC as different components of a school system that must work together in order to realize good financial outcome in a school. School Management must involve stakeholders through meetings in order to make critical financial decisions on the use of school funds. BOM members must be involved by administrators to come up with a budget, allowed to approve it before use and empowered to follow the procurement procedures through tendering committee to ensure there is no breach of procurement protocol.

The school administrators must utilize school funds guided by the government policies to prevent fund mismanagement and embellishment. The learners through the student council and BOM members where they are represented plays a role of verifying the quality and quantity of goods and services offered before being paid. The tendering committee appointed by the school heads and BOM members play an oversight authority to ensure that all the procurement procedures are followed to existing government policies. Failure of one part of one school system failure of BOM members to play an effective oversight may affect other system components such as students, parents and the government. Each component of a school as a system supports one another for the realization school goals, mission and vision. For good financial

management outcomes in public primary schools in Homa Bay Sub County Kenya school heads must effectively interact and interrelate with stakeholders and involve them in financial management of the school funds. Allow BOM members to initiate good budgets and oversee their implementation. School heads must keep good accounting records to facilitate honesty, improve transparency and accountability which must be of high quality. Allow auditing that has been certified by the ministry of education.

The school heads must work together with BOM members to give timely financial reports that is accurate and evidently supported to all stakeholders, allow room for collaboration, consultation and correction, expose detailed financial statements, records, expenses and income to the school users (other component of the school system such as parents and students to allow interaction that facilitate good interrelations among other components of a school. The government as a component of a school system must provide adequate funds in time in schools, carry out monitoring and evaluation to ascertain if the funds are appropriately used for intended purposes. BOM members and immediate internal stake holders should also carry monitoring activities on a daily basis to ensure that management uses the school funds for the intended purpose as outlined by the government policies. Therefore, system theory is appropriate for the current study a school is viewed as an organization that has interdependent parts that coexists and depends on interrelationship and interactions between different components in order to achieve its educational goals. School heads (Administrators – policy implementers); teachers, BOM members and parents (oversight authority) MOE and state agencies, independent commission and NGOs (oversight authorities /evaluators) are all interrelated parts of a school system that

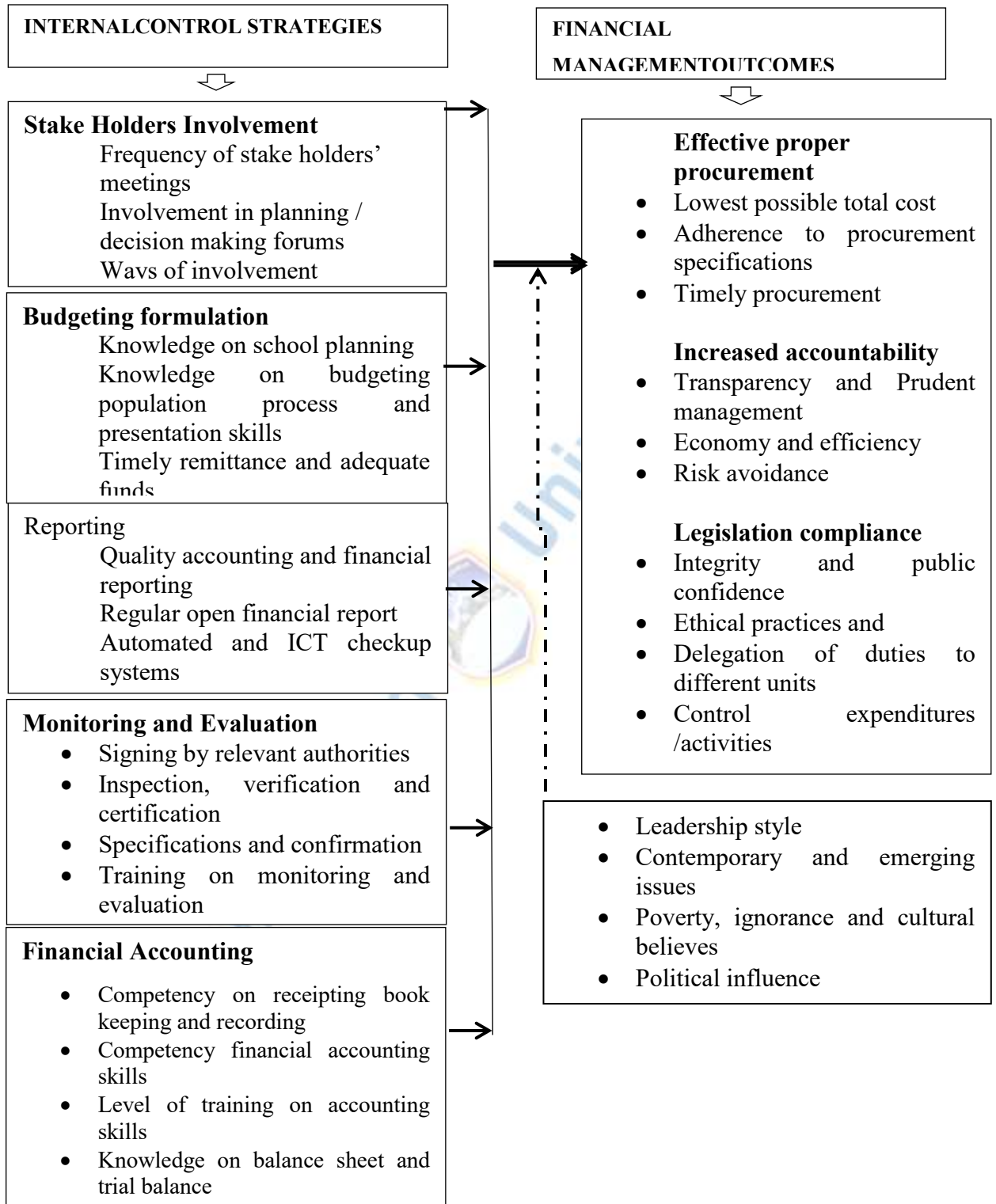
depends on one another in order to realize school objectives, functions and good financial management outcome.

2.4 Conceptual Framework

A conceptual framework indicating the relationship of the variable for the study is hereby shown below. The framework depict that the independent variables are stakeholders' involvement, budget formulation, monitoring and evaluation, accounting s and reporting. The intervening variables listed are leadership style, poverty, ignorance and traditional believes, contemporary emerging issues, and political influence. Thereby the conceptual framework for the study is shown in the figure below.



INDEPENDENT VARIABLEDEPENDENT VARIABLES



Source: Researcher, (2019)

Figure 1: Conceptual Framework

2.5 Research Gaps

Parents and stakeholders' involvement as a strategy that influence school financial management is a broadly searched on topic. Globally, continentally, though very rare cases in Kenya and none at all in Home -Bay Sub County. Koros (2015) investigated Factors Influencing Board of Management Effectiveness in Financial Management in Public Secondary Schools in Koibatek District Kenya but not in PPS. Malobobo, and Kurebwa et al. (2016) assessed the parents' involvement in the school's financial management issues in Primary Schools in Zimbabwe not in Kenya. Other research studies such as Obongo (2019) investigated on Head teachers Preparedness in Managing Finances in Public Primary School in Rachuonyo North Sub County, Homa Bay County Kenya. The study investigated the knowledge and skills required in effective financial management, financial challenges Head teachers experiences and appropriate ways of addressing challenges faced by school heads in financial management. The study used concurrent mixed method and random sampling to select 20% of each participant.

The research found out that most school heads were not well prepared for financial management. Mwangi and Thinguri (2014) study on External School Supervision in Kenya: An Examination of its Effectiveness in Enhancing Financial Management in Public Secondary Schools in Kajiado North Sub County. The study concentrated on the management of school finances effectively of schools efficiently, and carefully. The study specifically investigated the supervision in ensuring that the school finances are managed in accordance to the policy plans. The study was guided by one theory: Total Quality Management theory (TQM), it used mixed method with triangulation design together with random sampling technique. The study found out that internal auditing is

weak, principles come up with budgets which least involved all stakeholder hence poor participation and consultation. Muhunyo (2015) study on effect of Internal Control System on Financial Performance of Public Institutions of Higher Learning in Nairobi City County Kenya.

The study specifically investigated the effect of control activities, risk assessments control environment, information and communication and monitoring on financial performance of institutions of higher learning in Nairobi City County. The study used agency theory, stewardship theory and positive accounting theory. It used descriptive research design. The study found out that control environment, risk assessment, control activities and information and communication as component of internal control system. Has significant influence on influence on financial performance in the institution of higher learning. All these studies were carried out in different localities, institutions and used different research methodologies, designs, theories. They as well investigated different activities hence they could not be generalized to this specific objective of the current study context. Hence therefore it is significant to carry out realistic research at this level to assess the influence of stakeholders' involvement on financial management out come in public primary school in Homa Bay Sub County Homa Bay County Kenya. Research has been conducted by Wasi (2017) entitled Factors Affecting Budget Preparation:

A Case Study of ISMU Africa that was guided by objectives to determine the external factors that influences budget preparation, determine what could be done to enhance the budget to enhance preparation. The study used descriptive survey method. Its findings were that, in order to enhance budget preparation, training of managers involved in budgeting process necessary. The study further realized that internal factors affecting

budgeting process in lack of budgeting preparation skills and lack of training. The study recommended that organizations such as schools need to consider equipping its employees and management Board with budget preparation skills through giving necessary training in building preparation. The study by Cliakwanemeka (2019) entitled Impact Budget Preparation and Implementations on Secondary Schools Administration in South East Nigeria States: Used descriptive survey research design and descriptive statistics to analyze the collected data.

The study found out that budget preparation process and implementations enhance good organizational administration. The study recommended that budget preparation procedures should embrace good collaborative corporation between all stakeholders during the process of budget preparation and implementation so as to support efficiency and effectiveness of teaching and learning process in a school. Lizelle DE.Brain (2014) study entitled Budget control and Monitoring challenges governing bodies experience regarding the budget control and monitoring due to the fact that the budgeting control and monitoring are dimensional tools of financial management geared towards ensuring proper financial management and accountability

The study used social constructivism used a phenomenological pragmatic approach to collect data. The study findings were that school managements faces a lot of challenges in budget control and monitoring mostly in budget process, budget preparation and implementations. The study recommended that the schools needed based training in the financial budget management to school managers.

There is need to carry out an empirical study to assess the influence of budget formulation on financial management outcomes in Public Primary Schools in Homa Bay Sub County since all the above studies were carried at different localities and used

different research methods, designs and investigated different aspects of budget hence cannot be generalized to the current study objectively.

Magak (2000) study investigated on the Challenges Facing Head Teachers in Financial Management in Public Primary Schools in Kisumu East District- Kenya. The objectives were to identify the accounting challenges that the head teachers face in budgeting process. To find the professionalism, competence and auditing knowledge amongst the school managers. The study came out with the findings that over spending and under spending, posting into books of accounts and in adequate knowhow by the school heads and BOM members on Audit skills are major challenges faced by the school heads in financial management.

The study recommended the urge to incorporate financial management courses at university and diploma levels to teachers' trainees in order to equip them with financial management skills prior their employment. Wamuyu (2010) assessed the Challenges Affecting Public Secondary Heads in the Management of School Projects in Mathira Constituency with the specific objectives of: Determining if the school heads in Mathira Constituency have adequate project management skills, the financial management challenges facing school heads in managing school projects and stake holders' involvement challenges in management of the school projects. The study used is descriptive statistics to analyze the qualitative data. The study found out that even though school principals have been trained in project management, they still experience a lot of project management challenges.

Ndiang'ui (2012) assessed at the Challenges in Management of Free Primary Education Funds in Public Primary Schools in Nyahururu, District, Laikipia County. The study investigated the level of training to the school heads in public primary schools in

financial management skills. The level of awareness of financial management policies among the school managers and BOM Members. The role of BOM members in the financial management of public primary schools. The study found out that Primary school heads and BOM members are not adequately trained or inducted on financial management. The study also supports that there was minimal auditing, inspection and evaluation of use of school funds at school level by auditors of schools a weakness that facilitates corruption and mismanagement of public-school funds.

The above research studies used different study techniques and research designs, assessed different aspect of accounting in schools, were grounded on different theories and carried out in different localities. These were not homogeneous in the current study. Therefore, cannot be generalized to this specific objective of current study. It follows therefore that there is need to carry out an empirical research study to ascertain if accounting strategy has influence on school financial performance outcome in public primary schools in Homa Bay Sub County Kenya. Nyonje and Jabuya (2016) investigated the influence of school administration. Monitoring and evaluation procedure utilization of education subsidy in public secondary school in Kisumu County, Kenya with the objective to establish the extent to which school administration monitoring procedure influence effective use of education fund. The study used descriptive survey and correlation study design. Kinyua (2013) investigated the influence of monitoring and evaluation on teaching and learning among public primary school in Gatanga sub-county, Muranga county Kenya.

With the objective to establish the influence of monitoring and evaluation of instructional policy and planning on teaching and learning. To identify the influence of monitoring and evaluation of leadership, management and communication on teaching

and learning in public primary school and came out with the result finding and recommendation. Naidoo and Mestry (2017) study on the financial policy as a monitoring tool for managing finance in public school examine the perception of various stakeholders on their understanding of how a financial policy can be applied as a monitoring tool to achieve the school goals. The study found out that a well-developed and effective implementation of financial policy is a significant link between the school finance need and curriculum implementation.

The above research studies investigated different aspects of monitoring and evaluation aspects. They consisted of different research methods and designs, and were carried in different localities. They were guided by different theories as well. They cannot be generalized to the specific objective of this current study hence there in need to carry out an imperial study in Home- Bay Sub County Kenya to determine if there is influence of monitoring and evaluation on financial management out comes in public primary schools.

Studies have been carried out on influence of Head teachers' personal characteristics on their performance of administration tasks in Public Secondary Schools in Migori County (Elabu, 2013). Kiriauki (2010) study titled financial reporting practices in public primary schools in Kenya a case study in Igembe south district used a descriptive survey designed to investigate the financial reporting practices in public primary schools in Kenya. The study found out that financial reporting helps in decision making in the school setting and recommended for the involvement of all the stakeholders for efficient and successful financial reporting in public primary schools. The study by Muhango (2018) by the tittle effect of internal control systems on financial performance of public institutions of higher learning in Nairobi City country

Kenya investigated on the effect of performance in public intuition of higher learning in Nairobi City Kenya. , used agency theory, Steward theory the study found at their control environment risk assessment control activities and information as indicator of control system have important influence on the financial performance of the higher institutions in Nairobi City Kenya.

Study by Oluoch (2005) in financial reporting in public primary in Kenya and the Audit expectation. A survey of public primary Schools in Nairobi used random sampling techniques and found out that financial reporting had a lot of influence on audit expectation gap between the public auditors. The study argued its findings that financial reporting done in public primary schools is still below the standard due to poor policies and steps involved in preparing the financial documents. The study by Otieno etal (2016) entitled effects of financial reporting practices on the performance of public secondary schools in Homa-Bay County Kenya found out that book keeping practices and financial discloser practices are used to moderate extent by the public secondary schools in Homa-Bay County and also noted that financial reporting practices in school like budgetary control practices highly influenced the financial performance of the schools. Wawira (2013) carried out a study on factors influencing head teacher's competency in management of finance in PPS in Mbere District, Kenya. Thereis no replicate empirical research that has been done in Homa- Bay Sub County Kenya to establish the influence head teacher's competency on financial reporting skills and its influence on FMO in PPS. This is research gap which is addressed by this current research study

2.6 Summary of Literature Review

This section outlined the theoretical literature and empirical literature concerning the study. For empirical literature, the study reviews stakeholder's involvement, financial accounting, budget formulation, Monitoring & Evaluation and reporting on finances strategies on financial management outcomes of PPS. The chapter continued to present the theoretical literature on system theory of organization and Total Quality Management theory of financial management. Finally, the chapter has shown the conceptual frame work for the study.



CHAPTER THREE

RESEARCH METHODOLOGY

3.0 Introduction

This chapter indicates the used research methodology and research design, target population, location of the study, sampling procedure and sample size, research instruments validity of instruments, reliability of instruments, data collection procedure and data analysis.

3.1 Research Methodology

The researcher used mixed method which is both quantitative and qualitative. The data from close ended questions in the questionnaire was analyzed quantitatively through descriptive and thematic statistics analysis. This allowed the use of numbers and descriptive methods. This enhanced the use of tables and number summaries such as frequencies and percentages which allowed the comparison more easily than fractions. The inferential statistics through the use of regression analysis, the researcher was able to test the relationship between categorical variables to establish if there was significant relationship and their degree of influenced dependence variable. Further information that was got in the open-ended questions and data from the structured interview was analyzed qualitatively by use of thematic analysis with themes developed from the research objectives.

3.2 Research Design

Research design is the framework of the research methods and techniques chosen by the researcher to hone in on research methods that are considered best for the topic of study and set up their study objective from success. According to (Creswell and Clerk.2007) It is the overall plan for cooperating the accepted research conceptual

research problems with the pertinent land achievable imperial research. Therefore, it is a procedure for gathering, analyzing, interpreting and reporting design in research study. This study uses descriptive. design and concurrent triangulation design. Descriptive design aims to obtain information to a systematically describe a situation or population to help answer what, when, where and how question regarding the research problem but not why (Shona McCombus 2020).

Descriptive research design enabled the use of variety qualitative data collection, analysis and interpretation. It promoted the use of variety of methods to involve participants to collect data and utilize several methods of instruments concurrent triangulation is the use of multiple methods, or data sources in quantitative research to formulate a comprehensive understanding of a phenomena (Patton 1999) -this allows the use of different research methods theories in which one data provided a supportive secondary role in study based primarily on the other data type. Concurrent triangulation enables the emergence of both quantitative and qualitative data to gather data from a wide range of respondents from public primary schools are supported the use of questionnaires and interview.

It enabled the researcher to obtain different complimentary data on the same topic and compared and contrasted quantitative statistical results with qualitative findings so as to gain comprehensive view of the research questions and come closeto credible interpretation of the final result this enables the researcher to validate and expand quantitative results with qualitative. However, the greater emphasize was stressed on the findings of the quantitative where after was reinforced and strengthen with qualitative findings hence the proposed designs were considered more suitable for this study.

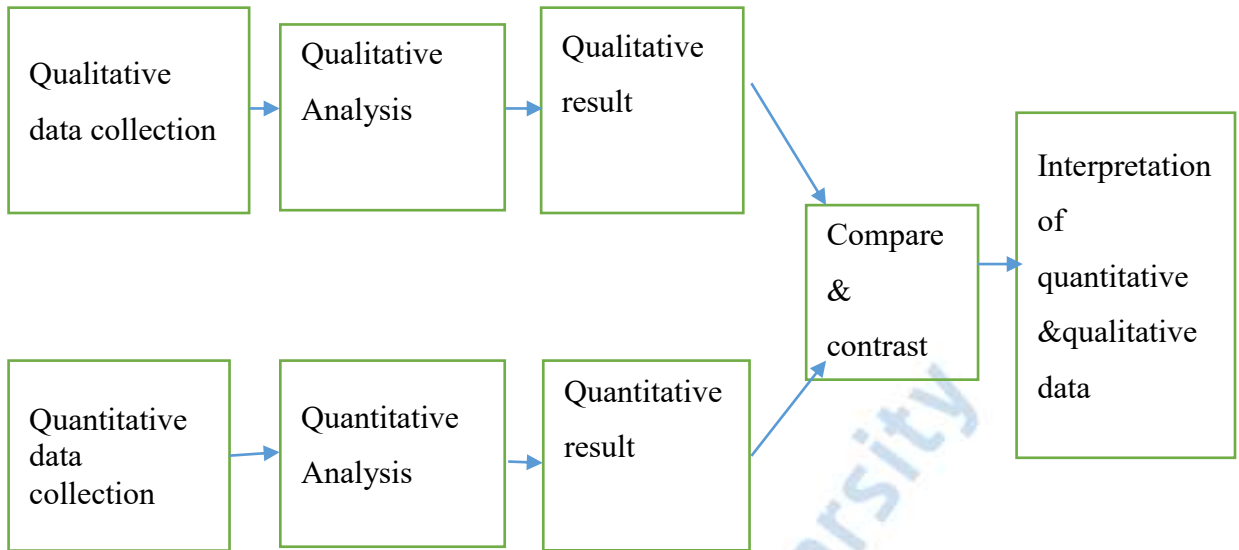


Figure 2: Research design

Source: adopted from cores well (2019)

3.3 Location of the Study

The study was carried out in PPS in Homa-Bay Sub County. The study focusses on influence of internal control strategies on financial management outcome in public primary schools in Homa Bay County Kenya. According to TSC disciplinary division (2016) a total of 103 head teachers had been interdicted in regard to misappropriation and embezzlement of free primary education funds from July 2010 to June 2015. According to EACC (2016) revealed that a total of 556 reports related to MOE school funds of which a total of 133 were specifically focus on the free primary education report by republic of Kenya (2012 (a) UNESCO, 2016). A number of head teachers have been interdicted sucked and some demoted as a result of directing the resources to personal use. In line with Simatwa etal (2012) II school head have been interdicted in Rachuonyo Sub County by January 2010 for fund mismanagement report by TSC Homa Bay County (2018) a total of 8 primary school heads have been interdicted for

fund mismanagement since July, 2013. Focusing on the financial management issue, Homa Bay County is not Exceptional but also faces the same challenges in educational sector. This is why the sub county was chosen as a suitable location. Also, the researcher is located within the locality where he works and is acquainted to the topography and the locality which facilitates the researchers' security

3.4 Target Population

Target population is the group of individual that the intervention intends to conduct research and make correlation from Barnshee (2018). The study target was from 70 public primary schools in Homa Bay Sub County. They were drawn from all the 70 head teachers, 70 BOM chairpersons, 70 BOM parents' representative and 4 auditors from Homa Bay Sub County from the MOE. A total of 214 Participants was targeted in the research study. The accessible population was the school head teachers, school BOM chairperson, BOM representative and the auditor for schools in Homa Bay Sub County in the MOE.

Table 1: Target population

Category	Target population	% Proportion
School head teachers	70	32.7
School BOM chairs	70	32.7
Parents BOM Rep	70	32.7
Sub County school Auditor(s)	4	1.9
Total	214	100

Source: research 2019

3.5 Sampling Techniques and Sampling Size

Table 2: Sample Frame and Sample Size

Category	Target population	Sample tech	actual population	sample
Public Pry. Schools H/teachers	70	Random /Purposive	43	
BOM Chairperson	70	Random /Purposive	43	
BOM Parents' Rep	70	Random /Purposive	43	
Sub county for schools	4	Random /Purposive	4	
TOTAL	214		133	

Source: Research 2019

The researcher chose to use both non-probability and probability sampling methods where appropriate to come up with the sample size. The school head teachers, BOM chairperson and BOM parent representatives through random sampling and purposive sampling. The purposive was used to select suitable respondent with confidents and adequate knowledge on the topic under research study. Random sampling was considered appropriate because according to Mugenda and Mugenda (2013) when the study population is less than 10000, a sample size of between 10% to 30% is a good representation of the targeted population. Therefore, the researcher settles on 30% of every category of the respondent. The research came up with a sample size of 43 head teachers, 43 BOM chairpersons, 43 BOM parents' representative and 4 county auditors for schools. The four auditors for schools, since they were freely available in the target group. They were sample through purposive sampling. The study vigorously uses interview and questionnaires. A total of sample size was 133 respondents. As shown in the table 2 above

3.6 Research Instruments

3.6.1 Questionnaires for School Head Teachers, school BOM chair Persons and BOM Parents Representatives.

The study used structured: both open and closed ended questionnaires. The section A of the questionnaire sought the nominal information on demographic information of the respondents. Section B inquired the nominal information on the influence of stakeholders' involvement strategies, Section C sought to find out the nominal information on the influence of budget formulation strategies. Section D inquired the nominal information on the influence of financial accounting strategies Section E sought to the nominal information on influence of monitoring and evaluation strategies Section F sought the information on the influence of financial reporting strategies all on financial management outcomes. The researcher used both response and Likert-type scaling. The mode of delivering the questionnaires was through hand delivery and picked the same way by the researcher.

3.6.2 Interview Guide for Sub County Auditors for Schools and Parents

The researcher uses interview guide to sample sub county auditor for schools on their involvement on school internal strategies. The question consisted of both open and closed ended questions to collect the nominal and ordinal information on budgeting formation, financial monitoring and evolution financial accounting and finance reporting strategies. The researcher asked the questions and recorded the responses during the interview. The researcher decided to use the interview because it was flexible and did not limit comprehensive gathering of all significant information on the matters per as the probing was concerned where clarity could be demanded as argued by Mugenda and Mugenda (2014).

3.7. Piloting the research instrument

Piloting is the trying out of devices before the implementation of instruments of the designated sample piloting of carried out in 7 schools (10%) of the targeted group of Suba Sub County. At the piloting stage the instrument was pre-tested in public primary schools with homogeneous composition of the same targeted respondents that was used during the actual study. All the pre-testing instruments were similar to those that were to be used during the actual study. The total number of pre-tastings was approximately 10% of the total sampled size according to Connerly (2008) who argues that... piloting assisted the researcher to identify uncertain queries and also helped the researcher to perceive whether the anticipated analytical techniques were suitable.

3.7.1 Validity Testing

According to Kodhari (2008) validity is the degree to which an instrument processes what it is intended to measure. The research questions objectives together with literature review were used as a guide in the formation of questionnaires phase validity and content validity was ensured through accurate scrutinization of the contents of the instruments. The instrument validity was guaranteed through consultation with experts from the university exam departments and enforced through editorial program by external independent editor who did away with irrelevant phrases, and ambiguous items. Unnecessary items were discarded while others were added and modified for improvement of the instrument as was guided by guided by professionals such as exams department and the university lectures and supervisors

3.7.2 Reliability Testing

Reliability is a measure of the degree to which a research instrument yields consistent results after repeated trials (Mugenda and Mugenda, 2003). Prior to data collection, the

questionnaires were administered only once to a sample of 12 head teachers, 12 BOM chair persons, 12 BOM parents' representatives and 2 Sub County Auditors for schools. The researcher used the test-retest technique to certain the stability of scores that is to find out whether similar or alike scores were attained with repeated testing with the same group of respondents. The researcher used Cronbach Alpha to compute the instruments' reliability to test for multi-collinearity. The researcher used the variance inflation factor (VIF) and Tolerance which is always the reciprocal of tolerance called variance inflation factor to reveals of how much the variance of the coefficient estimate is being inflated by multi collinearity. The study adapted reliability index of 0.7. According to Myers (1990) a VIF for all the independent and dependent variables of less than 3 ($VIF \leq 3$) will indicate no multi-collinearity while a VIF of ≥ 3 will indicate that collinearity exists. A VIF of more than 10 will indicate a problem with multi-collinearity Myers (1990). Menard (1995) indicates that Tolerance Statistics values of below 0.1 indicate a serious problem while those below 0.2 indicate a potential problem.

3.7.3 Dependability Establishment

Dependability is imperative to trustworthiness because it creates the research study's findings as consistent and repeatable. It helps the researcher to authenticate that their findings are consistent with the raw data they poised (Mike, 2011). It helps to ensure that if some other researchers were to look over the data, they would attain similar findings, interpretations, and conclusions about the data. This was important to make sure that there was no anything missed in the research study, or that the researcher was not erroneous in his final report. It was established through inquiry audit on the research study where both supervisors and external examiners were involved to carry

out inquiry auditto confirm the accuracy of the findings and to ensure the findings were supported by the data collected. All interpretations and conclusions were scrutinized to decide whether they were supported by the data itself.

3.7.4 Credibility Establishment

Credibility was achieved through triangulation and member checking. Different research methods that is qualitative and quantitative was used. Triangulation of sources and analytical triangulation was also used finally theoretical triangulation was also used. Credibility of the instrument was evaluated during piloting where the findings of the pilot data were analyzed and the results were discussed guided by the objectives. The difficulty of the task was simplified and made easier that showed the high degree of credibility of the instruments. To facilitate validity of the research instruments, the instruments were developed under strict close guidance of the supervisors and other expert lecturers. The university specialized team from departments of Education at Mount Kenya University was also consulted to evaluate, discuss and contact validity and finally recommends accordingly. The recommendations from these experts were used to improve on the content and construction of instruments.

3.8 Procedures of Data Collection

Table 3: Data collection procedure matrix

Research questions	Questionnaire questions for		
	School Head teachers	BOM Chairs/Parent's Rep	Sub County auditor for schools
To what extent do the stakeholder's involvement influence financial management outcomes in PPS in Home - Bay Sub County?	SECTION B Q.NO.5	SECTION B Q.NO 5	SECTIONB Q.NO 4
How does the budget formulation influence financial management outcomes in PPS in Home- Bay Sub County?	SECTION C Q. NO. 6	SECTION C Q.NO 6	SECTION C Q.NO 5
To what extent does the financial accounting influence financial management outcomes in PPS in Home- Bay Sub County?	SECTION D Q.NO.7	SECTION D Q.NO 7	SECTION D Q.NO 6
How does monitory and evaluation influence financial management outcomes in Public Primary Schools in Home - Bay Sub County?	SECTION E Q.NO.8	SECTION E Q.NO 8	SECTION E Q.NO 7
To what extent does reporting influence the financial outcomes in PPS in Home - Bay Sub County?	SECTION F Q.NO 9	SECTION F Q.NO9	SECTION F Q.NO 7
To what extent has internal control strategies used in Public Primary Schools has influenced the financial management outcome in PPS?	SECTIONG Q10	SECTIONG Q10	

Source: research 2019

Immediately after the thesis proposal approval, the researcher sought to obtain introductory letter and ethical clearance from the school of post graduate of Mount Kenya University and research permit from NACOSTI Before participating in the research. The respondents were requested to sign the informed consent. There after the

data from school head teachers, school Board of management committee chairpersons and BOM Parents Representatives were gathered through self-administered paper questionnaires. While the data from the District/ Sub County Auditors for Schools and Parents were obtained through one - on -one interview. The administration of data collection instrument was carried out by the researcher both at piloting and main study.

3.9 Methods of Data Analysis

Data analysis is a method of checking, cleaning, changing, and presenting data with the objective of determining beneficial data, propositions, assumptions, and supportive decision-making. The researcher used both statistics and thematic method because the research entails application of statistical data analysis. Statistics such as the frequency and percentages were generated to help understand the nominal and comparison of the actual versus the reference amount. The researcher also used thematic analysis which offered an enhancement and make up to the limitation of descriptive statistics and inferential statistics and that enabled the researcher to build an extreme reach understanding of the topics under study. Table 4 shows the data analysis procedure.

Table 4: Data Analysis Procedures

Research Questions	Independent Variables	Dependent Variables	Analysis Approach
To what extent does the stakeholder's involvement do influence the financial management outcomes PPS in Homa Bay Sub County?	Frequency of stake holders meetings Involvement in planning / decision forums Ways of involvement	Financial management outcomes	Frequencies Percentages Thematic
How does the budget formulation influence the financial management outcomes in PPS in Homa-Bay Sub County?	.Knowledge on school planning Knowledge on budgeting population process and presentation skills Timely remittance and adequate funds	Financial management outcomes	Frequencies Percentages Thematic
To what extent does the finance accounting do influence the Financial management outcomes in PPS Home - Bay Sub County?	. Competency on receipting book keeping and recording Competency financial accounting skills Level of training on accounting skills Knowledge on balance sheet and trial balance, financial records	Financial management outcomes	Frequencies Percentages Thematic
does monitoring and evaluation do influence financial management outcomes in PPS in Homa-Bay Sub County	Signing by relevant authorities Inspection, verification and certification Specifications and confirmation Training on monitoring and evaluation	Financial Management outcomes	Frequencies Percentages Thematic
To what extent does financial reporting does influence financial management outcomes in PPS in Homa - Bay Sub County	Competency on receipting book keeping and recording Level of training on accounting skills Knowledge on balance sheet and trial balance financial records	Financial management outcomes	Frequencies Percentages Thematic

Source: Research 2019

3.10 Ethical Considerations

3.1.1.1 Access to the Site

Immediately after the thesis proposal approval, the researcher sought to get introductory letter and ethical clearance from the School of Post Graduate of Mount Kenya University and research permit from NACOSTI before participating in the research. Permission to Access to the site to carry out the study was sought from the MoEST through County Director of Education and also from the County Commissioner. Permission was also sought from School head teachers who participated and whose schools were to be accessed.

3.10.2 Confidentiality and Privacy

The researcher was guided by research ethics and regulations and agreed to keep reserved any information attained from the respondents that is redeemed to be sensitive and concerns their individual privacy. The researcher ensured that the respondents' private information was not divulged to any other person. The research also assured and ensured the respondent that no recognizing evidence about them was to be made known to anyone else in written or any other communication. Regarding confidentiality the respondent was guaranteed that the information given was not to be abused. They were only to be used for the intended identified purposes and they were never to be revealed or passed to another individual be it public or private identity.

3.10.3 Anonymity

The researcher ensured that identity of the respondents remained unrevealed under all circumstances throughout his study. More so there were no revealing facts about the person or the organization could be made known in written or any other form of communiqué.

3.10.4 Informed Consent

Nature and the objectives of the researcher was clarified to the respondents by the researcher. The researcher also gave good explanation to the respondent the steps to be followed when filling the questionnaires so that they willingly participate in the study to avoid coercion.

3. 10.5Intellectual Property and Plagiarism

The researcher in most cases respected other researchers intellectual and used its own ideas and plans, paraphrased other people's work and recited the authors where necessary. Plagiarism was avoided through turn it in process of which similarity index of less than 15% for the entire thesis was adapted.

3.10.6 Mien and Decorum

Researcher had lovely appearance, well at equate and mannerisms, good conduct and observed cultural norms.

3.10.7 Storage of Data Collected

The collected raw data was filed for easy access and references. Once the data had been analyzed computer print outs was filed. The soft copies were stored in devices such as flash disk the clouds through emails and on laptops as well as CDs.

CHAPTER FOUR

RESEARCH FINDINGS AND DISCUSSION

4.0 Introduction

This chapter gives the research findings on the influences of internal control strategies on financial management outcomes in PPS in Home - Bay Sub County, it starts with the Questionnaire return rate then demographic information of the participants. After the canalisations of the five study objectives is presented herein. The analysis used descriptive and inferential statistics as well as thematic analysis. Finally, the chapter concluded in the discussions of the research findings.

4.1 Questionnaire Return Rate

Table 5: Questionnaire Response Rate

Zones of Public Primary school s	No of Head Teachers sampled	No of questionnaire returned	No of BOM chairperson	No of questionnaire returned	No of BOM representative	No of questionnaire returned	Accumulative totals
Asego	14	14	14	14	14	14	
Kabunde	14	14	14	14	14	11	
Urban	15	12	15	15	15	15	
Total	43	40	43	43	43	40	
Percentage of samples	33.3%		33.3%		33.3%		100%
Percent of returned Questionnaire		31.0%		33.3%	31%	31%	98.0%

Source: The research 2019

Table 5 indicated a total response of 123(95.3%). The response rate of 95.3% was considered to be highly good. Indicating that the respondents were willing to participate in the research study. Out of 129 sampled respondents, 123 returned the questionnaires. According to Bobbie (2007) 50% return rate is good enough for any data analysis. 70% and above according to the same study is considered as very good. Therefore, the current study could be judged as very good return rate. Table 5 indicated a total response of 123(95.3%). The response rate of 95.3% was considered to be highly good. Indicating that the respondents were willing to participate in the research study. Out of 129 sampled respondents, 123 returned the questionnaires. According to Bobbie (2007) 50% return rate is good enough for any data analysis. 70% and above according to the same study is considered as very good. Therefore, the current study could be judged as very good return rate.

4.2 Demographic Information

The demographic information was categorized into three major categories namely school head teachers, school BOM chair persons and BOM parents' representatives from sampled PPS.

4.2.1 Demographic Information for School Head Teachers

Information about school head teachers was mainly gender, year of service extra responsibilities in the teaching sectors, educational qualifications, permanently serving or acting. The Information was analyzed and presented and presented on Table 6

Represents the demographic information of school head teachers' description statistics showed that 29 (72.3%) were male while 11(27.5%) were female. This implies that the headship position is determined by male teachers. A good number of school heads were

of the age bracket between 41 -50 years at 26(65%) where 50% were male while 15% were female.

The study analysis indicated that 14(35%) of the respondents were of the age brackets between 51-60 years of which 22.5% are male whereas 12.5% were female. This implies that a good number of school head teachers were left with few years to retire. Further analysis revealed that 40 (100%) all school heads were over 40 years. This indicates that someone have to serve for long in teaching service before he is appointed a substantial head teacher.

From the analysis only 3 (7.5%) respondents had a teaching experience between 10-20 years and they were all female. Most school heads had served between 21 -30 years of which 10(25%) were male while 3(7.5%) were female. The analysis of the research on the years of the respondents had served before being appointed a substantive head teacher indicated that 8(20%) taught for a period between 16-20 years: 10% were female while the other 10% were male.

The analysis showed that 11(27%) of which 8(20%) were male while 3(7.5%) were female had served for a period 21- 35 years. Only 7(7.5%) who all male respondents served for a period of over 25 years before being confirmed as a substantive school heads. This implied that most school heads had got good years to get experience in financial management. However, they might not have been exposed to financial management of school financial performance given that only school heads have the sole mandate to be chief principal accountants in the public primary schools.

The study result was not clear on how many years they served as deputies and how the role of being deputies or classroom teachers might had prepared them for financial management skills. Even though the public primary education policy dictates the school

heads are the accounting officers in their institutions. This is in line with Kinnunen Mauno and Sillaloppi (2010) who established financial management, they need continuous training seminars in order to improve their quality and competence behavior rather than depending on experience alone, it would be foolish to consider experience as a classroom teacher as the only requirement in the appointment of primary school heads teachers.

The tables analyzation further revealed that only 3(7.5%) had Master's degree of which 2(5.7%) were male and only 1(2%) were female. 6(15%) who were male while 4(10%) were female had a bachelor degree in education. Few respondents at 8(27.5%) had got only primary teacher education certificates. This implies that most respondents at 29(72%) were diploma to master's degree holders. This indicates that majority school head teachers had got right academic qualification which was fit for them to offer quality financial management in public primary school Homa Bay Sub County.

Further analysis showed that 14(35%) respondents were in acting deputies who had not been substantively appointed in the post of head teacher. 6(15%) of them had acted between 1-5 year while another 8(20%) had acted between 6-9 years. The research analysis did not reveal how much they were prepared for headship. The role they play after the retirement and transfers of their seniors. This might be adequate since the school head are always the one authorized to be accountable and spend school funds. This implies that those years were enough for the acting school heads to gain the experience administrators but the fact that they were appointed on acting capacity they might not have been trained for the financial management efficiently.

In addition, the number of the years they took before being appointed as acting school heads might have barred them from handling school finances hence, they might be

having minimal application of requirement knowledge towards quality financial management of the schools.

Research analysis indicates that 26(65%) are substantive serving school heartaches of which 13(32.5%) had served for over 31 years. This indicates that 32.5% of the substantive respondents are due to retire in few years that were approaching. Further analysis shows that 3 (7.7%) serving school heads had other addition responsibilities of elective posts. Only 9(22.5%) were excluded in this area of services. This implies that the school heads had other additional tasks to carry out. This is in line with (MOE 2014) which established that school heads have a problem in balancing the cash book because of the arithmetic problems a fact that might have been contributed by lack of enough time since most of them were overloaded with their responsibilities as teachers and as well as administrators.

Table 6: Demographic Information about School Head Teachers

Variables	Frequency	Percent age	Accumulative percentage	Serving in other capacities						
				Frequency	Percent	Not Serving other capacities	in other capacities			
Male	F29	72.3%	72.3%							
Female	F11	27.5%	100%	M	F	M	F			
Total	F40	100%		25	6	62.5%	15%			
	Gender			Not Serving other capacities						
Teaching experience As a H/T	M	F	M (%)	F (%)	Frequency		Percent			
10-20 Years	F3	-	7.5%	-	male	female	male	female		
21-30 Years	F10	F3	25%	7.5%	F4	F10	10	12.5%		
31Years	F0	F3	25%	7.5%	Academic Qualifications					
	Age bracket			variables		M	M	F		
30-40 Years	Gender Frequency		percent	MED		F2	F1	5%	2.5%	
	-	-	-	BED		F6	F4	15	10.5%	
41-50 Years	F26	20	6	50%	15%	DIP/ED	F1	F13	32.5	7.5%
							3%	%	%	
51-60 years	F14.	9	5	22.5	12.5	PTE	F8	F3	20%	7.5%
	Years acted deputies			Years Served Before Appointed as H/T						
1-5yrs.	F20	F14	F6	35%	15%	16-20 Yrs	F4	f4		10%
6-9yrs.	F8	-	F8	20%	-	21-30 Yrs	F8	F3	27	7.5%
									%	
10 years and above						31 Years and above	F7	Fo	7.5	%

Source research, 2019

4.2.2 Demographic Information about school BOM chairpersons

The demographic information about BOM chairpersons was majority sought on gender, years of service, whether they had served or still serving in other positions and academic qualification. The data was analyzed and presented in the Table 7.

Table 7 result analysis indicated that all the 43 (100%) respondents were male. This indicates that this was a post that was left for the males in public primary schools in Homa bay sub county concerning age bracket of the respondents all the respondents were above 35 years only 4(9.3%) were at the age bracket between 36-40 years another 8(13.6%) were at the age bracket between 41-50 years. The same percentage were also at the age bracket between 51-60 years and above.

The research analysis further indicated that most BOM chairperson were retirees as so revealed by their age bracket between 61 years and above. The results indicated that 5(11.5%) had served for less than 1 year. Majority at 35 (81.4%) had served for a period between 1-4 years. They were serving for their first term. Another 3(7%) were serving for a period between 5-9 years. They were serving for the second term

. School as system that deals with financial management at various parts of the school indicate that BOM chair person in Homa Bay sub county had enough years of experience and if trained from the time of their appointment they stand a better chance to acquire enough financial management skills where after they can improve on the job to give a better-quality service as they play their oversight role. On the level of education, the result analysis indicated that 4(9.3%) were bachelor degree holders 6(15%) were diploma degree while majority at 30 (70%) were form four graduates. Only 3(7%) were primary levers.

This implies that most of the BOM chair qualified for their posts as per the policy of MOE that requires them to be at least form 4 leavers this can also be interpreted BOM as a sub county system in administration is constituted as per the policy and guideline. However, majority at 93% had form 4 level of education and could understand better the financial management skills if trained and offered good guidance on financial management of their schools in order to attain quality financial performance in their schools

Table 7: Demographic Information about school BOM chairpersons

Variables	F	%	Accumulative %	Age bracket			Years in service		
				variables	frequency	%	male	male	male
				18-35yrs	F0	05	0-1yrs	F5	11.5%
Male	F43	100%	100%	36-40yrs	F4	9.3%	1-4yrs	F3	81.4%
Female	F0	0%		41-50 yrs.	F8	13.6%	5-9yrs	F3	.7%
Academic Qualifications									
variables	.M	F	M%	F%					
MED	.	.	6.9%						
BED	. F3	F1	6.9%	2.3%					
D/ED	F3	F3	6.9%	6.9%					
KCSE	F20	F10	46.5%	23.3%					
KCPE	F1	F2	2.3%	4.6%					

Source research, 2019

4.2.3. Demographic Information about school BOM Parent's Representatives

Table 7 captured information on BOM Parents representative and result were as follows: all the respondents 100% were female. This indicated that this was a post that was left for female respondents while BOM chair posts were left for male respondents in Homa Bay Sub County for gender balance in the BOM as a system in the school set up. The highlights on the age brackets the result indicated that unlike their counterparts in their chairmanship position who none had age bracket under 35 years. 12 (30%) of the respondents fell under this age bracket. Majority at 22(55%) were at the age bracket between 36 -40 years. Only 5 (12.5%) were at the age bracket of 51 years and above. This implies that most BOM parents' representatives were youthful and were spread at the age bracket between under 35 years 40 years at 34 (85%).

Concerning their work experience the analysis indicated that 6(15%) had worked for a period less than 1 year. Majority at 30 (75%) had worked for a period between 1-4 years and (10%) had worked for a period between 5-9 years. This implied that this system of the school management consists of experienced members and this could put them at a better position to improve their financial management if trained frequently and adequately on financial management skills.

As part of a system in school set up this segment of management is portrayed to be well constituted according to the MEO policy in most public primary schools. And if well trained can give total quality management by offering effective and efficient advice and oversee quality financial management in their schools. 90% of BOM parents Reps had right education qualification to hold their jobs.

Table 8: Demographic Information about School BOM Parents Representatives.

Variables	gender		Age bracket			Years in service		
	F	%	variables	frequency	percent	F	%	
			18-35yrs	F12	30%	0-1yrs	F6	15%
Male	F0	0%	36-50yrs	F22	58%	1-4yrs	F30	75%
Female	F43	100%	51 yrs. +	F8	13.6%	5-9yrs	F4	10%
Academic Qualifications								
variables	Male	Female	Percent					
MED	.	.						
BED	F0	F4	10%					
D/ED	F0	F6	15%					
KCSE	F0	F28	70%					
KCPE	F0	F2	5%					

Source research, 2019

4.3 The Influence of Stakeholders Involvement on Financial Management

Outcomes in Public Primary Schools

4.3.1 Descriptive Statistics Analysis

The research assessed the influence of stakeholders' involvement on financial management outcomes in Public Primary Schools in Homa-Bay Sub County, Kenya. Two levels of analysis were used. These were descriptive, and, thematic analysis and then there was mixing and interpreting of data

4.3.1.1 Head Teachers Responses on the Influence of Stakeholders Involvement on Financial Management Outcomes in Public Primary Schools

The below descriptive statistics, frequencies and percentages were established from variables based on five-point Likert scale seeking to determine the influence of

stakeholder's involvement strategies on financial management outcomes in Public Primary Schools in Homa -Bay sub county, Kenya. Table 9 gives the statistical analysis with regards to the variables. Table 9 summarizes the statistical analysis with regards to the variables. Table A indicates that majority of the respondents 40(100) agreed that involving all the stakeholders in financial management will improve the accountability and transparency of school funds 13(32.5%) strongly agreed 12(30%) agreed while 15(37.5%) fairly agreed. However, this was contrary to Ndiang'ui (2012) study which established that some schools do not run a school system of financial management that involves all the stakeholders. This was also contradiction opinion with Mwaikim (2012) study which established that parents' involvement in education in Kenya is largely restricted to financial contributions and teachers, parents' meetings. This implies that stakeholders as part of schools' systems are involved in the financial management of public primary schools to improve accountability and transparency of the school funds. This improves the total quality of financial performance in the public primary schools in Homa - Bay Sub County.

The result analysis also indicated that 20(50%) strongly agree, 15(37.5%) agreed while 5(12.5%) agreed that involving all stakeholders in financial management improves the prudent management of school funds. All the respondents agreed that they involve all the stakeholders in school financial management in order to improve the prudent management of school funds. This implies that most of the schools follow the schools' policies to ensure that all stakeholders are involved in the financial managements of the schools. This is in line with Naido (2005) and Fredman (2011) who both studies established that many governments have put in place regulations and policies that facilitate participating management in children education.

The result analysis indicates that 15(37.5%) strongly agreed, 13(32.5%) and 8(20%) agreed that involving all the stakeholders in the financial management procedures in a school. Majority at 15(37.5%), strongly agreed, 10(25%) fairly agreed while 15(37.5%) agreed that promotes ethical practices at different departments (system) of the school. Further analysis. Shows that involving all the stakeholders in financial management in the school strengthen the delegation and separation of duties in school at different levels. The result analysis also indicated that most school heads do delegates duties to various committees and stakeholders to enhance transparency in school funds managements. All the school heads agreed that they hold regular meetings to involve all the stakeholders on decisions concerning the financial performance outcomes in compliance to the MOE policies.

The result finding indicates that most schools involve the stakeholders in financial managements in order to improve their school performance. However, some literature revise such as Hung (2007); Machen (2005), Zuki (2009) contradicts and argues that educational act and the government policies on financial are just well documented and the need to involve all stakeholders in school financials managements has been agreed with majority but there is minimal implementation on this. Even if is so some literature reviews do agree with the statement for instance Kimu, (2011) and Kanan, (2015) which argued that there is improvement in stakeholders' involvement in the current education matters in Kenya as composed to before and early years after independent.

Table 9: Head Teachers Responses on stakeholders Involvement on Financial Management in PPS

	Students	SA	A	FA	D	SD	U
i	Involving all stakeholders in financial management will improve the accountability and transparency of school funds	F10 25%	F10 25%	F20 50%	.	-	-
ii	that involving all the stakeholders in financial management do improve prudent management of school funds	F13 32.5%	F12 30%	F15 37.5%	.	-	-
iii	involving all the stakeholders in financial management increases the adherences to the procurement procedures	F20 50%	F15 37.5%	F5 12.5%	.	-	-
iv	involving all the stakeholders in the financial management promotes ethical practices at different levels of school	F15 37.5	F13 32.5%	F8 12.5%	.	-	-
v	involving all the stakeholders in the financial management strengthen the delegation and separation of duties in schools	F15 37.5%	F10 25%	F15 32.5%	.	-	-
vi	You hold regular meetings and involve all the stakeholders in financial decisions making	F8 12.5%	F22 55%	F10 25%	..	-	-

Source research, 2019

4.3.1.2 BOM Chair Persons Responses on Influence of Stakeholders Involvement on Financial Management Outcomes in Public Primary Schools

On the same objective the researcher questioned the BOM chair persons who filled section B of their questionnaires. The outcome was computed and recorded in table 10. In accordance to table 10 analysis 25(58%) strongly agreed, 13(30.7%) fairly agreed and 7(16.2%) agreed that involving all stakeholders in financial management will improve the accountability and transparency of school funds and they involve the parents. this implies that most BOM chairpersons in public primary schools are accountable to the school stakeholders and ensures that there is transparency in school funds managements.

Further result analysis indicated that 28(65%) strongly agreed, 8(13.6%) agreed while 7(16.2%) fairly agreed that involving all the stakeholders in financial management do improve prudent management of school funds and they do implement that. This implies that most public primary schools manage their school funds prudently with the BOM members working as a system part that plays an oversight role towards total quality management of the school funds. This is supported by Sigagail (2013) that posted that a large number of schools BOM and parents are involved in the approval of the school budgets.

Majority at 20(46.5%) strongly agreed 10(20.3%) agreed while 5(11.1%) fairly agreed that involving all the stakeholders in financial management increases the adherences to the procurement procedures in a school with only 8(18.6%) disagreeing with the statement. This implies that most public primary school do involve all the stakeholders in the procurement process in their schools. However, there are a few schools who confessed that it is a good thing to involve the stakeholders in the financial management but they do not involve them in procurements procedures of the schools in Homa Bay Sub County. As argued by Suzuki (2002) study which found out that stakeholders are not fully authorized by the school managers to play an active role that cause impact in educational financial efficiency, accountability and transparency as well as legislation compliancy.

Almost all the respondents at 15(37.5%) strongly agreed 10(25%) agreed and 15 (37.5%) fairly agreed that involving all the stakeholders in the financial management promotes ethical practices at different levels of school and most schools agreed they implement it. This implies that most public primary schools eliminate malpractices and corrupt deals in managing school funds and involving all the stakeholders. It also

indicates that stakeholder involvement works as a checkup system in public primary schools and towards total quality management of school funds.

Therefore, it is in agreement with educational (amendment) act 2017) that requires that school management board to involve stakeholders in financial decisions such as approval of instructional materials. More sanitized analysis showed that 25(60.5%) strongly agreed 12 (27.9%) agreed. With the only 1(2.5%) disagreeing that involving all the stakeholders in the financial management strengthen the delegation and separation of duties in schools and they strictly adhere to it. This implies that most public primary schools through delegation of duties to different stakeholders, department and committees. Further implies that there is clear separation of power to different systems in the public schools in order to realize total quality financial management of public schools. Analysis of the result also revealed that 28(65.1%) strongly agreed, 16(23.3%) agreed and 3(7%) fairly agreed that holding regular meetings involve all the stakeholders' decisions is fulfillment and enhance that compliancy to MOE policies and practices that. This implies that most public primary schools spend fund according to the MOE policies and they involve all the stakeholders to decide on the funds spending. This is supported with budget planning guide (SBGP 2013) which found out that the governing body (BOM) of the school s in public primary schools are given obligations to approve annual budget, set financial priorities and to the authorize non budgeting expenditure of the schools

Table 10: BOM Chair Persons responses on stakeholders Involvement on financial management outcomes in PPS

Students	SA	A	FA	D	SD	U
i Involving all stakeholders in financial management will improve the accountability and transparency of school funds	F28 58.0%	F13 30.7%	F7 10.2 %	-	-	-
ii involving all the stakeholders in financial management do improve prudent management of school funds	F28 65%	F8 13.6%	F7 16.2 %	.	.	-
iii involving all the stakeholders in financial management increases the adherences to the procurement procedures	F20	F10 46.5%	F5 11.1%	F5 11.1%	-	-
iv involving all the stakeholders in the financial management promotes ethical practices at different levels of school	F15 37.5	F10 25%	F15 37.5%	.	-	-
v involving all the stakeholders in the financial management strengthen the delegation and separation of duties in schools	F25 60.5%	F12 27.9%	F1 2.5%	.	.	-
vi You hold regular meetings and involve all the stakeholders in financial decisions making	F28 65.1%	F16 23.3	F3 7.7%	.	.	-

Source research, 2019

4.3.1.3 BOM Parents Representative Responses on Influence of Stakeholders Involvement on School Financial Management Outcomes in Public Primary Schools

The researcher went on to find out the opinions of the BOM parents' representatives on stakeholders' involvement strategies and result from section B of their questionnaire were recorded in the Table 11 and interpreted as follows:

From table 11 results analysis showed that all the respondents agreed that involving all the stakeholders in financial management will improve the accountability and transparency of the school fund and they actually practice that. 20(50.0) strongly agreed

15(37%) agreed and 5(12.5%) agreed. This implies that there is improved accountability and transparency in the use of school funds by the management of the schools. It also implies that Board of Management as a segment of a system in school set up ensures there is total quality management of their school funds hence improving the financial performance of their schools. Since most of the stakeholders are greatly involved it is deduced that, interest of all stakeholders in the school financial management are taken into account. This is agreed with Kimu (2011) which established that according to legal notice 1990 /1978 that requires that all parents to be involved in the school management committee and BOM.

Analysis indicates that 19(47.5%) strongly agreed 15(37. %) agreed and 6(15%) that involving stakeholders in financial management improves prudent management of school funds and they do that in their schools. This implies that most of the school funds are prudently managed because board of management as a segment in school system ensures there is full involvement of stakeholders to realize good financial management in the schools. There is total agreement from the respondents that they hold regular meetings to involve all the stakeholder in financial management that helps them promote ethical practices at different departments of schools and separation of duties to every system of a school. 100% of the respondents also agreed that involving all the stakeholders in financial management increases the adherence to procurement acts and indeed do delegate duties to legally constituted committees to play their roles effectively as stipulated by MoEST (2005) which requires that the school Board of Management to be included in decision making, monitoring of institutional programs and educational students.

Table 11: BOM Parents Representative responses on stakeholders Involvement on Financial Management in PPS

Students	SA	A	FA	D	SD	U
i . involving all stakeholders in financial management will improve the accountability and transparency of school funds	F20 50.1%	F15 37%	F5 12.1%	- -	- -	- -
ii that involving all the stakeholders in financial management do improve prudent management of school funds	F19 47.5%	F15 37%	F6 15%	- -	- -	- -
iii involving all the stakeholders in financial management increases the adherences to the procurement procedures	F20. 50%	F15 37.5%	F5 12.5%	. .	- -	- -
iv involving all the stakeholders in the financial management promotes ethical practices at different levels of school	F25. 65.2%	F5 12.5%	F10 25%	. .	- -	- -
v involving all the stakeholders in the financial management strengthen the delegation and separation of duties in schools	F10 .25%	F10 25%	F5 12.5%	. .	- -	- -
vi You hold regular meetings and involve all the stakeholders in financial decisions making	F10 25%	F15 37.5%	F5 12.%	- -

Source research, 2019

4.3.2 Thematic Analysis on Stakeholders Involvement on Financial Outcomes in Public Primary Schools

Thematic analysis involved analyzation of findings from interview schedules from sub county auditors for schools and parents' involvement strategies on financial management as the first objective. The four auditors for schools at the sub- county level unanimously agreed that involving all the stakeholders in financial management will

improve the accountability and transparency of school funds and they encourage and advise the school heads.

According to SAS 1

“Involving all stakeholders increases accountability and transparency in our schools. The government has enacted good policies that ensures that administrators and the management boards to involve all the stakeholders and reach them so that they work together.” (A male sub county auditor for schools aged 45years”

There is policy that must be followed, all the stakeholders must be involved through their representatives, minutes taken whenever they are involved to facilitate the prudent management of school funds.

SAS 3

“We follow keenly how head teachers and BOM members do work together with all stakeholders in school financial management for involving all stake holders, increase the adherence to procurement policies and improve how the schools fund is used. It has created answerability and participatory and consultation among the stakeholders. However, some few schools do not adhere to MOE policies.” (A male sub county auditor for schools aged 46years)

SAS 4

The law requires the school management to prepare a budget starting by October of every year and have it approved by BOM before it is used. School heads hold regular meetings to involve all the stakeholders on financial management in compliance to MOE guidelines. (A male sub county Auditor for schools aged 42 years)

All SAS had common view that involve all the stakeholders in financial management strengthen delegation of financial duties since most public primary schools have established different committees that play their active oversight roles.

The study analysis finalized that from the context, the voices of the auditors who are in charge of auditing, supervision and monitoring of school funds in the sub county in all schools there was effective involvement of parents and stakeholders in financial

management in public primary schools. This also implies that school as a system has got its sub sections such as administrators and management working together to involve all the stakeholders in the improving the financial management of the schools in order to realize total quality financial performances. The findings of the result analysis indicate that involving all the stakeholders in the financial management of the schools positively influence the financial management out comes in Homa Bay Sub County

4.3.3. Research Findings from Interview guide

Due to ethical consideration all the interviewees remained anonymous for security purposes. From the interview conducted among the 4Sub-County Auditors for Schools in Homa-Bay County Auditors' Offices, it was evident that the government has put good policies in place to ensure that all the stakeholders are actively and frequently involved in the school financial meetings for planning, coordination and supervision so as to improve the financial management outcomes of the PPS. However, it also came out that the implementation of such policies might not be 100% in several PS but slightly above average.

4.3.4. Mixing and Interpreting Data on the Influence of Stakeholders Involvement in Financial Management Outcomes in Public Primary Schools

The researcher mixed and interpreted data from descriptive, inferential and thematic on the first objective. It is clear that majority of stakeholders are frequently involved in the school financial meetings for planning, coordination and supervision so as to improve the financial management outcomes in PPS. In thematic analysis the findings were the same that there was improvement in stakeholder's involvement in the financial meetings for planning, coordination and supervision in most PPS. Though there are few schools which do not allow active participation of all stakeholders in the in thematic

analysis questioners was used. It was noted that majority of respondents were pleased by the frequent active stakeholder's involvement in the school financial management in PPS. The literatures reviewed in this study indicated that most schools had got improved stakeholders' involvement in their school financial management. The findings were supported by Kaman (2015) which established that there has been improvement in most countries currently for they encourage a greater participation of all stakeholders.

4.4 The Influence of Budget Formulation on Financial Outcomes in Public

Primary Schools

The researcher assessed the influence of the budget formulation strategies on financial management outcomes in PPS in Homa- Bay Sub County. In this second objective the researcher applied the two levels of analysis. Namely descriptive, and thematic. After which there was mixing and interpretation of the data.

4.4.1 Descriptive Statistics Analysis

4.4.1.1 Head Teachers Responses on Influence of Budget Formulation Strategies in Financial Outcomes in Public Primary Schools

Under the descriptive statistics frequencies and percentages were established from variables based on guided by five licit scale seeking to assess the influence of budget formulation

Under the descriptive statistics frequency and percentages were established from variables guided by five Likert scale seeking to assess the influence of budget formulation strategies on financial management outcomes in public primary schools in Homa bay Sub County. Table 12 illustrates the statistics analysis with regards to the

variable. The result analysis indicates that 15(37.5%) of the respondents agreed while 25 (72.5%) disagreed that there is transparency and value for money to the budgeting process hence promoting accountability efficiency and product financial management in public primary schools. This indicates that most schools do not conduct a transparent budgeting process and that advocates for value for money so as to facilitate prudent financial management of the school funds. This is also supported by Suzuki (2009 study which established that there was lack of transparency from the school administrators to the parents.

The analysis on whether public primary schools operate a budget process that adhere to procurement policies to enhance procurement specifications. 18(45%) of the respondents agreed while majority at 22(55%) disagreed. This implies majority of the administrators of public primary schools do not follow the budgeting policies by MOE fully as a system if they fail in their role this also affect the total quality management of the school funds hence leading to poor financial performance in public primary schools. This is supported by Gakure, Mukuria and Kitha (2013) study which posted that education act has got well thought out documented guidelines to help govern the schools by governing bodies.

Still, most of the school governing bodies and few school heads have little know how of educational act or simply ignores it or misinterpret the content and thus leads to financial mismanagement in public primary schools.

Table 12 analysis further revealed that only 18(45%) agreed while 22(55%) disagreed that public primary schools carry out a budget process to that ensures that procurements are in accordance to the PPD act and most policies to enhance the realization of total cost without compromising quality of goods and services offered in their schools. This

implies that majority of public primary schools' budget process do not conform to the MOE guidelines and publications such as primary school instructional materials management hand book (July 2004) grant management handbook (August2005). The hand book of financial management instructions for primary schools (2005); the handbook of the financial management 2006 among others.

The result analysis from table 12 indicates that most public primary schools at 35 (87%) agreed while few at only 5(12.5% disagreed with the statement that they have multifunctional committees which prepare and approve their schools' budgets in accordance to MOE policies. This implies that the governing body BOM as a system in public primary schools plays an active oversight role as required by the public procurement oversight authority act (2005) that requires educations to establish tender committee to be responsible for procurements at various levels and the education act 2013 which requires the BOM to be involved in decision making, monitoring and overseeing the recruitment and selection of employees.

Contrary to these findings is Mobegi, Ondigi and Simtwa (2012) which posted that most of the time schools heads make decisions of the time school heads make decision of financial matters alone and where after invite one or two probably the executive who might illustrate of financial issues to endorse whatever has been presented to them by school heads. In support is the school budget planning guide (SBGP,2018) which urged that the governing body (BOM) of the schools in public primary schools has the financial obligation to approve annual budget set financial priorities and to authorize non-budgeted expenditures of the school and Sigigail (2013) study urged that a large number of schools BOM are involved to approve the school budget however there is a small percentage that practice the otherwise.

Table 12 analysis also indicates that only 12(30%) fairly agreed while most of the respondents at 28(70%) disagreed that they possess rightful knowledge with adequate skills on budget presentation and process to enable them practice prudent financial management of their schools. This implies that most of the public primary school heads lack necessary rightful knowledge and skills for budgeting process and presentation. This means most school head teachers as chief accountants in public primary schools are ill prepared on financial management skills as a system in the management this will advance affect the total quality management of school funds hence influencing the school financial outcomes negatively.

This is in agreement with simatwa (2012) that found out that majority of head teachers who are the chief finance managers in public primary schools do not have adequate financial management skills. Kamotho (2008) also argued that most school heads in public primary schools do not possess enough financial management skills due to the fact that they are appointed on the ground of their experience, academic and professional qualifications but not financial management skills

More analysis indicates that even though public primary schools have got rightful logistics that is meant to ensure the government do timely allocation of school funds in order to facilitate good budgeting so that schools may have timely procurement of goods and services only 5(12.5%) agreed with such statement with 35(87.5%) government though may have rightful logistics do allocate sometimes in adequate funds to public schools and the funds may delay to be disbursed hence affecting the school budgeting process that leads to delay in procurement of goods and services in most public primary schools.

Once this part of system is affected negatively but the delay of school funds there is always an influence on the total quality management of school funds, there is always an influence on the total quality management of school funds witnessed across the country. This is in line with Muthama (standard media January 25, 2019) who argued that if sustainable disbursement of free learning funds will not be maintained, Kenyan Big Four Agenda and vision 2030 will not be realized. Similarly, Achola (Education News August 9, 2018) established that delay in the release of funds paralyzed activities in public primary schools causing the head teachers to send learners away. Okumbe (2001) also share the same view that public primary schools usually face the delay in disbursement of school funds from the national treasury.

The table 12 analysis also indicated that only 10(25%) agreed while 30(75%) disagreed that they have attended appropriate training in the last three years on budgeting process and presentation skills. This implies that most school heads have not been recently trained or inducted on financial managerial skills that deals with budgeting process and presentations even if the majority shows that they lack such skills.

This is In line with most respondents gave reasons that the MOE focused only on new curriculum (CBC)Competency Based Curriculum and Teachers Professional Development and has forgotten the training of school management on the financial management matters yet there is need to urgently train schools heads and BOM members on budgeting skills so that this part of system should be competent to deliver total quality management in financial matters of their schools This is supported by Iraro (2002) which found out that governing body of the public primary schools especially the executive and chief administrators require in servicing in financial management skills. This was supported by Murithi (2004) Kamande (2002) and republic of Kenya

(1999) that for effective financial management to prevail in public primary schools the managing body must undergo an in-service course on financial managerial skills Strategies on FMO in PPS in Homa- Bay Sub County

Table 12: Head Teachers’ Responses on Influence of Budget Formation Strategies on Financial Outcomes

Statement	SA	A	FA	D	SD	U
i) There is transparency and value for money in the budgeting process that promotes accountability, efficiency and prudent management of public primary school funds		F5 12.5%	F 10 25%	F 20 50%	F5 12.5%	
ii) Public primary schools operate a budgeting process that adheres to the procurement policies to enhance procurement specifications		F6 15%	F 12 30%	F22 55%		
iii) Your school carries out a budget process that ensure procurement is in accordance to PPD acts (2005)	F2 5%	F6 15%	F10 25%	F10 25%	F12 30%	
iv) Your school has multifunction sub committees which prepare and approves school budget in accordance to MOE policies	F10 25%	F10 25%	F15 37.5%	F5 12.5%		
v) You have enough knowledge and skills on budget preparation process and presentation to facilitate prudent financial management			F12 30%	F20 50%	F8 20%	
vi) All your school budgeting process observes ethical practices in order to install public confidence and integrity in your school		F18 45%	F12 30%	F10 25%		
vii) The public schools have rightful logistic that ensure timely allocation of school funds hence good timing of budgeting that leads to timely procurement of goods and services			F5 12.5%	F5 12.5%	F25 62.5%	F5 12.5 %
viii) You have attended training in the last three years on budgeting process and presentation skills			F5 12.5%	F26 65%	F4 10%	F5 12.5 %

Source: Research 2019

4.4.1.2 BOM Chairperson(s) Responses on Influence of Budget Formulation on School Financial Management Outcomes in Public Primary Schools

The researcher sought views from the school BOM chairpersons concerning these objective and budget formulation strategies. The questionnaire responses from section C of the questionnaire were analysed, computed and tabled as shown in Table 13

Table 13 analysis indicates that 30(69.7%) agreed while 13(30.3) disagreed with the statement that there is transparency and value for money in the budgeting process in public primary schools that promotes accountability, efficiency and prudent management of primary school funds. This implies that public primary schools budgeting process is transparent and insist on value for every single cent spent. However, a small degree at 30.3% disagrees and feels that the school budgeting is prone to influence and manipulation from school heads.

This is in line with Mapulisa (2014) which found out that 75% of head teachers did not have functioning finance committee to adhere to the government policy to play effective oversight role and in most time school heads make decisions of finances alone taking advantage of illiterate BOM executive who are usually used to endorse the heads proposals. A loophole that can be used by school heads to overprice the purchasing of goods and services.

According to table 13 more analysis revealed that only 12(28%) agreed while 31(72.6%) disagreed with the statement that public primary schools operate a budgeting process that ensures that there is adherence to procurement specifications. This implies that most public primary schools do not adhere to MOE budgeting policies. This is supported by Nyaga (2016) study that revealed that few schools at 48.8% do follow the procurement act when procuring supplies for the schools while 18.6%. Which is

relatively a good number of public schools do not comply at all. A sign that few schools make cedhoc purchases and thus impact to quality for money and cash flow of the schools negatively

Further analysis from table 13 indicates that 18(45%) agreed while 22 (55%) disagreed with the statement that public primary schools practice out a budget process that ensure procurement is in accordance to PPD Act (2005) to realize the lowest possible total cost without compromising quality of the goods and services offered in the school. This implies that most public primary schools do not no conform to the procurement act 2005 hence do compromise the quality and quantity of services offered in such schools. A Loophole that may lead to fund misappropriations and mismanagements. This is in accordance to Nyagu (2016) study which established that even though most schools involve all the stakeholders in the budgeting process about 18.6% of the schools do not involve all the stakeholders in such process resulting to misunderstandings among the administrators and other stakeholders hence leading to misallocation of funds.

In accordance to the analysis of table 14 28(65.1%) agreed while 12(34.9%) disagreed with the statement that public schools have multifunction sub committees which prepare and approves the school budget in accordance to the MOE policies. This implies that most schools have active sub committees that are active and approves the school budgets before being put to use. This is in line with. This is in accordance to Nyaga (2016) study which established that most public schools hold regular meetings that enable the BOM to discuss, analyze and approve school budgets and thus reduces financial concerns in the schools

The table 13 analysis further shared that only 12(27.9%) agreed while majority at 31(72.1%) disagreed with the statement that BOM chairpersons have enough rightful

knowledge and skills on budget preparation processes and presentation to facilitate prudent financial management of their school funds. This implies that most BOM chairpersons in public primary schools lack enough rightful skills and knowledge on budgeting process and presentations. This means this unit of a system in school might be effective in their oversight role in most public schools. Once they sleep in their roles, there should be no total quality management in school funds hence influences the financial outcomes of the school negatively. This is in line with Mbogietal (2012) which established that ignorant BOG was one of the factors that contributes to financial misuse in public schools, as the study concluded that most BOG were illiterate and were not conversant with accounting procedures and other financial management skills. According to Adogon and Okumbe (2016) study also agreed with the findings for they argued that since the beginning of free primary education in 2013 a lot of school funds have been mismanaged because some school head teachers and BOM members still have no idea and rightful knowledge on how to use financial guide

When asked if schools public primary schools has right logistics that ensure timely allocation of school funds hence good timing of budgeting process that leads to timely procurement and payment of goods and services in public primary schools only 19(44.1%) agreed while 24(55.8%) disagreed. This implies that even though the government through MOE may have rightful information on the number of learners in their automated platform like National Integrated Monitoring and Evaluation System (NIMES) and National Education management Information System (NEMIS) it does not disburse school funds in time. A fact that diversely influences the school budgets in most public schools.

This was supported by Okumbe (2001) study which established that public primary schools face delay in disbursement of school funds from the National treasury report by (Muthama standard media 25th January, 2019) revealed that failure to disburse funds for free learners hurt schools, facing the school heads to operate on straining budget.

When asked if; the BOM chairpersons in public primary schools have attended any training in the last three years on budgeting process and presentation skills only 5(12.5%) agreed while 30(75%) disagreed while 5 (12.5%) were undecided. This implies that no training has been given to BOM chairpersons in most public primary schools on budgeting process and presentations skills.

The results tried to find out why but most respondents pointed out that the government has put more effort and resources in preparing teachers for the new curriculum (Competency Based curriculum) and the T PAD implementations. This implies that in this segment in the school system, the BOM chairpersons in public primary schools require urgent training in order to give total quality management of school funds so as to realize positive financial management outcomes in public primary schools in Homa Bay Sub County. This is in line with Grober (2016) study which argued that even if the school heads are the chief BOM secretary and chief accountants. They lack enough knowledge, skills and capacity to handle financial issues of the schools.

This is in agreement with Iraro (2002) study which also established that head teachers as BOM executive members lack quality training on financial management hence quality financial management outcomes in public primary schools is wanting. These BOM members lack technical know-how like budgeting process, presentations, accounting, book keeping, reporting, preparation of trial balances and reconciliation of books and accounts.

Table 13: BOM responses on influence of budget formulation strategies on financial management out come

Statement	SA	A	FA	D	SD	U
i) There is transparency and value for money in the budgeting process that promotes accountability, efficiency and prudent management of public primary school funds		F5 11.6%	F25 58.1%	F10 23.3%	F3 7.0%	
ii) Public primary schools operate a budgeting process that adheres to the procurement policies to enhance procurement specifications			F12 28%	F19 44.1%	F9 20.9%	
iii) Your school carries out a budget process that ensure procurement is in accordance to PPD acts (2005)	F3 7%	F12 27.97%	F10 23.3%	F10 23.3%	F8 18.6%	
iv) Your school has multifunction sub committees which prepare and approves school budget in accordance to MOE policies	F8 18.6%	F10 23.3%	F10 23.3%	F6 14.7%	F6 14.7%	
v) You have enough knowledge and skills on budget preparation process and presentation to facilitate prudent financial management		F5 11.6%	F7 16.37%	F18 41.9%	F13 30.2%	
vi) All your school budgeting process observes ethical practices in order to install public confidence and integrity in your school		F4 9.37%	F5 11.6%	F10 23.3%	F10 23.3%	F14 32.6%
vii) The public schools have rightful logistic that ensure timely allocation of school funds hence good timing of budgeting that leads to timely procurement of goods and services			F2 4.7 %	F25 58.17%	F10 23.3%	F6 14.7%
viii) You have attended training in the last three years on budgeting process and presentation skills	F3 6.9%		F2 4.6%	F30 69.8%	F8 18.6%	

Source: Research 2019

4.4.1.3 BOM Parents Representatives Responses on Influence of Budget formulation on Financial Management Outcomes in Public Primary Schools

The view of BOM parents' representatives from table 14 indicates that responses that were analyzed and computed. The result analysis shows that 20(50%) agreed and

8(20%) disagreed 9(22.5%) S. disagreed while 3(7.5%) were undecided with the statement that there is transparency and value for money in the budgeting process that promotes accountability, efficiency and prudent management of public primary school funds. This implies that half of the public primary schools budgeting process is considered not to be transparent and the governing body do not consider value for money. Few public primary schools could not neither argue nor deny the statement. This implies that there are few public primary schools where parent's representatives are not fully engaged in the financial management of the schools and they feel there was no transparency and accountability to public school funds to some extent. Since they distance themselves from financial records of the schools. This is in agreement with Kindiki (2009) which found out that BOM in public primary schools in Kenya having not been given sufficient management training; most of them lack adequate supervision, competences to use available information for education management matters.

Table 14 analysis also revealed that 20(50%) agreed while 20(50%) disagreed while 3(7.5%) remained undecided whether public primary schools do operate a budgeting process that adheres to the procurement policies to enhance procurement specifications. This indicates that majority of public schools more than a half do not comply carry out a budgeting process according to the MOE laid down guidelines that requires them to adhere to the procurement policies and education amendment Act (2017) and Human Resources management Act (2015). This is in the same view with Ndiangu'i (2012), which found out that financial management guidelines awareness is very high among both school heads and BOM members, though they didn't adhere to them.

Further analysis from table 14 indicates that 18(45%) agreed, 22(55%) disagreed that public primary schools conduct a budget process that ensure procurement is in accordance to PPD Act (2005) to release the lowest possible total cost without compromising quality of services and goods offered in their schools. This implies that most public primary schools even they have existing committees and BOM members they are not actively involved in carrying out their oversight roles and some do not have procurement and tendering committees at all. This in agreement with Adoyo and Berther (2014) study which agreed with Gakure etal (2013) and Suzuki (2009) which found out that there was limited access to financial information and lack of financial transparency from school administrators to the parents.

From the analysis of table 14 only 4(10%) agreed while the rest 32(80%) disagreed,4 (10%) Undecided, that they have enough knowledge and skills on budget preparation and presentations that facilitates the prudent financial management in their schools. This implies that most BOM executive members in public primary schools lack adequate skills and knowledge on budgeting process and presentations in their schools they need training on financial managerial skills. This is in agreement with Robbins (2007) study which found out that there was great in efficiency and in effectiveness realized in the performance of several educational systems in Africa due to lack of adequate financial management skills of which the government should organize regular seminars and workshops to sensitize the BOM on Educational policies and equip them with necessary financial management skills.

Whether the public schools have a rightful logistic that ensures timely disbursement of school funds that facilitates good budgeting that leads to timely procurement of goods and services only 5(12.5%) agreed 5(12.5%) fairly agreed 25 (62.5%) disagreed while

5(12.5%) remained undecided. Majority reasoned that the government do not have right logistics of the learners. Most of them also reasoned that the disbursement of the school funds from the government is always late and insufficient hence its delay affects their school budgeting and implementations. This implies that most public schools have their budgets hampered with because of late release of school funds from the national treasury and they do not have accurate logistics of the learners. This is supported by Oduor (May 20th 2016) report that revealed that from EACC findings, school heads provide wrong enrolment figures, and crucial audit report to steal FE billions. This was supported by public accounts committee reports from the scrutinization of the Auditor General Report on the financial year 2017 /2018 which indicated that lack of accurate data on learners has led to massive loss of school funds through manipulation of data

On the training in the last three years only 5(12.5%) fairly agreed 30(75%) disagreed while another 5 (12.5%) remained undecided. This indicates that most BOM members have not gone through financial management skills such as budgeting process and presentations in the last three years. Majority urged that the government has swift her attention on the training of teachers on new competent based curriculum that started way back in 2018. This indicates that majority of BOM members may not have been trained on their oversight role hence might be ignorance of their duties.

The implication is that the government should focus her attention to the training of BM members of financial management so that as a system, this section should not be ineffective towards realization of total quality financial management of the schools. This is in line with ndian'gui (2012) study which established that primary head teachers and school BOM members are not adequately trained or inducted on school financial management skills. According to Magome etal (2020) also argues that even though the

county Director of Education is authorized by the basic education Act (2013) to co-ordinate for BOM capacity building and development, there is clear indication that BOM in most public primary schools are not given priority by MOE as required by the policy. They are briefly inducted during inauguration on their duties and responsibilities hence making them to have in adequate knowledge and skills on their roles.

Table 14: BOM parents’ representatives responses on influence of budget formulation strategies on financial management out come

Statement	SA	A	FA	D	SD	U
i) There is transparency and value for money in the budgeting process that promotes accountability, efficiency and prudent management of public primary school funds		F10 25%	F10 25%	F8 20%	F9 22.5%	F3 7.5%
ii) Public primary schools operate a budgeting process that adheres to the procurement policies to enhance procurement specifications		F8 20%	F12 30%	F20 50%		F3 7%
iii) Your school carries out a budget process that ensure procurement is in accordance to PPD acts (2005) to release the lowest possible total cost without compromising quality of services in schools.		F18 45%		F22 55.7%		
iv) Your school has multifunction sub committees which prepare and approves school budget in accordance to MOE policies		F2 5.7%	F2 5.7%	F2 5.7%	F30 75%	F4 10%
v) You have enough knowledge and skills on budget preparation process and presentation to facilitate prudent financial management of your school funds.		F5 12.5%	F5 12.5%	F20 50%	F5 12.5%	F5 12.5%
vi) All your school budgeting process observes ethical practices in order to install public confidence and integrity in your school			F5 12.5%	F30 75%		F5 12.5%
vii) The public schools have rightful logistic that ensure timely allocation of school funds hence good timing of budgeting that leads to timely procurement of goods and services		F10 25%	F4 10%	F20 50%	F6 15%	
viii) You have attended training in the last three years on budgeting process and presentation skills			F3 7%	F30 75%	F3 7%	F4 10%

Source: Research 2019

4.4.2 Thematic Analysis on Influence of Budget Formulation on Financial Management Outcomes in Public Primary Schools

In the second objective, the investigator used thematic analysis and used interview schedule

4.4.2.1 Thematic analysis on influence of Budget formulation strategies on financial management outcomes in PPS.

All the officers interviewed agreed that there is transparency and value for money in the budgeting process in public primary schools that promotes accountability, efficiency and prudent management of public funds.

SAS 1 said,

“All public schools follow a guided vote head. They are transparent and they guide the BOM to go for value for money for every cent spent” (A male Sub County Auditors for schools aged 45yrs.)

SAS 2 Said,

“The preparation and approval of school budgets by BOM is a policy that most schools adhere to. We have not had any difficulties approve that most BOM members play their roles and most school’s carry out the transparent budgeting in their schools” (A male Sub County Auditor for schools Aged 44years.)

SAS ‘responding to whether public primary schools under their jurisdictions do comply to the policy that requires them to have a budget process that adheres to PPD Act (2005) to support the lowest possible cost without compromising quality of goods and services offered in schools.

SAS 1 said,

“Majority of public schools comply with the PPD Act (2005) which there is a small percentage who do not care and simply ignore the guidelines” (A male Sub County Auditors for schools Aged 45years.)

SAS 2 said,

“We always encourage the school heads and BOM members to work together and follow basic education Act 2017 and PPD Act (2005) to annual budget according the set lines policies. We have witness this in most public schools” (A male Sub County Auditors for schools Aged 44years.)

When asked whether the public primary schools have the BOM members who have the rightful skills and knowledge in budgeting process and budgeting presentation they responded as follows.

SAS 1 said,

“Very few BOM members have such knowledge and skills. It requires special training and most of them have not been trained” (A male Sub County Auditor for schools Aged 45 years.)

SAS 2 said,

“Skills and knowledge require training. The government of late has focused on the training of teachers for CBC that I being plotted. Most schools BOM are left in the cold. They have no enough skills on financial management issues” (A male Sub County Auditor for schools Aged 44years.)

SAS 3 said,

“Few BOM members have rightful skills on financial matters. Most of them are elected due to influence from politicians, sponsors and their level of education in the villages where they could be considered to be the best candidates because of their education qualifications by MOE policies” (A male Sub County Auditors for schools Aged 46years.)

The SAS also agreed that most public primary school BOM members have not been trained in the last three years.

SAS 1 said,

“Training needs money, in last three years the government has not given us money to conduct training to the BOM members instead a huge chunk of money has been located for raining teachers on CBC” (Amale Sub County Auditors for schools Aged 45years.)

SAS 2 said,

“It is true that most BOM members have not been trained as per the policy we have tried to orient them during inaugurations and where after we

encourage the school heads to organize their trainings at individual school level” (A male Sub County Auditor for schools aged 44years.)

Giving remarks of whether the government has a rightful logistic that ensure timely allocation of school funds that enables the public schools to have good timing of their budgeting process so as to have timely procurement of goods and services. Majority agreed, however few felt otherwise.

SAS 1 said,

“Logistic may be correct since after the implementation of NEMIS since 2019 but before it was not correct. Concerning disbursement of school funds to schools, it is in the public domain that it has always delayed and this usually affects the public-school budgets negatively” (A male Sub County Auditors for schools Aged 45years.)

SAS 2 said,

“Logistic to the MOE is ever there and almost correct but there is always the delay of disbursement of school funds to the schools from national treasury” (A male Sub County Auditors for schools Aged 44years.)

SAS 3 commented,

“The data given by school heads in most cases on school roles has always been flouted and incorrect in most public schools and there is no time the government has ever disbursed school funds in time. Consequently, I believe this is hurting and influencing their budgeting process.” (A male Sub County Auditor for schools Aged 46years.)

From the sentiments of the sub county auditor for schools, most public primary schools do copy to the PPD act (2005) in their budgeting process, however a good number of schools do ignore such policies. The sentiments indicate that the most BOM members lack knowledge and skills on budgeting process and budgeting presentations. It further revealed that most schools BOM members have not been trained on financial management in the last three years and therefore there is need to train the BOM members on financial management skills. The words from the SAS shows that the government has a clear picture of the number in learning institutions since 2019 when they started capturing all the details of learners in the NAMIS, however it is clear that

money to the public schools from the national treasury is always disbursed late and this affect the budgeting programs in almost all public primary schools.

Since the system for governing the school funds that is BOM members seems to be adequately trained on budgeting formulation strategies this adversely influence the financial performance outcomes hence there can't be total quality financial management in public schools and thus there has been constant claims of corruption and mismanagement of free primary education funds. This is in line with Murithi (2004), Kamunde (2002), and the Republic of Kenya (1999) that argued that for effective quality financial accounting and reporting the chief administrators and BOM members must undergo an in-service course on financial management.

4.4.2.2 Research Findings from Interviewers Schedule

Thematic analysis on influence of Budget formulation strategies on financial management outcomes in PPS.

All the officers interviewed agreed that there is transparency and value for money in the budgeting process in public primary schools that promotes accountability, efficiency and prudent management of public funds.

SAS 1 said,

“All public schools follow a guided vote head. They are transparent and they guide the BOM to go for value for money for every cent spent” (A male Sub County Auditor for schools Aged 45year.)

SAS2 said,

“The preparation and approval of school budgets by BOM is a policy that most schools adhere to. We have not had any difficulties approve that most BOM members play their roles and most school's carry out the transparent budgeting in their schools' cage responding to whether public primary schools under their jurisdictions do comply to the policy that requires them to have a budget process that adheres to PPD Act (2005) to support the

lowest possible cost without compromising quality of goods and services offered in schools.” (A male Sub County Auditor for schools Aged 44years.)

SAS 1 said,

“Majority of public schools comply with the PPD Act (2005) which there is a small percentage who do not care and simply ignore the guidelines.” (A male Sub County Auditor for schools Aged 45years.)

SAS 3 said,

“We always encourage the school heads and BOM members to work together and follow basic education Act 2017 and PPD Act (2005) to annual budget according the set lines policies. We have witness this in most public schools.” (A male Sub County Auditor for schools Aged 46years.)

When asked whether the public primary schools have the BOM members who have the rightful skills and knowledge in budgeting process and budgeting presentation they responded as follows.

SAS 1 said,

“Very few BOM members have such knowledge and skills. It requires special training and most of them have not been trained.” (A male Sub County Auditor for schools Aged 45year.)

SAS 2 said,

“Skills and knowledge require training. The government of late has focused on the training of teachers for CBC that I being plotted. Most schools BOM are left in the cold. They have no enough skills on financial management issues.” (A male Sub County Auditor for schools Aged 44years.)

SAS 3 said,

“Few BOM members have rightful skills on financial matters. Most of them are elected due to influence from politicians, sponsors and their level of education in the villages where they could be considered to be the best candidates because of their education qualifications by MOE policies.” (A male Sub County Auditor for schools Aged 46years.)

All SAS also agreed that most public primary school BOM members have not been effectively trained in the last three years

SAS 1 said,

“Training needs money, in last three years the government has not given us money to conduct training to the BOM members instead a huge chunk of money has been located for raining teachers on CBC” (Amale Sub County Auditor for schools Aged 45years.)

SAS 2 said,

“It is true that most BOM members have not been trained as per the policy we have tried to orient them during inaugurations and where after we encourage the school heads to organize their trainings at individual school levels” (A male Sub County Auditor for schools Aged 46years.)

Giving remarks of whether the government has a rightful logistic that ensure timely allocation of school funds that enables the public schools to have good timing of their budgeting process so as to have timely procurement of goods and services. Majority agreed, however few felt otherwise.

SAS 1 said,

“Logistic may be correct since after the implementation of NEMIS since 2019 but before it was not correct. Concerning disbursement of school funds to schools, it is in the public domain that it has always delayed and this usually affects the public-school budgets negatively” (Amale Sub County Auditor for schools Aged 45years.)

SAS 2 said,

“Logistic to the MOE is ever there and almost correct but there is always the delay of disbursement of school funds to the schools from national treasury” (A male Sub County Auditor for schools Aged 44years.)

SAS 3 commented,

“The data given by school heads in most cases on school roles has always been flouted and incorrect in most public schools and there is no time the government has ever disbursed school funds in time. Therefore, I believe this is hurting and influencing their budgeting process” (A male Sub County Auditor for schools Aged 46years.)

From the sentiments of the sub county auditor for schools, most public primary schools do copy to the PPD act (2005), in their budgeting process, however a good number of schools do ignore such policies. The sentiments indicate that the most BOM members lack knowledge and skills on budgeting process and budgeting presentations. It further

revealed that most schools BOM members have not been trained on financial management in the last three years and therefore there is need to train the BOM members on financial management skills.

The words from the SAS shows that the government has a clear picture of the number in learning institutions since 2019 when they started capturing all the details of learners in the NAMIS, however it is clear that money to the public schools from the national treasury is always disbursed late and this affect the budgeting programs in almost all public primary schools. Since the system for governing the school funds that is BOM members seems to be adequately trained on budgeting formulation strategies this adversely influence the financial performance outcomes hence there can't be total quality financial management in public schools and thus there has been constant claims of corruption and mismanagement of free primary education funds.

4.4.3 Mixing and Interpreting Data on Influence of Budgeting Formulation on Financial Management Outcomes in Public Primary Schools

Looking at the descriptive statistics, majority of the respondents agreed that there is accountability of transparency and value for money achieved through the school budgets. Consequently, most public primary schools manage their school funds. Most of the respondents disagreed with the statement that public primary ensures procurement is in accordance to the PPD act(2005) in order to realize the lowest possible total cost without compromising quality of services and goods offered in schools indicating that most schools do not comply with the PPD act(2005) in their budgeting process analysis from the statistics indicates that majority of BOM members lack adequate, necessary budgeting process and presentation the analysis also indicates that there is swift of attention towards CBC training at the expenses of financial

management causes since most BOM members have not been trained for the last three years.

Summery analysis from the descriptive statistics also indicates that majority of public primary have given the right data to learners at the government. However, the government always delays to the disburse school funds from the nutritional treasury. This is observed to be affecting all the budgeting programs of public primary schools nationwide.

From the thematic analysis the findings from these questionnaires were not different from the findings, budgeting formulation faces a number of challenges from the subsections of the system of a school such as administrators and BOM members hence there can't be total quality budgeting process and presentation thus affecting the financial management outcomes in public primary schools in Homa Bay Sub County. It is a substantiated fact from the two level of data analysis that most school heads and BOM members lack necessary needed skills and knowledge on budgeting process and presentation.

In addition to that most BOM executive members have not gone through basic trainings on financial management courses for the last three years and they need urgent training. the fact gathered is that the government delays the disbursement of school funds from the national treasury and this affect almost all the public primary school budgets. However, it is witnessed that both the two level of data analysis revealed that most schools have transparent budget hence there is a lot of accountability and efficiency in most schools. This has led to improved prudent management of school funds hence reducing misappropriation of school funds in most public primary schools in Homa Bay Sub County. This was supported by Sigigali (2013), study which also found out that a

large percentage of school BOG are involve budget and approval of the school budgets. Itaden (2012) argued that effective budgeting formulation in an institution is necessary since it is away in which budget credibility, comprehensiveness and transparency is enabled. Okumbe (2001) also established that public primary schools also established that public primary schools usually face the delay in disbursement of school money from the national treasury.

4.4.4.1BOM Chair Persons Checklist Responses on Financial Management outcomes in Public Primary schools

The researcher sought views from head teacher's responses on FMO and on part G of their questionnaire obtained their findings as tabled in the Table 15. From checklist table below, 11(27.5%) respondents agreed, and 29(72.5%) disagreed that the stake holder's involvement strategies used in PPS has led to improvement in Legislation compliancy and financial accountability and transparency in PPS. This indicates that there was need to sensitize all the stakeholders to be involved in the financial management of the schools since the stakeholder's involvement was minimal. It was also observed that 10(.225%) agreed, 30(.75%) disagreed that the budget formulation strategies used in PPS has led to improvement of Effective proper procurement in Public Primary Schools in PPS. This implies that the budget formulation strategies used was not very effective and adversely affect the school FMO From the checklist it was noted that 13(7.5%) agreed, 37(92.5%) disagreed with the statement that accounting strategies used in PPS has led to increase and improved accountability of school funds, Legislation compliancy a financial integrity and transparency in the PPS. This implies that accounting strategies is a major concern in most PPS. This indicates that majority of school heads has got unaddressed concerns in accounting strategies hence this affects the FMO negatively.

From table 14, it was evident that 18 (45%) agreed, 22(55%) disagreed with the statement that M&E strategies used in PPS has led to increase in financial legislation compliancy in those PPS. This implies that there was a lot of concern to be addressed in the M&E strategies. Hence has indication that it negatively affects the FMO in most PPS. It was also observed that 15(37.5%) greed. 25(62.5%) disagreed with the statement that financial reporting strategies used in PPS has led to improvement in expenditure control in those PPS. This implies that there is a lot of concerns in the financial reporting used in most PPS and that financial reporting strategies used has adverse effect on the financial outcomes in most PPS

Table 15: BOM Chair Persons Checklist Responses on Financial Management Outcomes in Public Primary schools

Statement	SA	A	FA	D	SD	U
i There is improvement in Legislation compliancy in Public Primary Schools due to the stakeholder’s involvement strategies used in	F0 0 %	F6 15 %	F5 12.5 %	F20 50%	F9 22.5 %	F0 0%
ii There is improvement on Effective proper procurement in Public Primary Schools due to the budget formulation used in Public Primary schools		F.8 .20%	F2 .5%	F20 .50%	F10 .25%	.
iii There is improvement and Increased accountability of school funds in PPS due to accounting used in	F0 0 %	F0 %	F3 7.5 %	F20 50 %	F17 42.5 %	FO .
v There is improvement increase financial legislation compliancy in PPS due to Monitoring and evaluations used in Public Primary schools	F4 %	F10 25 %	F4 10%	F12 30%	F10 25%	F0 %
iv There is improved and Increased accountability of public funds in PPS due to financial reporting used in Public Primary Schools	F0 0 %	F5 12.5%	F10 25%	F15 37.5 %	F10 25%	F0 0%

Source: Research 2019

4.5 Influence of Financial Accounting on Financial Management Outcomes in Public Primary Schools

The third objective sought views on Financial Accounting. The investigator gathered the responses and analysed using descriptive, and thematic methods. Finally mixed and interpreted the data.

4.5.1 School Head Teachers Responses on Influence of Financial Accounting on Financial Management Outcomes in Public Primary Schools

The researcher sought views from head teachers' responses on Financial Accounting Strategies and on part D of their questionnaire obtained their findings as tabled in the Table 16. The said table indicates that

From table 16, 11(27.5) agreed while 29(72.5%) disagreed with the statement that primary school heads have enough relevant skills and knowledge on auditing, accounting, reconciliation, book keeping records that has helped to build confidence and integrity of financial management in their schools. This indicates that most head teachers in public primary schools do not have rightful knowledge and skills on financial accounting such as auditing, account reconciliation and book keeping records hence total quality accounting measures that can lead to confidence and integrity of funds management in those schools is not possible, supported by Oluoch (2005) that also agreed that quality financial statements which could be highly accepted by all stakeholders was not possible in public primary schools since the school heads, the chief accountants in public schools were not conversant enough with accounting policies to be used by non-profit making organizations. In addition, those heads lack necessary enough skills and reasonable knowledge to prepare sound financial reports.

Responding to whether the respondents have acquired basic necessary training in the last three years to acquire knowledge and skills on auditing receipting, account reconciliations and book keeping records to enable them offer quality prudent management of school funds: only 7(17.5%) agreed 33(82.5%) disagreed. This implies that most school heads teachers in the system of a school that is trusted to champion the utilization of school funds have not been adequately trained on financial accounting skills in the last three years in public primary schools. This in return influences the quality of accounting in public primary schools. This is supported and agreed with Ngata (2006) study which reasoned that a quality financial outcome in public primary schools is wanting due to lack of qualified trained head teachers.

The findings from table 16 further revealed that 22(55%) agreed while 18(45%) disagree that public primary school heads have other added responsibilities that hinder their efficiency and competency in preparing quality final books of accounts. This implies that most school heads in public primary schools are occupied by other responsibilities hence cannot concentrate to produce quality final books of accounts. This is in line with MOE (2014) which established that some school heads were totally unable to prepare balance sheets because most of them had no enough time since they were overloaded with their responsibilities as teachers and administrators. This implies that the financial accounting in public primary schools hence leading to poor financial management outcomes.

Responding to if public primary schools require a professionally trained accountant in order to be delegated duties of financial operations in order to encourage ethical and integrity in managing school funds. 30(75%) agreed while 10(25%) disagreed. This implies that most public primary school heads feel like the government should employ

professionally trained accountants to carry out the financial accounting of the schools. This is because many schools feel that the school heads lack adequate training on accounting skills.

Republic of Kenya (1978) argues that most school head teachers as education administrators were basically trained to teach but not to administrate on financial matters. MOE (2014) reasoned that that most public primary school heads have a problem in balancing the cash books because of arithmetic problems. They could not maintain records such as posting of transaction or maintain ledger books but the schools have a number of books to be kept. According to MOE (2014) the government need to employ professionally trained accountants in public primary schools since most school head teachers find the technical language used in financial manual is too difficult to understand hence forces the school heads to hire clerks and book keepers to prepare their books of accounts.

The respondents when asked if the school heads do keep the school financial records accessible to all stakeholders to facilitate transparency and accountability of school funds 24(60%) agreed while 16(40%) disagreed. This implies that most public primary schools expose their financial statement of funds utilization to the stakeholders. However, 40% which is a large number feels the schools do not operate their financial accounts in a transparent manner. They feel that not all stakeholders are involved and if they are involved it, it happens at shallowly or at wrong time at advance stage but not at initial stages.

Table 16 analysis indicates that 25(62.5%) agreed while 15(37.5%) disagreed that public primary schools operate automated different school accounts that gives reliable reports on school funds utilizations that improves the transparency and integrity of

management of school funds. This implies that most public primary schools operate different schools accounts that are automated and act as counter checks by giving reliable financial accounting statements that helps to improve the transparency and integrity of management of school funds. However (37.5%) feel that there is no transparency and integrity in managing school funds for not all money is paid or recovered in the banks. This is in line with Gatere (2012) which established that money and other finances were honestly received but receipting was not effectively done in most public primary schools hence funds could not be accounted for fully. According to Action Aids International Kenya (AAIK, 2016) not all school funds are accounted for in public primary schools for they argued that some public primary schools are not only charging illegal fees and levies that contravene basic education act 2013.

Table 16: School Head Teachers Responses of Financial Accounting on Financial Management Outcomes in Public Primary Schools

Students	SA	A	FA	D	SD	U
i school heads have enough relevant skills and knowledge on auditing, accounting, reconciliation, book keeping records	F6 16%	F5 12.5%	.	F9 22.5%	F20 50.0%	-
You have acquired basic necessary training in the last three years to acquire knowledge and skills on auditing receipting, account reconciliations and book keeping records	.	F7 17.5%	F3 7.5%	F33 82.5%	-	-
iii School heads have other added responsibilities that hinder their efficiency and competency in preparing quality final books of accounts.	F2 F5.0%	F4. F10.0%	F17 F42.5%	F10 F25%	F8 F20%	-
iv primary schools require a professionally trained accountant in order to be delegated duties of financial operations	F25 F62.5%	F5 F12. 5%	.	F10 F25%	-	-
v school heads do keep the school financial records accessible to all stakeholders to facilitate transparency and accountability of school funds	20 50%	4 10%	.	10 25%	16 40%	-
vi public primary schools operate automated different school accounts that gives reliable reports on school funds utilizations	10 25%	10 25%	5 12.5%	10 25%	5 12.5%	-

Source: Research 2019

4.5.2 BOM Chairpersons Responses on Influence of Financial Accounting on Financial Management Outcomes in Public Primary Schools.

The researcher sought views of BOM chairpersons through part D of their questionnaire. The findings of the results were presented in the Table 17. The table's findings show that,

From table 17. Only 10(23.3%) fairly agreed while 33(76.7%) disagreed that BOM chairpersons have rightful knowledge and skills on quality accounting reconciliations and book keeping records that help to instill public confidence and integrity in their schools. This implies that majority of BOM chairpersons; do not have rightful knowledge and skills to give quality financial accounting in public primary schools. This implies that this subsection in a school system cannot play effective oversight with Grober (2006) who established that due to limited knowledge and most BOM members, financial management of most public primary schools such as preparation of account records are majority left for the school head teachers who most review indicates also lack enough knowledge, skills and capacity prepare quality financial statements hence leading to massive corruption and financial mismanagement of school funds.

Asked if The BOM chairpersons in public primary schools have undergone through training in the last three years to acquire basic necessary knowledge and skills on auditing, receipting, account reconciliation and book keeping records so as to enable them manage school funds prudently. Only 2(4.7%) agreed while 41(95.3%) disagreed. This indicates that 82.5% the majority of BOM chairpersons have not gone through training in the last three years to acquire accounting knowledge and skills such as auditing, receipting, account reconciliations and book keeping records to enable them manage school funds prudently. This is supported by Oluoch (2005) who urged that

quality statements which could highly be accepted by all stakeholders was not possible in most public primary schools while Nyabuto (2013) found out that most BOM members lacked budget accounting and auditing knowledge and skills which give a big challenge during budget preparation.

Responding to whether the respondents agrees that school heads have added responsibilities that hinders their efficiency and competency in preparing quality final books of accounts that leads to misappropriation of school funds. 34(81.4%) agreed while 8 (18.6%) disagreed. This implies that 81.4% of school heads are heavily loaded with other responsibilities and their roles as teachers hence cannot prepare quality final books of accounts hence a clear picture of the position of school funds cannot be easily be curtailed.

This concurs with Dimmock (1993) study which established that most school head have increased work load hence have insufficient time to deal with school financial management operations since they need a lot of time to interact with learners. In agreement with the opinion is the MOEST (2014) which argues that some head teachers were unable to prepare balance sheet. They also had problems with making transactions to the relevant cash books, balancing the cash books and if even if they were competent in carrying their duties, they had no enough time.

From the table 17 analysis indicates that 33(76.7%) agreed while 10(23.3%) dis agreed with the sentiment that public primary schools require a professionally trained accountant. This implies that majority of public primary schools at 76.7% feel the government should employ qualified personnel to handle books of accounts in public primary schools in order to have quality accountings that can lead to positive financial management outcomes in these schools.

These agrees with cheruto and kyalo (2010) study that reasoned that primary school heads faces challenges in the implementation of FPE in Kenya due to shortage of staff and limited management sector and other management skills. In addition to that the government should consider employing school accountants to assist in book keeping and quality financial statement preparations in public primary schools.

Responding to whether public primary schools do keep their financial statements accessible in time to all stake holders 13(30.2%) agreed while 30(69.8%) disagreed. This implies that most public primary schools do not expose their financial records and statement to all stakeholders in time. There is no or little transparency or delayed truth and justifications. According to Van Deventer and kruger (2003) they post that to be able to provide a true picture of the status of the school funds, head teachers should ensure that monthly and quarterly statements are established and put in place for easy access for reference and audit. According to Okumbe (1999) school heads are still not transparent on some matters, majorly on financial aspects and usually feed the BOM members with wrong information not unless a problem such as the people who should work as a team in unity and harmony.

The analysis from table 17 further revealed that 28(65.1%) agreed while 15(34.9%) disagreed that public primary schools operate different automated accounts that gives reliable reports of funds transactions hence increasingly prudence and transparency of funds management in this schools. This implies most public primary schools at 65.1 operate different school accounts with automated platforms that gives account evidence report that can be tabled to support the financial transactions to all stake holders. However good percent at 34.9% disputes this idea and feels there are several loopholes of which the school funds are siphoned to individual accounts for personal use or used

but not for the intended purposes. Clavke (2008) argues that this governing body of every public school must ensure that there are proper policies and guidelines established for effective, efficient and economical management of the school funds. According to Suzuki (2009) this is not possible for there is lack of transparency from the school administrators to the parents for there is intentional limited access of financial information in order to intimidate parents and limit their movement in financial management issues of the schools. This concurs with Nderitu, and Barasa et al (2014) study which also found out that there is always no transparency to inform stakeholders of what happens to the extra cash and the degree of stakeholders' involvement majorly depends on the school management style and the existing administration.

Table 17 Influence of Financial Accounting on Financial Management Outcomes in Public Primary Schools

Students	SA	A	FA	D	SD	U
i school heads have enough relevant skills and knowledge on auditing, accounting, reconciliation, book keeping records		F10 23.3%	.	F30 69.8	F3 7%	-
You have acquired basic necessary training in the last three years to acquire knowledge and skills on auditing receipting, account reconciliations and book keeping records		F2 4.7%	.	F30 69.8	F11 25.6	-
iii School heads have other added responsibilities that hinder their efficiency and competency in preparing quality final books of accounts.	F20 46.5%	F10 23.3%	F4 9.3%	F4 9.3%	F4 9.3%	-
iv primary schools require a professionally trained accountant in order to be delegated duties of financial operations	F13 30.2%	F20 46.5%	.	F10 23.3%	-	-
v school heads do keep the school financial records accessible to all stakeholders to facilitate transparency and accountability of school funds		F3 7%	F10 23.3%	F15 34.9%	F15 34.9%	-
vi Public primary schools operate automated different school accounts that gives reliable reports on school funds utilizations	F8 18.6%	F10 23.3%	F10 23.3%	F7 16.3%	F8 18.6%	-

Source: Research 2019

4.5.3 BOM Parent Representatives Responses on Influence on Financial Accounting on Financial Management Outcomes in Public Primary Schools

The questionnaire for the BOM parent's representatives was prepared and part D sought the view on the same objective concerning the BOM parent's representative's responses on financial accounting strategies. The investigator presented the responses in table 18.

The analysis from table 18 shows that 3 (7.5%) agreed while 37(92.5%) disagreed with the statement that primary school BOM parents' representatives have enough accounting skills on auditing, account reconciliation and book keeping records that helps their schools to instill confidence and integrity in their financial managements. This implies that most governing body in the school system that plays the roles of executive such as parent's representatives do not possess necessary basic rightful knowledge and skills in accounting matters such as book keeping records, auditing, accounting reconciliations and preparation of quality trial balances. This is in line with Robbins (2007) study which established that there has been great inefficiency and ineffectiveness observed in performance of several educational system in Africa due to lack of adequate financial management skills.

According to Kiungu (2006) 43.3%of BOM members were adequately prepared to deal with financial management while 56.7 % (majority of them) were inadequately prepared pointing out lack of training in financial management skills. This is in accordance to republic of Kenya report (1999) which pointed out that lack of accountability and funds misappropriation of schools was majorly due to lack of adequate management training of managers entrusted to manage the funds for in Kenya little training is given to training of administrators hence they work by trial-and-error methods therefore school management board need training to boost their competency in financial management skills.

Responding to certain if the parent's representatives in public primary schools have been trained in the last three years to acquire necessary skills and knowledge on auditing, receipting, account reconciliation and book keeping records to facilitate prudent financial management in their schools. Only 1(2.5%) agreed while 39(97.5%)

disagreed. This implies that most BOM parent's representatives have not been trained on financial management skills in the last three years. Therefore, there is need for training to the BOM members on accounting managerial skills in order to enable play their oversight role efficiently and effectively hence the school funds will be prudently managed.

This concurs with cooper (2008) who established that the government has shown lack of total commitment towards training the schools management boards due to lack of enough funding in their budget for training. According Totaling (2015) even though the government might have failed to train the BOM members, the head teachers should motivate the BOM members to attend workshops and seminars, provide time schedule for BOM members to attend refresher courses in financial management courses. Iteysek (2003) argues that without proper training of school BOM members, the managers cannot surcharge their duties effectively and successfully. Kindiki (2009) reasons that there is evident proof that most BOM members in public primary schools in Kenya have not been given sufficient management training hence are incompetent and in effective. According to republic of Kenya (2005) lack of enough training opportunities affect effectiveness of BOM members on their oversight role for most of their lack adequate skills on supervision and competency to use available information for educational and financial management matters.

Response to find out whether find out if the BOM parents representative agree that school heads have other added responsibilities that hinder their competency in preparing final books of accounts hence lowering the quality of financial management in public primary schools 29(72.5%) agreed while 11(27.5%) disagreed. This implies that most school head-teachers in public primary schools are overwhelmed with their

responsibilities as teachers and added duties hence have little time to prepare quality financial statements hence may not be able to give reliable account to the school funds under their management. According to Dimmorek (1993) most school heartaches have increased work load hence have insufficient time to deal with school financial management of schools for this will limit their time of interaction with trainer.

Further analysis from table 18 revealed that 30(75%) agreed while 10(25%) disagreed that the public primary schools require professionally trained accountants to be delegated duties of preparing quality financial statements such as trial balance and keeping books accounts so as to improve on financial accountability of school funds. This implies that most primary schools at 75% feels that the government should employ school accountants in public primary schools to give quality accounts so as to improve the financial management of these schools.

This is in line with Asiago (2010) which posted that most BOM members lack necessary technical skills to understand and interpret financial reports. Langat (2008) also that both school heads and BOM members lack professional qualifications to enable them carry out their financial obligations effectively hence according to MOEST (2004) the government should employ financial professionals in the public primary schools to handle financial aspects since most school heads and Board of Management members of the school. Keen analysis from the same table 20 indicates that 24(60%) agreed while 16(40%) disagreed that public primary schools expose their financial statement to all their stakeholders in time hence there is transparency in managing school funds. This implies that there is transparency for the records finances may delay or fail to be exposed to stakeholders. According to Suzuki (Zera) financial transparency still remains a dream in most public schools from the administrators to the parents.

Concerning with the findings is MOEST (2014) which established that most public primary school heads financial reports are not timely at school level and at audit offices at the county level. According to UNESCO (2015) the process of accessing special information concerning particular matters such as finances utilization is normally a night mare in most cases in public instruction s which leads to lack of accountability in most public primary schools.

Asked if public primary schools operate different accounts that are automated to quick feedback and reliable reports to the account office to facilitate transparency of school fund management, 23(57.5%) agreed while 17(42.5%) disagreed. This implies that most public primary schools operate different bank accounts which are automated that give timely reliable feedback to the accountant's office timely reliable feedback to the account office to facilitate transparency in school funds management. However, a large percentage at 42.5% feel otherwise. This means many public primary schools have automated bank accounts and if there is there is no centralized accounts office that coordinate the funds management hence the remitted information is received by chief accountant officer.

In those schools only who is the school heads hence this does not improve transparency for it depends on the honest of individual. In accordance with Njeri (2013) some information such as feedback may not be made public due to a lot of complain of poor financial management which hasbeen reported in most public schools where financial records (statements) are kept hidden due to frequent exaggerated prices to take advantage of funded projects.

Table 18: Influence of Financial Accounting on Financial Management Outcomes in Public Primary Schools

Students	SA	A	FA	D	SD	U
i school heads have enough relevant skills and knowledge on auditing, accounting, reconciliation, book keeping records	.	F 3 7.5%	.	F 7 17.5%	F 30 75%	-
You have acquired basic necessary training in the last three years to acquire knowledge and skills on auditing receipting, account reconciliations and book keeping records	.	.	F 1 2.5%	F 9 22.5%	F 30 70%	-
iii School heads have other added responsibilities that hinder their efficiency and competency in preparing quality final books of accounts.	F 20 50%	F 9 22.5%	.	F 11 27.5%	-	-
iv primary schools require a professionally trained accountant in order to be delegated duties of financial operations	.	F 15 37.5%	F 15 37.5%	F 8 20%	F 2 5%	-
v school heads do keep the school financial records accessible to all stakeholders to facilitate transparency and accountability of school funds	F 10 25%	F 10 25%	F 4 10%	F 8 20%	F 8 20%	-
vi public primary schools operate automated different school accounts that gives reliable reports on school funds utilizations	F 3 7.5%	F 10 25%	F 10 25%	F 10 25%	F 7 17.5%	-

Source: Research 2019

4.5.4 Thematic Analysis on Influence of Financial Accounting on Financial Management outcomes in Public Primary Schools

Following the third objective the investigator used the interview schedule in the analyzation of the findings

4.5.2.1 Research Findings from the Interviews Schedule

All the sub counties auditors for schools (SAS) synonymously agreed that most school heads and Board of management members do not have enough skills an auditing accounts reconciliations and book keeping records that could lead to public confidence and integrity in their financial management in their schools

SAS, I Said

“School heads are trained to teachers and most of them were appointed on the merit experience good records both in curriculum and co curriculum activities as well as academic papers but no financial managerial skills especially on the accounting aspects for a lot of them spent school bursars for book keepers and school bursars to offer such services to them (male sub county Auditor for schools” (A male Sub County Auditor for schools Aged 44years.)

SAS 2 also commented, and supported that

“School head teachers as well as school BOM members have limited Knowledge on accounting. They are trained teachers and being accountants is just an added responsibility. So, they should be trained on financial management of the school as per now their skills are far below average.” (A male Sub County Auditor for schools Aged 44years.)

SAS3 concluded and said,

“Most school heads lack enough basic financial skills therefore need to equip themselves with sound management of funds which involve budgeting, accounting and auditing.” (A male Sub County Auditor for schools aged 44years.)

Responding if the public primary school heads and BOM members have been trained the last three years to equip them with accounting skills on accounting, receipting, account reconciliation and book keeping records to enable them manage their school funds prudently they have the following responses

SAS 1 said,

“Training of school heads and BOM have been hampered for the last three years because most of government funds are directed towards implementation of the new curriculum. There is training of all school teachers and building of infrastructure in both primary and secondary schools.” (A male Sub County Auditor for schools Aged 45years.)

SAS2 Said,

“In the last three years training of school board of management on financial management has faced a lot of challenges since there has not been enough funds for that. And sifting the attention to the new curriculum has as well affected the system of training.” (A male Sub County Auditor for schools aged 44years.)

SAS4 said

“Currently, heads and teachers have been engaged on CBC training. There have been not enough funds to spearhead their training on financial management but it is a programme that is enshrined in the education policy so it shall come to pass” (A male Sub County Auditor for schools aged 42 years.)

Giving their views on whether they feel that school heads of public primary schools have other added responsibilities besides their routine role as classroom teachers which hinder their competency in preparing quality final books of accounts in time. They responded as follows:

SAS 1 said,

“It is true public primary school heads need professionally trained personnel to handle school final records and books of accounts. They have heavy work load since most of our schools are understaffed. They are overloaded and sometimes strain to meet the deadlines hence making a lot of blander” (A male sub county auditor for schools aged 45 yrs.)

SAS 3 said,

“With the great shortage of teachers in public primary schools, it is true that most school heads teachers are engaged fully in classes and they have other added responsibilities and this can reduce their effectiveness and efficiency in financial management in their schools. However, they have to carry out the task, they are the chief accountants in their schools.” (A male sub county auditor for schools aged 46 years)

synonymously all the sub county auditors for the schools agreed that public primary schools require a professionally trained accountants to be delegated the task of book keeping and preparation of finance records in order to have quality account records that can be trusted and avoid risk of funds mismanagements.

SAS 4 said,

“The schools urgently need professionally trained accountants. The government should consider it necessary to employ such qualified officers in their public primary schools’ (A male sub county auditor for schools aged 45 yrs)

SAS 3 said,

“It is a fact that public primary school heads suffer and struggle to understand financial terms and strategies required to manage school funds.

Most of them rely on borrowed knowledge and skills from the third parties such as book keepers and secondary school bursars to have their books of accounts updated. I feel the government ought to have employed trained school accountants long ago.” (A male sub county auditor for schools aged 42 years)

They all agreed that the school board of management and school heads rarely expose their financial records and statements accessible in time to all stakeholders to enhance transparency and accountability in their schools. They had the following responses.

SAS1 Said,

“This might be true because most school heads do delay to bring their books of accounts for approval “((A male sub county auditor for schools aged 45 years)

SAS 2 argued that,

“This must not be 100 % but most of them do try. On our side we get the records because they know they will be penalized if they fail to comply but i am not sure if other stakeholders to receive all financial records as we do.” (A male sub county auditor for schools aged 44 years)

Sharing their views on whether the public primary schools operate different bank accounts that are automated to give immediate responses that can be used as evidence to support finance transactions so as to improve transparency of school funds managements. They all agreed and spoke

SAS 1 said,

“School operates major two different accounts which are automated to the accountant mobile phones and they are ever ready to give supportive evidence statements wherever they are called upon to do so.” (A male sub county auditor for schools aged 45 years)

SAS 3 said,

“There is automated mobile banking that is attached to the two major school bank accounts. The transactions made usually generate a response and statements can be produced at any time to support the transactions. The accountant is the only one and the account offices only the head teachers it is upon him to table all requirement statements to support the financial transactions.” (A male sub county auditor for schools aged 46yrs.)

4.5.5 Mixing and Interpreting Data on Influence of Financial Accounting on Financial Management Outcomes in Public Primary Schools

Considering the two levels of data analysis, there is concern on financial accounting strategies that negatively influence financial management outcomes in public primary schools in Homa Bay Sub County. Descriptive analysis indicates that majority of school head teachers at 72.5%, BOM chairs at 76.7% and BOM parent's representatives at 92.5% do not have enough knowledge and skills on auditing, account reconciliation and book keeping records that can help to instill public confidence and integrity in the financial management of their schools. This is in line with Mito and Enos (2012) study which found out that financial management skills, competence and trust that persons establish with the school heads are invaluable.

Most head teachers & BOM members do not possess the basic required financial skills. The descriptive analysis further indicates that 82.5% of school head teachers, 95.3% of BOM chair persons and 97.5% of parent's representatives have not been trained for the last three years. Implies that most executive of BOM members in the last three years this may mean they are ill prepared because they may lack skills and knowledge on financial management such as reporting, budgeting and accounting. According to Wamba (2015) school governing body and head teachers should be trained in financial management by the school management board. Bush and Odiwuor (2006) reasons that financial management training is very important in preparing and capacitating school heads and financial committee members with financial skills. However, Republic of Kenya Report (1999) found out that lack of accountability and funds misappropriation of schools was majorly due to lack of adequate management training of managers entrusted to manage the funds in Kenya little training is given to training of

administrators hence carry their duties on trial-and-error method which leads to worst administrative and governance mistakes hence head teachers need training to increase their competency in financial management.

Further analysis indicates that most school heads at 55%, BOM chairpersons at 81.4% and 72.5% BOM parents' representatives agree that school head teachers in public primary schools have other added responsibilities hence overloaded and thus hinders their effectiveness in preparing quality final books of accounts hence lowering the quality of financial management in public primary schools. This concurs with this is in line with Oluoch (2005) which found out that most school heads lack enough skills and reasonable knowledge to prepare sound financial reports and MOEST (2014) reasoned that most of school heads were totally overloaded with their responsibilities as teachers and administrators so they have no sufficient time to maintain to update account records.

All respondents agreed that public primary schools require qualified trained accountants to maintain quality book keeping and prepare reliable final financial statements to enhance transparency and accountability of school funds 75%of school heads agree, 76.7%of BOM chairpersons also agreed while 75% of BOM parent's representatives also agreed with the sentiment. This implies that most public primary schools require professional trained accountants to handle book keeping and prepare quality trustable final statements of accounts in order to enhance transparency of accountability of school funds.

This is in line with Wamba (2015), which noted that ill preparedness in managerial duties to their appointment have school heads valuable in making blunders which leads to misappropriation of school funds. According to Mobegi, ondigi and simatwa (2012)

most of the school heads were unable to update or to identify wrong entries and abnormalities in the financial records done on their behalf by hired book keepers. Hence therefore according to MOEST (2014) most school heads find the financial management technical terms used in the financial manual too difficult to comprehend hence usually hires clerks and book keepers to prepare the books of accounts therefore the government should consider employing professional accountants in public primary schools.

Thematic analysis concurs with the descriptive analysis. Most auditors of the schools supported the result analysis. They agree that most school heads and BOM members need training for they have not been trained in the last three years to equip them with necessary basic financial & managerial skills. This is supported by Kindiki (2009) the study established that most school boards of management in public primary schools in Kenya have not been given sufficient financial management training so there should be workshops and in service training courses for the administrators, BOM members and teachers to sharpen their financial managerial skills.

Thematic analysis also revealed that there was need for the government to employ trained personnel in public primary schools for school head are overloaded and in addition to that according to Minto & Simatwa(2012) argued that if in the last three years. The agreement has not focused its training on financial management institute (KEMI) took short time and the trainer were not conversant with financial management then there can be conclusion that the participants who attended were half baked for the training did not equip them with adequate financial skills. Hence there is need for the government to employ trained accountants in public primary schools.

Both descriptive and thematic analysis on looking at financial accounting strategy. It is clear and substantive that board of management as well as school head teachers and school system are not well trained on accounting knowledge and skills. This has direct influence on financial management outcomes in public primary schools for there is no quality financial statement, full accountability and transparency policy compliancy which leads to mismanagement and misappropriation of school funds therefore as MOE (2014) and Sisungu (2002) and Board of management need to management of funds which involve budgeting, accounting and auditing.

4.6 Influence of Monitoring and Evaluation on Financial Management Outcomes in Public Primary Schools

It was the fourth objective of the research. The investigator treated it just like the previous first three by sorting out descriptive, inferential, thematic and mixing and interpreting of the data gathered from the field.

4.6.1 School Head Teachers Responses on Influence of Monitoring and Evaluation on Financial Management Outcomes in Public Primary Schools.

The part E of the questionnaire of school head teachers sought to gather information pertaining this matter. The investigator administered the questionnaires and put the responses in descriptive approach. The responses from the school head teachers were then presented in Table 19

From table 19 analysis reached that 20(50%) agreed 20(50%) disagreed with the statement that public primary schools there tendering committees that verify goods and services against the policies that 50% have a functional tendency committee that performs their duties while another 50% public schools disagree and feels that even

though BOM exist they don't have active tendering committee that verifies the goods against delivery they argue that once the BOM has discussed the budget and approve it that becomes final the head teacher goes ahead and implement the remaining part. According to Ndiang'ui (2012) many schools do not run a system of financial management that involve all stakeholders and therefore in the school financial management not all interest of all stakeholders is taken into account. While Magiri (2005) established that members and stakeholders ineffective in implementing policies due to how academic level and ignorance and personal interests.

This is in line with BOM report on the statement dated 16/6/2014 whereby the MOEST observed that in previous years some schools nominated to the BOM were illiterate persons who had consequently followed to give any good advice and sound guidance to the school administrators especially on matters on quality education and prudent financial resource management.

There respondents when asked if public primary schools have active tendering committees that approve every invoice before payment can be made to ensure there is transparency and accounting of school funds. There is transparency and accountability of school funds. They responded as follows 14(35%) agreed while 26(65%) disagreed. This implies that most public primary schools at 65% do not allow the approve of invoices by financial /tendering committee this implies there is weak internal and monitoring of evaluation on control and checks on use of school funds by BOM members. This is in accordance to James (2010) which found that most school heads take advantage of school governing bodies due to lack of their professionals that are demanding and some due to lack of good academic qualifications making them less effective in carrying out their oversight roles.

The table 19 analysis indicates that 5(12.5) agreed while 35(87%) disagreed that public primary schools to display current financial public policy is displayed in the public notice board for policy compliancy. This implies that 87.5% of public primary schools keep financial policies inaccessible to all stakeholders for they are not displayed on the public notice boards. This is in line with Onsome etal (2004) which established that most of the time government bodies such as PTA complain of not being given the necessary records by school head teachers to be able to monitor and evaluate and understand the spending of the schools. Oboegbulen argues that school heads do keep financial records private and confidential because they still overspend cook figures, lack skills on accounting and collude with school management board to direct school funds and also impose unauthorized levies in their schools. Supporting the same findings is Mackinnon (2014) study which established that regard to developing the role of community in monitoring, this has always remained largely on idea on black and white but has not been put into action and financially such policies and up remaining mere ritualistic guidelines for purpose of records only.

The analysis from table 19 reveals that 20(50%) agreed while another 20(50%) agreed disagreed that public primary school books of account are audited by registered auditors yearly before taken to education offices for general auditing by sub county Auditors for schools at the county levels. This implies that most public primary schools have their books of accounts done by unprofessional who are not registered. This in line with Mobegi Ondogi and Simatwa (2012) study which posited that majority of the public primary school heads had no financial management accounting skills as they source for pseudo accountants to update their books of accounts. According to MOEST

(2014) most public primary schools use hired clerks to certify and prepare their books of accounts.

To acknowledge if the primary school heads have enough knowledge in M&E skills procedures only 10(25%) agreed while 30(75%) disagreed. If they were asked if they had trained in the last three years to acquire right skills on M&E procedures. This indicates that most public-school heads require training on M&E procedures in order to manage school funds prudently. According to MOE and Sasungu (2002) posit that school head teachers need to equip themselves with sound management of funds which involve budget accounting and auditing & monitoring and evaluation procedures. According to Bush and Oduor (2006) posits that school managing board and head teachers must be trained in financial management by school management Board and financial management training is very important in preparing and capacitating schools head with financial skills. MOEST (2013) argues that school heads need to equip themselves with proper financial of funds which include budgeting accounting procedures, M&E procedures, this concurs with Rotich and Kipkoech 2012, Kombe (2007), reasons that there is need for training of school head teachers and governing body that is entrusted to handle school finances in public primary schools. However, UNESCO (2006) agrees that in adequate training in utilization of educational funds on different resources in public primary schools over several years. To confirm if public primary school years.

To confirm if in public primary schools' goods are paid immediately after verification of goods and services in accordance to PPD act (2006) the respondents shared their views of follows 20(50%) agreed while another 20(50%) agreed while another 20(50%) disagreed. This implies that half of the public primary schools at 50% verify their goods

and services and pay promptly while another half at 50% delays the payment of goods. After that is contributed delay of the release of public-school funds by treasury most of the time. This is in line with Mutembei and Ndumba (2013) that posits that the delay in pay out of PPE funds is a challenge to the school heads of public primary schools which causes a lot financial strains in most public schools

The information gathered to confirm if school auditors are regular visitors in public primary schools to carry out their audit functions, the respondents reasoned as follows: 13(32.5%) agreed while 27(65.5%) disagreed. This implies that auditors of schools are irregular visitors in public primary schools hence the books of account take long before they are monitored and evaluated. According to Nijhia, Nderitu, and Barasaetal(2014) monitoring and evaluation of funds in public schools require effective, vigorous commitment from district education office (the correct Sub County educational offices). However there has been ineffective M&E in most public primary schools due to lack of adequate personnel, resources and enough finances at the Sub County level so the government should give enough support to monitoring and evaluation in order to improve effective M&E in public primary schools at school level, zonal level and at the sub county level. BOM chairperson's responses on M&E strategies on FMO in PPS.

Table 19: Head Teachers Responses on Influence of Monitoring and Evaluation on Financial Management Outcomes in Public Primary Schools

Statement	SA	A	FA	D	SD	U
In my schools financial committee verify goods against delivery note in terms of quality and technical specification ensures there is value for money spent		F10 25%	F10 25%	F10 25%	F10 25%	
In my school tendering committee approves original involves before payment can be made as internal M&E procedure		F10 25%	F4 10%	F20 50%	F6 15%	
In my primary school current financial policy is displayed in the public notice board for policy compliancy	F10 25%	F5 12.5%	F5 12.5%	F10 25%	F15 37.5%	
In my school a registered auditor audits our financial records every year to facilitate internal M&E of school funds		F10 25%		F10 25%	F20 50%	
You have enough knowledge and skills on M&E procedures			F10 25%	F15 37.5%	F15 37.5%	
You attended training in the last three years and acquire necessary skills on M&E procedures						
In my school after registration of goods and services they are paid promptly in accordance to PPD act (2006)	F10 25%	F10 25%		F15 37.5%	F15 37.5%	
In my school the Auditor for schools regularly audited on funds records at school level.						

Source: Research 2019

4.6.2 BOM Chairpersons Responses on Influence of Monitoring and Evaluation on Financial Management Outcomes in Public Primary Schools

To collect more facts on objective, BOM chairpersons filled part E of their questionnaire and their responses were presented in Table 20. Table 20 analysis indicates that 25(%) agreed while 15(%) disagreed that public primary school have financial tender committed that verify goods against delivery note in terms of quality and technical specification to ensure there is value for money school funds used. This

implies that majority of public primary have tendering committees are not effective they are prone to influence from internal forces and external forces such as politicians. In accordance to the educational act 2013, BOM are required to constitute several committees such as required finance, procurement and general purposes committee, audit committee and many others. However according to UNESCO (2015) even though there is increased involvement of stakeholders in education matters through such forums, their active participation in M&E process is not appeared Maite and Belt (2013) argues that most public primary schools have internal organs such as different committees that do exist in public. Primary schools but most of them are dormant. So, the question to ask is whether they are effective and active.

The respondents shared their news as follows if the public school has tendering committees that approves original invoices before payment could be done as an internal M&E procedure in public primary schools. 5(%) agreed while 35(%) disagreed, this implies that most public primary schools at 65.1% finance tendering committees may exist but do not approve the original invoices. This has been left to three executive board members thus the secretary to the board, BOM, chairpersons and parents executives and to sometimes the secretary alone. This is in line with Magiri (2005) study which posits that most heads in public primary schools sometimes render school BOM members and other stakeholders ineffective in implementing policies due to low academic level and ignorance as well as personal gains.

Responding to if the public primary schools have committees that inspect, verify and certify goods and services offered at school before payment is done, 16(37.2%) agreed while, 27(62.8%) disagreed. Majority of the respondents argued that the role of verification and inspection is majorly done by the school heads and a few BOM

members especially school BOM chair persons who are easily manipulated by school heads. This implies that most public primary schools do not comply with the financial management policies.

The statistical analysis indicates that only 10(33.3%) agreed while 33(76.7%) disagreed that public primary school heads do involve their deputies, teachers and BOM members in the M&E procedures concerning financial accounting. This is supported by Keba and Ngubane (2010) study that found out that most of the time school heads manipulate school BOM chairpersons to run a one man show hence putting aside all other stakeholders in the running the financial matters of the school

The respondents asked if they have adequate necessary basic skills on M&E evaluation of school projects and financial management they answered as follows 8(18.6%) agreed 35(81.4%) disagreed. This implies that most BOM chairpersons do not have adequate basic special knowledge on M&E of project implementation and management of school funds. This concurs with Kinanu (2018) study which found out that most BOM members has not been adequately trained. Only 8.6% has been trained on supervision of physical development ,5.7% on approval of budget and another 5.7% on bank signatories with only 2.9% trained on summarization of financial statements

Findings on whether the BOM chair persons have attained any formal training in the last three years. They responded as follows 4(9.3%) agreed while 39(90%) disagreed this implies that most public primary BOM chairpersons are not adequately trained o financial management aspects such as M&E of projects implementation and funds managements hence need further training on those aspects. This is supported by Mito & Simatwa (2012) school accountants who are school heads have limited basic knowledge on accounting for school funds. Among the scholars who echoed that school heads and

BOM members to be trained on financial managerial skills are Kurgan (2006), Irungu (2012) Maina (2012). They argue that all the school governing body is expected to be trained on managing of school funds before their appointments as accounting officers of the schools.

Table 20: BOM Chairpersons Responses on Influence of Monitoring and Evaluation on Financial Management Outcomes in Public Primary Schools

Statement	SA	A	FA	D	SD	U
i) In my schools financial committee verify goods against delivery note in terms of quality and technical specification ensures there is value for money spent	F10 23.3%	F10 23.3%	F5 11.6%	F 10 23.3%	F 5 11.6%	F0 0%
ii) In my school tendering committee approves original involves before payment can be made as internal M&E procedure			F5 11.6%	F 20 46.6%	F15 34.9%	F0 0%
iii) In my primary school current financial policy is displayed in the public notice board for policy compliancy	F6 14%	F4 9.3%	F 6 14%	F20 46.5%	F7 16.3%	F8 18.6%
iv) In my school a registered auditor audits our financial records every year to facilitate internal M&E of school funds	F4 9.3%	F6 14%	F24.7	F23 53.5%	F10 23.3%	F0 0%
v) You have enough knowledge and skills on M&E procedures		F5 11.6%	F5 11.6%	F20 46.6%	F13 30.2%	F0 %
vi) You attended training in the last three years and acquire necessary skills on M&E procedures			F8 18.6%	F15 34.9%	F20 46.6%	F0 0%
vii) In my school after registration of goods and services they are paid promptly in accordance to PPD act (2006)			F4 9.3%	F20 46.5%	F19 44.2%	F0 0%

Source: research 2019

4.6.3 BOM Parent Representative's Responses on Influence of Monitoring and Evaluation on Financial Management Outcomes in Public Primary Schools

The investigator sought further information from the BOM parents' representatives on monitoring and Evaluation and where an after prepared part E of their questionnaire in line with this. The result was presented in Table 21.

Descriptive analysis from table 21 indicates that 25(62.5%) agreed while 15(37.5%) disagreed that public schools have financial committee that verify goods against delivery note in terms of quality and technical specification to ensure there is value for money spent. This implies that a good number do not comply with the procurement policy.

Responding to whether public primary schools have tendering committees that approves original. invoices before payment could be done. only 5(12.5%) agreed while 35(87.5%) disagreed. This implies that most of the public primary schools do not have active tendering committees hence may not be playing effective oversight role. This is in line with Xeba& Ngubane (2010) study that found out that most of the time school heads manipulate school BOM executives to run a one man show hence putting aside all other stakeholders in the running the financial matters of the school

The respondents when responding to if public primary schools have current financial policy displayed on their notice boards argued as follows 5(12.5%) agreed while 35(87.5%) disagreed. This implies that the school administrators keep financial policies for themselves in most public primary schools hence may hinder transparency and honesty that guides the use of school funds.

Table 20 analysis indicates that only 2(5%) agreed while 38(95%) disagreed that they have right knowledge and basic skills on M& E process implying that majority of

executive are ignorant of the M& E process hence cannot play their oversight roles effectively According to table 20 most public primary schools parents representatives have not been trained effectively .in the last three years as only 5(5%) agreed while 35(95%) disagreed that they have not be trained in the last three years .This implies that most public primary schools require urgent training to their BOM members in order to be effective in their oversight roles. This is supported by Mito and Simatwa (2012) school accountants who are school heads have limited basic knowledge on accounting for school funds. Among the scholars who echoed that school heads and BOM members to be trained on financial managerial skills are Kurgan (2006), Irungu (2012) Maina (2012). They argue that all the school governing body is expected to be trained on managing of school funds before their appointments as accounting officers of the schools.

Table 21: BOM Parent Representative’s Responses on Influence of Monitoring and Evaluation on Financial Management Outcomes in Public Primary Schools

Statement	SA	A	FA	D	SD	U
i) In my schools financial committee verify goods against delivery note in terms of quality and technical specification ensures there is value for money spent	F5 12.5%	F10 22.7%	F210 22.7%	F10 22.5%	F5 12.5%	
ii) In my school tendering committee approves original involves before payment can be made as internal M&E procedure		F3 7.5%	F2 5.0%	F20 50%	F15 37.5%	
iii) In my primary school current financial policy is displayed in the public notice board for policy compliancy		F1 2.5%	F1 2.5%	F28 70%	F10 22.7%	
iv) In my school a registered auditor audits our financial records every year to facilitate internal M&E of school funds	F2 5.0%	F3 7.5%		F15 37.5%	F20 50.0%	
vi) You have enough knowledge and skills on M&E procedures		F3 3.5%	F2 5.0%	F30 75%	F5 12.5%	
vii) You attended training in the last three years and acquire necessary skills on M&E procedures		F2 5.0%	F0	F20 50%	F18 20%	
viii) In my school after registration of goods and services they are paid promptly in accordance to PPD act (2006)		F5 12.5%	F5 12.5%	F5 12.5%	F25 62.5%	

Source: research 2019

Respondents giving their views on whether the BOM parents to public primary schools pay their goods and services only after approval of invoices and signing of cheques by relevant authorities they answered as follows 20(50%) agreed while another 20(50%) of the respondents disagreed This indicates that many public primary schools do not

strictly adhere to the school finance policies .This concurs with Beckmann (2016) study that found out that school heads assisted the BOM and teachers to undermine management ,violate their own laid down guidelines and do not follow government policies for their own gain with institutional funds

Asked if public primary schools have functional committees that inspect, verify and certify goods and services before payment is done, the respondents showed that 17(42.5%) agreed while 28(57.5%) disagreed this implies that most public primary schools do not have effective financial sub committees such as tendering committees and if they exist, they are ineffective. This is contrary to Kinanu (2018) study which argued that primary school heads are required to bring on board all the BOM members as well as the deputies in the financial accounting duties so as to improve transparency and accounting of school funds

Interrogation of whether the public primary schools do involve their deputies, BOM executive and members as well as teachers in the financial accountability of school funds. The findings were as follows 10(25%) agreed ,30(75%) disagreed This implies that most public primary school heads do not involve their deputies and all other stakeholders in the financial accountability of their schools. According to Kinanu (2018) there is opaqueness from school heads on how they handle school funds and BOM chairpersons were insignificantly involved in the financial accounting matters of the institution

Responding to whether BOM parents' representatives have necessary adequate basic skills on M&E of projects implementations and funds management the analysis indicated that 6(15%) agreed while 34(85%) of the respondents disagreed. This indicates that most public primary schools BOM parents' representatives do not have

right basic knowledge and skills hence may not be effective in carrying out their oversight roles. This concurs with Beckman (2016) study that found out that school administration and the governing body lacked skills, knowledge and experience to manage school finances as the major cause of funds mismanagements in the public schools

Reasoning if the BOM parents' representatives have attended any formal training on M&E of school financial managements. The findings were as follows 6(15%) agreed while 34(85%) disagreed. This implies that most public primary schools BOM parents' representatives have not attended any formal training to acquire basic necessary knowledge and governing body prefer financial governance as the major areas that require further training. This is in accordance to Mutembei (2013) study that posts that school heads faces inadequate financial management training and therefore are faced with challenges on procurement practices.

4.6.4 Thematic analysis on Influence of monitoring and Evaluation on Financial Management outcomes in Public Primary Schools.

Similar to the other three objectives, the fourth objective was assessed using s interview schedule

4.6.4.1. Research Findings from Interviews Schedule

Thematic Analysis

It was evident that the government was more concerned to ensure that all schools heads involved all the stakeholders in &M&E of their school Finance records

SAS, I said,

“All schools are required by law to constitute a financial committee that verify goods against delivery note in terms of quality and technical specifications” (A male sub county auditor for schools aged 45 years)

SAS 2 said,

“The BOM together with the special task force should be mandated to verify goods and services before payment is done” (A male sub county auditor for schools aged 44yrs.)

All SAS agreed that public mostly primary schools do have such committee and they function. Responding whether the school heads, BOM parent’s representatives and chair persons have adequate knowledge and skills on M&E process. They all agreed that not all but majority do not have such basic knowledge and skills

SAS 3 said,

“Most BOM members do not have necessary basic knowledge and special skills on M&E and they need training” (A male sub county auditor for schools aged 46years)

SAS 4 said

“Majority of BOM members are form 4 leavers, they possess no more special knowledge on M&E for they have not been adequately trained” (A male sub county auditor for schools aged 42 years)

Responding to whether the BOM members require training and whether they have been trained in the last three years to acquire the necessary basic knowledge and skills on M&E. They all agreed that little training had been done and the BOM members need urgent training

SAS 3 said,

“Financial management training is a duty that should be performed by government though in the last three days there has been no enough funds” (A male sub county auditor for schools aged 46 years)

SAS 4 said,

“Training of BOM members on financial management matters is a noble duty though there has been lack of enough funds in the last three years. From the voice of SAS’s, M&E as a strategy has traced a lot of challenges and has not been effective in the most public primary school. Since school work as a system, if the BOM executive lacks adequate skills.” (A male sub county auditor for schools aged 42years)

Special basic knowledge on M&E. This affects other parts of the system for they cannot play their oversight roles effectively. Hence there is no total quality financial

monitoring and evaluation in public primary schools that can be relied on both internally and externally. This adversely influence the financial management outcome in public primary schools.

4.6.5 Mixing and interpreting data on Influence of monitoring and evaluation on

Mixing and interpreting data on Influence of M&E strategies on Financial Management Outcomes in PPS the descriptive statistics most school heads in PPS

4.7 The Influence of Financial Reporting on Financial Management outcomes in Public Primary Schools

This being the fifth and the last final objective, the researcher used questionnaires for school heads and interview schedule to the District Auditors for Schools. Descriptive and thematic analysis were used in analyzing the data finally the data was mixed and interpreted.

4.7.1 Head Teachers Responses on Influence of Reporting on Financial Management Outcomes in Public Primary Schools

The school head teachers were asked to fill part F of their questionnaire on financial reporting in PPS and their feedback were unveiled in the table 22 The descriptive analysis from table 22 indicates that 100% school heads agree that their schools hold termly and annual meetings to give accurate financial management policy compliancy. This indicates that there is increased accountability by school management and administrations to stakeholders in public primary schools in Homa Bay Sub County. This has influenced transparency, economic efficiency and prudent management of school funds. This is in agreement with Koross and Waithinji (2009) study which established that the involvement of their stakeholders allows a comprehensive on all possible aspects which may be overlooked by school administration in financial

management decision making process which constitute on important checks and balances system.

On whether the public primary schools have analyzed financial statement exposed on public notice boards to enhance accountability and transparency on financial management. The respondents agreed 100% with the sentiment. Table 22 descriptive analysis also indicates that 100% respondents agreed that public primary schools share timely report from county Auditors from school by all stakeholders to instill public confidence in financial management of public primary schools. This implies that public primary school system involved in financial management interrelate positively to ensure there is financial integrity, public confidence and agreeable ethical practices in all public primary schools in Homa Bay Sub County. This is in line with Barasa (200) study which highlights the need for school heads to integrate school development committee and other stakeholders for proper decision making and proper use of the school resources.

According to Wango and Gatere (2012) school management and administration are responsible for demonstrating accountability and transparency and instilling financial integrity. The exposure of records implies that most public primary schools in Homa Bay sub county carry out their financial obligations in a more accountable and transparent manner in compliance to financial management policy in order to embrace integrity and compliancy with the constitution and financial regulations the education act and other financial regulations to ensure compliance with financial regulations.

Table 22 statistical analysis reveals that all the respondents at 100% agreed that public primary schools have maintained inventory records according to the inventory

procedures act (2006). This implies that there is proper procurement in most public primary schools in Homa Bay Sub County. This is contrary to Gelderman et al 2014) who posited that many entities do not comply with the procurement regulations because of lack of familiarization with them. This is supported by the study by Aschhaff and Sofka (2015) which noted that even though regulations on procurement planning have been established the research findings indicate that these regulations are far from always being complied with drumming the same idea is Geldamanetal (2014) Sims (2012) and Kipchilat (2015)

Responding whether the respondents had enough knowledge and skills on financial reporting. The statistics analysis indicates that 12 (30%) agreed while 28(70%) disagreed. This implies that majority of school heads in public primary schools do not have enough relevant skills. This is in line with Mestry (2004) and bush et al (2006) assertion on poor and or lack of training for school management which contributes to various challenges such as lack of financial knowledge and skills and lack of proper understanding of governance (Betha) 2012, Mestry 2004, Mestry and Naidoo, 2009, xaba 2011).

Response and respondents whether they have been trained in the last three years to acquire rightful knowledge and skills on financial reporting tom facilitate prudent management of their school funds only 5(12.5%) agreed while 35(87.5%) disagreed. This implies that most public primary school heads have not been trained adequately on financial reporting to acquire necessary rightful knowledge and skills. This is in line with Xaba (2011) and Mestry (2006), Ndou (2012), Rangongo (2011) which find out that most governing body in school management could not interpret the financial reports and were unable of managing the school as these needs specialized expertized

hence training is needed to equip the governing body with legislation and policies as well as reporting skills and knowledge.

Table 22: Head Teachers Responses on Influence of Reporting on Financial Management Outcomes in Public Primary Schools

Statement	5A	A	FA	D	5D	S
i You should hold termly & annual meetings to give accurate financial report to all stake holders to ensure there is financial policy compliancy.	25 62.5%	12 30%	3 7.5%			
ii Your school timely report from county's Auditor for schools by all stakeholders to instill public confidence in financial management of your schools	20 50%	15 37.5%	5 12.5%			
iii Your school has updated financial records exposed on notice boards to enhance accountability and transparency on financial managements	15 37.5%	15 37.5%	10 25%			
iv My school has maintained inventory records and policies according to the inventory management and procedures act (2006)	10 25%	15 37.5%	15 37.5%			
v You have enough knowledge and skills on financial reporting			15 30%	28 70%		
vi You have attended training in the last 3 years to acquire right knowledge and skills on financial reporting to facilitate prudent management of school funds			5 12.5%	20 50%	15 37.5%	

Source: research 2019

4.7.2 Head Teachers checklist on Financial Management Outcomes in Public Primary Schools

More information on Financial Outcomes was sought from School Head teachers and part G of their questionnaire was established for this reason and the findings were recorded and presented in Table 23

From table 23, majority 28(70.0%) of respondents agreed that the stakeholder's involvement strategies used in PPS has led to improvement of financial accountability and transparency in PPS. This indicates that there was need to sensitize all the stakeholders to be involved in the financial management forums of the schools since the stakeholder's involvement was minimal. It was also observed that 32(80%) disagreed that the budget formulation strategies used in PPS has led to improvement of the controlled expenditure in PPS This implies that the budget formulation used was not very effective and adversely affect the school FMO. It was also noted that 36(90%) disagreed with the statement that accounting used in PPS has led to increase in financial integrity, accountability and transparency in the PPS this implies that accountings is a major concern in most PPS.

This indicates that majority of school heads has got unaddressed concerns in accounting strategies hence this affects the FMO negatively. It was evident that 22(55%) disagreed with the statement that M&E strategies used in PPS has led to increase in financial legislation compliancy in those PPS. This implies that there was a lot of concern to be addressed in the M&E. This strategy has an indication that it negatively affects the FMO in most PPS. 35(87.5%) disagreed with the statement that financial reporting strategies used in PPS has led to improvement in expenditure control in those Schools. This implies that there is a lot of concerns in the financial reporting used in most PPS which has adverse effect on the FMO in most PP.

Table 23: Head Teachers checklist on Financial Management Outcomes in Public Primary Schools

Statement	SA	A	FA	D	SD	U
i. There is improvement of financial accountability and transparency in Public Primary Schools due to the stakeholder's involvement used in PPS in Hama - Bay Sub County Kenya.	F12 30% %	F10 25.0 %	F6 15% %	F12 30.0% %	F0 0% %	FO 0 %
ii There is improvement of controlled expenditure in Public Primary Schools due to the budget formulation used in PPS n Hama - Bay Sub County Kenya.	F0 % %	F3 7.5 %	F5 12.5 %	F13 32.5% %	F12 30.0% %	F0 0% %
iii There is improvement and increase in financial integrity, accountability and transparency in Public Primary School due to accounting used in PPS in Hama - Bay Sub County Kenya.	F 0% %	F2 5.0% %	F2 5.0% %	F22 55.0% %	F14 35.0% %	F0 0 %
iv There is improvement increase financial legislation compliancy in Public Primary schools due to Monitoring and evaluations used in PPS in Hama - Bay Sub County, Kenya.	F4 10.0% %	F10 25% %	F8 20% %	F20 50% %	F2 5.0% %	FO 0 %
v There is improved Controlled expenditures and transparency in Public Primary Schools due to financial reporting used in PPS in Hama - Bay Sub County Kenya.	F0 0 %	F2 5.0% %	F3 7.5% %	F30 75.0% %	F5 12.5% %	F0 0 %

Source: Research 2019

4.7.3 BOM Chairpersons Responses on Influence of Financial Reporting on Financial Management Outcomes in Public Primary Schools

Considering the oversight role played by BOM chairpersons it was significant to seek their views on financial reporting. So, on this objective The BOM chairpersons filled part F of their questionnaire. The responses were then presented in Table 24

Descriptive analysis from table 24 shows that most of the respondents at 30(69.8%) agreed while 13(30.2%) disagreed that primary schools hold termly and annual meetings to give accurate financial report to stakeholders to ensure that there is financial compliancy. This implies that most of the public primary schools in Homa Bay sub county hold termly and annual meetings to give accurate financial report to all stakeholders hence there is improvement in regulation and constitutional compliancy. According to Machen etal (2005) even though reasonable parental involvement in financial management in education management, it was not evident in several schools. This is in agreement with Ogol and Thinguri etal (2020) study which found out that most school frequently involve stakeholders through financial meetings for planning co-ordination and supervision in order to improve their financial management outcomes of the school.

Though, few schools hardly involve stakeholders. In support to the same idea is Ndiang'ul (2012) who posted that some public schools do not run some system of financial management that involve all the stakeholders. In agreement with Njeru (2004) which finds out that 46.51(100%) of schools as had AGM to facilitate transparency and allocating. The table 23 respondent shows that 20(50.0%) agreed while other 23(53.5%) disagreed with the sentiment that public primary schools share their timely

reports from counties auditors for schools by all stake holders to instill public confidence, and accountability in financial management of their schools.

This implies that majority of public primary school do not have timely financial report or ignore to share their financial reports to all the stakeholders hence heading to financial management mistrust in most public schools between the management, administrators and other stakeholders. This in line with study which found out that most of the public school do not have good communication between the school governing bodies and the auditors for schools which acts as their watchdogs hence leading to financial management among the school administrators and the stakeholders.

Table 24 descriptive analysis stressed that only 18(41.9%) agreed, 23(53.5%) disagreed that public primary schools have updated analyzed financial records exposed on public notice boards to enhance accountability and transparency on financial management in their schools. This implies that majority of public primary schools in Homa Bay sub county do not expose updated analyzed financial record to the public hence may not handle their school finances with outmost openness that may trusted to lead to genuine transparency and accountability. With Njeru (2004) study which is established that very minimal BOM chairperson were involve while carrying out financial accounting/reporting practices in the school by the school chief accountants. The study further noted by most public primary school had no records that were put in place and 92.9% had no guide on utilization of school funds and 90.9% had no statement that reveal both updated expenditure of funds collected while 75.8% had no records of showing expenditure hence leading to theft and mismanagement of school funds by administrators and school management.

Responding to whether public primary schools have maintained inventory records according to the inventory management and procedures acts (2006). Only 15(34.8%) agreed, 28(65.5%) disagreed. This indicate that majority of public primary schools in Homa bay sub county do not keep inventory account hence do not adhere to the procurement policies. This is in contrary to Njeru (2004) study which argued that majority of school keep inventory account which is headed by school heads

Responding to whether the respondent has enough knowledge and rightful skills on financial reporting. The statistical data findings indicates that only 5(11.4%) agreed while 38(88.6%) disagreed. This implies that majority of the BOM chairperson in Homa Bay Sub County do not have adequate knowledge and rightful skills and financial reporting hence may not be effective I their oversight role. This is in accordance with Wambui (2012), Chepkonga (2009), Kilonzo (2007) and Njeru (2004) that head teachers have as well as board management and inadequate financial knowledge due to lack of sufficient training hence faced challenges in financial management practices.

The respondents when asked if they have attended training in the last three years to acquire rightful knowledge and necessary skills on financial reporting in order to facilitate prudent management of school funds. 2(4.7%) agreed while 41(95.3%) disagreed. This implied that majority of BOM chairperson in Homa Bay County has not been trained in the last three years in order to acquire rightful knowledge and necessary skills on financial management hence can help to oversight effective to enhance prudent management of their school funds. This is in agreement with Njeru (2004) study which found out majority of school administrators and school members feels that financial management should be the key that should be given further training attention

as school head chairperson as well as deputy head teachers are minimally trained and yet should be trained in ethics morals and leadership styles in order to help in preventing corruption and misuse of school funds.

This is in line with Njeru (2004) study which established that even though 60% of school head teachers had attended management training at KISE, the aspect of financial management was not effectively dealt with the study further agree that 77% majority of school administrators as well as BOM members did not have any formal training in financial management on different aspects such as accounting, budgeting and book keeping and financial reporting hence most of the BOM did not understand aspect of financial reporting and auditing in their schools hence should be trained since adequate knowledge on reporting will result to inefficiency in supervisory role of the BOM members.

Table 25: BOM Chairpersons Responses on Influence of Financial Reporting on Financial Management Outcomes in Public Primary Schools

statements	SA	A	FA	D	SD	U
i) You hold termly & annual meetings to give accurate financial report to all stake holders to ensure there is financial policy compliancy.	F 10 23.3%	FF12 27.9%	F8 18.6%	F10 23.3%	F3 7.0%	
ii) Your share timely report from county's Auditor for schools by all stakeholders	F3 7.0%	F10 23.3%	F7 8.6%	F20 46.5%	F3 7.0%	
iii) Your school has updated financial records exposed on notice boards to enhance accountability and transparency on financial managements	F8 18.6%	F6 14.0%	F4 9.3%	F23 53.5%	F3 7.0%	
iv) your school has maintained inventory records and policies according to the inventory management and procedures act (2006)			F5 11.6%	F30 69.8%	F8 18.6%	
v) You have enough knowledge and skills on financial reporting			F2 47%	F20 46.5%	F21 48.8%	

Source: Research 2019

4.7.4 BOM Parents Representatives Responses on Influence of Financial Reporting on Financial Management Outcomes in Public Primary Schools

More information on the financial reporting was sought from BOM parent's representatives. Part F of their questionnaire was established for this reason and the findings were recorded and presented in Table 26.

Table 13: BOM Parents Representatives Responses on Influence of Financial Reporting on Financial Management Outcomes in Public Primary Schools

Statements	SA	A	FA	D	SD	U
i) You hold termly & annual meetings to give accurate financial report to all stake holders to ensure there is financial policy compliancy.	12 30%	10 25%	10 25%	8 20%		
ii) Your share timely report from county's Auditor for schools by all stakeholders	5 12.5%	10 25%	20 50%	5 12.5%		
iii) Your school has updated financial records exposed on notice boards to enhance accountability and transparency on financial managements	2 5%	04 10%	10 25%	24 60%		
iv) your school has maintained inventory records and policies according to the inventory management and procedures act (2006)		06 15%	10 25%	10 25%	10 25%	4 10%
v) You have enough knowledge and skills on financial reporting	01 2.32%	03 6.97%	04 10%	20 25%	12 27.9%	

Source: Research 2019

Table 26 descriptive analysis indicates that 32(84%) of the respondents agreed while 8(20%) disagreed that public primary schools hold termly and annual meetings to give accurate detailed financial report to all stakeholders to ensure their financial policy compliancy. This indicates that most public primary schools embrace transparency and accountability by involving all stakeholders in discussing financial management of their schools finding according to Kananu (2018) also established that majority of BOM

chairs (91.4%) also held the same opinion while 54.5% of school's deputies also had similar opinion. However, the study realized that similar opinion. However, the study realized that only 28.5% minority of school heads only meet the school heads to discuss the use of school funds only 86% of school management check the success and failure in the implementation of the school projects. Only 5.75 % also agreed that they meet the school heads to be given detailed comprehensive report on financial management of the school hence arguing that the meetings school hence arguing that the meetings are just more formulate to make good report with stakeholders and plan not to evaluate the implementation of projects.

Descriptive analysis from school BOM parents' representation also indicates from table 24 that 35(87.5%) agreed while 8(12.5%) disagreed that public primary schools share their timely financial report from counts auditors for school by all stakeholders to until public confidence in financial management in their schools. This implies that most public primary schools in Homa Bay Sub County do not have timely budgeting and auditing report that is shared by all stakeholders that enhance transparency accountability and confidence in financial management. This is contrary to Kananu (2015) study that posts that minority (5.75%) of school heads meets their BOM members to discuss detailed financial matters of the school however even if majority agreed that there is always AGM which implies that not every annual was meant for financial analysis but most of them for majority for planning and making good relationship with stakeholders such as parent.

According to Kariza (2003) study found out that even audit report is made available in time to the BOM members most of them do not understand the financial reports given to them. Dawn (2004) anchor this ignorance to limited education or lacks of time to

dedicate school management matters. However, Kimani (2009) is in agreement with school received their audits reports to their BOMs for review to facilitate accountability efficiency in the school financial management.

They agree that such audit reports are quantitative and has got important reports and recommendation which is easy to implement of which has enable them to improve financial management in their schools. The BOM parents' representative when asked if the public primary schools have updated analyzed financial statement exposed to public notice boards to enhance accountability and transparency in financial management. The statistics analysis indicated that 16(40%) agreed, 24(60%) disagreed. The majority with the compliment citing that the records are either not there at all or the available ones are usually outdated this implies that most public primary schools treat financial management matters with a lot of privacy hence limited transparency and accountability to the stakeholders. This in agreement with Naidoo and Mestary study which found out that only a small percentage (12.5%) agreed that financial policy and statements are displayed on the notice board resulting to limited transparency and accountability with regards to financial management of public schools (Naidoo and Mestery 2014)

Table 26 statistics analysis indicate that 16(40%) agreed 20(50%) disagreed while 4(10%) indicated with the sentiment that public primary schools in Homa Bay Sub County have maintained inventory records and policies according to the inventory management and procedure act. This indicates that most of public primary schools do not comply with the inventory management and procedure act hence noncompliance to the management policy. This contradicts with the Njeru (2004) study which established

that only 47% of public primary schools did not any inventory records and policies while majority at 52.4% had.

BOM parent's representative responses whether the Homa Bay BOM parents' representative have enough knowledge skills on financial reporting respondent as follows: 8(20%) agreed 32(80%) disagreed. This implies that most BOM parents' representative in public primary schools in Homa Bay Sub County have got no rightful knowledge and adequate necessary skills on financial reporting hence and ignorance and may not be effective and efficient in planning their oversight roles. This is in agreement with Mbogietal (2012) study which found out that ignorance BOG was one of the factors leading to financial mismanagement in public primary school since most of the BOM were not conversant with accounting procedures hence cannot understand financial audit reports.

Respondent on whether they have been trained in the last three years to acquire rightful knowledge and skills on financial reporting to facilitate prudent management of school funds in Homa-Bay Sub County. 5(12.5%) agreed 37(92.5) disagreed. This implies that most of the BOM parents' representative have not acquire necessary skills and knowledge on financial management concepts. Hence there is need for urgent training for this part of this management team so that they can co-work effectively as management system in public schools. This is in line with Mobegi and Ondigietal (2012) study which argued that even though the public-school management bodies attended some workshops carried years back by Kenya education management institute (KEMI) it took short time and trainers were not conversant with the financial management according to Minto and Simatwa (2012). The few participants who attended such training were half backed for training did not equip them with adequate

financial management skills. Okumnbe (2007) and MOEST (2013) also posit that there is need for training school administrators and governing body entrusted to handle school finances in public school to equip them with proper financial management of funds which include budgeting accounting and auditing and financial reporting.

4.7.5 BOM Parents Representatives checklist of Financial Management

Outcomes in Public Primary Schools

More information on financialmanagement Outcomeswas sought from BOM parent's representatives. Part G of their questionnaire was established for this reason and the findings were recorded and presented in tab 27. From the research findings, in the checklist below, it was noted that: There is improvement and Effective proper procurement witnessed by: Lowest possible total cost, adherence to procurement specificationsan timely procurement, in Public Primary Schools because of stakeholder's involvement in Hama - Bay Sub County Kenya. Supported by 25(62.5% while 37.5% disagreed with the sentimentThis implies there was adverse effect on of quality FMO contributed by stakeholders' involvements strategies used. For that reason, there was need to sensitize all the stakeholder's to be involved in the financial management of the schools since the stake holder's involvement was !00%.

Weather There is Increased financial accountability in Public Primary Schools, witnessed by: transparency and Prudent financial management, economy and efficiency, and risk avoidance activities: due to the budget formulation used in PPS n Hama - Bay Sub County Kenya.15(37.5%) agreed but majority at 25 (62.5 %) disagreed. This implies that the budget formulation strategies used in public primary schools was not effective and adversely affect the school FMO therefore there was need to have regular training on budget formulation strategies to the school head teacher and

BOM members. This implies majority feels that budget formulations used in public primary schools adversely affect the financial management outcomes of those schools. The checklist also found out that's accounting strategies used in PPS has led to increase in financial integrity, accountability and transparency in the PPS. Witnessed by integrity and public confidence, ethical practices and delegation of duties to different units, as well as control expenditures /activities: 20 (50%) agreed and another 20 (50%) disagreed. This indicates a half of school heads and BOM members have unaddressed concerns in accounting strategies hence there is much need for training of accounting skills to the school heads and board of management.

From the table it was evident that M&E strategies used in PPS has led little improvement in financial legislation compliancy in PPS. Witnessed by financial Ethical practices and Adherence to procurement policies. Majority disagreed at 26 (65%) while only 14 (35%). this implies that majority of school heads has unaddressed concerns on M&E procedures and this adversely influence the financial mazement outcomes in P.P.S

16 (40%), despondence agreed, while 24 (60%) disagreed that there is increased financial integrity, accountability and transparency in Public Primary School witnessed by integrity and public confidence, due to accounting strategies used in PPS in Hama - Bay Sub County Kenya. This implies there is in is much need for training of accounting skills to the school heads and board of management. It was also observed that there is a lot of concerns in the financial reporting used in most PPS. It also means that financial strategies used do influence the FMO negatively in most PPS.

Table 27: BOM Parents Representatives checklist of Financial Management Outcomes in Public Primary Schools

Statement		SA	A	FA	D	SD	U
i)	There is improvement and Effective proper procurement witnessed by: i) Lowest possible total cost ii) Adherence to procurement specifications iii) Timely procurement, in Public Primary Schools because of stakeholder's involvement in Hama - Bay Sub County Kenya.	F	F10 25%	F15 37.5%	F20 50%	F5 12.5%	
ii)	There is Increased accountability in Public Primary Schools, witnessed by: i) Transparency and Prudent management ii) Economy and efficiency iii) Risk avoidance: due to the budget formulation used in PPS in Hama - Bay Sub County Kenya.	F10 25%	F5 12.5%	F5 12.5%	F10 25%	F10 25%	
iii)	There is increased financial integrity, accountability and transparency in Public Primary School witnessed by i) Integrity and public confidence ii) Ethical practices and iii) Delegation of duties to different units v) Control expenditures /activities: due to accounting strategies used in PPS in Hama - Bay Sub County Kenya.	F 40%	F16 20%	F 40%	F8	F16	
iv)	There is improvement increase financial legislation compliancy in Public Primary schools due to Monitoring and evaluations used in PPS in Hama - Bay Sub County, Kenya. Witnessed by financial Ethical practices and Adherence to procurement policies	F2 5%	F2 5%	F10 25%	F16 40%	F10 25%	
v)	There is improved Legislation compliance and transparency in Public Primary Schools due to financial reporting used in in PPS in Hama - Bay Sub County Kenya. Witnessed by Delegation of duties to different units and Control expenditures /activities	F1 2.5%	F3 7.5%	F8 20%	F15 37.5%	F5 12.5%	

Source: Research, 2019

4.7.6 Thematic Analysis on Financial Reporting Strategies on Financial Management Outcomes in Public Primary Schools

In the final objective the investigator used interview schedule to collect data, analyzed and presented it.

4.7.6.1 Research Findings from Interview Schedule

Research findings from interview and schedule shows that most public primary schools hold parent meeting termly/annually. Enormously agreed by all 4 sub counties auditors for schools.

SAS 1 said,

“Almost all the public schools adhere to financial management policy to embrace consultative leadership management we always advocate for that. We have always witnessed them host annual parents meeting and invites us for such forums and they ensure they give accurate detailed financial report of the school to all stakeholders (A male sub county auditor for schools aged 45years)

SAS 2 Said,

“Most school heads hold annual general meetings and termly meeting to evaluate their financial performance and policy implementation.” (A male sub county auditor for schools aged 44years)

SAS 3 said,

“Majority of public-school call for general parent meeting to discuss among other things academic performance financial matters and policy implementations” ((A male sub county auditor for schools aged 46 years)

SAS 4 Said,

” Most school heads usually call for annual parents meeting to avail financial reports on the money received and expenses for each year” (A male sub county auditor for schools aged 42years)

From the voice of the auditors for schools it was evident that the government always ensures that school heads hold termly/annually stakeholders meeting. However not all public schools do adhere to such policies. This is in line with Omoro (2005) study which established that 100% of public schools hold annual meetings to facilitate transparency, accountability and efficiency in managing school funds.

Then sub county auditors for schools were asked to comment if they ensure that they do their auditing in time and give report to school heads so as to share with the stakeholders to instill public confidence in financial management of public schools.

SAS 1 said,

“The spelt-out guide line on financial reporting calendar in public schools is in line with school academic calendar which run from January to December 31 and it is a policy that all public schools do their financial reporting from July 1st to of June 30th, and we usually adhere to such policy. (SAS 1, male, aged) (A male sub county auditor for schools aged 42years)

SAS 2 said,

“According to public financial management act (PFM 2012) we encourage all the school administrators and BOM members to adhere to financial reporting in line with international public sector accounting standard (IPAS) and must be submitted within the stipulated time frame which always un from 1stJuly to June of every year” (A male sub county auditor for schools aged 44years)

SAS 3 said,

“The directorate of school audit since 2016 takes this action serious. We ensure we guide the school heads and BOM members to avail their books of account in time for auditing as per stipulated laws to certain if there is fraud, embezzlement or other financial misappropriation of school funds.” (A male sub county auditor for schools aged 46years)

Analysis from the auditors for schools implies that the government has put good financial management policies to facilitate openness, accountability, public participation, equity and prudent financial management of public schools among them are public audit act (and the financial management act (2012). Therefore, most public primary schools in Kenya are audited within the stipulated time and report generated from auditors from schools that is shared to school heads to enable them improve on their financial managements.

Responding whether the school auditor for schools ensure that public primary schools within their jurisdictions have current updated analyzed financial statements exposed

on public notice boards to enhance openness, accountability and prudent management of funds. They responded as follows:

SAS 1 said,

“Financial statements of schools are not only tabulated for internal users but also for external stakeholders we therefore encourage the management team to expose their financial statements to the stakeholders to increase the level of trust, openness and stakeholders’ involvement in the school financial management.” (A male sub county auditor for schools aged 45years)

SAS 4 said,

“The disclosure of access to information is necessary for openness and transparency openness in school financial management in public schools reflects the willingness and readiness to engage with the stakeholders therefore we encourage the public-school management to put in public the information on annual report and the financial statements of which majority of school comply.” (A male sub county auditor for schools aged 42years)

SAS 3 said,

“Different interested stakeholders always need information that will give answers to financial accountability and transparency with regard to public funds. Therefore, we encourage public schools to disclose their financial statements on public notice boards to all stakeholders.” (A male sub county auditor for schools aged 46years)

From the voice of auditors for schools it is evident that there is clear the policy that guides public schools in Kenya as they implement the international public sector accounting standards (IPSAS) among them the public sector accounting statement board (PSEASB) and public financial management act (PFM, 2012). Hence most public primary schools can therefore be judged to be holding chapter 12 of the constitution of Kenya 2010 which require that there should be openness and accountability including public participation in public financial matters from the voice of the auditors for school it is evident that government act has enhance second responsibility and accountability

through safeguards and information disclosure through the development of operational of manual utilization of learners capitation grants and other school funds (2020) which require the school heads and BOM to ensure the budget prepared by the management committee shows income and expenditure are assemble to the stakeholders to enhance transparency and accountability for it shows where the money was spent. It should continually disclose bank balances on notice boards within the schools which are accessible to the public basic education 2013.

Thematic analysis from the auditors for schools indicates that most public primary schools have maintained the inventory records and policies according to the inventory management and procedure act (2013).

SAS 1 said,

“All the school under our jurisdiction has proper inventory records and policies which is always headed by the deputies” (A male sub county auditor for schools aged 45years)

SAS 2 said,

“Schools have quite a number of assets stoking or inventory checking is a must so we encourage our schools to keep good inventory records that is used to record counting that is half yearly, quarterly or monthly”. (A male sub county auditor for schools aged 44years)

SAS 3 said,

“The top management of public schools headed by school heads or deputies are involve in key decisions that directly involve the supply of goods and services for transparency and accountability we encourage them to ensure they maintain inventory records. However, some schools lack effective inventory management system”. (A male sub county auditor for schools aged 46years)

SAS 4 said,

“The government has been reluctant to invest in new technologies and equipment to facilitate inventory management in our public primary schools. A factor that has hindered effective management of school assets sometime in some schools there is excess inventory while in some school, there is none and most top management that are in charge of those

inventories lack training and professional skills hence are incompetent.” (A male sub county auditor for schools aged 42years)

From the argument of the county auditors for school most public primary schools have maintained the inventory record but they lack quality since most of the management is not trained on inventory management skills. This is in line with Dai and Kauffman (2001) study which found out that lack of trained and competent professional who understand the concept of inventory management is a major challenge in most institution that need effective management in their inventory system. It was also concluded that most schools face lack of commitment by top management and lack of proper training this in agreement with Song and Zipking (2011) and Njoroge (2015) study which established that lack of commitment by leading administrators and lack of proper training is a major challenge that leads to poor inventory management in most organizations. In conduction there was lack of enough funds in public schools to invest in modern technologies. This is in line with Schonberger (2008) who posted those inadequate resources for establishing inventory management practices is a leading concern in several organizations.

All the auditors for schools had a view that most public primary school heads in Homa-Bay Sub County did have adequate knowledge and rightful skills on financial reporting. SAS 1 said,

“Financial management concepts such as accounting budgeting process and financial reporting knowledge and skills seem to be insufficient in public primary school heads an issue that need immediate address”. (A male sub county auditor for schools aged 45years)

SAS 2 said,

“Most school heads are learned but have got limited knowledge and on several financial concepts such as book keeping, budgeting process and quality reporting”. (A male sub county auditor for schools aged 44years)

SAS 3 said,

“Most school heads are doing well in their financial management though out of experience. Majority have not attended adequate training to equip them with rightful skills and knowledge on financial concepts. The challenge that we are facing due to many emerging issues in educational sectors and changing world of today” (A male sub county auditor for schools aged 46years)

SAS 4 said,

“Most as accounting officers in public schools are needed to process the necessary basic knowledge and skills on financial management. However, majority of them are not competent enough in financial management skills. They really need thorough training to equip them well.” (A male sub county auditor for schools aged 42years)

From the information gathered from the four auditors for school this part of the system of management has inadequate knowledge and skills to facilitate quality financial reporting in public primary schools to influence financial outcomes of their school negatively. This is in line with Mtembei and Ndamba (2015) which posits that most school head teachers have insufficient financial measurement skills according to Mohlawana and Backman (2016). This is a fact because their study argued that most school heads adequate skills, knowledge and experience to manage school funds as the main cause of financial misuse in public schools.

Responding to whether the auditors of the schools have ensured that the school heads under their jurisdictions have been trained in the last three years through courses or seminars. They all disagreed and said it has been unfortunate since there has been inadequate funds and new programs that has hindered effective training of school administrators and BOM.

SAS 1 said,

“There is a policy that requires the government to facilitate the capacity building of school administrators, BOM and auditors for schools on financial management issues. However, of late in the last three years the government has focused most in the implementation of CBC hence a lot of courses have been re directed towards realization of this programme at the

expense of such training.” (A male sub county auditor for schools aged 45years)

SAS 2 said,

“Most of public primary school heads lack necessary skills and knowledge on financial management. Our policy requires that we train them. However, the late in the three years such courses have been limited. Most of resources have been directed on capacity building on the training of human resource to usher in the CBC programme and to put in place the necessary infrastructure hence there is inadequate funds to train our schools administrators and BOM on financial management issues but things shall resume too normally soon.” (A male sub county auditor for schools aged 44years)

SAS 3 said,

“Even though there is a challenge of inadequate trained school heads on financial management concept, it shall be addressed for it is a policy that government must do that in order to have compliment knowledgeable leaders who can manage the school funds effectively and efficiently.” (A male sub county auditor for schools aged 46years)

SAS 4 said,

“Trained personnel are a cure to financial management in our public primary schools. Even though we are facing financial constrain to conduct frequently training to the school heads especially in the last three years where the government is struggling to pilot and implement the new competence-based curriculum.” (A male sub county auditor for schools aged 42years)

From the choice of the auditor for school, most public primary schools have not been trained through causes or seminars to acquire rightful skills and adequate knowledge on financial management in the last three years. This implies there is need to urgent need of training for school heads and board of management on financial management to equip them as part of management system with rightful skills and knowledge so as to enable them have total qualitative financial report and effective financial management.

This implies that financial reporting unfavorably influences financial management outcomes on public primary schools. This implies that financial reporting advisedly influences financial management outcomes in public primary schools. This is supported by auditors' report (2008) that revealed that poor financial reporting process, inadequate reconciliation of financial accounting records are major challenges in public primary schools which increase the risk of fund misappropriation. A fact that can only control by training the school head of rightful skills and knowledge and financial management as argued out by republic of Kenya report(1999) which reported that lack of accountability and funds misappropriation of school was majority due to lack of adequate financial management training of managers entrusted to manage school funds in Kenya for little training is given to training of administrators hence is given to training of administrators hence they work by trial and error method which results to worst administrative mistakes. Therefore, head teachers and board of management need training to boost their competency in financial management.

4.7.8 Mixing and Interpreting of Data on Influence of Financial Reporting on Financial Management outcomes in Public Primary Schools

The analysis of data from both descriptive statistics and thematic analysis indicates that most public primary schools hold annual and termly meeting to plan and brief the stakeholders on financial management of their schools. To ensure there is financial policy compliancy, transparency and first worthiness. Both forms of analysis also indicate that, there are policies in place that ensure that public primary schools get auditors reports and recommendations. However, most of public primary schools do submit their books of accounts in time for auditing but they are of the low quality. Both thematic and descriptive analysis shows that most public primary schools do not have

current update analyzed financial statements exposed on public notice boards to enhance transparency and accountability of school financial management.

This implies that most public primary schools have limited access to financial information s hence hinders openness and transparency and accountability on the use of funds. Both findings also revealed that most public schools have maintained inventory records and management act (2006). However, there is lack of training on inventory records to the top school administrators by school administrators to maintain quality inventory records. Thematic analysis also showed that even though there are inventory records in public primary schools there is lack of enough funds to establish modern technology in the use of keeping inventories in public schools. Both arms of statistical analysis indicate that both administration and board of management in public primary schools lack adequate knowledge rightful skills on financial reporting and other aspects of financial management. Hence the managers as well as school administrators as part of management system are prepared resulting low quality and poor financial management of school funds.

Descriptive and thematic analysis indicates that both school heads and board of management have not been trained adequately for the past three years hence require urgent training on financial management in order to up with prudent financial report in public primary school. Interpretation from both forms of statistical analysis indicates that school as a system that consist of top management that need necessary adequate knowledge and skills on financial reporting is prepared thus cannot give quality financial reporting thus in return influence financial management out comes of public primary schools. Therefore, the study concluded that financial reporting adversely influences financial management outcomes in most public primary schools

4.7.9 A Checklist of Financial Management Outcomes in Hama - Bay, Sub County Kenya

From the checklist findings, the research realised that there was lack of quality FMO in public primary schools contributed by a number of internal control strategies put in place in several PPS. Most respondents disagreed that the stakeholder's involvement strategies used in PPS has led to improvement of financial accountability and transparency in PPS this indicates that there was need to sensitize all the stakeholders to be involved in the financial management of the PPS since the stakeholder's involvement was below average. It was also observed that the budget formulation strategies used in PPS has a lot of concerns to be addressed and has not led to much improvement of financial integrity, accountability and transparency in Public Primary School. This strategy was not effective and adversely affects the school FMO. This implies that there was need to have regular training on budget formulation strategies to the school head teachers and BOM members.

It was also noted that majority of the respondents disagreed with the statement that accounting strategies used in PPS has led to increase in financial integrity accountability and transparency in the PPS. This implies that accounting strategies is major concern in most PPS. This implies that majority of school head has got unaddressed concerns in accounting strategies hence there is much need for training of accounting skills to the school heads and board of management. This affects the FMO negatively. More findings realized that majority of the respondents disagreed with the statement that monitory and evolution strategies used in PPS has led to increase in financial legislation compliancy in the PPS. This implies that there was a lot of concern

to be addressed in the M&E strategies. This strategy has an indication that it negatively affects the FMO in most PPS.

4.8 Discussion of Research Findings.

The research findings were discussed aligned to the five research objectives and the indicators thereafter. This section highlighted how the research addressed gaps realised in the literature review in the second chapter of the thesis

4.8.1 The Influence of the Stakeholders Involvement on Financial Management Outcomes in Public Primary Schools

The investigator was guided by three indicators that confirm the stakeholder's involvement in the financial management namely: frequently of stakeholders meeting effective involvement of stakeholders in decision making and different forums of involving the stakeholders on financial management of public primary schools. Total quality management theory (TQM) that advocates the quality services to the customers which require all the programs functions and doing within an institution to reach its maximum satisfaction cautions was used as well system theory that require interdisciplinary parts that co-exist and relate to one another for achievement of specific goal to be harmonized and coordinated for failure of one part will affect other parts total quality management theory advocate for school stakeholders such as learners, parents and subordinate staffs together with BOM members to be consulted by the administration of the school managers to monitor, make discussion, evaluate and suspense their school achievements to the satisfaction in this case the financial management of the schools.

System theory as used views a school as a system for it has different smaller units that work together in order to realize its objectives with one component supporting one

another for instance administrators as one part of a system must work together with BOM members. Both BOM members and administrators must also invite stakeholders' decision making through meetings such as termly or annual general meetings to inform them on the financial management of the school BOM members must be involved by administrators to come up with agreeable budget approves it before it is used and handle over for auditing by the administrators. Failure of one part of a school system supports one another for the realization of good financial management of the school. This theory advocates for consultative management in the school so the school head must ensure that they bring in board all the stakeholders on managing school funds in order to realize positive financial management outcome in their schools.

From the research findings there was evident that most public primary schools carry out annual general meetings to discuss the financial reports of their schools. However, this study did not find out whether the head teachers meet their BOM members to discuss detailed financial report but the literature review indicated despite the fact that all primary schools hold annual parent meetings to, discuss detailed financial reports. This is supported by Nyaga (2016), Komani (2019) and Kinamu 2018 study which established majority of school heads hold regular meetings to discuss financial practices of their schools. However only 5.75% of school heads meet the school heads to give comprehension report of financial management of school

4.8.2 The Influence of Budgeting Formulation on Financial Management Outcomes in Public Primary Schools

Indicators such as enough knowledge and skills on school budgeting process, independent budgeting committee, the procurement policies hence, delayed funds from the MOEST, procurement specifications, effectiveness of school financial policies to

improve on school financial management outcomes guided this objective. System theory and total quality management theory was used. System theory is a theory that emphasizes more on administrative undertaking, accountability, and responsibilities. together as a team. The system theory argues that since the state agencies and organizations have their administrators, it is their roles to work together to ensure that the existing policies facilitates quality financial management outcomes and evaluate those policies they have adapted. It demands for the cooperation from administrators, managers such a BOM members and all stakeholders in order to have quality budgeting formulation strategies in public schools. The school administrators and BOM should come up with interrelated systematic measures that can be used to gage how well they are meeting their objectives. The governing body in the PPS has the collective financial obligation to approve annual budget, set financial priorities and to authorise non-budget expenditure of the school so they should work as a system and held accountable all the times

The research analysis established that most public primary schools ran a transparent budget process that advocates for money value hence there is increased accountability, efficiency and prudent management in school finances. The research findings established that most public primary schools do not adhere to the procurement policies hence do not strictly follow the procurement specifications during their procurement process after budgeting process. The research findings further revealed that most public primary schools have existing multifunctional sub-committees which prepare school finance programs and budget for approval as requested by the financial policy. However even though the school heads being the chief accountants in public primary schools and BOM executives being the chief managers the research found out that most

public primary schools heads and BOM members lack adequate basic skills and rightful skills on budget process and presentations.

They as well have not attended training in the last three years to acquire the necessary needed skills and knowledge. Hence there is need for urgent training so that most school heads may be knowledgeable on financial management matters and BOM members to be effective in their oversight roles. The findings of the research also realized that even though allocation of adequate school funds. There is always a delay in disbursement of school funds from National Treasury that leads to untimely budgeting in most public schools and delay in procurement of goods and services as well in public primary schools in Homa-Bay Sub-County.

4.8.3 The Influence of Accounting on Financial Management Outcomes in Public Primary Schools

The purpose of the school accountings is to ensure there is transparency, accountability and prudent in management of the schools. The failure that may be realized in a school because of weaknesses in any system part will affect the entire school hence will prevent it from achieving its goals. Thus, to realize good financial accounting strategies that may influence the financial management out comes of public schools then BOM members as part of a system must be involved by the administrators to ensure there is a budget, approves it before it is used. For instance, failure of the BOM members will automatically affect the function of other systems components such as parents and students. Therefore, BOM members should be allowed to facilitate good oversight role budgeting, supervision and evaluation. School heads must keep good accounting to facilitate honesty, transparency and accountability of high standard. The government as a component of a school system must provide adequate school funds to be accounted

for by school chief accountants as overseen by the BOM members so that they benefit the entire school that comprises of other stake holders such as learners and parents.

The research findings found out that most school head teachers and BOM members do not have adequate necessary skills and knowledge on auditing, account reconciliation and book keeping records hence due to this ignorance most school heads and BOM members faces a lot of accounting challenges that leads to mismanagement of school funds thus supported by Mito and Simatwa (2012) that found out that school administrators show poor financial performance in financial management as a result of lack of suitable skills in financial management concepts. Both descriptive and thematic analysis inducted that majority of school heads and BOM members have not been adequately trained in the last three years to acquire necessary skills and knowledge on accounting, reporting, accounting reconciliations and book keeping records. Hence there is need for urgent training of school heads and the school managers.

Research findings indicates that most school heads in public primary school have a lot of added responsibilities that hinders their effectiveness and competency in preparing quality final books of accounts hence lowering quality of accounts of school funds therefore the government should consider employing school bursars or school clerks to undertake such duties in public primary schools.

The research findings revealed that most of the public-school head teachers keep most of the financial records but they are not easily accessible to the public hence there is limited transparency and accountability to stakeholders as far as financial information is concerned. The research findings further revealed that most public primary schools operate automated bank accounts that gives reliable instant reports on funds transactions hence that improved transparency and accountability of funds management

in public schools. Since school is a system, the researcher concludes that since there are segments of a system which are adversely affected by accounting strategies, there is no total quality financial accounting in public primary schools. Therefore, financial accounting strategies adversely influence financial management of public primary schools in Homa-Bay Sub County.

4.8.4 The Influence of Monitoring and Evaluation on Financial Management

Outcomes in Public Primary Schools

The study scrutinized indicators such as authorization through signing by relevant authorities' inspections, verifications and certifications, specifications and confirmations and finally training on monitoring and evaluation. Total quality management theory was used for effective financial management outcomes in public primary schools there must be strict monitoring and evaluation. The total quality management theory advocates for all the stake holders to be brought on board to trace the progress of the implementation of projects in an organization such as schools.

This theory will require the government to improve its monitoring strategies, install automated platforms to monitor the financial performance. It will enable the school administrators to establish modern technology in financial monitoring and evaluations in school settings that improves on the monitoring and evaluation on the use of school funds by all the stakeholders such as BOM members, school administrators as well as parents and the government agencies.

The research findings revealed that half of the public primary schools have financial committees that verify good against delivery note in terms of quality and technical specifications and another half do not have such committees. This implies that most public primary schools do not comply with procurement policies. The research findings

indicates that majority of public primary schools did not have effective tendering committees, however they do exist. They do not approve original invoice before payment could be made as an internal procedure in public schools. More findings showed that majority in public primary school heads do not expose financial policies in the public notice boards hence most of the financial policies are kept with administrators for themselves.

The research findings indicates that a half of the public schools presents their books of accounts for auditing by registered auditors and hands them over to the county Auditors for schools as a way to facilitate internal and external monitoring and evaluation of finance management in public schools. Both thematic and descriptive analysis indicates that most school heads and BOM members lack adequate necessary basic knowledge and skills on monitoring and evaluation process. More so they have not been trained in the last three years adequately hence they need urgent training.

The research findings showed that a half of the public primary school do pay promptly goods and services immediately after verifications of such goods and services in accordance to PPD Act (2006). However, a half of them do not comply with such policy. This means that school heads selectively apply the financial policies in almost a half of public primary schools. The half of the schools who failed to comply this policy recited the delay of school funds in the National treasury as the cause of inconvenience hence they cannot comply with PPDA Act (2006).

Final findings showed that most public primary schools do not have the regular auditors at the school levels hence their books of accounts are not regularly audited by Auditors for schools. This implies that there is irregular inspection and evaluation in half of the public primary schools supported by Mutahod Company Consultants (1997) which

found out that Audit unit of MOEST has inadequate working resources such as transport and fuel, human resources and stationeries hence ineffective in their services to the public schools.

According to Mapulisa (2014) study also supported that audit of the MOEST were not visiting schools regularly to monitor and evaluate, guide and direct school heads on how to manage school funds effectively due to insufficient basic working resources. The researcher hence concluded that since school work as a system are not effectively involved in the M&E of school funds, this influence quality of financial monitoring and evaluation in public primary schools. Hence M &E strategies has negative influence in financial management out comes in public primary schools in Homa-Bay County

4.8.5 The Influence of Financial Reporting on Financial Management Outcomes in Public Primary Schools

Scrutinization was guided by the following indicators quality accounting and financial records, regular detailed financial reporting, automated and I.C.T checkups system and adequate training and rightful skills and knowledge on financial reporting. System theory was used to anchor this objective school as a system consist of social technical system thus in comprises of people and machines to facilitate the running of the schools. Machines such as computers and automated platforms of the MOEST such as NAMIS do exist in school setup to facilitate specific objectives such as effective financial management through effective reporting of financial transactions to the school administrators which are over sighted by the school BOM members. The school heads are part of the system that manages school funds and give effective reports to the BOM members that are empowered to play an over sight role on the use of school funds. The students, parents and government through the MOEST as well plays an over sight role

in school funds management. Therefore, the school heads as a section of a school system must work together with BOM members to give timely reliable detailed financial report to all the stake holders and allow room for collaboration, consultation and correction. The school administration as part of the management in a school system must give detailed records of expenses and income to the school users such as parents and learners to facilitate quality reporting in the schools. The government too as a component of external part of a school system should provide good policies that must be implemented by school administrators to guide the financial reporting of public primary schools

Study by Oluoch (2005) in financial reporting in public primary in Kenya and the Audit expectation. A survey of public primary Schools in Nairobi used random sampling techniques and found out that financial reporting had a lot of influence on audit expectation gap between the public auditors. The study argued its findings that financial reporting done in public primary schools is still below the standard due to poor policies and steps involved in preparing the financial documents.

The study by Otieno et al (2016) entitled effects of financial reporting practices on the performance of public secondary schools in Homa-Bay County Kenya found out that book keeping practices and financial discloser practices are used to moderate extent by the public secondary schools in Homa-Bay County and also noted that financial reporting practices in school like budgetary control practices highly influenced the financial performance of the schools. Wawira (2013) carried out a study on factors influencing head teacher's competency in management of finance in PPS in Mbere District, Kenya. There is no replicate empirical research that has been done in Homa-

Bay Sub County Kenya to establish the influence head teacher's competency on financial reporting skills and its influence on FMO in PPS.



CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.0 Introduction.

This chapter provides summary, conclusion and recommendations on the study on assessment of influence of internal control strategies on financial management in public primary schools in Homa-Bay Sub– County, Kenya. It gives the summary of significant observations, conclusion and recommendations based on the research findings.

5.1 Summary of the Result Findings.

The researcher summarized the research findings according to the research objectives dealing with each objective independently under sub headings.

5.1.1 The Influence of Stakeholders Involvements on Financial Management Outcomes in Public Primary Schools

From the question of the school head teachers and BOM executives, it was found out that majority of public primary schools involve all stakeholders in financial, planning and supervision of their school funds through termly and annual general meetings. This has improved the level of transparency and accountability in financial management in most public schools. The findings of the research also found out that both descriptive and thematic analysis indicates that there are stipulated policies put in place that requires the school heads and BOM members to involve stakeholders in financial management of their schools to promote ethical practices in different system of the school. The findings also found out that majority of the schools heads and BOM executives believed that most public primary schools' involvement of stakeholders has strengthen delegation and separation of duties that is carried out by different sections of

the school system in order to achieve good financial management outcomes in public primary schools. Though, there is need for more sensitization to the parents to involve themselves fully in their financial planning and supervision by fully attending the planning meetings held by the school administrators and Board of Management.

5.1.2 The Influence of Budget Formulation on School Financial management

Outcomes in Public Primary Schools

The research findings found out that internal M&E from the internal stakeholders was more effective as compared to external M&E. Consequently, external M&E need an adjustment to match the internal M&E. There is a weak monitoring and evaluation in most public primary schools for the research findings found out that only a few public schools have tendering committees that approves original invoices before payment can be done. Most of the public schools do not expose their financial policies to the public on the notice boards. A half of the public primary schools have financial committees that verify goods and services against delivery notes in terms of quality and technical specifications to ensure there is value for money spent. The research findings revealed that the Auditors for schools are irregular visitors at school hence irregularly inspect, monitor and evaluate the financial performance of the public schools. Both thematic and descriptive analysis indicates that most public primary school heads and BOM executive members lack adequately in the last three years hence there is urgent need to train them on financial management of the schools.

5.1.3 The Influence of Financial Accounting on School Financial Management

Outcomes in Public Primary Schools

From the research findings it was found out that there are a lot of concerns affecting school as a system. Most school heads and BOM executives did not have enough

necessary skills and rightful knowledge on auditing account, reconciliation and book keeping records hence no quality financial accounting which leads to low confidence and mistrust in financial management of most public schools. The research findings also realized that most public primary school heads and BOM executives have not been trained in the last three years to attain the rightful skills and basic necessary knowledge on financial accounting aspects hence most of school heads faces accounting challenges and BOM executives are therefore ignorance and may not be effective in their oversight roles.

The research findings found that most head teachers in public primary schools have other added responsibilities that hinders their competency and efficiency in preparing quality books of accounts hence there are no quality financial accounting in most public primary schools. Hence most public primary schools need the government to employ professional clerks and bursars to take care of financial accounting in public primary schools. The research founding's realized that most public primary schools keep financial statements un accessible to the public hence little transparency do exist in financial management of public primary schools.

5.1.4 The Influence of Monitoring and Evaluation on Financial Management

Outcomes in Public Primary Schools

From the study findings it was established that internal stakeholders plays effective monitoring and evaluation and there was need for external stakeholders such as the government to improve its role in M &Evaluation of the use of school funds and implementation of financial management policies. It was concluded that there were effective control checks including inventory records headed by school deputies but there is need to incorporate and intensify the use of modern technologies such as use of

ICT in monitoring and evaluation. Conclusion was that the school administrators need to be trained on inventory records keeping for most of them were carrying their duties out of trying and error methods making worse mistakes that leads to waste of resources and funds mismanagement in most public schools.

5.1.5 The Influence of Financial Reporting on Financial Management Outcomes in Public Primary Schools

It was witnessed from the research findings that not all part of school system is conversant with accounting concepts hence there was no quality financial reporting in most public primary school. This indicates that financial reporting adversely influences financial management outcomes in most public primary schools. It was found out that most of the school heads do not expose the amount of money they received and their expenditure to the public on notice boards, neither do they engage the school boards members in discussing detailed reports from Auditors office. The researcher concluded most school heads and BOM executive's members did not have necessary basic knowledge and rightful skills in financial reporting and presentations hence need urgent training. The research findings revealed that most public primary schools hold termly and annual meeting to give accurate financial report to all stakeholders and also share timely auditor's report to them.

5.1.6 Financial Management Outcomes in Public Primary Schools

School as a system consists of interrelated parts that work together to manage school funds so as to realize good financial management in public primary schools. School administrators who implement the policies and are the chief accountant's officers. The BOM members who plays an oversight role and the government who make policies and provide the school funds as well plays a role of monitoring and evaluation of the implementation and use of the provided funds among the interrelated segments of a school system. According to the most respondents all the control strategies under investigation has influence on financial management outcomes in public primary schools. There were positive financial outcomes experienced as per stakeholder's involvement. Majority shared a view that stakeholders as an internal control strategy used in public schools is effective and has enabled the school funds under their management. It has led to good transparency ad policy compliancy in most public primary schools. However, there were great concern in at least internal control strategies such as financial accounting, reporting, monitoring, evaluation and budgeting formulations.

5.2 Conclusions of the Study

The research was carried out to assess the influence of internal control strategies in the financial management outcomes in public primary schools in Homa-Bay sub-County Kenya. From the research findings it was concluded that there was good involvement of stakeholders in the financial management in public primary schools in Homa-Bay Sub-County. That has led to increased trust among the administrators and BOM executives as well as members and other stakeholders because there is transparency and good accountability for the school funds. Still, it has been noted that other internal control

strategies such as budgeting formulation, financial reporting and accounting and monitoring and evaluation adversely affect the financial management outcomes of most public primary schools. Since not all the segmented interrelated parts of the school system is well equipped this implies there is no total quality financial management outcomes in most public primary schools in Homa-Bay Sub-County. There was urgent need to urgently train both school heads and BOM executive on financial management aspects and inventory book keeping in public schools. There was need to fund adequately the office of Auditor for schools to carry out their audit functions effectively. It was concluded that there was need to carry more external monitoring and evaluation to ensure school heads and BOM members use school funds as per the stipulated financial management policies and to sensitize parents to get fully involved in the financial decision making by fully attending the meetings organized by school heads and BOM members termly and annually.

5.2.1 The Influence of Stakeholders Involvement on Financial Management Outcomes in Public Primary Schools

From the question of the school head teachers and BOM executives, it was found out that majority of public primary schools involve all stakeholders in financial, planning and supervision of their school funds through termly and annual general meetings. This has improved the level of transparency and accountability in financial management in most public schools. The findings of the research also found out that both descriptive and thematic analysis indicates that there are stipulated policies put in place that requires the school heads and BOM members to involve stakeholders in financial management of their schools to promote ethical practices in different system of the school. The findings also found out that majority of the schools heads and BOM

executives believed that most public primary schools' involvement of stakeholders has strengthen delegation and separation of duties that is carried out by different sections of the school system in order to achieve good financial management out comes in public primary schools. Nevertheless, there is need for more sensitization to the parents to involve themselves fully in their financial planning and supervision by fully attending the planning meetings held by the school administrators and Board of Management.

5.2.2 The Influence of Budget Formulation on Financial Management Outcomes in Public Primary Schools

The research analysis it was established that most public primary schools ran a transparent budget process that advocates for money value hence there is increased accountability, efficiency and prudent management in school finances. The research findings established that most public primary schools do not adhere to the procurement policies hence do not strictly follow the procurement specifications during their procurement process after budgeting process. The research findings further revealed that most public primary schools have existing multifunctional sub-committees which prepare school finance programs and budget for approval as requested by the financial policy. However even though the school heads being the chief accountants in public primary schools and BOM executives being the chief managers the research found out that most public primary schools heads and BOM members lack adequate basic skills and rightful skills on budget process and presentations. They as well have not attended training in the last three years to acquire the necessary needed skills and knowledge. Hence there is need for urgent training so that most school heads may be knowledgeable on financial management matters and BOM members to be effective in their oversight roles. The findings of the research also realized that even though

allocation of adequate school funds. There is always a delay in disbursement of school funds from National Treasury that leads to untimely budgeting in most public schools and delay in procurement of goods and services as well in public primary schools in Homa-Bay Sub-County.

5.2.3 The Influence of Financial Accounting on Financial Management Outcomes in Public Primary Schools

From the research findings it was found out that there are a lot of concerns affecting school as a system. Most school heads and BOM executives did not have enough necessary skills and rightful knowledge on auditing account, reconciliation and book keeping records hence no quality financial accounting which leads to low confidence and mistrust in financial management of most public schools. The research findings also realized that most public primary school heads and BOM executives have not been trained in the last three years to attain the rightful skills and basic necessary knowledge on financial accounting aspects hence most of school heads faces accounting challenges and BOM executives are therefore ignorance and may not be effective in their oversight roles. The research findings found that most head teachers in public primary schools have other added responsibilities that hinders their competency and efficiency in preparing quality books of accounts hence there are no quality financial accounting in most public primary schools. Hence most public primary schools need the government to employ professional clerks and bursars to take care of financial accounting in public primary schools. The research founding's realized that most public primary schools keep financial statements inaccessible to the public hence little transparency do exist in financial management of public primary schools.

5.2.4 The Influence of Monitoring and Evaluation on Financial Management Outcomes in Public Primary Schools

The research findings found out that internal M&E from the internal stakeholders was more effective as compared to external M&E. Therefore, external M&E need an adjustment to match the internal M&E. There is a weak monitoring and evaluation in most public primary schools for the research findings found out that only a few public schools have tendering committees that approves original invoices before payment can be done. Most of the public schools do not expose their financial policies to the public on the notice boards. A half of the public primary schools have financial committees that verify goods and services against delivery notes in terms of quality and technical specifications to ensure there is value for money spent. The research findings revealed that the Auditors for schools are irregular visitors at school hence irregularly inspect, monitor and evaluate the financial performance of the public schools. Both thematic and descriptive analysis indicates that most public primary school heads and BOM executive members lack adequately in the last three years hence there is urgent need to train them on financial management of the schools.

5.2.5 The Influence of Financial Reporting on Financial Management Outcomes in Public Primary Schools

The research findings pointed out that most public primary schools forward their books for auditing by accounts office through the auditors for schools. They as well have timely financial report that they table and discuss with all stakeholders hence most of school heads has gain public confidence on how they manage their school funds. The research findings however found out that most school heads keep financial information for themselves and a few selected stakeholders for financial information are not

exposed on public notice boards to facilitate transparency and accountability in most public schools. Most public primary schools were depicted as disorganized in keeping inventory records for most of them did not maintain inventory records and policies according to inventory management and procedures. More so there was lack of modern technologies, lack of commitment and proper training on inventory book keeping among the top school administrators. Both descriptive and thematic research analysis indicated that most public primary schools' heads lack adequate skills and knowledge on inventory recordings hence need training for they have not been given adequate training in the last three years.

5.3: Recommendations for Practice

Based on the study findings, the researcher recommended that:

- (i) There need for the MOEST to sensitize the parents to effectively participate in the financial meetings held by school administrators and school BOM members. Both National and County Governments should financially support such programmes and allocate enough resources for sensitization programmes in PPS so as the parents should be enlightened on their roles on school financial management.
- (ii) All the PPS through the National and County Government should allocate enough financial resources to install modern technology such as ICT to intensify the process of accounting, reporting, monitoring and evaluation the use of school funds in public primary schools.
- (iii) Even though there are urgent programmes that require immediate address by the Government such as piloting and implementation of CBC, the county and National Government should partner together to ensure the training of school

administrators and top management are trained adequately on financial management issues. For that at least there should be an institution entrusted to train school heads on financial management at every county.

- (iv) The MOEST to partner with County Government to ensure that there are sub county Auditors for schools at sub county level that is well staffed and well equipped with resources to facilitate regular monitoring and evaluation of financial policies as well as utilization of school funds.

5.4 Recommendation for Policy

- (i) MOEST should come up with a policy that ensures that important roles such as training of school heads and BOM members is done yearly or at a regular interval such that it can't be postponed to avoid implementing other Government programs at the expenses of others.
- (ii) There should be effective policy from that ensure both school heads, deputies as well as senior teachers who are headed towards leadership to be trained on financial management before their appointment as school heads to prepare them for their future roles as school chief accountants.
- (iii) There should be a guided policy that defines the consequences of delay of school funds to the accounts of public schools by any of institution or an individual that is entrusted to discharge such duties so that there should be a good smooth coordination between such bodies/individuals so that the school budget process may run systematically and effectively without experiencing a lot of inconveniencies

5.5 Recommendation for Further Research

The researcher recommended that the following further areas of study be undertaken:

- (i) An assessment of influence of voluntary participation of BOM members on financial management outcomes in PPS in Kenya.
- (ii) The impacts of use of Auditors for Schools as facilitators to teach school financial management and accountings on knowledge acquisition by school heads in PPS in Kenya
- (iii) An assessment on impacts of ICT on school financial management outcomes in Pepsin Kenya.
- (iv) The impacts delayed school funds on financial management outcomes in PPS in Kenya.



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APPENDICES

Appendix I: Letter of Introduction.

MOUNT KENYA UNIVERSITY,
SCHOOL OF EDUCATION,

Dear Sir/ Madam,

RE: AN ASSESSMENT OF INFLUENCE OF INTERNAL CONTROL STRATEGIES ON FINANCIAL MANAGEMENT OUTCOMES IN PUBLIC PRIMARY SCHOOLS IN HOMA - BAY SUB COUNTY, KENYA.

I am a post graduate student wishing to carry out research on the above-mentioned topic. The questionnaire attached is meant to gather information for this study. All information given will be treated with utmost confidentiality and privacy. Name or any other form of identity shall not be required by any individual when filling out questionnaire. You are kindly requested to respond to all items in the questionnaire in open honesty. Your positive response will be highly appreciated.

Thank you in advance for your cooperation.

Yours sincerely,

JARED ODONGO OGOL.

Appendix II: Informed Consent

NAME OF THE RESEACHER: JARED O. OGOL

TITLE OF STUDY: *An Assessment of Influence of Internal Control Strategies on Financial management Outcomes in Public Primary Schools in Homa-Bay Sub County, Kenya.*

Kindly go through this document carefully and fill it in. In case you chose to contribute in this research, tick (√) the suitable answers and append your signature and date at the bottom. In case you want to ask any questions or get further clarifications, you are free to ask.

The researcher adequately clarified to me orally and/or in black and white what the research is all about YES NO

I am aware that the study will be: An Assessment of Influence of Internal Control Strategies on Financial Management Outcomes in Public Primary Schools in Homa- Bay Sub County, Kenya. YES NO

I am aware that I can pull out of this exercise as I wish without giving causes for doing so and I will not be affected in any way in the future by this act YES NO

I am made aware that all details about me will be totally preserved in firm confidentiality and my name shall not be disclosed YES NO

I am aware that any responses and confidential data I give will be absolutely used for the study reasons only and will be done away with at the end of the research work YES NO

Am hereby willingly giving consent to get involved in this investigation and that a copy of this form is given to me for my information.

Signature:

Date:

Appendix III: Questionnaire for School Head Teachers

PART A: DEMOGRAPHIC INFORMATION

- 1) What is your gender? Male Female
- 2) What is your academic qualification? DED Higher DED BED Masters.
Others (Specify).....
- 3) For how long have you work for as a head teacher? Below 5 years 5 – 10 years
 11 – 15 years 16 – 20 years Above 21 years
- 4) What other positions do you hold in the teaching sector? KEPSHA official
 Sports Official CDF official SACCO officials KNUT official Religious
organization officials, Others (Specify)

5) Section B: Stakeholders Involvement on Financial Management Outcomes

The table below provides problems concerning stake holders’ involvement strategies that influence **FMO** in PPS in Homa- Bay Sub County, Kenya. Kindly tick against each statement your best view regarding the concerns. Complete the statements to the best of your understanding by showing your level of agreement or disagreement with the aspects given. Use the ranking scale **provided**. **D = Disagree**, **SD = Strongly Disagree**, **A = Agree**, **SA = Strongly Agree** **FA= Fairly Agree**, **U = Undecided**,

Statement	SA	A	FA	D	SD	U
i) Involving all stakeholders in financial management will improve the accountability and transparency of school funds						
ii) Involving all the stakeholders in financial management do improve prudent management of school funds						
iii) Involving all the stakeholders in financial management increases the adherences to the procurement procedures						
iv) Involving all the stakeholders in the financial management promotes ethical practices at different levels of school						
v) Involving all the stakeholders in the financial management strengthen the delegation and separation of duties in schools						
vii) You hold regular meetings and involve all the stakeholders in financial decisions making						

(6) Section C: Budget Formulation on Financial Management Outcomes

The table below provides problems concerning budget formulation strategies that influence FMO inPPS in Homa- Bay Sub County, Kenya. Kindly tick against each statement your best view regarding the concerns. Complete the statements to the best of your understanding by showing your level of agreement or disagreement with the aspects given. Use the ranking scale provided **D = Disagree, SD = Strongly Disagree, A = Agree, SA = Strongly Agree FA= Fairly Agree, U = Undecided**

Statement	SA	A	FA	D	SD	U
i) There is transparency and value for money in the budgeting process that promotes accountability, efficiency and prudent management of public primary school funds						
ii) Public primary schools operate a budgeting process that adheres to the procurement policies to enhance procurement specifications						
iii) Your school carries out a budget process that ensure procurement is in accordance to PPD acts (2005)						
iv) Your school has multifunction sub committees which prepare and approves school budget in accordance to MOE policies						
v) You have enough knowledge and skills on budget preparation process and presentation to facilitate prudent financial management						
vi) All your school budgeting process observes ethical practices in order to install public confidence and integrity in your school						
vii) The public schools have rightful logistic that ensure timely allocation of school funds hence good timing of budgeting that leads to timely procurement of goods and services						
viii) You have attended training in the last three years on budgeting process and presentation skills						

7) Section D: Financial Accounting on Financial Management Outcomes

The table below provides problems concerning accounting strategies that influence financial management outcomes in Homa- Bay Sub County, Kenya. Kindly tick against

each statement your best view regarding the concerns. Complete the statements to the best of your understanding by showing your level of agreement or disagreement with the aspects given. Use the ranking scale provided **D = Disagree**, **SD = Strongly Disagree**, **A = Agree**, **SA = Strongly Agree** **FA= Fairly Agree**, **U = Undecided**.

Students	SA	A	FA	D	SD	U
<p>i school heads have enough relevant skills and knowledge on auditing, accounting, reconciliation, book keeping records</p> <p>You have acquired basic necessary training in the last three years to acquire knowledge and skills on auditing receipting, account reconciliations and book keeping records</p>						
<p>iii School heads have other added responsibilities that hinder their efficiency and competency in preparing quality final books of accounts.</p>						
<p>iv primary schools require a professionally trained accountant in order to be delegated duties of financial operations</p>						
<p>v school heads do keep the school financial records accessible to all stakeholders to facilitate transparency and accountability of school funds</p>						-
<p>vi public primary schools operate automated different school accounts that gives reliable reports on school funds utilizations</p>						-

(8) Section E: Monitoring and Evaluation on Financial Management Outcomes

The table below provides problems concerning **monitoring and evaluation** that influence **FMO** in Public Primary in Homa- Bay Sub County, Kenya. Kindly tick against each statement your best view regarding the concerns. Complete the statements to the best of your understanding by showing your level of agreement or disagreement with the aspects given. Use the ranking scale provided. **D = Disagree, SD = Strongly Disagree, A = Agree, SA = Strongly Agree FA= Fairly Agree, U = Undecided.**

	Statement	SA	A	FA	D	SD	U
i)	In my schools financial committee verify goods against delivery note in terms of quality and technical specification ensures there is value for money spent						
ii)	In my school tendering committee approves original involves before payment can be made as internal M&E procedure						
iii)	In my primary school current financial policy is displayed in the public notice board for policy compliancy						
iv)	In my school a registered auditor audits our financial records every year to facilitate internal M&E of school funds						
v)	You have enough knowledge and skills on M&E procedures						
vi)	You have attended training in the last three years and acquire necessary skills on M&E procedures						
vii)	In my school after registration of goods and services they are paid promptly in accordance to PPD act (2006)						
viii)	In my school the Auditor for schools regularly audited on funds records at school level.						

(9) Section F: Financial Reporting on Financial Management Outcomes

The table below provides problems concerning **financial reporting** that influence **FMO** in PPS in Homa - Bay Sub County, Kenya. Kindly tick against each statement your best view regarding the concerns. Complete the statements to the best of your understanding by showing your level of agreement or disagreement with the aspects given. Use the ranking scale provided. **D = Disagree, SD = Strongly Disagree, A = Agree, SA = Strongly Agree FA= Fairly Agree, U = Undecided, U = Undecided,**

statement	SA	A	FA	D	SD
i) You should hold termly & annual meetings to give accurate financial report to all stake holders to ensure there is financial policy compliancy.					
ii) Your school timely report from county's Auditor for schools by all stakeholders to instill public confidence in financial management of your schools					
iii) Your school has updated financial records exposed on notice boards to enhance accountability and transparency on financial managements					
iv) My school has maintained inventory records and policies according to the inventory management and procedures act (2006)					
v) You have enough knowledge and skills on financial reporting					
vi) You have attended training in the last 3 years to acquire right knowledge and skills on financial reporting to facilitate prudent management of school funds					

10) SECTION G: A checklist of financial Management outcomes in Public Primary Schools in Homa - Bay Sub County Kenya

Table below provides a checklist on problems concerns that influence FMO in PPS in Homa - Bay Sub County, Kenya. Kindly tick against each statement your best view regarding the concerns. Complete the statements to the best of your understanding by showing your level of agreement or disagreement with the aspects given.

Use the ranking scale provided. **D = Disagree, SD = Strongly Disagree, A = Agree, SA = Strongly Agree FA= Fairly Agree, U = Undecided.**

Statement	SA	A	FA	D	SD	U
i) There is improvement and Effective proper procurement witnessed by: i) Lowest possible total cost ii) Adherence to procurement specifications iii) Timely procurement, in Public Primary Schools because of stakeholder's involvement in Hama - Bay Sub County Kenya.						
ii) There is Increased accountability in Public Primary Schools, witnessed by: i) Transparency and Prudent management ii) Economy and efficiency iii) Risk avoidance: due to the budget formulation used in PPS in Hama - Bay Sub County Kenya.						
iii) There is increased financial integrity, accountability and transparency in Public Primary School witnessed by i) Integrity and public confidence ii) Ethical practices and iii) Delegation of duties to different units v) Control expenditures /activities: due to accounting strategies used in PPS in Hama - Bay Sub County Kenya.						
iv) There is improvement increase financial legislation compliancy in Public Primary schools due to Monitoring and evaluations used in PPS in Hama - Bay Sub County, Kenya. Witnessed by financial Ethical practices and Adherence to procurement policies						
v) There is improved Legislation compliance and transparency in Public Primary Schools due to financial reporting used in in PPS in Hama - Bay Sub County Kenya. Witnessed by Delegation of duties to different units and Control expenditures /activities						

Appendix IV: Questionnaire for School BOM Chair Persons & BOM Parents

Representatives

Section A: Background Information

- 1) What is your gender? Male Female
- 2.) What is your academic qualification? Certificate in personnel management
 Diploma in administration and management Diploma in Education
 Higher Diploma Bachelor degree Masters. Others (Specify)
- 3) For how long have you served as School BOM Chairperson/ Parents Rep? Below 2years 3 – 7 years 7 – 15 years 16 – 20 years Above 21 years
- 4) What other positions have you ever served in the society/or you currently hold apart from being BOM official in this school?

5) Section B: Stakeholders Involvement on Financial Management Outcomes

The table below provides problems concerning stake holders’ involvement strategies that influence **FMO** in PPS in Homa- Bay Sub County, Kenya. Kindly tick against each statement your best view regarding the concerns. Complete the statements to the best of your understanding by showing your level of agreement or disagreement with the aspects given. Use the ranking scale provided. **D = Disagree, SD = Strongly Disagree, A = Agree, SA = Strongly Agree FA= Fairly Agree, U = Undecided,**

Statement	SA	A	FA	D	SD	U
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-
- i) Involving all stakeholders in financial management will improve the accountability and transparency of school funds
-
- ii) Involving all the stakeholders in financial management do improve prudent management of school funds
-
- iii) Involving all the stakeholders in financial management increases the adherences to the procurement procedures
-
- iv) Involving all the stakeholders in the financial management promotes ethical practices at different levels of school
-
- v) Involving all the stakeholders in the financial management strengthen the delegation and separation of duties in schools
-
- vi) You hold regular meetings and involve all the stakeholders in financial decisions making
-

(6) Section C: Budget Formulation on Financial Management Outcomes

The table below provides problems concerning **budget formulation strategies** that influence **FMO** in PPS in Homa- Bay Sub County, Kenya. Kindly tick against each statement your best view regarding the concerns. Complete the statements to the best of your understanding by showing your level of agreement or disagreement with the aspects given. Use the ranking scale provided **D = Disagree, SD = Strongly Disagree, A = Agree, SA = Strongly Agree FA= Fairly Agree, U = Undecided**

Statement	SA	A	FA	D	SD	U
-----------	----	---	----	---	----	---

-
- i) There is transparency and value for money in the budgeting process that promotes accountability, efficiency and prudent management of public primary school funds
-
- ii) Public primary schools operate a budgeting process that adheres to the procurement policies to enhance procurement specifications
-
- iii) Your school carries out a budget process that ensure procurement is in accordance to PPD acts (2005)
-
- iv) Your school has multifunction sub committees which prepare and approves school budget in accordance to MOE policies
-
- v) You have enough knowledge and skills on budget preparation process and presentation to facilitate prudent financial management
-
- vi) All your school budgeting process observes ethical practices in order to install public confidence and integrity in your school
-
- vii) The public schools have rightful logistic that ensure timely allocation of school funds hence good timing of budgeting that leads to timely procurement of goods and services
-
- viii) You have attended training in the last three years on budgeting process and presentation skills
-

7) Section D: Financial Accounting on Financial Management Outcomes

The table below provides problems concerning accounting strategies that influence financial management outcomes in Homa- Bay Sub County, Kenya. Kindly tick against each statement your best view regarding the concerns. Complete the statements to the best of your understanding by showing your level of agreement or disagreement with the aspects given. Use the ranking scale provided **D = Disagree**, **SD = Strongly Disagree**, **A = Agree**, **SA = Strongly Agree** **FA= Fairly Agree**, **U = Undecided**.

	Students	SA	A	FA	D	SD	U
i	You have enough relevant skills and knowledge on auditing, accounting, reconciliation, book keeping records						
ii)	You have acquired basic necessary training in the last three years to acquire knowledge and skills on auditing receipting, account reconciliations and book keeping records						
iii	School heads have other added responsibilities that hinder their efficiency and competency in preparing quality final books of accounts.						
iv	primary schools require a professionally trained accountant in order to be delegated duties of financial operations						
v	Your school keep the school financial records accessible to all stakeholders to facilitate transparency and accountability of school funds						
vi	Your school operates automated different school accounts that gives reliable reports on school funds utilizations						

(8) Section E: Monitoring and Evaluation on Financial Management Outcomes

The table below provides problems concerning **monitoring and evaluation** that influence Public Primary in Homa- Bay Sub County, Kenya. Kindly tick against each statement your best view regarding the concerns. Complete the statements to the best of your understanding by showing your level of agreement or disagreement with the aspects given. Use the ranking scale provided. **D = Disagree, SD = Strongly Disagree, A = Agree, SA = Strongly Agree FA= Fairly Agree, U = Undecided.**

	Statement	SA	A	FA	D	SD	U
i)	In my schools financial committee verify goods against delivery note in terms of quality and technical specification ensures there is value for money spent						
ii)	In my school tendering committee approves original involves before payment can be made as internal M&E procedure						
iii)	In my primary school current financial policy is displayed in the public notice board for policy compliancy						
iv)	In my school a registered auditor audits our financial records every year to facilitate internal M&E of school funds						
v)	You have enough knowledge and skills on M&E procedures						
vi)	You have attended training in the last three years and acquire necessary skills on M&E procedures						
vii)	In my school after registration of goods and services they are paid promptly in accordance to PPD act (2006)						
viii)	In my school the Auditor for schools regularly audited on funds records at school level.						

(9) Section F: Financial Reporting on Financial Management Outcomes

The table below provides problems concerning **financial reporting** that influence **FMO** in PPS in Homa - Bay Sub County, Kenya. Kindly tick against each statement your best view regarding the concerns. Complete the statements to the best of your understanding by showing your level of agreement or disagreement with the aspects given. Use the ranking scale provided. **D = Disagree, SD = Strongly Disagree, A = Agree, SA = Strongly Agree FA= Fairly Agree, U = Undecided, U = Undecided,**

	Statement	SA	A	FA	D	SD
i)	You hold termly & annual meetings to give accurate financial report to all stake holders to ensure there is financial policy compliancy .					
ii)	Your school timely report from county's Auditor for schools by all stakeholders to instill public confidence in financial management of your schools					
iii)	Your school has updated financial records exposed on notice boards to enhance accountability and transparency on financial managements					
iv)	My school has maintained inventory records and policies according to the inventory management and procedures act (2006)					
v)	You have enough knowledge and skills on financial reporting					
vi)	You have attended training in the last 3 years to acquire right knowledge and skills on financial reporting to facilitate prudent management of school funds					

10) Section G: A checklist of financial Management outcomes in Public Primary Schools in Homa - Bay Sub County Kenya

Table below provides a list on problems concerns that influence **FMO** in PPS in Homa - Bay Sub County, Kenya. Kindly tick against each statement your best view regarding the concerns. Complete the statements to the best of your understanding by showing your level of agreement or disagreement with the aspects given.

Use the ranking scale provided. **D = Disagree, SD = Strongly Disagree, A = Agree, SA = Strongly Agree FA= Fairly Agree, U = Undecided**

Statement	SA	A	FA	D	SD	U
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i) There is **improvement and Effective proper procurement** witnessed by:
i) Lowest possible total cost
ii) Adherence to procurement specifications
iii) Timely procurement, in Public Primary Schools because of **stakeholder's involvement** in Hama - Bay Sub County Kenya.

ii) There is **Increased accountability** in Public Primary Schools, witnessed by:
i) Transparency and Prudent management
ii) Economy and efficiency
iii) Risk avoidance: due to the **budget formulation** used in PPS in Hama - Bay Sub County Kenya.

iii) There is **increased financial integrity, accountability and transparency** in Public Primary School witnessed by
i) Integrity and public confidence
ii) Ethical practices and
iii) Delegation of duties to different units
v) Control expenditures /activities: due to **accounting strategies used in PPS in Hama - Bay** Sub County Kenya.

iv) There is improvement increase **financial legislation compliancy** in Public Primary schools due to Monitoring and evaluations used in PPS in Hama - Bay Sub County, Kenya. Witnessed by financial Ethical practices and Adherence to procurement policies

V) There is improved **Legislation compliance and transparency in Public Primary Schools due to financial reporting used in** PPS in Hama - Bay Sub County Kenya. Witnessed by Delegation of duties to different units and Control expenditures /activities

Appendix V: Interview Schedule for Sub County Auditors for schools.

Part A: Demographic Information

- 1) What is your gender? Male Female
- 2) What is your academic qualification? D. E. D Higher DED BED Masters
others (Specify)
- 3) For how long have you served as Sub County Auditor for Schools in Homa Bay Sub
County?

4) Section B: Stake Holders Involvement on Financial Management Outcomes

- (i) How do you ensure that **all the stake holders** are involved in the financial management of the schools under you? -----

- (ii) How has financial policies helped the public primary schools to ensure that **all stake holders** are involved in school financial **planning, coordination and supervision of** in order to improve their **FMO** in PPS in Homa- Bay Sub County?
- (iii) Involving all stakeholders in financial management has improve the accountability and transparency of school funds Homa- Bay Sub County? If it is true explain how?.....
- (iv) Involving all the stakeholders in the financial management promotes ethical practices at different levels of school
- (v) What are the major challenges in involving all the stake holders in the school financial management and how does it affect the financial management out comes of the schools

5) Section C: Budget Formulation on Financial Management Outcomes

- (i) How do you ensure there is **transparency** and **value for money** in the budgeting process that promotes **accountability, efficiency and prudent management** of public primary school funds
- (ii) Do your school carry out a budget process that ensure procurement is in accordance to PPD acts (2005)? If so, how do you ensure it done
- (iii) Do Your schools have multifunction sub committees which prepare and approves school budget in accordance to MOE policies

- (iv) How do you ensure that your school BOM Members and administrators have enough knowledge and skills on budget preparation process and presentation to facilitate prudent financial management
- (v) Do All your school budgeting process observes ethical practices in order to install public confidence and integrity in your school
- (vi) In your view do the public schools have rightful logistic that ensure timely allocation of school funds hence good timing of budgeting that leads to timely procurement of goods and services
- (vii) Have there been effective You have attended training in the last three years on budgeting process and presentation skills to your school heads and BOM members
- (viii) In your opinion do your schools operates on their own **budget and plans organized through budgeting committee** to help budget implementations so as to improve on **FMO** in PPS in Homa- Bay Sub County?
- (ix) What do you do to ensure that all school head teachers and BOM members have enough **knowledge and skills** on budgeting process and presentations?
- (x) In your opinion do the delayed funds from the MoEST affect budgeting, planning and implementation of public primary schools?

6) Section D: Financial Accounting on Financial Management Outcomes

- (i) In your view do the school heads and BOM members have enough relevant skills and knowledge on auditing, accounting, reconciliation, book keeping records
- (ii) How has been the training of school heads and BOM members on financial accounting strategies in order to acquire basic necessary knowledge and skills on auditing receipting, account reconciliations and book keeping records
- (iii) In your view do school heads have other added responsibilities that hinder their efficiency and competency in preparing quality final books of accounts.
- (iv) Do public primary schools require a professionally trained accountant in order to be delegated duties of financial operations? Give reason for your answer
- (v) Do public primary schools school keep the school financial records accessible to all stakeholders to facilitate transparency and accountability of school funds

- (vi) In your own judgment do you ensure your school head teachers keep all the up-dated necessary school financial records per the MOE in Homa - Bay Sub County?
- (vii) Do the public primary schools operates automated different school accounts that gives reliable reports on school funds utilizations

(7) Section E: Monitoring and Evaluation on Financial Management Outcomes

- i) You can certain that financial committee verify goods against delivery note in terms of quality and technical specification ensures there is value for money spent in public primary schools
- ii) How often do the government facilitate the training of school heads and BOM members to a quire enough knowledge and skills on M&E procedures
- iii) There has been adequate training for school heads and BOM members in the last three years to equip them with necessary skills on M&E procedures
- iv) After procurement and delivery of goods and services, Public primary schools do prompt payments in accordance to PPD act (2006)
- v) The Auditor for schools regularly audits on funds records at school level.
- vi) Do the public primary schools have automated **control checks and balances** to facilitate **M&E** of school finances in Homa - Bay Sub County?

(8) Section F: Financial Reporting on Financial Management Outcomes

- i) In your opinion do your head teachers share **the timely audit report from auditor's office** by all school stake holders
- ii) Public primary school heads hold **termly & annual meetings to** give accurate financial report from your office to all stake holders to ensure there is financial **policy compliancy**.
- i) Your timely **report** from county's Auditors for schools help public primary schools to instill **public confidence** in financial management of their schools
- ii) Do you certain if your school heads have **analyzed records** of money received and the expenditure exposed to the public notice boards to improve on their school **FMO**?
- iii) Public primary schools have maintained **inventory records** and policies according to the inventory management and **procedures act (2006)**

- iv) Do the public primary school heads have enough **knowledge and skills** on financial reporting that facilitates quality financial reporting



Appendix VI: Mount Kenya University School of Post Graduate Studies Letter of Introduction



SCHOOL OF POSTGRADUATE STUDIES

MED/52157/2016

20th December, 2018

*The Director, Research Coordination Division
National Commission for Science, Technology & Innovation
Utalii House, 8th & 9th Floor
P.O Box 30623- 00100
NAIROBI*

Dear Sir/Madam,

RE: JARED ODONGO OGOL - REGISTRATION NO. MED/52157/2016


The purpose of this letter is to introduce the above named student who is pursuing Master of Education in the Department of Educational Management & Curriculum Studies in the School of Education.

The title of his research is *"An Assessment of Influence of Internal Control Strategies on Financial Management in Public Primary Schools in Homabay Sub-County, Kenya."*

He has been cleared by the University's Ethics Review Committee (Certificate attached) and now has to proceed to the field to collect data for his research between December, 2018 and February, 2019.

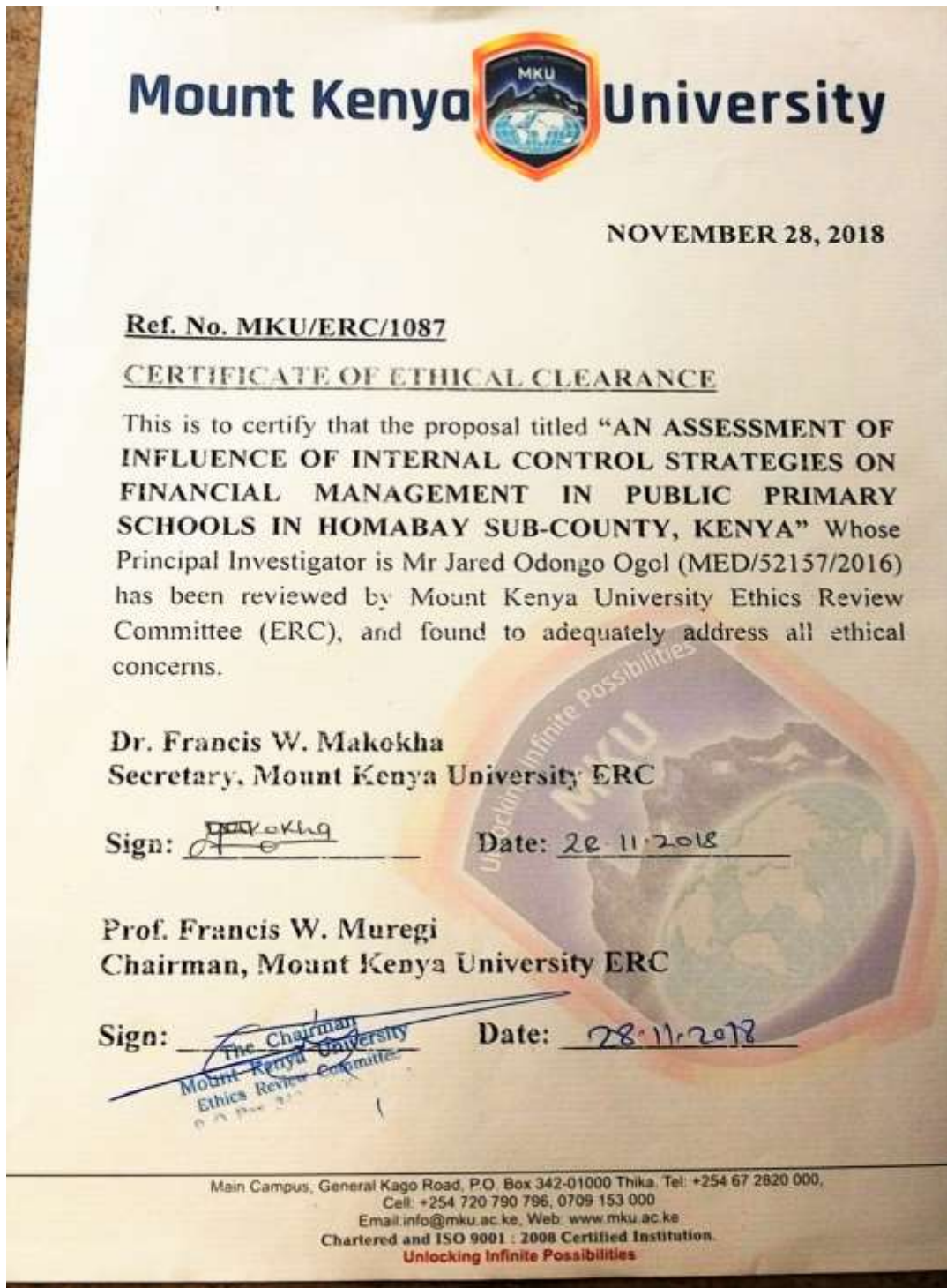
Any assistance accorded to him will be highly appreciated.

Thank you.





Dr. Samuel M. Kamukama, Ph.D
Dean, School of Postgraduate Studies
Thika



Mount Kenya University
Dean, School of Postgraduate Studies
P. O. Box 342 - 01003
Thika

Appendix VII: Mount Kenya University Certificate of Ethical Clearance

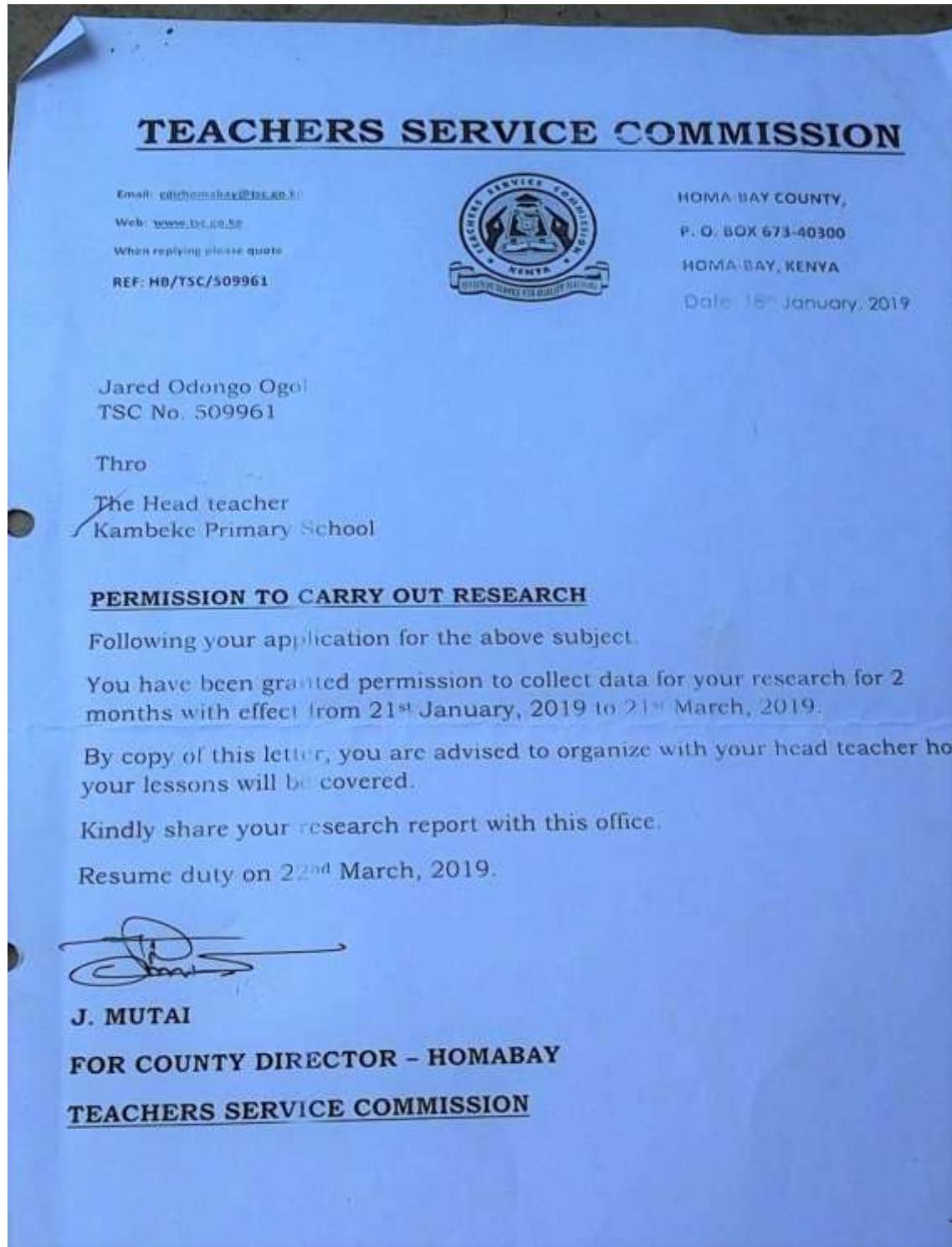


Appendix VIII: Permit from National Commission for Science Technology and Innovation (NACOSTI)

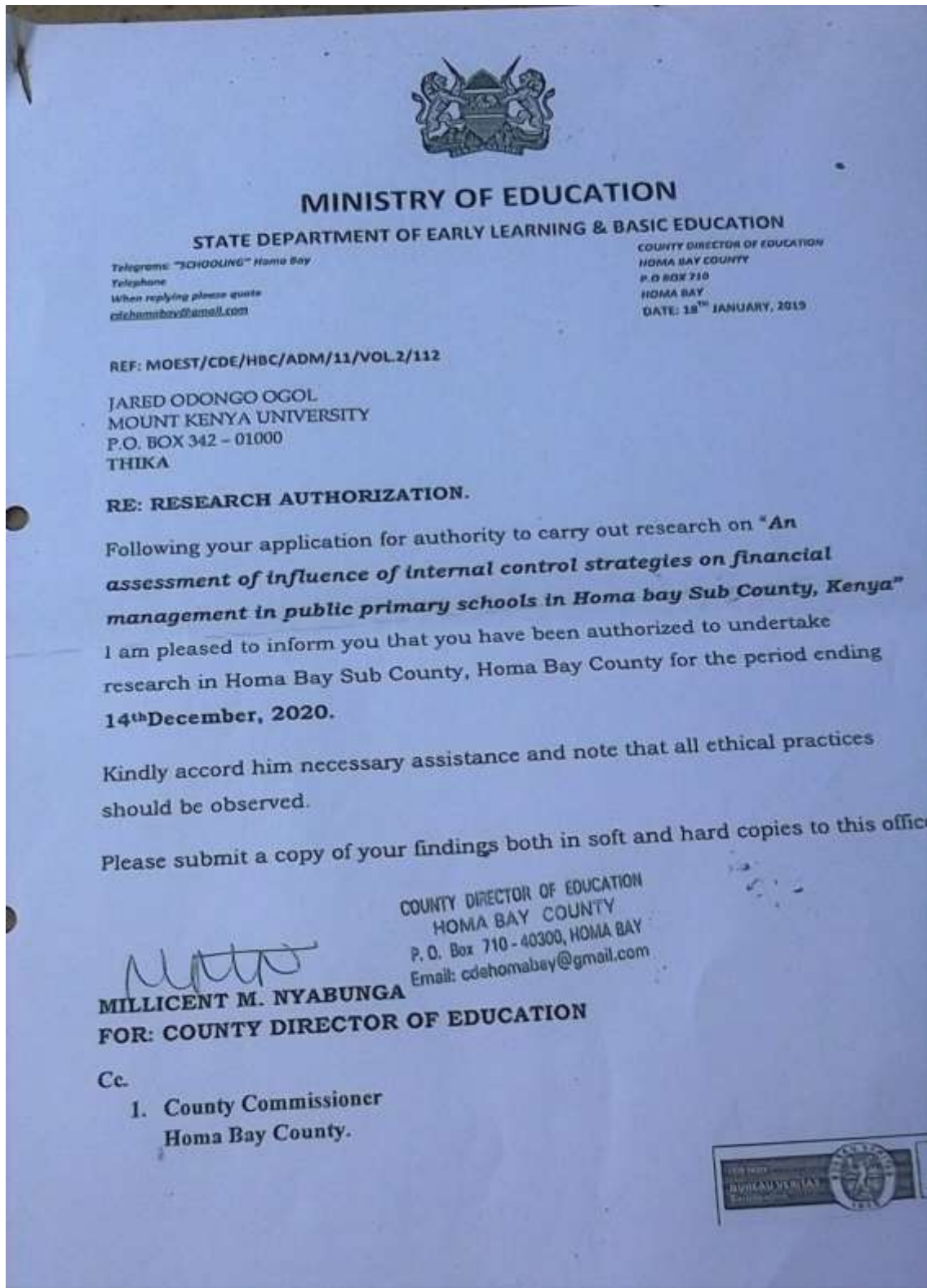
<p>THIS IS TO CERTIFY THAT: MR. JARED ODONGO OGOL of MOUNT KENYA UNIVERSITY, 84-40300 Homabay, has been permitted to conduct research in Homabay County</p> <p>on the topic: AN ASSESSMENT OF INFLUENCE OF INTERNAL CONTROL STRATEGIES ON FINANCIAL MANAGEMENT IN PUBLIC PRIMARY SCHOOLS IN HOMABAY SUB COUNTY, KENYA.</p> <p>for the period ending: 14th January, 2020</p>  <p>..... Applicant's Signature</p>	<p>Permit No : NACOSTI/P/19/59547/27521 Date Of Issue : 14th January, 2019 Fee Received :Ksh 1000</p>  <p>.....  Director General National Commission for Science, Technology & Innovation</p>
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<p align="center">THE SCIENCE, TECHNOLOGY AND INNOVATION ACT, 2013</p> <p>The Grant of Research Licenses is guided by the Science, Technology and Innovation (Research Licensing) Regulations, 2014.</p> <p>CONDITIONS</p> <ol style="list-style-type: none"> 1. The License is valid for the proposed research, location and specified period. 2. The License and any rights thereunder are non-transferable. 3. The Licensee shall inform the County Governor before commencement of the research. 4. Excavation, filming and collection of specimens are subject to further necessary clearance from relevant Government Agencies. 5. The License does not give authority to transfer research materials. 6. NACOSTI may monitor and evaluate the licensed research project. 7. The Licensee shall submit one hard copy and upload a soft copy of their final report within one year of completion of the research. 8. NACOSTI reserves the right to modify the conditions of the License including cancellation without prior notice. <p>National Commission for Science, Technology and innovation P.O. Box 30623 - 00100, Nairobi, Kenya TEL: 020 400 7000, 0713 788787, 0735 404245 Email: dg@nacosti.go.ke, registry@nacosti.go.ke Website: www.nacosti.go.ke</p>	 <p align="center">REPUBLIC OF KENYA</p> <hr/>  <p align="center">National Commission for Science, Technology and Innovation</p> <p align="center">RESEARCH LICENSE</p> <p align="center">Serial No.A 22596</p> <p align="center">CONDITIONS: see back page</p>
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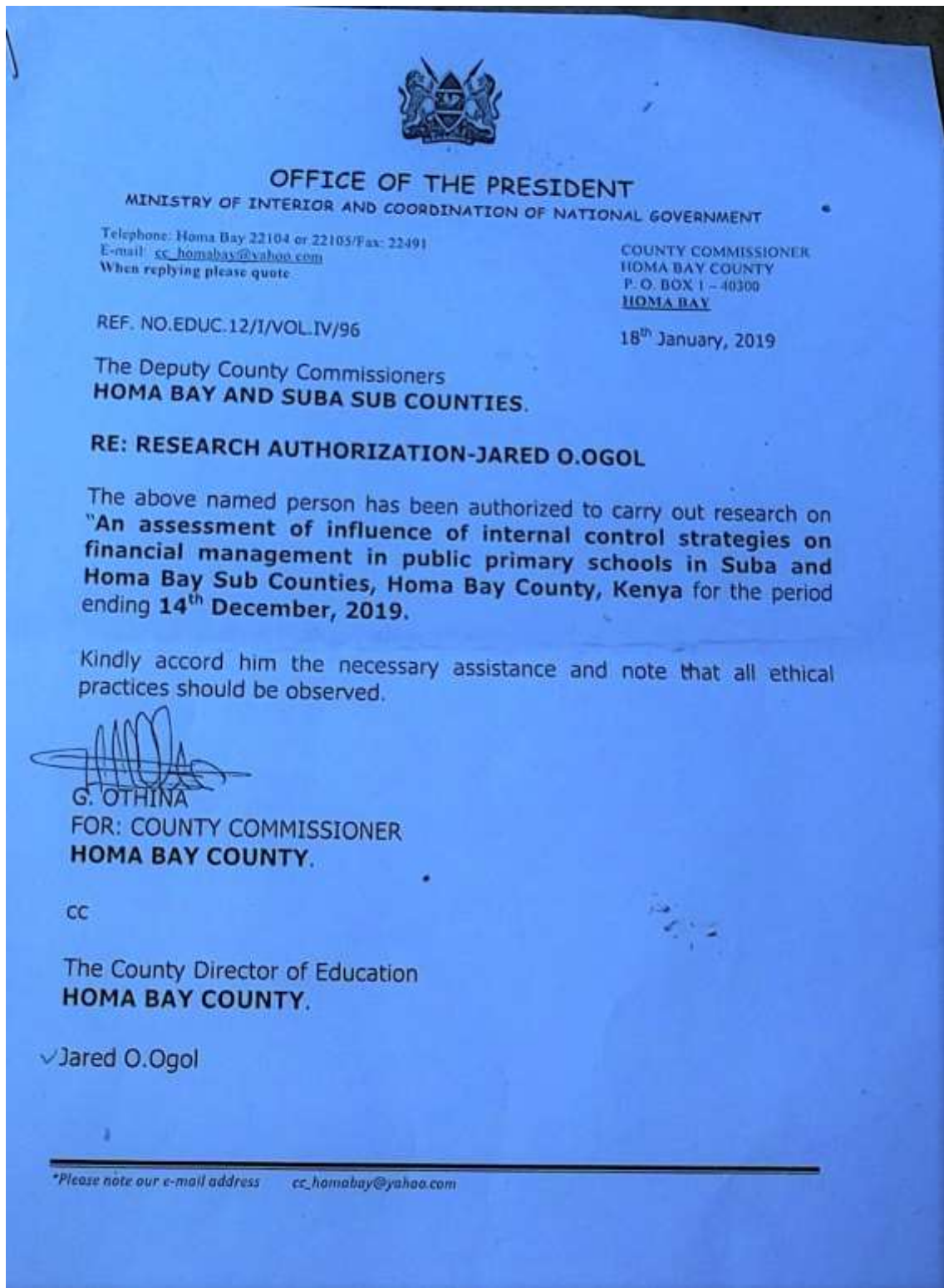
Appendix IX: Authorization from Teachers Service commission County's Office



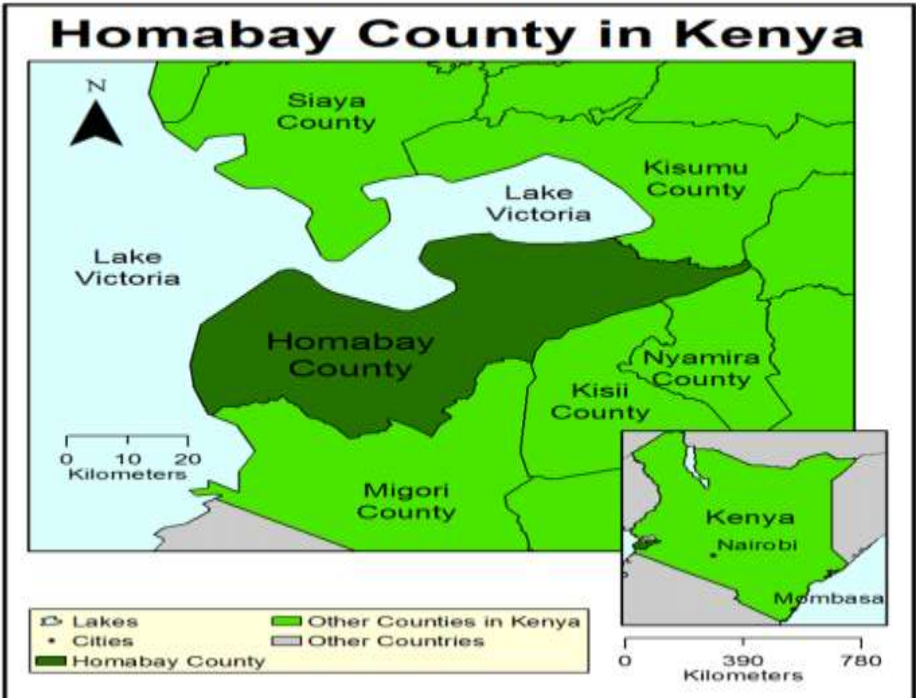
Appendix X: Authorization from the Ministry of Education: County's Education Office



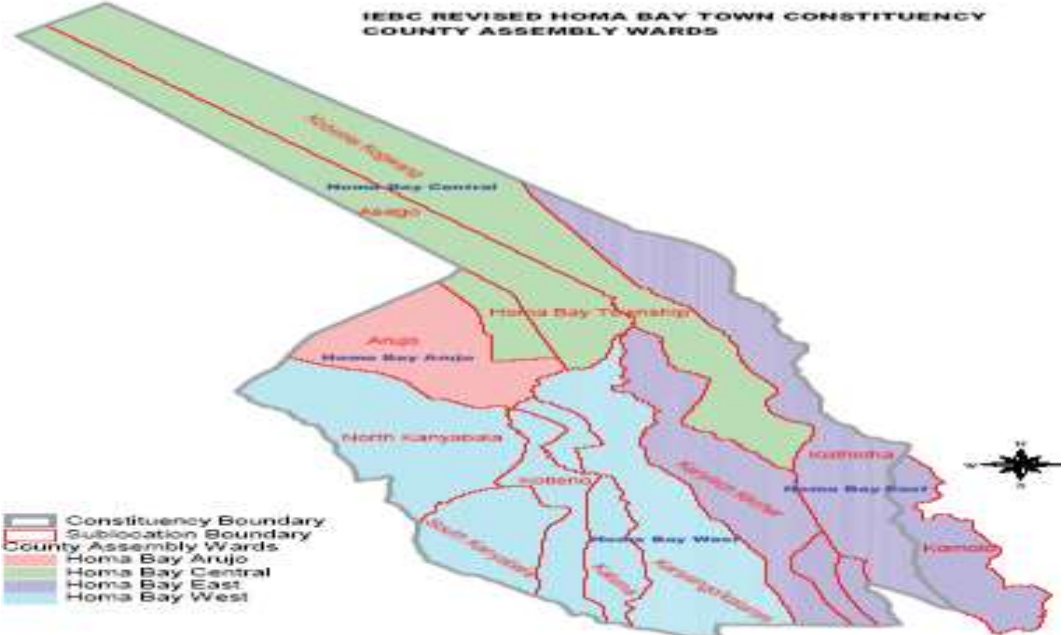
Appendix K: Authorization from Office of the President: County Commissioner's Office



Appendix XI: A Map of Homa-Bay County in Kenya & Home - Bay Sub County, Kenya



A Map of Home - Bay Sub County, Kenya



Derived from: <http://softkenya.com/kenya/homa-bay-town-constituency/Appendix>

Appendix XII: Similarity Report (Turn it in)

INFLUENCE OF INTERNAL CONTROL STRATEGIES ON FINANCIAL MANAGEMENT OUTCOMES IN PUBLIC PRIMARY SCHOOLS IN HOMA - BAY SUB COUNT, KENYA

ORIGINALITY REPORT

12% SIMILARITY INDEX	12% INTERNET SOURCES	3% PUBLICATIONS	2% STUDENT PAPERS
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PRIMARY SOURCES

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Supervisor's name:

Dr Ruth Thinguri

Date

6th /1/2023

Sign

Dr Ruth Thinguri