

**STRATEGIES USED TO COUNTER FINANCIAL MANAGEMENT
CHALLENGES BY HEAD TEACHERS IN PRIMARY SCHOOLS IN
IMENTI SOUTH DISTRICT – MERU COUNTY, KENYA**

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ABSTRACT

Many of the world's states through international conventions recognize education as basic human right making it a major investment in many countries. Although the government has severally articulated the principles and practices to be observed by schools as a way of strengthening financial management practices, it is evident that Head Teachers of primary schools continue to face challenges in financial management with some of them being arraigned in courts for allegations of misappropriation of funds. The study was carried out on the basis that Head Teachers are responsible to income and expenditure of schools funds. The study set to examine the current policies employed by primary schools in utilizing the available resources and reveal the challenges facing Head Teachers. Literature review covers the role of headteachers in primary school management, financial management practices in public primary schools as educational institutions and administrative skills use to counter the challenges facing head teachers in free primary education. The study was guided by the path-goal contingency theory. The theory states that by clarifying the path to achieving goal performance, removing pitfalls and enhancing personal satisfaction for a job, a leader is able to effectively motivate his/her subordinates at work (Evans 1970). The theory was developed by Robert House in (1971) and revised in 1996. It states that a leader's behaviour is contingent to the satisfaction, motivation and performance of his/her subordinates (House 1971). Descriptive survey was used in this study. Random sampling technique was applied to select the sample size. A questionnaire was administered at school level to collect data. Data was checked, organized, coded tabulated and analyzed using statistical package for social science (SPSS) then presented in frequency tables, graphs and pie charts. The majority of the respondents were males; the most common age group was between 50-60 years which was the median while the mean age group was 41-50 years. All the head teachers had a certificate qualification while the basic qualification for the majority was a certificate in education. The major challenge facing all the Head Teachers was mistrust of financial report while some had little fund although it did not interfere with transparency and accountability. All the head teachers had knowledge on good governance as an administrative skill. The findings also revealed that 18 head teachers had experience on evaluation of work done. The most common skill was general management with 24 respondents. All schools had more than one signatory to control finance while the head teachers were the head of finances. Balance sheet was the most common way to ensure the effective control of expenditure. The speedy check on expenditure was done with proper project planning while the common way to address uncertainty of expenditure was bank request for a bank statement. The study therefore concluded that even though checks and balances were in place to regulate the head teachers there are still shortcomings that needed to be addressed.