School Board of Management's Financial Resource Practices vis-a-vis Student Performance: A Case of Two Counties in Kenya

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Abstract: ***School Board of Management's (BOM) practices have been found to have a tremendous effect on students' academic performance. However, BOM's quality of management has been questioned by many studies in Kenya and other countries. This paper is based on a research carried out to assess the extent to which BOM's financial resource management practices influence students' performance at Kenya Certificate of Secondary Education (KCSE) in Kitui and Makueni counties. The study dealt with the following 10 financial practices which have been found to influence performance in secondary schools: aligning the budgets to school vision, approval of the budget, approval of schools expenditure, supervision of books of accounts and trial balances, deliberation of audited reports, monitoring of school expenditure, fundraising activities, soliciting for grants donations and bursaries, accountability in school finances, and ensuring projects are in line with school's strategic plans and how they related to student's performance. The study used mixed method approach with both qualitative and quantitative data analysis. Correlational research design was used. The target population was 4,270 BOM members from 305 public secondary schools in Kitui County and 4,536 from 324 in Makueni County. Questionnaires were used to collect data from BOM members whereas an interview schedule got data from the school principals. Overall, and to a great extent, the findings show that BOM's financial resource practices, in both counties, influenced students' performance. Since majority of the BOM members indicated that they lacked adequate competencies, the study recommends continuous induction and training on the following areas: initiating and carrying out projects that are in line with the strategic plans of the schools; supervision of books of accounts; soliciting for grants, donations and bursaries; budgeting; organizing for fundraising; and monitoring of school expenditure.***

Keywords: Boards of Management, Secondary school management, Financial Resource Management practices, Student Performance.

1. Introduction

Many governments have created and put in place secondary school management structures in the form of boards. In the United States, the public which includes parents, community members, special interest groups and advocacy organizations want their voice to be heard and have demanded for equal access to high quality learning and the best ways to educate all students (Resnick, 2009). United Kingdom and Northern Ireland also have school Boards of Management (BOMs) (Department for Education – UK (DfE), (2010).

Similar bodies exist in African countries as the concept of corporate governance is increasingly being embraced by developing countries as well. The countries now know that use of BOMs lead to better school performance. For instance in South Africa, the South African School Act (SASA) No.84 of 1996 created School Governing Bodies (SGBs). In Botswana, Moswela (2007) shows that school governance was established in the 1980s. They were given the name School Boards (SB). All these bodies have functions that include providing the best possible standards of education, including school academic improvement (DfE – UK, 2014). They also make strategic decisions, serve as mouth-pieces for the schools, mobilize for resources and advocate for the pupils.

In Kenya, prior to the year 2013, secondary schools were managed by Boards of Governors (BOGs) created by the Education Act in 1966. The BOGs were to manage public secondary schools on behalf of the Government of Kenya as a more direct link between the central ministry and secondary schools. However, through the Basic Education Act (Republic of Kenya, 2013) which is currently managing secondary school education in Kenya, the name of the governing body was changed from Board of Management (BOG) to Board of Management (BOM). The change of name was as a result of the Sessional Paper No. 14 of 2012 which recommended that the government should establish BOMs to reflect their new functions and enlarged participation (Republic of Kenya, 2012). Due to such changes and for purposes of this article, the word BOG and BOM will be used interchangeably.

Under section 55 of the Basic Education Act (Republic of Kenya, 2013), public secondary school BOMs should consist of 14 members appointed by the County Education Board (CEB) namely: six persons appointed to represent the parents body or local community; three persons to represent the sponsors of the school; one person to be nominated by the CEB; special interest groups in the community to have one person to represent them; and one person to represent persons with special needs. The composition also includes one teacher to represent the teaching staff in the school and one ex-officio, representing the students' council.

The functions assigned to BOM include financial management practices. School finances forms one of the key elements among educational resources. In history, no institution or school has ever succeeded without proper utilisation of its financial resources (Bua and Adzongo, 2015). This is because finances are related to other facilities in a school and thus its availability and adequacy enables a school to acquire facilities such as physical structures, textbooks and human resources (Lumuli, 2009). As a result, efficient usage of school funds by boards provides a conducive learning environment which by extension impacts positively on the academic performance of students in schools (Nyakundi, Okiaga and Ojera, 2012).

School boards need to have knowledge on how to strategically allocate scarce resources to maximise student performance. Allocation of resources at the school level and ensuring accountability are management practices which should be aligned with the goals, priorities and the strategic plan of the board (Ontario School Trustee, 2016).

Some of the financial management tasks assigned to the Boards of Management by Kenya's Basic Education Act, 2013 include administering and supervising school resources; and receiving, collecting and accounting for any funds accruing to the school. Boards thus need to have competences in financial management to enable them supervise the preparation of books of accounts, trial balances, and competently deliberate on audited reports. This will consequently lead to improved student performance.

On the other hand, poor financial management will lead to fraud, embezzlement, stagnated growth of the school, poor learners' welfare, under-enrolment, unrests, high levels of indiscipline and consequently poor school performance (Mobegi, Ondigi and Simatwa, 2012). According to Republic of Kenya (2011) the government has put in place several guidelines to safeguard usage of these funds in secondary schools. In spite of such efforts, it is reported that in most schools, due to the ignorance of most of the board members, school funds continue to be mismanaged or misappropriated.

One major reason that derails effective management of schools is poor budgeting which can lead to overspending or under-spending, bringing about misappropriation and mismanagement of school funds (Mito &Simatwa, 2012). A budget drawn competently by BOMs should be based on a thorough analysis of the education requirements of the school and be in accordance with financial regulations as set in Public Audit Act (Republic of Kenya, 2015). However Muturi (2013) findings showed BoM's performance in budgeting to be average.

Kamau's (1990) study on financial management practices in Kenya secondary schools indicates that many principals involved boards in budgeting only as a matter of formality. They preferred to work out their budgets and invite the boards for a formal approval. Similar results were obtained in South Africa by Mestry's (2006) study on the functions of school governing bodies in managing school finances, which established a lack of teamwork between the principal and the members of the school governing body. The study indicated that, in many instances, principals withheld information concerning school finances as an intentional act.

Mobegi, Ondigi and Simatwa's (2012) findings agree that board members lack necessary technical skills to understand and interpret financial reports in making decisions. Athman (2016) concludes that because most of the board members lacked financial management skills, their effectiveness was very minimal. Apart from lack of skills, other factors that were found to influence BOMs' financial management included: nature of their jobs, work schedules, interference from the head teacher, political interference and members' commitments (Kalungu, 2015).

However in Mutuku's (2011), Musee (2011) and Athman (2016) studies, BOM members were found to be greatly involved in: preparation and approval of school budgets, analysing monthly trial balances, discussing audit reports, and organising fundraising activities; but were not active in soliciting for grants, donations and bursaries. Muturi (2013) established that the head teachers rated the boards highly in regard to their effectiveness in budgeting and monitoring of school expenditure in secondary schools but performance poorly in accounting and auditing.

Some studies, however, differ in their results. For instance Tumen (2013) found out that financial management practices at high schools, or the way schools generate revenue and allocate resources, have no consistent impact on the performance of students. Nevertheless, Mobegi et al.'s (2012) study findings and also the audit report done by Transparency International (2011) show inefficiencies in financial management of most public secondary schools that resulted to decline in the quality of education.

From the foregoing, it is clear that majority of the studies reviewed (Mito &Simatwa, 2012;Tumen, 2013; Athman, 2016 and Musee, 2011) indicate that BOM members lack competence in financial management such as in budgeting, monitoring of school expenditure, understanding and interpreting financial reports, and accounting and carrying out basic internal audit of the school funds. The members' ineffectiveness is as a result of illiteracy and lack of training (Mestry, 2006; Mobegi, Ondigi and Simatwa, 2012 and Athman (2016). This paper focuses on the situation in two of Kenya's counties (i.e. Kitui and Makueni).

Students' academic performance in many countries is defined as the results obtained at end of the basic education cycle examination (Global Education Center, 2010). Odeh, Oguche and Ivagher (2015) observe that students' academic performance is measured through an examination or test. The scores that the students' attain in an examination are seen as an essential measure of performance (Bouchamma, 2012). In this paper, students' academic performance is defined as the standardised scores attained by the students at the Kenya Certificate of Secondary Education (KCSE). KCSE is an examination taken by Kenyan students after four years of secondary education in line with 8-4-4 education system in Kenya which was launched in 1985. The highest target set at KCSE is a mean score of 12 points and a corresponding mean grade of A while the lowest mean score is one point and a corresponding mean grade of E.

Republic of Kenya (2017), through the Ministry of Education, places a significant value to the academic performance at secondary school level as not only a pointer to the effectiveness of the school, but also as a major determinant of the well-being of the youths and the nation in general. Jagero (2013) also inform that examinations serve to: provide evidence that certifies the achievement of students, and allocates students into further education courses at the university, in an objective and unbiased way since the available spaces keep diminishing with the rise in the education level. KCSE examination facilitates international mobility and is needed in the job market for placement and thus it is a very important measure of performance in Kenya.

2. Methodology

This study used a mixed method approach, with correlation research design being adopted to clarify the relationship between boards' financial resource practices and students' performance in public secondary schools in Kitui and Makueni counties. Quantitative data was collected through a questionnaire with closed-ended items. Qualitative data was obtained by use of an interview schedule. This study involved all BOM members and principals in Kitui and Makueni counties. There were 305 public secondary schools in Kitui County and 324 in Makueni County, each with 14 BOM members as required by the Basic Education Act.

The target population for this study was 4,270 BOM members for Kitui County and 4,536 schools for Makueni County (who included the principals of the respective schools). The targeted schools were those that had presented candidates for KCSE examinations for the previous three years. Based on the Krejcie and Morgan's (1970) table, then the sample size for this study for Kitui County was 352 and for Makueni County was 354 BOM members, bringing the total number to 706 respondents from the two counties. The 706 respondents include the 51 principals who were interviewed. Therefore, the actual number of BOMs who filled in the questionnaires was 655. Through census, all the 14 board members from each school took part in the study. Hence, the total number of public schools selected was 25 from Kitui County and 26 from Makueni County. The schools were sampled using systematic sampling technique.

The study utilized two sets of data collection instruments which were questionnaires and an interview schedule. Pilot study was conducted to validate the instruments while split-half method was used to measure the reliability in which a score of 0.7 was obtained and it was considered sufficient.

3. Results

The objective of the study was to assess the extent to which BOMs' financial resource management practices influenced students' performance at KCSE in two of Kenya's counties (i.e. Kitui and Makueni). To achieve this objective board members were requested to fill a 5-likert scale, indicating the extent to which they agreed or disagreed with the 10 statements on financial management practices. This was done by use of a tick (√) showing **(1)** Strongly Disagree **(2)** Disagree (**3)** Undecided **(4)** Agree (**5**) strongly Agree.

In Kitui County, 22.9% of the respondents strongly agreed while 65.2% agreed that they did budgeting process in line with the school vision, forming 88.1%. On the other hand, in Makueni County, 34.3% of the respondents strongly agreed while 45.7% agreed on the same, forming 80%. This implies that majority of the BOM members did budgeting process in line with their respective school visions.

Further results showed that in Kitui County 23.9% of the respondents strongly agreed and 65.9% agreed that budgets were done by the principals and then they were brought to them for approval, forming a majority with 89.8%. In Makueni County, the narrative was similar as 34.3% of the respondents strongly agreed and 41.1% agreed, forming 75.4%. These results conflict with the previous results that indicate that the board members had agreed that they fully took part in the budget process.

In regard to ensuring that the principal spends funds in accordance with the board's plan and budget, results showed that 37.5% of the board members strongly agreed and 51.2% agreed, forming 88.7% of the respondents in Kitui County while in Makueni County 37.1% strongly agreed and 57.9% agreed, forming 95%. This implies that ensuring transparency in the way school finances were spent was one of the practices that was highly embraced by BOM members.

Additionally, this study established that majority 73.8% (n=216) of the respondents in Kitui
County (13.7% strongly agreed, 60.1% agreed) while 60.7% of the respondents in Makueni County strongly agreed and 38.2% agreed that they supervised the preparation of books of account and trial balances. This implies that BOMs reviewed financial reports so as to ensure that the boards' decision-making on financial management was informed by data availed to them.

The findings further indicated that majority 92.1% of the respondents in Kitui County (25.9% strongly agreed, 66.2% agreed) while 78.2% of the respondents in Makueni County 37.1% strongly agreed, 41.1% agreed that they deliberated on audited reports. This implies proper management of financial resources in the secondary schools as a financial management practice geared towards improving students' performance.

This study also found that majority 88.7% of the respondents in Kitui County (29.4% strongly agreed, 54.3% agreed) and 85.4% of the respondents in Makueni County (37.5% strongly agreed, 47.9% agreed) indicated that they monitored school expenditure. This implies proper utilization of financial reports in decision-making. Results further indicate that majority 87% of the respondents in Kitui County (23.5% strongly agreed, 63.5% agreed) while 62.5% of the respondents in Makueni County (20.0% strongly agreed, 42.5% agreed) on organizing for fundraising. This implies that the BOMs stretched themselves to the extent of involving other stakeholders in raising funds to ensure smooth financial running of the schools they managed.

Results show that majority 76.1% of the respondents in Kitui County (21.2% strongly agreed, 54.9% agreed) while 67.1% of the respondents in Makueni County (25% strongly agreed, 42.1% agreed) that they solicited for grants, donations and bursaries. This implies that BOMs employed all strategies to source for funds for the school in order to improve on students' performance.

Majority 64.8% of the respondents in Kitui County agreed (49.1 strongly disagreed, 15.7% disagreed) whereas in Makueni County only 47.5% of the respondents agreed (35% strongly disagreed, 12.5% disagreed) that boards had been accused of misallocation, mismanagement and embezzlement. This means that misallocation; mismanagement and embezzlement were more common in Kitui County than in Makueni County although no particular reason was given or is known to explain the observed disparity.

Further, the data shows that majority 82% (n=240) of the respondents in Kitui County agreed (31.1% strongly agreed, 50.9% agreed) while 69.6% (n=195) of the respondents in Makueni County agreed (37.1% strongly agreed, 32.5% agreed) that they decided on the projects to be undertaken in line with the goals and the strategic plan of the board. This implies that majority of the projects requiring financial resources being undertaken in the schools for the purpose of students' performance had been sanctioned by BOMs. In conclusion, and in terms of financial resource management practices, BOMs highly identified that they ensured that the principal spends funds in accordance with board's plan and budget as indicated by a mean of 4.22 and standard deviation of 0.79 in Kitui County and mean of 4.32 and standard deviation of 0.56 in Makueni County.

The least financial resource management practice identified by this study is that of the board being accused of misallocation, mismanagement and embezzlement of funds with a mean of 2.22 and standard deviation 1.433 in Kitui County and mean of 2.82 and a standard deviation 1.061 in Makueni County as financial resource management practice that is geared in improving student performance. This implies few incidences of misallocation, mismanagement and embezzlement of funds had been reported in both counties.

During the interviews with the principals on whether board members were competent in financial management practices such as budgeting, procurement, supervision of books of accounts, fund- raising and other related duties, majority of them were of the opinion that the board members were competent. A principal from the only national school interviewed in Kitui County indicated that:

> *BOM members participated appropriately in approving school budgets, are competent enough and have been following me closely on school finances.*

Another principal from a county school had a similar opinion:

> *Yes, my board members are competent. We have some who are accountants. Those are the ones who guide the rest in matters regarding school financial management. They are very keen on financial reports presented during the board meeting.*

A principal from a sub-county school in Kitui County had A response that is contrary to the foregoing ones on board members' competence in financial management practices:

> *They are not competent. Most of them have skills not related to school management. In fact, I think many of them are there because of the allowance we give after each meeting. The worst affected group is the Parents Association representatives.*

Another principal from a sub-county school in Kitui County opined that:

> *Yes, we go through budget preparation in conjunction with teachers then it is presented to the board after preparation. Board members do not check books of accounts. They get that information from auditors.*

Yet another one from a similar school responded as follows:

> *Although this has been our first board, we have discussed the school audited report accounts from 2015, 2016 and 2017 and the members could spot and respond to issues. They are not quite conversant with budgeting and procurement.*

One of the principals from an extra county school in Makueni County said:

> *Some of the board members have professional background in accounts. Others are involved in budgeting and procurement activities in the organizations they work in.*

Another principal from a similar extra county school again in Makueni County had this to say:

> *Yes, my board members have been involved in budgeting, fundraising and they make follow-ups on school purchases.*

However, a principal from a sub-county school in Makueni County was of a contrary opinion:

> *Only about a third of the board members are knowledgeable while the rest are not. Most of them are not professionals and lack exposure.*

Another principal from a sub-county school had interesting remarks regarding his board members:

> *My board passes the budget as it is presented to them after preparation and on reports by auditors, meaning that they are incompetent in that area.*

Pearson's Correlation Coefficient was used to determine the relationship between Boards of Management financial resource practices and students' performance and the results are presented in Table 1.

Table 1: Pearson's Correlation Coefficient Showing the Relationship between Board of Management Members' Financial Resource Practices and Students' Performance

Correlation Results

County			Performance	Financial Resources
Kitui	Performance	Pearson Correlation	1	
		Sig. (2-tailed)		
	Financial Resources	Pearson Correlation	.538**	1
		Sig. (2-tailed)	0	
Makueni	Performance	Pearson Correlation	1	
		Sig. (2-tailed)		
	Financial Resources	Pearson Correlation	.593**	1
		Sig. (2-tailed)	0	

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

Table 1 shows that the Board of Management's financial resources practices has a strong positive significant relationship to students' performance with a Pearson correlation coefficient r=0.538, p-value <0.01 in Kitui County and in Makueni County with a Pearson correlation coefficient r=0.593, p-value <0.01 which was significant at 0.01 level of significance. This implies that the greater and more active board members participated in their practices on financial resources, the more the students improved in their academic performance.

The study obtained the ANOVA of BOM members' financial resource management practices against students' performance and presented the results in Table 2.

Table 2: ANOVA of Board of Management Members' Financial Resource Management Practices against Students Performance

County			Sum of Squares	Df	Mean Square	F	Sig.
Kitui	1	Regression	6.476	1	6.476	10.285	.000[b]
		Residual	183.330	291	.630		
		Total	189.806	292			
Makueni	1	Regression	68.406	1	68.406	43.307	.000[b]
		Residual	439.117	278	1.580		
		Total	507.523	279			
a. Dependent Variable: Performance							
b. Predictors: (Constant), Practices of School Boards on Financial Resources							

ANOVA results in Table 2 indicate that the regression model predicts the outcome variable significantly. This indicates the statistical significance of the regression model that was applied. An F statistic of 10.285 in Kitui County and 43.307 in Makueni County indicated that the model was significant. This was supported by a probability (p) value of 0.000 that is below 0.05, indicating that overall, the model applied can statistically significantly predict the outcome variable. This implies that the null hypothesis that states "there is no significant relationship between Board of Management members' financial resource management practices and students' performance at KCSE in Kitui and Makueni counties" is rejected.

4. Conclusions

The study concluded that the Board of Management members were highly involved in financial resource management practices as indicated by 3.82 mean score from Kitui County and 3.79 from Makueni County.

Further, the study concluded that the Board of Management members' financial resource management practices had a strong positive significant relationship to the students' performance with a Pearson correlation coefficient r=0.538, p-value <0.01 in Kitui County and r=0.593, p-value <0.01in Makueni County which was significant at 0.01 level of significance.

It was also concluded by this study that the greater and more active the Board of Management members participated in their practices on financial resources, the more the students improved in their academic performance. Thus, the null hypothesis that stated "there is no significant relationship between Board of Management members' financial resource management practices and students' performance at KCSE in Kitui and Makueni counties" was thus rejected.

5. Recommendations

To ensure effective financial resource management practices in schools, the study recommends continuous induction and training of Board of Management members on the following areas:

1) Initiating and carrying out projects that are in line with the strategic plans of the schools;
2) Supervision of books of accounts;
3) Soliciting for grants, donations and bursaries;
4) Budgeting;
5) Organizing for fundraising; and
6) Monitoring of school expenditure.

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