

Full Length Research Paper

Management of free primary education funds by head teachers in Kenya: a case study of public primary schools in Rachuonyo district

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The purpose of the study was to investigate management of Free Primary Education Funds by primary school head teachers in Rachuonyo District, Kenya. The study employed descriptive survey design. The study population consisted of 325 primary school head teachers, one District Auditor and one District Quality Assurance and Standards Officer. Simple random sampling technique was used to obtain a sample of 108 public primary school head teachers and saturated sampling technique was used to sample one district auditor and one district quality assurance and standards officer. Questionnaires, in-depth interviews and document analysis, were used for data collection. Quantitative data was analyzed by use of descriptive statistics in form of frequencies and percentages. Content analysis was used to analyze qualitative data. The study found out; that the government entrusted large sums of money with primary school head teachers; that the head teachers faced challenges in managing free primary education funds; that the courses provided to the head teachers were not adequate for effective management of free primary education funds and that head teachers needed more training to manage the free primary education funds. The study concluded that Free Primary Education Funds were inadequate and not effectively managed by head teachers. The study recommended that funds allocated per child per year be increased to Kshs. 2000.00 to cater for the needs of the pupils; that head teachers should be trained on how to use financial guidelines and be provided with frequent refresher courses on how to manage the funds effectively.

Keywords: Management, free primary education funds, head teachers, Rachuonyo district, Kenya.

INTRODUCTION

The economic and social benefits of providing universal primary education and eliminating gender disparities are now widely recognized. Mondoh (2004) noted that there is no tool for development that is more effective than the education of the household and that no other policy is likely to raise economic productivity, lower infant and maternal mortality, improve health and nutrition as the education policy. Education is one of the effective instruments a nation has at its disposal for promoting sustainable social and economic development (Republic of Kenya, 1999). The growing demand for education has

led to increased expenditure on education. World Bank (2003) estimated that the proportion of Gross National Production (GNP) devoted to education in the developing countries, particularly in Asia, Latin America and Africa rose on the average, from 2.3% in 1969 to 4.5% in 1984. For most Free Primary Education (FPE) programmes to succeed, large sums of money are required. For instance Kenya requires Ksh. 8 billion annually to cater for instructional materials and for the schools' general purposes (Mondoh, 2004). Various sources of income had to be sought to cater for the free primary education programmes as the abolition of school fees has created additional demands like physical facilities, including water and sanitation; and shortage of teachers in view of the influx of 1.7 million children joining school. The Kenya

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government has been providing a varying capitation grant of between Ksh. 1,020.00 to Ksh. 1,500.00 per child (Republic of Kenya, 2004).

Though seen as the most successful project implemented by the government in 2003, the F.P.E programmes continue to draw increasing concern among many stakeholders (Ilahaka, 2006). Primary school head teachers in many districts including Rachuonyo manage big budgets and are involved in procurement and accounting for funds in their charge. One immediate concern has been the ability of primary school head teachers to effectively execute their new roles as managers and accountants of the FPE funds. In effect the government and donor communities have entrusted primary school head teachers, who previously did not handle large funds, to manage the FPE funds. Traditionally, deputy head teachers as well as classroom teachers are appointed to headship without leadership training as it was based on merit. Good teaching abilities are not necessarily an indication that the person appointed would be a capable educational manager. It is against this background that this study addressed the issue of the management of F.P.E. funds by primary school head teachers. Refresher courses were organized for these head teachers but the impact of these courses is yet to be established (Ilahaka, 2006). Management of FPE funds by primary school head teachers was the focus of the study.

Statement of the Problem

The Kenya government and donor communities are investing large sums of money in free primary education. Such funds are entrusted in the hands of school management committees (SMC) and the head teachers to manage though without adequate training in financial management (D.E.O., 2005). The primary school head teachers as the accounting officers of their respective schools were therefore required to manage the FPE funds together with the SMC well. However the training of head teachers in financial management was in doubt (Ilahaka, 2006). One of the weaknesses in primary school management including primary schools in Rachuonyo District was that most primary school administrators were not prepared for FPE financial management effectively. This was noted to have resulted in cases of mismanagement and misappropriation of funds which led to the demotions and or interdiction of primary school head teachers in Rachuonyo District. The reported disciplinary actions that had been taken included demotion of three Head Teachers in 2005 and by the year 2006 four head teachers had also been disciplined for mismanaging funds (Rachuonyo DEOs' office 2007). Mismanagement of funds involved overstated pays, converting FPE funds into construction. In many schools

in Rachuonyo District, headmasters were alleged to be diverting funds for supplies and construction to hire more teachers among other mismanagement and misappropriation practices.

The study therefore sought to ascertain management of FPE funds by the primary school head teachers in Rachuonyo District in accordance with the financial management guidelines that had been provided by the Ministry of Education to assist the head teachers in managing the funds.

Specific Objectives

The following were the objectives of the study:

To find out how much FPE funds had been allocated to the primary schools from 2003 to 2007 and for what uses.
To find out the extent to which the primary Head Teachers followed financial management guidelines in the management of FPE funds.

To investigate the primary school Head Teachers' preparedness to manage the FPE funds.

To find out the competencies needed by the primary Head Teachers in the management of FPE funds.

Research Questions

The following research questions guided the study:

How much FPE funds was allocated to primary schools from 2003 to 2007?

To what extent do the primary head teachers adhere to financial management guidelines?

To what extent were the primary head teachers effectively prepared to manage FPE funds?

What competencies are needed by primary school head teachers to manage effectively FPE funds?

RESEARCH METHODOLOGY

The study adopted a descriptive survey design. A study sample of 108 public primary school head teachers, one District Auditor and one District Quality Assurance and Standards Officer were involved in the study. Questionnaire and interview schedules were used to collect data. These instruments were validated by experts in research methods in the department of Educational Management and Foundations. The reliability of the questionnaire was established through a pilot study involving 10% of the study population that was not involved in the actual study. Quantitative data collected was analysed using descriptive statistics in form of frequency counts, percentages and means. Qualitative data collected was analysed for content in emergent themes.

Data Analysis

Question 1. How much funds were allocated to Rachuonyo district primary schools from the year 2003 to 2007?

The head teachers were asked to indicate the total amount of FPE funds they had managed for the period 2003-2007. The responses were as shown in Table 1.

All the primary school head teachers 108 (100%) and the two Education Officials (100%) acknowledged that the government had entrusted large funds in their hands and each pupil received Kshs.1020.00. From Table 4, it was found out that 68 (63.0%) head teachers had managed FPE funds as much as one million and above, 5 (4.6%) head teachers had managed between Kshs. 200.000– 500,000, and 12 (11.1%) head teachers had managed funds between Ksh. 500.000–750.000.

Question 2. To what extent do the head teachers adhere to the financial management guidelines?

Head teacher were asked if they adhered to Government Financial Management Guideline. The responses of the head teachers were as shown in Table 2.

From Table 2 It was realized that 19 (17.6%) head teachers indicated that they strongly agreed that financial guidelines to the letter while spending FPE funds, and 40 (37%) head teachers agreed that financial guidelines to the letter, 34 (32.4%) head teachers disagreed with the fact that financial guidelines were not used to the letter in spending FPE fund, while 11 (10.2%) head teachers strongly disagreed that financial guidelines were not used to the letter while spending FPE funds. The availability of financial guidelines was important in the management of FPE funds; however, the usefulness of the guidelines could only be measured by its effectiveness in the management of FPE funds.

Challenges Encountered in using Government Financial Management Guidelines

The head teachers were asked further to indicate the areas they encountered challenges in the use of financial management guidelines. The responses of the head teachers were as shown in Table 3.

As shown in Table 3 the study found out that despite the provision of the financial guidelines, there were still other difficulties in using the financial guidelines by primary head teachers. From the study it was realized that 51 (47.2%) head teachers indicated that they found difficulties in budgeting, 50 (46.3%) head teachers had difficulties in executing and recording transactions 6 (5.6%) head teachers indicated that they had challenges in annual certification of financial records while 53 (49%)

head teachers indicated that they faced challenges in making trial balance. The two Education Officials (100%) indicated that head teachers had difficulties in using government financial management guidelines. This was consisted with the Rachuonyo District Audit Report (2006) which indicated that books of accounts were not written on daily basis though the schools submitted the books of accounts as required in the financial guidelines. It was also observed that 1 (0.9%) of the head teachers had not done book reconciliation.

The study further sought to find out why the primary school head teachers experienced the problem of non adherence to the financial management guidelines. One hundred and six (98.1%) head teachers indicated that FPE funds were not enough. While all 108 (100%) head teachers indicated that they lacked account clerks. However, some head teachers stated that they usually sought for assistance from Accounts clerks.

It was observed from the study that 75 (69.4%) head teachers used accounts clerks in specific competencies from the government financial management guidelines to manage the FPE funds, 33 (30.6%) head teachers indicated that they did not seek the assistance of accounts clerks in the use of financial management guidelines. The 75 (69.4%) head teachers who used the accounts clerks indicated they did so because they lacked adequate skills in preparing financial records, executing and recording transactions, reconciling the cash book to the bank statements and making trial balances. When interviewed, the two Education Officials indicated that some head teachers had been assisted by the accounts clerks in certain areas in financial guidelines because of the difficulties they had in certain areas.

Question 3. To what extent are head teachers prepared to manage FPE funds?

The head teachers were asked the extent to which they were prepared to manage FPE funds. Their responses were shown in Table 5.

The responses indicated that 11 (10.1%) head teachers undertook cash book keeping, 10 (9.3%) undertook accounting theory, 33 (30.6%) head teachers undertook elementary balance sheet while 54 (50%) head teachers indicated that they did not cover financial any financial management topics in their TTC. This study observed that despite the financial topics undertaken in TTC, 54 (50%) primary school head teachers indicated they never undertook such topics implying that such head teachers had difficulties in managing FPE funds.

Experience in the Management of FPE funds

The study sought to find out the number of years each head teacher had handled the FPE funds since its

Table 1. Allocation of funds for the school year period 2003-2007 as indicated by Head Teachers (n=108).

Amount of FPE funds (Kshs.)	Number of head teachers (f)	Percentage (%)
200,000-500,000	5	4.60
500,000-750,000	12	11.10
750,000-1,000,000	21	19.40
1,000,000 and above	68	63.00
Nil	2	1.90
Total	108	100.00

Table 2. Use of Free Primary education funds as per the Financial Guidelines as indicated by Head Teachers (n=108).

Response	Frequency (f)	Percentage (%)
Strongly agree	19	17.60
Agree	40	37.00
Undecided	3	2.80
Disagree	35	32.40
Strongly disagree	11	10.20
Total	108	100.00

Table 3. Challenges encountered in the use of financial management guidelines as indicated by Head Teachers (n=108).

Challenges	Frequency (f)	Percentage (%)
Budgeting	51	47.20
Executing and recording transactions	50	46.30
Annual certification of financial records	6	5.60
Trial balance	53	49.00

Table 4. Use of Accounts Clerks in the Financial Management as indicated by Head Teachers (n=108).

Response	Frequency (f)	Percentage (%)
Used Accounts clerks frequently	21	19.40
Used Accounts clerks less frequently	54	50.00
Did not use Accounts clerks	33	30.60

Table 5. Head Teachers Preparedness in Financial Management as indicated by Head Teachers (n=108).

Units	Frequency (f)	Percentage (%)
Bookkeeping	11	10.10
Accounting theories	10	9.30
Balance sheet	33	30.60
None	54	50.00

introduction. Their responses were indicated in Table 6 . It was observed that 5 (4.6%) head teachers had

handled FPE funds for less than 2 years. The study observed that 14 (13%) head teachers had handled FPE

Table 6. Experience in the Management of FPE funds as indicated by head teachers (n=108).

Years of experience	Frequency (f)	Percentage (%)
Less than 2 years	05	4.60
2 years	14	13.00
3 years	07	6.50
4 years	28	25.90
5 years	54	50.00

Table 7. Workshops attended on financial management as indicated by head teachers (n=108).

Mode of training	Frequency (f)	Percentage (%)
Workshops organized by KIE	34	31.50
Workshops organized by QUASO	27	25.00
Workshops organized by KNUT	09	8.30
None	38	35.20

Table 8. Financial Topics covered at the District Seminars as indicated by Head teachers (n=108).

Topics covered	Frequency (f)	Percentage (%)
Procurement	12	11.10
Resource management	14	13.00
Trial balance	09	8.30
Record keeping	58	53.70
Planning and budgeting	06	5.60
The five topics	09	8.30

funds for a period of two years, while 7 (6.5%) head teachers indicated that they had handled FPE for three years. It was observed that 28 (25.9%) head teachers showed that they had handled FPE funds for four years while 54 (50%) head teachers indicated they had managed FPE funds for five years.

From the study it was revealed that 84 (75.9%) primary head teachers had managed FPE funds for more than three years and thus had the experience in handling the funds. The remaining 26 (24%) head teachers had not yet had enough experience to enable them handle the funds effectively.

Financial work Shops attended since the inception of Free Primary Education funds

The head teachers were asked to indicate financial management work Shops attended since they started managing FPE funds. Their responses were indicated in Table 7.

It was observed from Table 7. that 34 (31.5%) head teachers had gone for workshops organized by KIE and very little was tackled on financial management, 27 (25%) head teachers indicated they had attended workshops organized by the district QUASO and the workshops tackled financial management topics, 9 (8.3%) head

teachers indicated that they had attended workshops organized by KNUT; the remaining 38 (35.2%) head teachers indicated that they had attended none of the above workshops since they started handling FPE funds. When interviewed, the two Education Officials indicated that some head teachers had not attended any financial management courses because they had recently been made head teachers. The study found out that the workshops were not effective in providing effective competencies in managing FPE funds mainly due to head teachers' lack of commitment.

Financial Topics covered in Seminars organized in the District

In order to obtain a clear position on preparation of head teachers on FPE funds management, the study sought to find out the topics covered at the District seminars. The head teachers were asked to indicate the topics covered in the seminars that were organized at the district. The responses of the head teachers were as shown in Table 8.

From Table 8, it was observed that 12 (11.1%) head teachers had covered procurement procedures, 14 (13.0%) head teachers had covered resource management, 09 (8.3%) head teachers had covered trial

balance. It was also observed that 58 (53.7%) head teachers had done record keeping while 06 (5.6%) head teachers had done budgeting. From the study it was found out that the primary school head teachers had covered various topics in the seminars organized at the district. Most of the head teachers indicated that the seminars covered very little in financial management.

The study sought to find out if the topics covered were adequate for effective management of FPE funds. The head teachers were asked why the topics were not adequate to effectively manage the FPE funds. Their responses were shown in Table 9.

It was observed from the study that 67 (62%) head teachers felt that the topics were not

adequate to manage the FPE funds. When asked why they felt the topics were not adequate for effective management of FPE funds 67 (62%) head teachers indicated that they had limited training time to cover the topics effectively, 23 (21.3%) head teachers stated that the topics covered were shallow and so did not absorb them well, 18 (16.7%) head teachers never responded because they had not covered such topics at the district level. Responses from the interviews conducted on the DQASO and the DA (100%) indicated that the duration was not adequate to handle the topics well. No effective evaluation was done to find out if the Head Teachers understood what they were being taught. During interviews head teachers indicated that they were head teachers but not financial managers, and therefore financial management should be the duty of accounts clerks.

Question 4: What competencies are needed by primary school head teachers to manage effectively FPE funds?

The head teachers and their education officials were asked to rate the competencies needed for effective management of FPE funds. Their responses were as shown in Table 10.

From Table 10 head teachers indicated that they needed more training on this area for proper management of FPE funds. This competency is vital to the head teachers as it involved maintaining accounting records and preparing financial statements, it also showed how the schools' resources had been obtained, used and the financial position of the school at a specific date. The perception of the head teachers on the training need for this competency by mean rate was 3.69, (Table 10). When asked whether the knowledge they had in annual certification of financial records was adequate, all head teachers indicated they needed more training on this competency. The perception of the head teachers of the training need for this competency was 3.72 (Table 10) showing that most head teachers needed to be trained in

competencies on annual certification of financial records. From the study, the head teachers indicated that there would be mistrust in them if annual certification of financial records was not well done. During interviews head teachers indicated that proper training on these competences encouraged transparency, made them to be responsible and able to use the FPE funds as intended. They emphasized that this competency created a challenge to the head teachers because the competency would allow future reference and recording how much the school had used in a year.

The perception of the training need for audit/inspection had a mean rating of 3.47. The interview carried out on the District Auditor indicated that the head teachers needed competencies in this area in order to know what is to be prepared before any audit and inspection.

Training needs in Financial Management Systems

The study sought to investigate if the head teachers had competencies in financial management system. The responses of the head teachers were as shown in Table 11.

From Table 11 head teachers confirmed that they very much needed more training on planning and payment authorization. The perception of the training need on this competency by mean rate was 3.59. Head teachers also indicated that they very much needed training on execution and recording transactions. The perception of the Head Teachers on the training need on execution and recording transactions by mean rating was 3.5. Audit report (2005), that was perused through indicated that the head teachers had difficulties in accurately recording all funds raised and all funds received. An interview conducted on the two Education Officials indicated that this was due to the fact that some of the head teachers were lazy and so not recording such as required. The perception of the head teachers of the training need for financial records by mean rating was 3.44.

Training need in Planning School's Activities and Executing and Reconciling Records

The study sought to find out whether the head teachers had adequate knowledge on planning school's activities, executing and reconciling records. The responses in Table 12 were as follows.

The responses in Table 12 were as follows regarding the training needs for planning school activities. Setting expenditure priorities helped the head teachers to plan the school activities. The perception of the head teachers of the training need for this competency by mean rating was 3.59. Preparing a school budget by mean rate was 3.64 and accounting records 3.62.

Table 9. Reasons for inadequate Topic Coverage as indicated by Head Teachers (n=108).

Reason	Frequency (f)	Percentage (%)
Limited training time	67	62.00
Shallow training	23	21.30
No reason given	18	16.70
Total	108	100.00

Table 10. Competencies needed in Financial Management as indicated by Head teachers (n=108)

Competencies	Scores				Mean rating
	Very much Needed	Needed	Undecided	Not needed	
Accountability in the management of schools	300	96	2	0	3.69
Annual certification of financial records	312	90	0	0	3.72
Audit/Inspection	228	135	12	0	3.47

Key: Very much needed =4, Needed =3, Undecided =2, Not needed =1, Mean Calculation = $(X_1 + X_2 + X_3 + X_4)/n$. Where: X_1 = Very much needed, X_2 = needed, X_3 = Undecided, X_4 = Not needed and n = population respondents.

Table 11. Need for Competencies in Financial Management System as indicated by Head Teachers (n=108)

Specific competencies	Scores				Mean rating
	Very much Needed	Needed	Undecided	Not needed	
Planning and payment	264	120	4	0	3.59
Authorization	256	111	8	3	3.50
Execution and recording transactions	248	126	8	0	3.54

Key: Very much needed =4, Needed =3, Undecided =2, Not needed = 1

Table 12. Training needs in planning school's activities as indicated by head teachers (n=108)

Training needs	Scores				Mean rating
	Very much Needed	Needed	Undecided	Not needed	
Setting expenditure priorities for the education	268	117	2	1	3.59
Preparing school budget	272	120	0	1	3.64
Accounting records	280	105	6	0	3.62

Key: Very much needed =4, Needed =3, Undecided =2, Not needed =1

Training Needs for Operating Financial Management System

The study sought to find out if the Head Teachers had adequate competencies in managing cash books. The

responses of the Head Teachers were indicated in Table 13.

The responses in Table 13 indicated that the head teachers needed more training on managing cash books, a study of their perception of the training need for

Table 13. Training Needs for Operating Financial Management as indicated by Head Teachers (n=108)

Specific competencies	Scores				Mean rating
	Very much Needed	Needed	Undecided	Not needed	
Managing cash books	252	114	2	2	3.44
Reconciling cash book to the bank statements	260	117	2	2	3.53

Key: Very much needed =4, Needed =3, Undecided =2, Not needed =1

Table 14. Competencies in Explanation of Documents and Accounting Records as indicated by Head Teachers (n= 108).

Specific competencies	Scores				Mean rating
	Very much Needed	Needed	Undecided	Not needed	
Trial balance and financial statements	280	114	0	0	3.65
Receiving and paying records	224	141	6	2	3.45
Procurement records and services	236	138	2	2	3.50

Key: Very much needed =4, Needed =3, Undecided =2, Not needed =1

managing cash books mean rating was 3.44 and training need for reconciling cash book to the bank statements by mean rate was 3.53. They indicated that they needed training on reconciling cash book to bank statements because this helped them to confirm if the banks had accurately recorded all banking and payments made by the schools.

Competencies needed in Explanation of Documents and Accounting Records

The study sought to find out if the Head teachers needed training on explanation of documents and accounting records. The responses were as shown in Table 14.

From Table 14 head teachers indicated that they needed competencies in making a trial balance and financial statements with the highest mean rate of 3.65 and training need for receiving and payment records by mean rate was 3.45.

Procurement Records and Services

The study sought to find out if the head teachers needed competencies on procurement record services. The head teachers indicated that they needed more competencies on procurement records and services with a mean rate of 3.5.

DISCUSSION

From the findings of the study it was realized that the head teachers with large pupil population received large amount of FPE funds, while those schools with a small population received a small amount of FPE funds. The more FPE funds the head teachers received, the better advantaged they became in terms of the economies of scale. Those head teachers who received large amounts purchased many items at a lower cost as the many items purchased could serve the schools in the subsequent years even if the enrolment went up in those subsequent years. However those who received such large sums of had various challenges since their financial skills were often required for proper management of FPE funds.

Financial management guidelines contain certain competencies which the head teachers did not have yet they were expected to use them. Therefore for effective use of the FPE funds as required in the guidelines, the head teachers needed to be provided with adequate competencies. The head teachers indicated that the government financial management guidelines were only useful as long as they were trained on how to use them. Government financial management guidelines were thought to be easy to use, but they were not as the head teachers had a problem in actualizing some of what was in the guidelines.

Concerning the challenges encountered on the use of government financial management guidelines, it was

realized that the areas where the head teachers faced challenges were on being responsible for resource management, financial management systems, planning school's activities, executing and recording transactions, operating financial management systems, reconciling the cash book to the bank statements, explaining documents, and accounting records and procurement services and records. The challenges faced meant that the duration for training the head teachers on these areas were short as was indicated by some of the head teachers. Seminars were few and so the head teachers kept forgetting what they had been taught and that some of them were negative towards the seminars on financial management as one of them indicated that he was not an accountant but a teacher and therefore saw no need to go to such seminars.

In terms of adequacy of FPE funds, it was observed that the primary school head teachers in Rachuonyo District handled large sums of money however the funds were not enough to cater fully for the educational needs of the pupils. The fact that some head teachers did not have adequate funds showed that the head teachers experienced hardships in managing the FPE funds to the satisfaction of the pupils and the government.

For effective management of FPE funds, attention should be paid on training the teachers on preparing a school budget, executing and recording transactions, reconciling the cash books to the bank statements and making trial balances. Due to the fact that little was done in teacher training colleges on financial management, the head teachers and their deputies therefore had difficulties in managing FPE funds.

Ideally, effective financial management calls for proper training on the following areas: financial management systems, planning school's activities, executing and reconciling records, definition and description of vote heads, explanation of documents and accounting records, therefore the head teachers needed training on such topics. The heads of the primary schools, as accounting and supervising officers were fully responsible for all financial transactions of all of the financial statements of the schools, as well as any irregular accounting, which in some cases was not deliberately or otherwise brought to the notice of the auditors (Republic of Kenya, 2005).

CONCLUSION

From the year 2003 to 2007, large sums of FPE funds were entrusted in the hands of the head teachers to the tune of Ksh. 1,813,225.75 in some schools, and that the schools with high enrolments received more than the schools with low enrolments. Funds allocation per child per year was Ksh. 1,020.00 and the amount was used to purchase teaching and learning materials, supplementary needs like educational trips and for the schools' general

purposes. Head teachers found difficulties in executing certain competencies in the financial management guidelines, thus some of them used Accountants in areas like preparing trial balances, budgeting, making financial statements and financial records. Financial management courses offered to the head teachers in colleges and workshops were on procurement, trial balance, budgeting but still most head teachers' experienced difficulties in executing these competencies. Head teachers needed adequate financial competencies to effectively manage FPE funds.

RECOMMENDATIONS

With regard to funds allocated per child per year, it was realized that each pupil received Ksh. 1,020.00 (Aduda, 2006). This study therefore recommended that the allocation be increased to Ksh. 2,000.00 as indicated by 81.6% of the head teachers to adequately cater for the needs of the pupils. With regard to the head teachers' adherence to financial management guidelines and preparedness to manage FPE funds, this study recommended that the head teachers should be thoroughly trained on how to use the financial management guidelines and ultimately FPE funds. The government of the Republic of Kenya should post accounts clerks to every school to assist in the management of financial records for efficiency.

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