

Perceptions of Educational Stakeholders Regarding the Effects of Financial Mismanagement on Physical Facilities in Secondary Schools In Gucha District, Kenya.

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Abstract

The government of Kenya allocates between 35 to 40 percent of the total budget to education. It is essential that public funds be directed effectively and used for the purposes for which they are allocated for. This study was therefore set to establish the perceptions of stakeholders on the effect of financial mismanagement on physical facilities in public secondary schools in Gucha district. The study employed a descriptive survey design. The study population consisted of 126 headteachers, 126 heads of departments, 126 Board of governors' chairpersons, 126 bursars, 1011 teachers, and 10 quality assurance officers. Stratified random sampling technique was used to select 5 boarding schools, 37 day schools, 42 headteachers, 42 Bursars, 42 heads of departments, 42 BOG chairpersons, 337 teachers while purposive sampling was used to select 10 quality assurance and standards officers. Data was collected by the use of questionnaire, interviews schedule, Focus group discussions and observation forms. Data collected were analyzed using both Quantitative and qualitative methods. The study established that financial mismanagement had adversely affected physical facilities. From the study it was concluded that mismanagement had affected the quality of education negatively. Based on the findings of the study it therefore emerged the need for financial training for all stakeholders involved in financial management directly and indirectly.

Key words: Financial Mismanagement, Financial Misappropriation, Quality Education, financial Training.

Introduction

Finance is the most basic resource in any enterprise, education sector inclusive, hence everybody is concerned about its management (Okumbe, 1998). Hallak and Poisson (2001) reported that, Seventy-three percent of the World government's social sector expenditure and 40% of the national recurrent expenditure is channeled to the education sector. Households spend between five to seven percent of the GDP on education. Reports from different countries cited USA, Hawaii, China, Mexico and Haryana revealed that there were continuing problems with the financial management systems that called for improvement in certain internal control practices (Hallak & Poisson, 2001; Rasalind & Downes, 2004; National Advisory organization, 2009; Arballo, 2007; Martin, 2009; Ians, 2006).

According to Hallak and Poisson (2001), the survey conducted in Uganda, using a sample of 250 schools revealed that the average level of funding that reached schools was very low and only 13 per cent of those funds were used to serve their intended purpose. It was further reported that financial malpractices increase the transaction costs, reduces the efficiency, quality of services and distorts the decision-making process. Gupta (2002) suggested that such malpractices lowered the quality of education by citing an example of a country in which only 16 per cent of children actually received textbooks, despite the significant financial efforts made by public authorities to provide each child with his/her own learning materials. Hallak and

Poisson (2001) reported that financial misappropriation and misuse distort both the quality and availability of education services.

Gogo (2002) established that poorly equipped laboratories, libraries, Home science and workshops make learners fail to do the necessary practice thus affecting mastery of content as well as leading to poor performance. UNESCO (2005) established a strong causal link between the quality and amount of science equipment and furniture on one hand and the quality of student outcome on the other.

According to Oni (1992), facilities constitute a strategic factor in organizational functioning. He stated that their availability, adequacy and relevance influence efficiency and high productivity.

Writing on the role of facilities in teaching, Fabunmi (1997) asserted that school facilities when provided will aid teaching learning programme and consequently improve academic achievement of students and submitted that no effective science education programme can exist without equipment for teaching. This is because facilities enable the learner to develop problem-solving skills and scientific attitudes. In their contribution, Ajayi and Ogunyemi(1990) reiterated that when facilities are provided to meet relative needs of a school system, students will not only have access to the reference materials mentioned by the teacher, but individual students will also learn at their own paces. The net effect of this is increased overall academic performance of the entire students. In another development, Aliyu (1993) submitted that instructional facilities were indispensable to academic achievement of students in English, Language, Mathematics, Biology and Geography. He concluded that the effect of instructional facilities on students' academic achievement is more felt in pure and social sciences. This implied that the quality, availability and quantity of teaching/learning materials directly correlated with the amount of finance spent on it.

Different authors in their studies found that the quality of education received by the learners in school, to a very large extent is determined by the level of availability of the material resources and of course the overall atmosphere in which learning activity takes place. They reported that Physical, materials, financial and human resources were found to be significantly related to students' academic performance (Adeogun ,2001; Oni,1995; Aghenta, 1999; Sodimu,1998).

Luvega (2007) observes that instructional materials are critical ingredients in learning and the intended curriculum cannot be easily implemented without them. In her study she established that lack of school infrastructure like classrooms, desks and toilets were major hindrances to quality teaching and learning. Roy (2008) observed that developing school infrastructure is necessary in improving school attendance and academic performance. Writing on poor performance of students in public examinations, London (1993) stated that in many developing nations certain physical facilities are none existent, and in those instances where amenities were available many were of sub standard quality.

Statement of the Problem

Cases of financial mismanagement are experienced in secondary schools in Kenya. Gucha is one such district that is experiencing 47 cases of financial mismanagement and misappropriation (Table 1.1) coupled with poor quality education as evidenced in poor KCSE results for the last nine years (Table 1.2). In Gucha district's examinations performance has remained poor especially when compared to Nyamira and Kisii central. Gucha district has consistently taken the last position in Nyanza province with its mean score averaging 3.970. Where mismanagement and misappropriation of funds is experienced, quality of education is bound to decline. However, from the literature that was reviewed, there was no research done in the district to find out the effect of financial mismanagement on the quality of education. Given that finance

plays a major role in the provision of quality education, it was necessary to conduct a study to establish the effect of financial mismanagement on the quality of physical facilities in Gucha District.

Table 1.1 Financial Audit report for the year 2008-2009 for Gucha District.

Categories of Reports	Number
Headteachers dropped due to financial misappropriation	07
Headteachers serving interdiction due financial mismanagement	03
Headteachers' financial records with audit queries	15
Headteachers retired on public interest due to financial mismanagement	02
Headteachers transferred due to misuse of funds to give room for investigation	07
Headteachers alleged by the community for mismanagement of school funds	13
Total	47

Source: Gucha District Education Office, Audit Department: 2009.

Table 1.2 Nyanza Province KCSE performance per district for the period 2001-2009

DISTRICT	Mean scores in Kenya Certificate of Secondary Examination								
	2001	2002	2003	2004	2005	2006	2007	2008	2009
Kisumu	5.241	5.212	5.293	5.257	5.246	5.300	5.432	5.851	5.824
Homa Bay	5.519	5.384	5.311	5.623	5.580	5.384	5.684	5.894	5.812
Kisii	4.182	4.123	4.119	4.391	4.362	4.208	4.483	4.352	4.498
Siaya	5.665	5.582	5.373	5.874	5.628	5.523	5.776	5.872	5.954
Nyamira	3.996	3.930	3.967	4.315	4.087	4.214	4.501	4.545	4.351
Migori	5.825	5.858	5.621	6.113	5.888	5.471	5.620	5.826	5.855
Suba	4.976	5.671	5.919	6.046	6.014	5.701	5.727	5.791	5.505
Rachuonyo	4.911	4.868	4.973	5.440	5.401	5.001	5.373	5.562	5.958
Gucha	4.958	3.958	3.798	4.160	4.077	3.977	4.277	4.267	3.970
Bondo			5.923	6.112	5.973	6.698	5.935	6.005	6.013
Nyando			5.367	5.846	5.817	5.415	5.626	6.025	6.017

Source: PDE's office Kisumu (2010)

Research Methodology

Research design

The study explored the effect of financial mismanagement on quality education in secondary schools in Gucha District, Kenya. Descriptive survey design was used. This design was found to be ideal as it enabled an in-depth study of the relevant variables to be made in order to establish existing conditions in the schools. This design is ideal for studies that aim at describing a particular situation at a specific period of time

(Vockel & Asher, 1995). Studies that are concerned with what people think and what they do, and different types of educational fact finding, can utilize this research design (Babbie, 1979; Frankel & Wallen, 1993).

Area of Study

This study was conducted in Gucha District in Nyanza Province in Western Kenya. According to the 1999 national census, the district had a population of 438,123 persons and a population density of about 1000 persons per Km². The number of poor individuals in the district was estimated to be 269,252. This makes 61% of the population to be living below the poverty line. Poverty Index Range per division is between 51%-69% (Republic of Kenya, 2003). The economic activities practiced in Gucha district are crop farming, diary farming, soapstone carvings, brick making and small scale businesses. There are few tea processing factories which offer employment opportunities to the people. The inhabitants of the area attach great importance to better quality education for their children but this has not been achieved.

Sample and Sampling Techniques

Stratified random sampling technique was used to select the schools and the category of respondents to be included in the sample. The schools were grouped into four categories as follows: Girls' boarding schools, Boys' boarding schools, Mixed Boarding schools and public Day schools. The sample constituted of 42 schools: 5 boarding schools and 37 day schools. This accounted for 33% of the total public secondary schools. Purposive sampling was used to select teachers and quality assurance officers.

Instruments of Data Collection

Four instruments were used in data collection namely: questionnaires, In-depth interview guide, Focus Group Discussions and direct observation schedule. Questionnaire was preferred for its suitability to this study. It was suitable as a method of data collection because it allowed the researcher to reach a large sample within limited time and ensured confidentiality of the information given by the respondents. We designed four sets of questionnaires for the four categories of respondents who included headteachers, heads of departments, board of governors' chairpersons and bursars/accounts clerks. The four questionnaires sought to solicit information on the effects of financial mismanagement on quality education in public secondary schools in Gucha district.

Interview Schedule

Saidman (1991) points out that interviewing is one of the best instruments for qualitative data generation. In-depth interview schedule consisted of unstructured items. Face to face interviews were administered to two quality assurance at the district and eight field officers. The aim of the interview was to get more information on the effects of financial mismanagement on quality education in public secondary schools. Responses from interviews were recorded under headings emerging from interview with interviewees.

Focus Group Discussions

Focus Group Discussions (FGDs) do not aim for a representative sample of a population; they try to generate talk that will extend the range of thinking about an issue, and this is done by recruiting groups that are defined in relation to the particular conceptual framework of the study (Saile, 2004). According to Cohen (2007) focus groups are a form of group interview ... the reliance is on the interaction within the group who discuss the topic supplied by the researcher yielding a collective rather than an individual view – from the interaction of the group, data may emerge that will represent the views of the participants rather than the agenda of the interviewer. A total of 17 FGDs were held which involved 17 teachers each giving a total of

289 teachers. Teachers were considered to be useful in this case since they understood better the distribution of teaching/learning facilities in their respective schools. A focus group discussion guide with a few guiding items was prepared by the researcher.

Direct observation of the school's physical facilities, classroom learning environment, and teaching facilities in general was carried out by the researcher. Particular attention was given to each school regarding the quality, adequacy and availability of school Physical facilities, and instructional facilities. Other aspects which were considered included: gender of respondents, qualification of personnel involved in the study, age of the BOG chairpersons, Bursars, and principals and finally literacy level of the same. The researcher prepared a checklist and administered it personally at the time of visiting each sampled school and proper writer-up made later. Data from observation helped to verify the responses to questionnaires and interviews.

Validity and Reliability of Research Instruments

To make instrument valid, Cohen and Marion (1994) stress that the validity of research instruments should be determined by experts. To validate the instruments, questionnaires and interview guide, Focus group Discussion guide and observation checklist were presented to three experts in the department of Educational Management and Foundation at Maseno University for examination. Their suggestions and comments were incorporated with a view to improve the validity after which a pilot study was conducted in 10 schools in the study area which were not included in the sample to ascertain validity.

Reliability of questionnaires was determined through running a correlation using the Pearson Product moment. Test-retest method was used to confirm the reliability of the instruments. The questionnaires were administered to the same respondents twice within an interval of 2 weeks. The scores of the responses from the sets of questionnaires that were administered on the two occasions were computed and the coefficients were calculated using Pearson Product Moment. The correlations of the instruments used were high, that is 0.905 for principals, 0.922 for heads of Departments, 0.917 for Board of Governors Chairpersons and 0.860 for Bursars questionnaire.

Methods of data Analysis

Quantitative data collected through questionnaire and observation checklist were analyzed using descriptive statistics whereby data was coded and tabulated after which means; frequency counts and percentages were worked out. Qualitative data from open-ended questions were analyzed using line-by-line analysis and then categorized as theme and sub-themes emerged while data from in-depth interviews and Focus group discussions were transcribed, organized into themes and sub-themes in an on-going process as they emerged from data.

RESULTS AND DISCUSSION

The goal of the current study was to establish the effects of Financial Mismanagement on the quality of education in public secondary schools in Gucha District. The study established that financial mismanagement affected quality of physical facilities in public schools. The figure 1 below shows different physical facilities that were investigated.

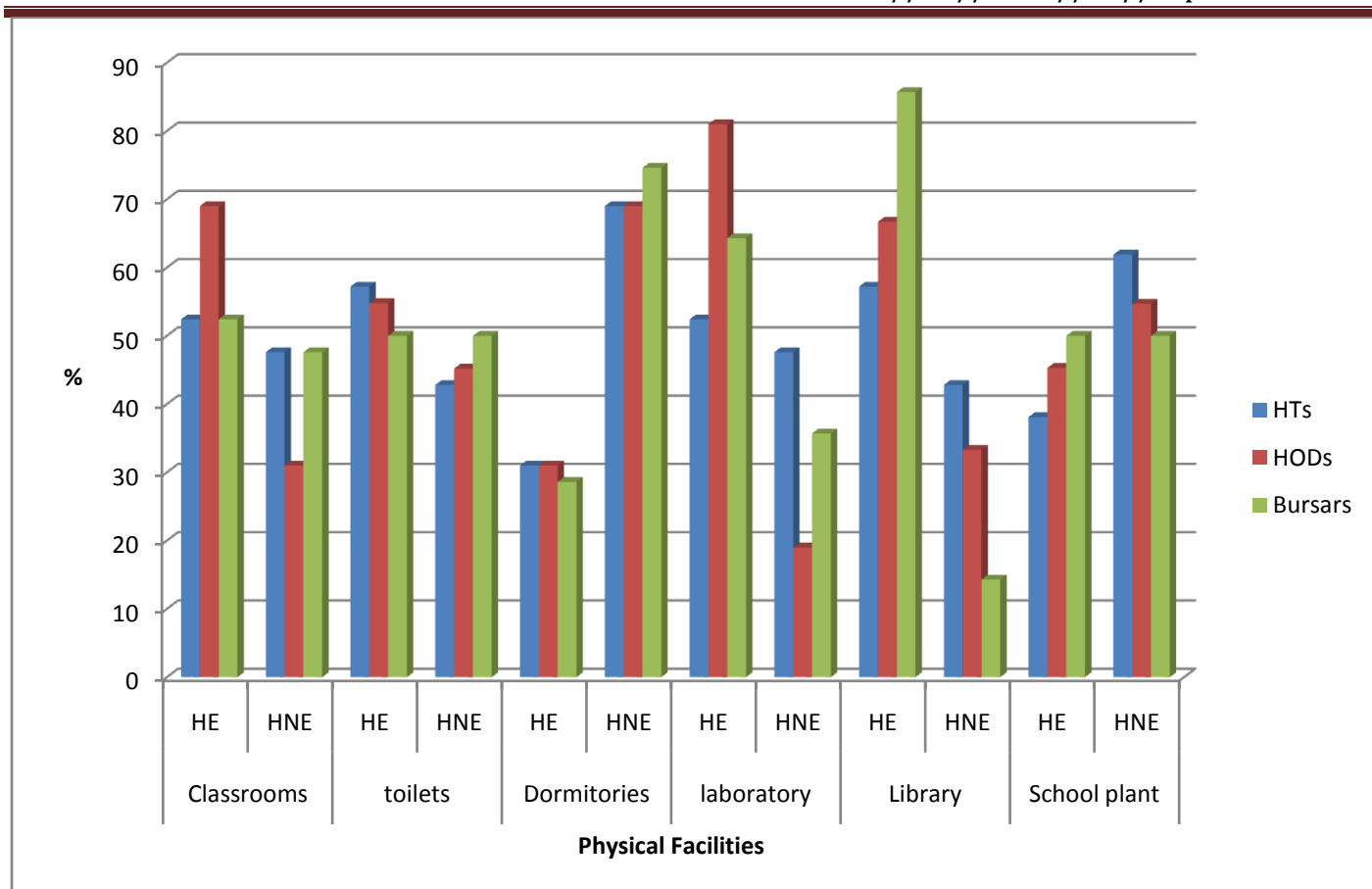


Figure 1. Perceptions of Stakeholders regarding effects of Financial Mismanagement on Physical facilities

The results presented on Figure 1 revealed that financial mismanagement in schools had an effect on the physical facilities which included classrooms, laboratories, libraries, toilets and dormitories.

Classroom in poor conditions

Findings obtained revealed that over 21(50%) of the HTs, HODs and bursars were of perception that financial mismanagement had a negative effect (HE) on the quality of classrooms while less than 19(45.2%) of the same respondent perceived that financial mismanagement had no effect (HNE) on the nature of classrooms found in schools (Figure 3). During interviews, with quality assurance and standards officers, one of the officers lamented, “Classrooms in most district schools are in poor conditions as they have no window panes, no doors, leaking roofs and poorly made floors.” In this respect one of the teachers said: “For many years classrooms have not been repaired and school property are insecure” from interviews, one of the QUASO said, “There are old and cracked buildings especially in district level schools” while another teacher in a different forum said “come and see heaps of broken furniture which have taken many years being rained on.” During FGDs teachers were of opinion that the quality of their classrooms was low as the floor has cracked and cleaning them took learners’ time and a lot of dust from them made classroom un-conducive environment to work from.

Observation on the nature of classrooms indicated that classes were congested, equipped with a few number of desks, without window panes and not well ventilated. The floors in such classes were in poor conditions and had a lot of potholes an indication that sometimes in the past were well made. In other schools the floors were dusty and walls were not plastered or painted.

Poor state of classroom implied that funds meant for maintenance was not properly used and the nature of classrooms directly correlated with the amount spent on it. When classroom situation is un-conducive,

teachers' morale is lowered and students' performance may be affected. The amount of learning that takes place is proportionate to the quality of resources available in the classrooms. For instance desks and lockers when of good quality make seating comfortable for learners to learn. This finding is similar to that of Akintayo (1997) who made observation that crowded classroom conditions not only make it difficult for students to concentrate on their lessons, but inevitably limit the amount of time teachers can spend on innovative teaching methods such as cooperative learning and group work or, indeed on teaching anything beyond the barest minimum of required material. In addition, because teachers must constantly struggle simply to maintain order in an overcrowded classroom, the likelihood increases that they will suffer from burnout earlier than might otherwise be the case. Republic of Kenya (2003) found that a situation where there are overcrowded classrooms with insufficient number of desks and benches have negative effects on teaching and learning environment in the class. Farombi (1998) found similar finding to this study that the classroom learning environment in some schools was poor. He cited examples of schools without chalkboard, absence of ceiling, some roofing sheets not in place, windows and doors removed among others, a situation which the researcher regarded as hazardous to healthy living of the learners.

Schools had very few Toilets

The results obtained on Figure 3 revealed that 24(57.1%) of the HTs, 23(54.8%) of HODs and 21(50%) of the bursars were of the perception that financial mismanagement had an effect (HE) on the quality and quantity of toilets in schools while 18(42.9%) of the HTs, 19(45.2%) of the HODs and 21(50%) of bursars perceived financial mismanagement to have no effect (HNE) on toilets. During FGDs one of the teachers remarked, "The quality of students' toilets is poor as they have bad smell, they are full and lack cleaning detergents" while another teacher said: "Girls' toilets lack privacy and they are ashamed to queue as the number of toilets are few" and another teacher reported "Sanitation facilities especially for district schools are not accommodative as there are fewer toilets for students forcing them to queue and waste a lot of learning time." However, at another FGDs one of the teachers reported: "School toilets were enough before the implementation of Free primary Education which resulted to increased enrolments at secondary schools."

Absence of adequate toilets influences poor time management on the side of learners and the retention of girls in schools. Where funds meant for construction of new toilets and repair of the old ones are misused, schools are likely to have un-accommodative environment for studies and this may influence students' performance. This finding is similar to that of Rihani (2007) who reported that the impact of safe, clean toilets in schools in Africa had been documented. A study by UNICEF reports that from 1997 to 2000, enrolment rates for girls jumped 17% after improvements in school sanitation, and the dropout rate among girls fell by even greater percentage. Luvega (2007) found similar findings to this study that lack of necessary sanitary facilities may lead to outbreak of diseases making the learning environment not conducive.

Dormitories in poor conditions

Findings obtained revealed that 13(31%) of the HTs and HODs, and 12(28.6%) of the bursars perceived that financial mismanagement had an effect (HE) on dormitories while 29(69%) of the HTs and HODS, and 31(73.8%) of bursars felt that financial mismanagement had no effect (HNE) on dormitories (Figure 3). All respondents agreed that the quality of dormitories had been affected by financial mismanagement while 21(50%) of the HODs and bursars/accounts compared to less than 16(38.1%) of the HTs involved in the study who indicated that furniture and school plant had been affected by financial mismanagement. From

FGDs very few teachers were of opinion that financial mismanagement had affected the quality of dormitories. One of those teachers from boarding schools reported: “dormitories in schools are poor conditions as they have broken window panels, doors are not lockable and the drainage system is very poor” Another teacher said: “A few dormitories in schools are congested and the lighting system is bad.”

Poor dormitories conditions attract insecurity and endangered the life of students. Congested dormitories made it difficult for students to clean them and this wasted learners' time for learning and eventually their performance. This finding is similar to that of Roy (2008) who observed that developing school infrastructure is necessary in improving school attendance and academic performance. He grouped school infrastructure into three: basic, supportive and activity based. He however noted that all the three categories are essential in the provision of quality secondary education.

Schools have one laboratory for science subjects

The findings obtained revealed that 22(52.4%) of the HTs, 34(81%) of the HODs and 27(64.3%) of the bursars were of the opinion that financial mismanagement has an effect (HE) on the quality of laboratories while 20(47.6%) of the HTs, 8(19%) of HODs and 15(35.7%) of bursars felt that financial mismanagement had no effect (HNE) on laboratories (Figure 3). During interviews, one of the QUASO had a perception that “the quality of school facilities could have improved if funds received were put into proper use” while another QUASO reported: “School facilities are in poor states quo as before schools received subsidized secondary education funds”. During FGDs, one of the teachers stated: “Wait until the time for examinations, when a crisis comes up and learners go in for practical in trips until midnight.” Another teacher confirmed: “This has affected our performance due to lack of frequent practical activities.” The findings from observation on physical facilities in schools involved in the study revealed that all district day schools (37) had poorly equipped laboratories and libraries as there were no water systems, no gas and preparation rooms were dark. Available science equipments were dusty and disorganized an evidence that no regular practical or experiments were carried on.

All the 37 day schools involved in the study had one laboratory for all science subjects. Observation on physical facilities revealed that in 23 out 42 schools involved in the study, there was only one laboratory being used for the three science subjects and also for optional subjects. A school should have at least 2 laboratories for teaching biology and physical sciences. Ideally a school should have 3 laboratories for teaching biology, physics and chemistry since each discipline need different sets of equipment and facilities. In a situation where a school has only one laboratory, students did not have enough time to do experiments and practical let alone time to familiarize themselves with the laboratory equipment and reagents. All these had an impact on the student achievement. This finding is similar to that of Adeogun (2001) who carried out a study to establish a relationship between school resources and student achievement. He found out that, physical resource of a school was significantly related to students’ academic performance while Yadar (2007) suggested that practical work ought to be carried out by individuals either in science laboratories or in classes. Thus practical work forms an important feature in any science and mathematics course (UNESCO, 2008). Similarly, Adesoji and Olatunbosun (2008) described that laboratory adequacy was also found to enhance achievement through attendance at chemistry workshop.

Libraries not well stocked

The result obtained in Figure 1 revealed that over 21(50%) of the HTs, HODs and bursar were of the opinion that financial mismanagement had an effect on the quality of libraries in schools. During FGDs one of the teachers noted, “libraries are non-existent in schools as a few books are kept in Deputy principals’ offices” Another teacher reported: “In some schools one of the classrooms have been converted to be

libraries” while another teacher remarked, “There are occasions when we see books brought to schools and then disappear to nowhere, since there are no rooms set aside for their storage.” Findings from observation indicated that in all 42 schools involved in the study, library rooms existed. In seven schools out of 42 such rooms were in use and served the right purpose as books were kept there. However, in 33 schools there were no books in the library and instead they were kept in the deputy principals’ office not even arranged per subject. In the five boarding schools, books of the old education system were heaped together in one corner and some in bags. It was revealed that due to the provision of lunch in all schools, firewood and cereals were stored in what would be library rooms. The quality of libraries and books kept therein reflected the amount of finances spent on them. Where funds are not put into library use, the availability of such buildings and books will be affected. Lack of rooms for storage of books influences theft cases and reduction of the number of books in schools. This denies students and teachers a chance to access teaching and learning materials. This is likely to affect the learner’s performance as they lack extra reading materials apart from what teachers give them. Teachers are unable to give additional assignment to students and also affect syllabus coverage. This finding is similar to the views of Shodimu (1998) that many schools operate without libraries and noted that total absence of an organized school library would continue to spell dooms for thousands of secondary school students. Ojoawo (1990) described a library as an essential factor in teaching-learning process. It forms one of the most important educational services. It must be properly supported financially to fund materials and services among others. On this respect, Ola (1990) made observation that a well equipped library is a major facility which enhances good learning and achievement of high educational standard. In his words, Farombi (1998) suggested that school libraries may not be effective if the books therein are not adequate and up-to-date as its impact may only be meaningful if the library could be opened to the students always for a considerable length of time in a school day.

4.4.2.6 School plant in poor state

The results obtained in Figure 1 revealed that 16(38.1%) of the HTs, 19(45.2%) of HODs and 21(50%) of bursars agreed that financial mismanagement had an effect on the state of school plant. The findings from observation revealed that school plant in over 25 schools was in poor conditions as there were no staffrooms for teachers, schools had no strong fences, drainage system was poor while in some schools buildings had cracked and were deteriorating in quality. In respect to this one of the teachers lamented, “From a glance on the quality of physical infrastructure, one may tell the quality of education provided” while another teacher stated, “We work under poor conditions until the morale is gone.”

Findings from observation on general school plant revealed that all (5) provincial schools had modern type of gates and adequate offices as well as staffrooms. From the district schools only 11 out 37 schools had quality gates. In 13 out 37 district schools involved in the study school building were of good quality and the lawn together with flower beds were well done. The study established through 5 out of 10 quality assurance officers that in five schools A,B,C,D and E where finances were managed properly, facilities such as classrooms, textbooks, laboratories and libraries had greatly improve as well as their examination performances. However, they lamented that due to poor facilities in majority of public schools, students kept on transferring from one school to another. In this respect one of the QUASO remarked, “A student learns in four different schools in four years while searching for better teaching/learning facilities.”

Where funds were not used properly to improve infrastructure, performance could be affected due to poor facilities. This finding is similar to Hallack (1990) who discovered that learning experiences were fruitful when there were adequate quantity and quality of physical resources and unattractive school buildings, crowded classrooms, non availability of playing ground and surroundings that had no aesthetic aspect could contribute to poor academic performance. Stockard and Mayberry (1992) noted that the specific physical environment of the school could influence student achievement and found that a strong tie existed between the physical condition of school buildings and expenditures. In Virginia, both Cash (1993) and Hines (1996)

concluded that secondary students in both rural and urban areas performed better in higher quality school buildings. Honeyman (1998) noted that postponed structural repairs such as roofing could lead to costly cosmetic repairs as roofs leaked and damaged ceilings, walls, floors, or carpeting had to be replaced. Lemer (1995) also discussed the issue of deferred maintenance. By postponing needed repairs into the future, administrators had allowed school buildings to deteriorate and had robbed future generations of both adequate facilities and needed funds. He also noted that even without deferred maintenance issues, the natural obsolescence of facilities would necessitate extensive spending on schools as programs changed, technology advanced, and school populations grew. They were often poorly heated, dilapidated, unsafe, poorly equipped and furnished, and inadequate (Lackney, 1994).

SUMMARY OF THE FINDINGS

The study found out that in over twenty one schools, financial mismanagement had an effect on physical facilities. Financial mismanagement had affected the quality of classrooms. Schools had unrepaired floors and walls had cracked, not painted, leaking roofs, walls were not plastered and yet schools received funds for repairs and maintenance. Classrooms were congested with a few low quality desks and lockers. All these were attributed to financial mismanagement.

The study found out that due to financial mismanagement had affected the quality of toilets as perceived by HODs, teachers and bursars. Schools had few toilets which were in poor conditions, had bad smell, were full and lacked privacy. Sanitation facilities especially in district schools were not accommodative. Fewer toilets forced students to queue at break time leading to wastage of learning hours. Lack of privacy for girls attracted high drop-out of girls from schools.

The study found that financial mismanagement had affected the quality of dormitories in schools. Dormitories had broken windows, ununlockable doors and they were congested. The situation in the dormitories was wanting as the nature of floors hindered cleaning and some had leaking roofs.

The study found out that financial mismanagement had affected the quality of laboratories in schools. Majority of district schools had one laboratory for all science subjects. Laboratories were poorly equipped with no water and gas systems. This affected performance in science subjects as students were not exposed to practicals. The state of laboratories indicated that no or little funds were spent on their maintenance and yet schools received fund allocated for repair and maintenance.

The study found out that HODs and bursars perceived that financial mismanagement had affected the school plant as a whole. Schools had no staffrooms for teachers, no strong fences and drainage systems were poor. The quality of buildings was deteriorating and the grounds were not well made as there were patches of tall grass all over school compounds. The nature of school environment influenced students' retention and achievement.

Conclusions:

Concerning the nature of physical facilities, it was found out that schools had poor infrastructure as there were fewer toilets, classroom floor and walls had cracks, laboratories were poorly equipped with no water system and gas system, libraries had old books and in other schools library rooms were used for storage of firewood and cereals. The study concluded that financial mismanagement negatively affected the quality of physical facilities as less or no money was spent on their improvement.

Recommendations:

Based on the findings that financial mismanagement had greatly affected the quality of education, the impact is irreversible. Therefore the following recommendations are made for the improvement of financial management and minimizing financial mismanagement in secondary schools in Gucha District.

- i. School administrators should be accountable to the government as far as expenditure within the budget is concerned and should show a high degree of transparency and accountability.
- ii. Financial management and reporting system for all public schools should be enhanced to minimize opportunities for embezzlement of funds and to improve transparency in the management of secondary schools.
- iii. The government should place an internal auditing system for a set of schools which is independent of the principals to give checks and balances. This system may be created out of the employees already existing in the school. This will enhance periodical reviewing of finances by inside people who are not normally involved with finance and should focus on the control system and the efficiency of the operations through spot checks.
- iv. In order for a school to manage its finances effectively and efficiently a school finance policy should be developed, adopted by all the relevant stakeholders and implemented accordingly. The finance policy should clearly outline the duties or responsibilities of the treasurer, finance officer, auditor, finance committee, the principal, and other persons (for example, educators) delegated for specific tasks.

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