

Full Length Research

Perceptions of Stakeholders Regarding The Effect Of Financial Mismanagement on the Quality of School Workers, Students' Enrolment and Performance in Public Secondary Schools in Gucha Sub-County, Kenya

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There have been a number of cases reported mainly through the local print and electronic media regarding mismanagement of finances in public secondary schools. Gucha is one such district that experienced 47 cases of financial mismanagement between the year 2008-2010. This study was therefore set to establish the perceptions of stakeholders on the effect of financial mismanagement on quality education: school workers, students' enrolment and performance in public secondary schools in Gucha district. The study employed a descriptive survey design. The study population consisted of 126 head teachers, heads of departments, Board of governors' chairpersons, bursars, 1011 teachers, and 10 quality assurance officers. Stratified random sampling technique was used to select 5 boarding schools, 37 day schools, 42 head teachers, 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. Quantitative data collected through questionnaire were analyzed using descriptive statistics in the form of means, frequency counts and percentages. Qualitative data collected through interviews and Focused group discussions were transcribed, organized into themes and sub-themes as they emerged in an on-going process. The study established that financial mismanagement had adversely affected students' enrolment, performance and the quality of workers. Based on the findings of the study it therefore emerged the need for the government to appoint a financial committee at the school level comprising of members from other stakeholders to assist principals in managing school finances. This will reduce the principals' powers of controlling finances by themselves and increases levels of accountability and transparency.

Keywords : Financial Mismanagement, Financial Misappropriation, Quality Education, financial Training.

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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, reduce the efficiency, quality of services and distort 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.

The quality of education is directly related to the quality of instruction in the classrooms. It is a fact that the academic qualifications, knowledge of the subject matter, competence, and skills of teaching and the commitment of the teacher have effective impact on the teaching learning process (National Education Policy, 1998-2010). The teacher resource is one of the most important inputs into the education system and, therefore, efficient management and utilization of teachers is critical to the quality of learning outcomes (Republic of Kenya, 2004). Anderson (1991) suggests that trained teachers are particularly important in the management of instruction and teacher centered activities given that most educational institutions in developing countries are lacking textbooks. It was also noted that the quality of education provided highly depended on the quality of instructions that teachers provide. In addition, Ayodo (2003) singled out the teacher as the most influential factor affecting the learning characteristics of the pupils, followed by textbooks.

Majority of schools fall short of providing for the learning needs of their students, leading to poor academic performance (Republic of Kenya, 1998). In respect to this Ongiri and Abdi (2004) reported that many of the country's 4000 secondary schools post bad examinations result year in year out and that there are

only about 600 schools that excel and if a student is not in any of these schools he or she is not expected to get a credible grade. Wekesa (1993) noted that to improve student performances, principals are required to improve on management of the schools. This can be done by management setting a clear vision for the schools, and support its achievements by giving resources and by being visible in every part of the institution that account for student' performance. Omariba (2003) conducted a study on factors that contributed to performance in public examinations in rural secondary schools in Kisii District. The researcher found out that school's size, expenditure on library, expenditure on school equipment and teacher qualification accounted for 68.1 percent change in performance.

Low enrolment in secondary education in East Africa may reflect lack of supply of schooling, the opportunity cost of attending school and factors such as distance from school (Raja & Burnett, 2004). Major determinants for enrolment include household income, schooling costs, presence of schools, transportation, community involvement, and education quality and relevance (Raja & Burnett, 2004). The impact of safe, clean toilets in schools in Africa has 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 (Rihani, 2007).

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) coupled with poor quality education as evidenced in poor KCSE results for the last nine years (Table 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 and misappropriation on the quality of education. Given that finance plays a major role in the provision of quality education, it is necessary to conduct a study to establish the effect of financial mismanagement and misappropriation on the quality of education in Gucha District.

Table 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 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, dairy 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 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 head teachers, 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

Perceptions of stakeholders regarding Effects of Financial Mismanagement on the Quality of School Workers

The results obtained revealed that less than 9(21.4%) of the bursars, 10(23.8%) of the HODs and 7(16.7%) of the HTs involved in the study indicated that due to financial mismanagement schools employed unqualified teachers, laboratory technicians, bursars /account clerks and store keepers. During FGDs, teachers

reported that majority of the teachers were employed by Teachers Service Commission and their salaries came directly from it. They argued that financial shortages contributed more to employment of unqualified personnel. They indicated that in cases where financial mismanagement was experienced BOGs teachers were not paid regularly. As a result of this, they opted to move from school to school in search of better pay and this affected syllabus coverage and contact hours.

The study also established that 27(64.3%) of the HODs involved in the study revealed that financial mismanagement had affected motivation of teachers and students. During FGDs, teachers argued that money meant for teachers' seminars once mismanaged barred them from going to workshops and seminars". They emphasized that due to this teachers came to schools and attended to their lessons only and they left for private business. They lamented that this affected teachers' morale to offer remedial teaching. During focus group discussion one of the teachers reported, "teachers' morale is affected by not attending to seminars and as a result of not given other non-monetary incentives." She cited examples of lab coats, writing materials as some of the missing facilities which demotivated teachers. Because of doubling of administrative, supervisory and financial management roles, principals employed form 4 school leavers to teach their lessons. During FGDs, one of the teachers reported: "such teachers have no qualifications to teach in high school levels" while another teacher stated: "principals just pick on form four leavers to cover for the syllabus"

Findings obtained revealed that quality assurance officers were of the opinion that cases of financial mismanagement had resulted to interdiction of principals. In respect to this, one of the QUASO reported, "Because the majority of principals come from within the community, members of the community and the sponsors do not accept any other principals sent for replacement. During that time there is confusion in the schools and teaching and learning processes are affected as there is lack of supervision." Such wrangles divided up teachers based on groups of those supporting the outgoing principals and those for the incoming principals. This affected contact hours as it ended up in some teachers transferred especially those in support of the outgoing principals." The nature of school workers influenced the quality of teaching and non-teaching services rendered in schools. In situations where the laboratory technician was unqualified it impacted on the organization of science equipment in the laboratories and therefore the rates at which experiments were carried out. The same applied to the nature of the librarians.

In cases where schools employed untrained bursars and typist had an impact on how school materials could

be acquired and how soon examination papers would be ready. Employment of untrained teachers to cover up for the principals was a great blow to the quality of teaching and learning process in such schools. This greatly impacted on the quality of education provided in schools. This finding is in line to the views of Farombi (1998) who reiterated 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. This finding was also similar to a study by Adeogun (2001) who discovered that human resources (teaching and non-teaching staff) had positive significant effect on students' academic performance. The finding was in agreement with earlier findings of Oni (1995) who discovered that human resources played the most important role in the teaching - learning situation than any other factors of production in the school system. Also, Anderson (1999) suggested that teachers who regularly monitored and supervised their students' learning by checking students' work and helping individual students to overcome errors and learning difficulties were likely to have students who exhibit higher level of achievement.

Perceptions regarding Effects of Financial Mismanagement on KCSE Performance

From FGDs teachers were of opinion that due to financial mismanagement money meant for examination was not well used. They argued that money meant for examination was not channeled to exam committee and this affected internal exams as exam papers were photocopied. It was reported that principals misused examination fees and were unable to register candidates at the deadlines. They mentioned names of four schools where some students missed to sit for KCSE examination due to delays in registration. In respect to this, one of the teachers reported, "Due to collision between principals and suppliers, schools received low quality science equipment for practicals and this affect KSCE performance negatively." Another teacher reported "due to financial mismanagement schools lack textbooks and other teaching learning facilities which are important for examination performances."

All (10) quality assurance standards Officers involved in the study indicated that standards of education had fallen as the mean score for the district remained averagely 3.970 an equivalent of D plain due to mismanagement of funds. In respect to this, one of the teachers stated; "Schools have inadequate facilities and untrained teachers, factors which are crucial for examination performances." This was due to the fact

that the amount of money spent on school facilities influenced their availability, adequacy and sufficiency. School facilities have a direct bearing on the students' achievement. This finding was similar to the study by Adeogun (2001) which found that financial resource available in the schools in Nigeria in the study area had significant effect on students' academic performance. It was discovered that students performed better in schools that were well funded than those that were poorly financed. This result was in line with earlier findings by Beeby (1966) which reported that good education cost more than bad one. Inadequacy of funds handicapped principals in their administrative and academic functions. Adeogun (2001) asserted that education as a social service required adequate funding to procure, maintain and keep the school services going.

Perceptions regarding Effects of Financial Mismanagement on Students Enrolment

Findings obtained indicated that less than 8(19.4%) of the HTs, BOG chairpersons, Bursars and HODs were of the view that financial mismanagement had an effect on enrolments in their schools. During FGDs, one of the teachers was of perception that financial mismanagement had negatively affected enrolments. He reported, "due to mismanagement school had inadequate physical and teaching /learning facilities. Those schools which have adequate facilities and good examination results attracted high student population." However, during FGDS, one of the teachers reported, "Due to variation in the distribution of teaching learning facilities students practice nomadic life" Another teacher remarked "A student may learn in six different schools in four years before sitting for KCSE."

During observation, results obtained revealed that in some schools, the enrolment was low while in others student population was high. This was an indication that where funds meant for school facilities was spent for the same purpose, schools improved the availability and adequacy of resources and this attracted high enrolments. However, in general student population had increased in all schools. This could be due to the fact that a part from financial mismanagement there could be other factors that contributed to school enrolments. Such factors included the historical background of the schools, geographical position of the schools, leadership styles and the political will of the community and parents. For the case of this study it could be due the provision of Free Secondary Education (FSE). This finding is similar to that of Chuck (2009) who found that due to provision of free primary education in Kenya, enrolment increased by 39% from 5.9 million to 8.2 million in 2008.

FINDINGS

Effect of financial mismanagement on school workers

The study found out that due to financial mismanagement schools employed unqualified teachers, laboratory technicians, bursars and storekeepers. A few BOG teachers employed were not paid regularly and hence opted to move to other schools which were assumed to pay well. This affected syllabus coverage as some subjects went unattended. Money meant for seminars were misused and teachers were not able to attend to workshops. This lowered the teachers' morale. Due to doubling of roles principals employed four leavers to teach their lessons. Such teachers did not teach well as they lacked skills in teaching methodologies. Mismanagement resulted to interdiction of head teacher which caused wrangles on who should head the schools. During this time, teachers relaxed from their teaching activities as there was none to supervise the teachers' conduct.

Effect of financial mismanagement on KCSE performance

The study revealed that money meant for internal examinations were not channeled to examination committee in schools under study. At time, principals failed to register students and this affected schools' performance. Due to financial mismanagement suppliers supplied schools with low quality equipment for practicals which in-turn affected performance in sciences.

The study found out that the district's performance had remained averagely at a mean score of 3.970 an equivalent of D plain and schools which used to perform very well in the 90's had completely furnished from the map of Kenya in terms of performance. All this was attributed to financial mismanagement.

Effect of financial mismanagement on Enrolment

The study found out that, HODs, teachers and bursars were of opinion that financial mismanagement had affected school enrolment negatively. Schools where funds were utilized properly, instructional and physical facilities had improved and they attracted high enrolment. Schools with poor facilities resulted to students' transfers. Mismanagement of funds resulted to inadequate facilities which in return directly affected examination performances.

CONCLUSIONS

The study found out that schools employed unqualified teachers, bursars, laboratory technicians, librarians and secretaries who were poorly paid. The study concluded that financial mismanagement had a negative effect on the quality of school workers as it determined the nature of people to be employed and how much they were to be paid.

Concerning the schools KCSE performances, it was evident that schools had poor results with the district mean score of 3.970 in the year 2010. The study therefore concluded that financial mismanagement had contributed to poor KCSE performances as schools had inadequate or lacked teaching/learning facilities, physical facilities and unqualified teachers among the factors that contributed to good performances.

The study found out that schools which supplied instructional and physical facilities attracted high enrolment. The study concluded that financial mismanagement had an effect on enrolments as it affected the quality of resources in schools. Schools that experienced high financial mismanagement had inadequate facilities and this attracted students' transfers from one school to another. This had an effect on the quality education as it affected syllabus coverage which directly impacted on performance.

RECOMMENDATIONS

1. Strict disciplinary measures should be imposed on the head teachers found practicing financial mismanagement. This will help to minimize future reoccurrences of the same
2. 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.
3. The school should establish and implement sound internal financial control systems to ensure the reliability and accuracy of its financial transactions.
4. The government should appoint a financial committee at the school level comprising of members from other stakeholders to assist principals in managing school finances. This will reduce the principals powers of controlling finances by themselves and increases levels of accountability and transparency.
5. A government policy should be formulated defining clearly the number of years a head teacher should head a certain station. This will act as checks and balances for principals who would like to have

clean financial records as they leave one station to another.

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